

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
11100	TOWN COUNCIL							
1	11100	41110 REG FT	13,655.25	13,230.00	13,230.00	10,820.25	13,230.00	0.0%
		Council compensation estimated for 7 members of the Council allocated quarterly. Council compensation governed by the Elected Officials Compensation Ordinance (Chapter 2 of the Code of Ordinances).					13,230.00	
2	11100	44200 LEGAL SVCS	200,214.45	90,000.00	90,000.00	103,731.42	150,000.00	66.7%
		Legal services from the town attorney.		FY 17 - 80,294.65 FY 18 - 126,064.80 FY 19 - 114,672.48 FY 20 - 76,968.79 FY 21 - 84,377.81 FY 22 - 200,214.45			150,000.00	
3	11100	44300 AUDIT SVCS	16,400.00	25,000.00	25,000.00	23,000.00	28,000.00	12.0%
		Audit services. Third year of three year RKO engagement as proposed.		FY 17 - 16,250 FY 18 - 18,250 FY 19 - 16,750 FY 20 - 17,000 FY 21 - 21,000 FY 22 - 16,400 FY 23 New Audit Team Hank Farrah - 13,000 Peter Hall - 12,000			28,000.00	
				NEW AUDIT TEAM - 1ST YR AUDIT				
4	11100	46410 TRV EXP	121.72	2,000.00	2,000.00	257.44	2,000.00	0.0%
		Travel and accommodations for events such as the MMA Convention, Congressional delegation meetings, and other local training, events, and meetings.					2,000.00	
5	11100	46910 TRNG/CONF	69.70	1,000.00	1,000.00	130.00	1,000.00	0.0%
		Registration and attendance at conferences, training seminars, meetings, and other events.					1,000.00	
6	11100	46920 MMBR DUES	65,625.82	69,139.00	69,139.00	71,873.40	70,821.00	2.4%
		GPCOG dues at \$2.00 per capita based on 2020 US Census. Dues increase approved by the General Assembly to allow member dues to leverage other funding and allow for more non-grant programmed member services. 2020 population 18,434. x 2.00 = 36,868 5% dues credit - Executive committee approved.		FY 16 - 17,001 FY 17 - 17,001 FY 18 - 17,001 FY 19 - 27,202 FY 20 - 34,002 FY 21 - 27,202 FY 22 - 30,602			35,025.00	

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11100	TOWN COUNCIL								
6	11100	46920	MMBR DUES	65,625.82	69,139.00	69,139.00	71,873.40	70,821.00	2.4%
			Maine Municipal Association annual dues.		FY 15 - 15,048 FY 16 - 16,266 FY 17 - 16,266 FY 18 - 16,986 FY 19 - 17,806 FY 20 - 18,652 FY 21 - 18,874 FY 22 - 19,748			19,748.00	
			RTP Lakes Region Explorer.		FY 16 - 9,656 FY 17 - 9,656			10,000.00	
			2/21/23 TM - requested 10,000. - +1,500.		FY 18 - 9,656 FY 19 - 9,656 FY 20 - 7,375 FY 21 - 8,500 FY 22 - 8,500				
			Maine Development Foundation dues.		FY 15 - 300 FY 16 - 300 FY 17 - 300 FY 18 - 300 FY 19 - 300 FY 20 - 350 FY 21 - 0 FY 22 - 300			350.00	
			American Society of Composers, Authors & Publishers fee. For use of licensed music.		FY 15 - 330 FY 16 - 335 FY 17 - 335 FY 18 - 335 FY 19 - 357 FY 20 - 460 FY 21 - 483 FY 22 - 390			483.00	
			Broadcast Music, Inc. For use of licensed music.		FY 15 - 330 FY 16 - 335 FY 17 - 335 FY 18 - 335 FY 19 - 358 FY 20 - 364 FY 21 - 368 FY 22 - 391			400.00	

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11100	TOWN COUNCIL								
6	11100	46920 MMBR DUES	65,625.82	69,139.00	69,139.00	71,873.40	70,821.00	2.4%	
		SESAC Music License. For use of licensed music.		FY 19 - 438			515.00		
				FY 20 - 460					
				FY 21 - 483					
				FY 22 - 513					
		Sebago Lake Region Chamber of Commerce. Annual dues.		FY 19 - 510			2,000.00		
				FY 20 - 500					
				FY 21 - 500					
				FY 22 - 600					
		Maine Service Center Coalition		Coalition will continue to work with a group of organizations to restore full funding of all revenue to municipalities. Our strategy includes holding every Maine legislator accountable for every vote that impacts municipal revenue or impairs our ability to provide property tax relief to our citizens.			2,300.00		
		FY 18 - 2,088.00							
		FY 19 - 0.00							
		FY 20 - 2,178.36							
		FY 21 - 2,182.32							
		FY 22 - 2,216.52							
		TOTAL TOWN COUNCIL	296,086.94	200,369.00	200,369.00	209,812.51	265,051.00	32.3%	
11200	TOWN MANAGEMENT								
7	11200	41110 REG FT	624,721.03	831,739.00	831,739.00	569,809.21	931,338.00	12.0%	
		Annual salaries and wages for Town Manager, Assistant Town Manager, Finance Director, Assistant Finance Director, Human Resources Director, Executive Assistant, Safety Compliance Officer, Finance Specialist, Payroll & Benefits Manager, and Special Projects Administrative Assistant		3% COLA			931,338.00		
				2/23/23 - TM - ADD COMMUNICATIONS DIRECTOR POSITION +\$68,462 + BENEFITS 23,338.					
				2/27/23 -TM - TRANSFER NEW COMMUNICATIONS DIRECTOR THE ACCOUNT 11600-41110 - 68,462					
				4/19/23 - FINANCE COMMITTEE					
				ADJ COLA FROM 3% TO 6.5% +30,566					
8	11200	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%	
				TM 2/20/20 Change: +10,000			0.00		
				Add a Town Manager Intern					
				TM 3/2/20 - change -10,000					
				Put off till FY 22					
9	11200	41210 OT-REG	2,712.76	4,000.00	4,000.00	958.21	4,000.00	0.0%	
							4,000.00		

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	11200	TOWN MANAGEMENT							
9	11200	41210	OT-REG	2,712.76	4,000.00	4,000.00	958.21	4,000.00	0.0%
10	11200	43100	SUPP & MTL Operating supplies, paper goods, etc.	6,078.52	9,500.00	9,500.00	5,180.94	9,500.00 9,500.00	0.0%
									Increase to cover additional supplies, materials and office equipment for staff, and to stock staff refreshments (coffee/tea) in kitchen.
11	11200	43610	BOOKS MAPS Professional books and publications.	882.07	1,000.00	1,000.00	466.35	1,000.00 1,000.00	0.0%
12	11200	43710	POSTAGE Portion of postage costs assigned to manager and finance office; postage meter rental, service and supplies.	7,249.54	8,000.00	8,000.00	4,587.46	10,000.00 10,000.00	25.0%
									Increased by \$2,000 to cover the cost of potential mailings.
13	11200	44400	PROF SVCS Professional services for projects and issues that arise during the year (appraisals, engineering, continued leadership development program, succession plan, etc).	5,540.93	50,000.00	50,000.00	14,830.90	50,000.00 50,000.00	0.0%
									FY 19 & FY 20 EXPENSES INCLUDED EATON PEABODY FY 19 - 73,256.17 FY 20 - 26,204.35 FY 21 - 285.00 FY 22 - 5,540.93
14	11200	45330	EQ MT SVCS Miscellaneous equipment maintenance for office machines other than that covered by maintenance agreements.	0.00	0.00	0.00	0.00	0.00 0.00	0.0%
15	11200	46210	TEL-LAND Telephone and cellular charges.	10,851.59	8,000.00	8,000.00	8,491.09	12,000.00 12,000.00	50.0%
16	11200	46310	ADVRTSNG Advertising for special events, programs, some shared personnel/help wanted advertising, advertising requests for proposals, etc.	8,950.31	7,000.00	7,000.00	6,290.06	10,000.00 10,000.00	42.9%
17	11200	46410	TRV EXP Includes in-office training programs, manager's attendance at International City Management Association (ICMA) annual convention, attendance of others at NESGFOA, MMA, and other conferences and training programs. Travel allowance for Town Manager and Assistant Town Manager	7,275.24	16,500.00	16,500.00	5,543.48	16,500.00 7,500.00 6,000.00	0.0%
			TRAVEL HR DIRECTOR						POTENTIAL TRAVEL TO CONFERENCE 3,000.00
18	11200	46510	PRINTING Print services.	7,702.08	2,000.00	2,000.00	0.00	2,000.00 2,000.00	0.0%
									Business cards, flyers, postcards, etc

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11200	TOWN MANAGEMENT							
19	11200	46520 COPY SVCS Annual maintenance contract on photocopier.	2,458.94	5,000.00	5,000.00	1,136.58	5,000.00 5,000.00	0.0%
20	11200	46910 TRNG/CONF Expenses for business and attendance at training programs and association conferences.	2,741.02	5,200.00	5,200.00	3,049.31	8,500.00 8,500.00	63.5%
				2/23/23 - TM - INCREASE TO FUND MAINE DEVELOP LEADERSHIP - FOR ASSISTANT TOWN MANAGER - +3,000				
21	11200	46920 MMBR DUES Maine Town, City, and County Management Association	2,069.61	3,262.00	3,262.00	988.92	3,535.00 400.00	8.4%
		FY 18 - 313.79 FY 19 - 328.75 FY 20 - 138.75 FY 21 - 157.85 FY 22 - 284.00						
		Society for Human Resource Management					230.00	
		FY 18 - 209.00 FY 19 - 209.00 FY 20 - 209.00 FY 21 - 219.00 FY 22 - 229.00						
		Maine Local Government HR Association					70.00	
		FY 18 - 25.00 FY 19 - 25.00 FY 20 - 25.00 FY 21 - 35.00 FY 22 - 35.00						
		ICMA					2,000.00	
		FY 18 - 1096 FY 19 - 1088 FY 20 - 0.00 FY 21 - 1000 (paid in FY 22) FY 22 - 0.00						

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	11200	TOWN MANAGEMENT						
21	11200	46920 MMBR DUES	2,069.61	3,262.00	3,262.00	988.92	3,535.00	8.4%
		National Public Employer Labor Relations Association					205.00	
		FY 18 - 454.00						
		FY 19 - 205.00						
		FY 20 - 205.00						
		FY 21 - 205.00						
		FY 22 - 0.00						
		International Public Management Association for HR					175.00	
		FY 18 - 109.00						
		FY 19 - 109.00						
		FY 20 - 109.00						
		FY 21 - 114.00						
		FY 22 - 0.00						
		Maine Government Finance Office Associates					75.00	
		FY 18 - 35.00						
		FY 19 - 35.00						
		FY 20 - 0.00						
		FY 21 - 75.00						
		FY 22 - 75.00						
		Government Finance Office Association					340.00	
		FY 18 -						
		FY 19 - 35.00						
		FY 20 - 340.00						
		FY 21 - 340.00						
		FY 22 - 790.00						
		Membership to Maine Association of Payroll Professionals (MAP)					40.00	
		FY 22 - 0.00						
22	11200	47430 OTHR EQP	775.00	1,500.00	1,500.00	800.00	1,500.00	0.0%
		Cell phone replacement.					1,500.00	
		TOTAL TOWN MANAGEMENT	690,008.64	952,701.00	952,701.00	622,132.51	1,064,873.00	11.8%

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11300	COLLECTION & REGISTRATION								
23	11300	41110	REG FT	169,496.38	170,204.00	170,204.00	126,297.60	184,629.00	8.5%
			Annual salaries and wages for Deputy Tax Collector and two Tax Collection Assistants.		4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +5,943			184,629.00	
24	11300	41120	REG PT	30,804.37	32,453.00	32,453.00	23,958.55	35,640.00	9.8%
			Annual wages for one part-time 28-hour/week Tax Collection Administrative Assistant.		3% COLA 4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +1,171			35,640.00	
25	11300	41210	OT-REG	65.16	1,500.00	1,500.00	390.56	1,500.00	0.0%
			For anticipated time staff may have to work beyond normal working hours.				1,500.00		
26	11300	43100	SUPP & MTL	2,347.43	3,500.00	3,500.00	1,505.35	3,500.00	0.0%
			Operating supplies such as paper goods, printer and calculator ribbon, pens for counter, tape, staples, paper clips, binders and envelopes for mailing reports to the Bureau of Motor Vehicles and Inland Fisheries and Wildlife and mailing notices to customers. Copier and fax expenses are shared with the Town Clerk's office.					3,500.00	
			We have used less supplies this year due to Covid. Haven't had to order any supplies to take passport pictures.						
			Potential of hiring two part time scanners		General supplies for part time scanners			0.00	
					TM-02/10/22 DECREASE 200.00 - NOT FUNDED				
27	11300	43610	BOOKS MAPS	39.95	500.00	500.00	31.95	500.00	0.0%
			M. S. R. P. reference books for Large Truck, Motorcycles, Camper Trailers and Motor Homes to properly calculate excise tax. The U.S. Department of State also requires regular updates for the ID Guide for passports. We are required to have this book because anyone from any of the 50 states can come here to apply for a passport. We have to know if their ID is valid.					500.00	
28	11300	43710	POSTAGE	9,117.92	14,000.00	14,000.00	8,994.44	15,000.00	7.1%
			Postage for the mailing of tax bills, passport applications, overdue and sewer fee notices, motor vehicle weekly report, Inland Fisheries monthly reports, general office correspondence, courtesy letters and certified tax lien notices and foreclosure notices to homeowners and mortgage holders.		FY 17 - 8,858.12 FY 18 - 9,785.92 FY 19 - 11,751.61 FY 20 - 9,323.86 FY 21 - 8,563.19 FY 22 - 9,117.92			15,000.00	
29	11300	44400	PROF SVCS	7,387.16	20,000.00	20,000.00	6,633.70	20,000.00	0.0%
			Filing fee for Real Estate liens and for discharges. Tax bill preparation fees. Membership fees for MMA are also taken from this account.					20,000.00	

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	11300	COLLECTION & REGISTRATION							
29	11300	44400	PROF SVCS	7,387.16	20,000.00	20,000.00	6,633.70	20,000.00	0.0%
30	11300	45330	EQ MT SVCS	0.00	500.00	500.00	0.00	500.00	0.0%
			Maintenance and repairs for eight printers and fourteen computers.					500.00	
31	11300	46210	TEL-LAND	1,102.26	1,090.00	1,090.00	852.07	1,090.00	0.0%
			Cost of two telephone lines and a fax line. Fairpoint Data lines.					1,090.00	
32	11300	46310	ADVRTSNG	188.00	300.00	300.00	188.00	300.00	0.0%
			Advertising for Spring due date in lieu of mailing out a second bill.					300.00	
33	11300	46410	TRV EXP	424.32	1,350.00	1,350.00	328.87	1,350.00	0.0%
			Training for employees to attend seminars and workshops throughout the year. We are required to be trained yearly by the Bureau of Motor Vehicles and by the U. S Dept of State. Also pays for travel to the bank for deposits. This also allows the Assistant Tax Collector to attend tax conferences. **We have used less this year due to Covid but anticipate that live trainings will start up again this coming year.					1,350.00	
34	11300	46910	TRNG/CONF	0.00	600.00	600.00	50.00	600.00	0.0%
			This covers any class fees to the Tax Collectors Association, or any other beneficial trainings to our dept. We have not been able to attend live trainings due to Covid, but anticipate this will start back up this upcoming year.					600.00	
35	11300	47430	OTHR EQP	273.97	2,000.00	2,000.00	319.96	2,000.00	0.0%
			Replacement of office equipment is included in the capital equipment replacement plan in case of mechanical failure.					2,000.00	
			TOTAL COLLECTION & REGISTRATION	221,246.92	247,997.00	247,997.00	169,551.05	266,609.00	7.5%

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11400	INFORMATION SERVICES								
36	11400	41110 REG FT	214,251.52	223,214.00	223,214.00	165,444.46	295,350.00	32.3%	
		Annual salaries and wages for the Information Services Manager, Systems Administrator, and GIS Project Administrator		3% COLA			295,350.00		
				FY24 DEPT HEAD REQUEST NETWORK TECHNICIAN +\$48,780					
				2/23/23 - TM - REMOVE NETWORK TECHNICIAN -48,780.					
				F/C RETURN NETWORK TECNICIAN - \$48,780					
				4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +9,707					
37	11400	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%	
		No internship this year					0.00		
38	11400	41210 OT-REG	2,461.84	4,000.00	4,000.00	929.04	4,000.00	0.0%	
		Overtime costs associated with nights/weekends work for on-call and projects.					4,000.00		
39	11400	43100 SUPP & MTL	1,067.24	3,000.00	3,000.00	903.06	3,000.00	0.0%	
		Paper, labels, pens, batteries and other supplies.					500.00		
		Plotter Paper, ink, maintenance, etc and general supplies for GIS.					2,500.00		
40	11400	43610 BOOKS MAPS	0.00	0.00	0.00	0.00	0.00	0.0%	
		Technical books, technical support subscriptions					0.00		
41	11400	44400 PROF SVCS	11,221.00	13,000.00	13,000.00	8,000.00	12,000.00	-7.7%	
		Misc. consulting, planning and support fees.					4,000.00		
		Tax Map Preparation					8,000.00		
42	11400	45330 EQ MT SVCS	273,671.30	292,690.00	312,190.00	272,311.85	303,379.00	3.7%	
		Annual support and licensing fee for Munis software.					95,488.00		
		Annual service and toner contract					7,250.00		
		Licensing for Meraki switches and firewalls.					15,500.00		
		Yearly subscription for Archive Social					4,188.00		
		Licensing fee for Open Fox (Police crime database)					180.00		
		Renewals for security certificates and domain names.					350.00		

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11400	INFORMATION SERVICES								
42	11400	45330 EQ MT SVCS	273,671.30	292,690.00	312,190.00	272,311.85	303,379.00	3.7%	
		Renewal of Bitdefender Antivirus Licensing.					3,375.00		
		Cradlepoint advanced license					2,000.00		
		Two Administration subscription licenses for PDQ Deploy and PDQ Inventory- A tool used to help administrate software deployment.					2,100.00		
		Office 365 E1 Licensing x 12 Months. 30 Users					3,600.00		
		General Equipment is used to replace and purchase odds and ends which cannot be easily planned for, but which must be replaced as needs arise. Examples are Keyboards, hard drives, cables, tools, replacement computers, software, power adapters, phone or tablet repair, backup power supplies, and networking equipment.					20,000.00		
		Barracuda licensing for Spam/Backup/Cloud Archive/Disaster Recovery.					34,000.00		
		Amazon Business Prime Subscription.				Provides free two/one day shipping, 45 day payment terms through invoices, discount for business items, reporting functions, and permissions based ordering abilities to accommodate departmental structure.	1,299.00		
		Zoom Licenses					5,000.00		
		ArcGIS Online, Vision GIS					11,500.00		
		Replacement computers for Town Hall. 24 Desktops and 4 Laptops with new docking stations.					25,000.00		
		Munis Project Accounting license fee					2,000.00		
		Huntress Software					5,550.00		
		Web Hosted GIS Data. Annual fee					3,500.00		
		MAP-LINK annual maintenance					2,000.00		
		TREENO SOFTWARE - Annual Maintenance					3,500.00		
		Microsoft 365 E3 Licensing x 12 Months. 110					47,520.00		
		Office 365 P1 (advanced security for part time or non full-access users) Licensing x 12 Months. 30 Users					2,520.00		
		Fuelmaster Upgrade to Cloud/Cellular connection					3,000.00		
		PDQ Smart Deploy subscription. Imaging software.					2,959.00		

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11400	INFORMATION SERVICES							
43	11400	46210 TEL-LAND	36,070.37	36,960.00	36,960.00	25,712.80	36,960.00	0.0%
		Fairpoint Data line and Internet at PS.					18,000.00	
		Town Hall, PS, and Public Works static IP addresses					1,080.00	
		Telephone/Data service for two cell phones, one iPad, and one Wireless Hotspot.					2,280.00	
		Hosted Telephone costs for Core Infrastructure. Switches and private circuits. This year there is an additional cost as we switch Public Works from copper landlines to VOIP like the rest of the town infrastructure.					15,600.00	
44	11400	46410 TRV EXP	0.00	300.00	300.00	0.00	300.00	0.0%
		Mileage					300.00	
45	11400	46910 TRNG/CONF	1,500.00	4,660.00	4,660.00	75.00	4,660.00	0.0%
		Registration costs for MMA conference.					160.00	
		Travel/food/lodging for conference opportunities					2,000.00	
		GIS three day course for ArcGIS/Esri					2,500.00	
46	11400	46920 MMBR DUES	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL INFORMATION SERVICES	540,243.27	577,824.00	597,324.00	473,376.21	659,649.00	14.2%
11500	BOARDS & COMMISSIONS							
47	11500	41110 REG FT	1,536.50	6,720.00	6,720.00	913.50	6,720.00	0.0%
		Stipend payments to Planning Board and Zoning Board members.					6,720.00	
48	11500	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
49	11500	43100 SUPP & MTL	69.04	0.00	0.00	20.37	0.00	0.0%
		General committee expenses, flowers, refreshments for public meetings, etc.					0.00	
50	11500	43610 BOOKS MAPS	0.00	0.00	0.00	0.00	0.00	0.0%
		Materials for various boards and committees.					0.00	
51	11500	46410 TRV EXP	0.00	500.00	500.00	0.00	500.00	0.0%
		Reimbursement to committee members for mileage, tolls and meals.					500.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
11500	BOARDS & COMMISSIONS								
52	11500	46910	TRNG/CONF	150.00	200.00	200.00	60.00	200.00	0.0%
			Funding for committee members to attend conferences and seminars related to their committee work.					200.00	
53	11500	46920	MMBR DUES	0.00	0.00	0.00	0.00	0.00	0.0%
54	11500	46930	CT AGENCY	64,486.88	85,587.00	118,102.89	48,778.20	83,597.00	-2.3%
			Memorial Day parade, flags, & markers		FY 15 - 2700 (budget)			3,000.00	
					FY 16 - 2700 (budget)				
					FY 17 - 2700 (budget)				
					FY 18 - 358				
					FY 19 - 2710				
					FY 20 - 1901				
					FY 21 - 1653				
					FY 22 - 2,927				
			Holiday lights and banners.		FY 15 - 42,000 (Budget)			12,000.00	
					FY 16 - 32,000 (Budget)				
					FY 17 - 25,000 (Budget)				
					FY 18 - 17,610.99				
					FY 19 - 21,916.27				
					FY 20 - 20,140.33				
					FY 21 - 17,580.11				
					FY 22 - 14,811.00				
			Windham Drifters Snowmobile Club. Based on previous Fiscal year actual snowmobile registration fees. Acct 1000-32220		FY 20 actual snowmobile registration fees were \$7,229.46			7,201.00	
					FY 15 - 6,100 (budget)				
					FY 16 - 6,172 (budget)				
					FY 17 - 6,818 (budget)				
					FY 18 - 7,152				
					FY 19 - 5,526				
					FY 20 - 5,891				
					FY 21 - 6,981				
					FY 22 - 7,229				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
11500	BOARDS & COMMISSIONS							
54	11500	46930 CT AGENCY	64,486.88	85,587.00	118,102.89	48,778.20	83,597.00	-2.3%
		Volunteer and employee recognition events & holiday luncheons.		FY 15 - 3,500 (budget) FY 16 - 3,500 (budget) FY 17 - 5,000 (budget) FY 18 - 4,645 FY 19 - 5,406 FY 20 - 2,462 FY 21 - 3,014 FY 22 - 4,843			6,500.00	
				No volunteer event held in FY 20 or FY 21 due to COVID 19.				
		Time 4 Printing Calendar Sponsor Note: WEDC also sponsors at same level					1,500.00	
		Watershed protection grants. In previous years, the finance committee recommended basing this amount on the previous year's boat excise tax revenue, which was \$40,386 for FY 2021 acct # 1000-31210		FY 15 - 10,000 FY 16 - 10,000 FY 17 - 10,000 FY 18 - 25,000 FY 19 - 35,000 FY 20 - 23,500 FY 21 - 37,100 FY 22 - 21,500 (Baker Mtn Rd Assoc - Backed out)			40,386.00	
		Windham meals on wheels prgram, housed at Unity Gardens.		FY 15 - 600 FY 16 - 600 FY 17 - 600 FY 18 - 0 FY 19 - 0 FY 20 - 0 FY 21 - 0			0.00	
		Windham Historical Society		FY 15 - 10,000 FY 16 - 10,000 FY 17 - 10,000 FY 18 - 10,000 FY 19 - 10,000 FY 20 - 10,000 FY 21 - 10,000 FY 22 - 10,000			10,000.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24

	1000	GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
	11500	BOARDS & COMMISSIONS						
54	11500	46930 CT AGENCY AGE FRIENDLY WINDHAM - Ongoing Age Friendly Committee - Development of Webpage - \$1,000. Phone - \$60. supplies - future workshops 1,950.	64,486.88	85,587.00	118,102.89	48,778.20	83,597.00 3,010.00	-2.3%
		TOTAL BOARDS & COMMISSIONS	66,242.42	93,007.00	125,522.89	49,772.07	91,017.00	-2.1%
	11600	COMMUNICATION & E-GOV						
55	11600	41110 REG FT 2/27/23 - ADD NEW COMMUNICATIONS DIRECTOR - FY 24 BUDGET +68,462.	0.00	0.00	0.00	0.00	86,597.00 86,597.00	0.0%
							4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +1,897	
56	11600	41120 REG PT Compensation for two as-needed Cable TV Station Assistants.	7,555.00	10,920.00	10,920.00	6,470.00	14,560.00 14,560.00	33.3%
57	11600	43100 SUPP & MTL General station supplies.	0.00	300.00	300.00	0.00	300.00 300.00	0.0%
58	11600	44400 PROF SVCS Granicus streaming/archiving, Legistar legislative management system, and CivicPlus.	45,070.76	44,131.00	44,131.00	47,022.05	44,131.00 44,131.00	0.0%
59	11600	45330 EQ MT SVCS General equipment replacement of items for both TV-7 and Council Adobe Creative Cloud Subscription.	4,708.59	4,624.00	4,624.00	1,951.38	4,624.00 4,000.00 624.00	0.0%
60	11600	46210 TEL-LAND Data services for 12 months, including 5 static IP addresses.	1,645.54	2,700.00	2,700.00	827.18	2,700.00 2,700.00	0.0%
61	11600	46310 ADVRTSNG	0.00	0.00	0.00	0.00	0.00	0.0%
62	11600	46410 TRV EXP	0.00	0.00	0.00	0.00	0.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
11600	COMMUNICATION & E-GOV								
63	11600	46910	TRNG/CONF	0.00	0.00	0.00	0.00	0.00	0.0%
64	11600	46920	MMBR DUES	0.00	0.00	0.00	0.00	0.00	0.0%
65	11600	47430	OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
			TOTAL COMMUNICATION & E-GOV	58,979.89	62,675.00	62,675.00	56,270.61	152,912.00	144.0%
11700	TOWN CLERK								
66	11700	41110	REG FT	180,882.60	191,277.00	191,277.00	140,997.48	207,959.00	8.7%
			Annual salaries and wages for the Town Clerk and two full-time Deputy Town Clerks.		3% COLA			207,959.00	
					4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +6,767				
67	11700	41120	REG PT	27,898.61	30,842.00	30,842.00	23,380.71	31,351.00	1.7%
			Annual wage for one part-time Deputy Clerk position at 24 hours per week		3% COLA			31,351.00	
					4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +1,030				
68	11700	41121	ELECTION	6,193.20	9,500.00	9,500.00	8,664.03	14,000.00	47.4%
			Minimum Wage increased from \$12.75 to \$13.80. The Warden and Deputy Warden receive .50 cents more per hour, so they will receive \$14.30 per hour.		Pay for the Warden, Dep. Warden, Election Clerks & Registrars. There will be 3 elections in this budget. With the wage increase I needed to increase this line to cover their pay.			14,000.00	
69	11700	41210	OT-REG	2,183.89	7,000.00	7,000.00	2,149.15	5,000.00	-28.6%
			I did decrease this line from \$7,000 to \$5,000.		Overtime compensation typically to cover election time events. I will have 3 elections this budget year. It is to cover staying after hours or coming in on a Saturday to keep up with all the absentee ballots we receive, and for all the extra hours worked on election day.			5,000.00	
70	11700	43100	SUPP & MTL	2,425.57	3,000.00	3,000.00	1,568.88	3,000.00	0.0%
			This account is for all typical office supplies and materials.					3,000.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
11700	TOWN CLERK								
71	11700	43610	BOOKS MAPS	0.00	2,500.00	2,500.00	443.22	2,500.00	0.0%
			Restoration and binding of old birth, death, marriage books, and other town records. The goal is to restore one book a year. This line also pays for binding the yearly book of Town Council Minutes, and office manuals. I will only be doing the Minute's book from 2020 before 6/2020 as the other large book being done is coming out of the Capital acct.					2,500.00	
72	11700	43710	POSTAGE	3,110.86	4,800.00	4,800.00	3,475.13	4,800.00	0.0%
			Mailing absentee ballots, dog notices & licenses done on-line, birth & marriage letters, and voter registration notices. The postage to mail an absentee envelope will be at least .69 per envelope, possibly more depending on the number of ballots.					4,800.00	
73	11700	44400	PROF SVCS	6,276.17	6,270.00	6,270.00	3,608.08	6,270.00	0.0%
			Programming memory sticks for elections, leasing extra voting machines, memory sticks, ballot bins when necessary, and programming for the 2 Express Voting machines for every election, and any other related election expenses.					6,270.00	
74	11700	45330	EQ MT SVCS	0.00	900.00	900.00	0.00	900.00	0.0%
			Maintenance and support on typewriters and voting machines.					900.00	
75	11700	46210	TEL-LAND	1,832.32	804.00	804.00	1,416.94	804.00	0.0%
			Telephone service in the office. Fairpoint Data Lines.					804.00	
									New Fairpoint Data line configuration.
76	11700	46310	ADVRTSNG	3,731.40	5,300.00	5,300.00	2,461.99	5,300.00	0.0%
			Legal ads in the Portland Press Herald & non-legal ads/notices in the local Windham papers for Dog notices, Election notices, Town Meeting, etc.					5,300.00	
77	11700	46410	TRV EXP	1,642.74	2,500.00	2,500.00	2,412.82	2,500.00	0.0%
			Food for election workers, absentee voting mileage & meetings the Clerk & Deputies attend.					2,500.00	
78	11700	46510	PRINTING	3,479.87	6,000.00	6,000.00	3,931.74	5,000.00	-16.7%
			Ballot costs range in price per ballot from .26 cents to .31 cents, depending if it is one-sided or two-sided, how many absentees you order that need to be folded.					5,000.00	
									This line is used for printing my Town ballots, and all the 4x6 dog reminder cards, voter registration cards and business cards.
79	11700	46910	TRNG/CONF	870.00	1,200.00	1,200.00	900.00	1,200.00	0.0%
			Annual attendance for the Clerk & Deputies attending the Elections Conf. for Title 21-A, Title 30-A, Clerk's Networking Day, classes on vital records, business licensing, & auto registration classes, MTCCA Annual Mtg. & New England Clerk's Conferences.					1,200.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
11700	TOWN CLERK								
80	11700	46920	MMBR DUES	245.00	280.00	280.00	387.00	280.00	0.0%
			Memberships to CCMCA, MTCCA & NEACTC for the Clerk & 3 Deputy Clerks. The dues increased for the CCMCA.					280.00	
81	11700	47430	OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
								0.00	
								0.00	
			TOTAL TOWN CLERK	240,772.23	272,173.00	272,173.00	195,797.17	290,864.00	6.9%
11800	INSURANCE								
82	11800	42610	SFTY PGMS	2,999.00	7,000.00	7,000.00	0.00	7,000.00	0.0%
			Funding for safety committee, Safety Data Sheets Software (annual subscription) and training materials.					7,000.00	
			FY 17 - \$3,296.00						
			FY 18 - \$4,445.99						
			FY 19 - \$2,799.00						
			FY 20 - \$3,057.28						
			FY 21 - \$2,999.00						
			FY 22 - \$2,999.00						
83	11800	46110	PROP INS	27,635.22	30,839.00	30,839.00	32,629.50	33,626.00	9.0%
			Insurance coverage for Property; Boiler; Electronic Data Processing (EDP); Mobile Equipment; and Crime including Faithful Performance Coverage.					33,626.00	
			FY 17 - 38,471.50						
			FY 18 - 30,104.00						
			FY 19 - 39,973.00						
			FY 20 - 41,511.34						
			FY 21 - 26,986.00						
			FY 22 - 27,635.22						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
11800	INSURANCE							
84	11800	46130 PL INS	52,199.86	52,669.00	52,669.00	58,528.20	55,063.00	4.5%
		Insurance coverage for General Liability; Public Officials Liability; Ambulance Malpractice; Police Professional Liability; and Road Treatment Liability.					55,063.00	
		FY 17 - 27,185.						
		FY 18 - 36,861.						
		FY 19 - 29,010.						
		FY 20 - 30,983.						
		FY 21 - 50,079.						
		FY 22 - 52,199.						
								The rating basis for this line changes from year to year - i.e. number of officers, expenditures, etc. Although the number is less than last year, it still reflects a 8% increase according to our underwriters.
								Adjustments made per MMA's underwriter:
85	11800	46140 AUTO INS	73,693.92	80,013.00	80,013.00	77,871.00	94,138.00	17.7%
		Insurance coverage for Auto Physical Damage and Auto Liability.					94,138.00	
		FY 17 - \$52,509.						
		FY 18 - \$57,358.						
		FY 19 - \$64,336.						
		FY 20 - \$71,341.						
		FY 21 - \$70,819.						
		FY 22 - \$73,694.						
								Reflects an 8% increase over FY23.
								Adjustments made per MMA's underwriter.
		TOTAL INSURANCE	156,528.00	170,521.00	170,521.00	169,028.70	189,827.00	11.3%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
11900	EMPLOYEE BENEFITS							
87	11900	42115 HRAS	28,790.69	53,625.00	53,625.00	18,329.88	64,875.00	21.0%
		Health Reimbursement of co-insurance costs for all employee groups.		The PPO-500 plan is considerably less costly to the Town, but puts more burden on the employees. The HRA helps to fill that gap. The industry standard for calculating these costs is 30% of the total liability. The Town has historically runs about 25%. The budgeted number reflects 25% of the total liability.			64,875.00	
		CY17 - 22,547 FY17 NOT TRACKED						
		CY18 - 27,643 FY18 NOT TRACKED						
		CY19 - 41,944 FY19 NOT TRACKED						
		CY20 - 37,545 FY20 - \$42,337.00						
		CY21 - 23,934 FY21 - \$35,131.64						
		CY22 - 28,718 FY22 - \$28,790.69						
88	11900	42116 GRP DYNM	7,859.20	7,699.00	7,699.00	7,332.55	7,699.00	0.0%
		Payment to a third party vendor (Group Dynamic, Inc.) for administration of the Flexible Spending Accounts (FSA) and the Health Reimbursement Accounts (HRA). This was previously in account 11900-42110 Health Insurance.		Annual Fee HRA \$500 Annual Fee FSA \$875 plus \$324 for debit cards Average monthly transactions approximately \$6,220			7,699.00	
		ANNUAL FEES - \$1,375.						
		FY 16 MO FEES - \$5,911.00						
		FY 17 MO FEES - \$5,913.60						
		FY 18 MO FEES - \$6,098.10						
		FY 19 MO FEES - \$5,857.35						
		FY 20 MO FEES - \$6,039.75						
		FY 21 MO FEES - \$6,220.80						
		FY 22 MO FEES - \$7,859.20						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
11900	EMPLOYEE BENEFITS							
89	11900	42120 DENTAL	58,756.17	67,267.00	67,267.00	21,799.22	69,918.00	3.9%
		Part of Maine Municipal Association monthly invoice for health related benefits for all benefit eligible employees.					69,918.00	
		FY 20 - 55,226.32						
		FY 21 - 55,820.91						
		FY 22 - 58,756.17						
		FY 23 - 67,267.00 (BUDGET)						
				AS OF 2/17/23 - TM - BENEFIT ADJUSTMENTS REMOVE OPERATIONS MANAGER, 2 TRUCK DRIVERS, BUILDING MAINT TECHNICIAN AND 2 GROUNDS MAINT WORKERS AND LIBRARY SUBSTITUTES. - -3,154.				
				2/23/23 - TM REMOVE NEW POSITIONS & ADD NEW CHANGES PUBLIC WORKS OPER MNGR PWD - 2 TRUCK DRIVER BLDG MAINT - BLDG MAINT TECH GROUNDS - -2 MAINT LIB - SUBSTITUTES FIRE - 2 FIRE/EMT IT - POSITION REC POSITION ASSESS CHANGE TO +12 HRS ADD COMMUNICATIONS TOTAL CHANGE -5257.				
				2/27/23 - TM - REMOVE FULL TIME COLLECTIONS BENEFITS -526.				
				3/20/23 - TRANS FROM WEDC - FY 24 FUNDED BY GEN FUND \$550				
				F/C RE-INSTATE IT AND REC POSITIONS 526.+526.				
90	11900	42130 ST DIS	7,615.03	7,194.00	7,194.00	-11,597.72	8,500.00	18.2%
		Town share of short term disability insurance required in the police contract. The Town pays the premium necessary for the employee to receive a benefit of \$1,000 per month.					8,500.00	
		FY 17 - 7,200.00						
		FY 18 - 8,000.00						
		FY 19 - 6,000.00						
		FY 20 - 7,275.85						
		FY 21 - 5,171.98						
		FY 22 - 7,615.03						
				The increase is due to increased salaries and staffing in the Police Department.				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
11900	EMPLOYEE BENEFITS							
91	11900	42140 LT DIS	6,456.32	7,300.00	7,300.00	3,896.40	7,500.00	2.7%
		Town cost of long term disability insurance plan required in the police contract.					7,500.00	
		The cost is directly tied to Police employee salaries.						
		FY 17 - 6,356.22						
		FY 18 - 6,356.55						
		FY 19 - 6,233.99						
		FY 20 - 6,844.86						
		FY 21 - 7,296.30						
		FY 22 - 6,456.32						
92	11900	42150 GTL	0.00	0.00	0.00	0.00	0.00	0.0%

93	11900	42210	SOC SEC	706,638.55	848,401.00	848,401.00	588,573.91	941,786.00	11.0%
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The Town pays FICA (6.2%) and Medicare (1.45%) payroll taxes on wages and the employer's matching contribution to employees' retirement accounts. Actual funding is usually less than the budget due to vacancies which occur throughout the year. FICA and Medicare expense for Recreation Programs, a self-funded program, is included in that budget (org 22120).

FY 17 - \$512,286.70
 FY 18 - \$587,519.17
 FY 19 - \$591,890.22
 FY 20 - \$638,188.38
 FY 21 - \$667,748.75
 FY 22 - \$706,638.55
 FY 23 - \$848,401.00 (BUDGET)

3% COLA
 CURRENT YEAR CALCULATION:
 WAGES - BUDGET - 10,853,539.98
 MPERS 807,697.55
 DEFERRED COMP 184,214.62
 RECREATION PROGRAMS 173,806
 INS BUY BACK 194,681.54
 TOTAL 12,213,939.69 X .0765

FICA/MEDICARE - 934,366.39

2/23/23 - TM REMOVE NEW POSITIONS & ADD NEW CHANGES

PUBLIC WORKS OPER MNGR
 PWD - 2 TRUCK DRIVER
 BLDG MAINT - BLDG MAINT TECH
 GROUNDS - -2 MAINT
 LIB - SUBSTITUTES
 FIRE - 2 FIRE/EMT
 IT - POSITION
 REC POSITION
 ASSESS CHANGE TO +12 HRS
 ADD COMMUNICATIONS
 TOTAL CHANGE -37,045

2/27/23 - TM - REMOVE BENEFITS - COLLECTIONS FULL TIME -1,130.

3/2/23 - TM - INCREASE SALARY OF COMMUNICATIONS DIRECTOR & BENEFITS +1,373.

3/20/23 - TRANS FROM WEDC - FY 24 FUNDED BY GEN FUND \$8,153

F/C - RE-INSTATE IT & REC POSITIONS
 4,112.
 3,552

4/19/23 - FINANCE COMMITTEE
 ADJ FOR COLA 3% TO 6.5%

WAGES - BUDGET - 10,949,666.70
 MPERS 795,213.53
 DEFERRED COMP 197,054.09
 RECREATION PROGRAMS 173,806
 INS BUY BACK 194,681.54
 TOTAL 12,310,421.86 X .0765
 941,785.52
 +27,274

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
11900	EMPLOYEE BENEFITS								
93	11900	42210 SOC SEC	706,638.55	848,401.00	848,401.00	588,573.91	941,786.00	11.0%	
94	11900	42310 DEF COMP	189,445.89	171,808.00	171,808.00	124,304.78	197,055.00	14.7%	
		Town matching contributions of up to 6% of regular pay for participants in the ICMA Retirement Corporation or MaineSTART deferred compensation plans.		3/20/23 - TRANS FROM WEDC - FY 24 FUNDED BY GEN FUND \$6,000.			197,055.00		
				4/9/23 - FINANCE COMMITTEE					
		FY 17 - 135,894.90		ADJ FOR COLA TO 6.5%					
		FY 18 - 143,944.68		+6,840					
		FY 19 - 152,856.15							
		FY 20 - 196,330.44							
		FY 21 - 228,938.91							
		FY 22 - 189,445.89							
		FY 23 - 171,808.00 (BUDGET)							
95	11900	42320 MAINE PERS	520,259.32	774,624.00	774,624.00	519,670.64	795,214.00	2.7%	
		Maine Public Employees Retirement System employer contributions for members of the police and professional firefighters unions as required by contract, 12.8% of gross pay both groups. For Special Plan 3C		4/19/23 - FINANCE COMMITTEE			530,503.00		
				ADJ FOR COLA 35 TO 6.5%					
		FY 17 - 176,663.79							
		FY 18 - 248,804.81							
		FY 19 - 328,691.30							
		FY 20 - 339,651.52							
		FY 21 - 357,978.02							

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
11900	EMPLOYEE BENEFITS							
95	11900	42320 MAINE PERS	520,259.32	774,624.00	774,624.00	519,670.64	795,214.00	2.7%
		MPERS - AC EMPLOYERS CONSOLIDATED PLAN - 1/1/22		2/23/23 - TM REMOVE NEW POSITIONS & ADD NEW CHANGES			257,900.00	
		FY 22 - 520,259.32		PUBLIC WORKS OPER MNGR				
		FY 23 - 774,624.00 (BUDGET)		PWD - 2 TRUCK DRIVER				
		FY 24 - ER RATE 10.2%		BLDG MAINT - BLDG MAINT TECH				
		25 YRS - 65 YEARS OLD		GROUNDS - -2 MAINT				
		FOR ALL NON UNION AND PUBLIC WORKS EMPLOYEES		LIB - SUBSTITUTES				
				FIRE - 2 FIRE/EMT				
				IT - POSITION				
				REC POSITION				
				ASSESS CHANGE TO +12 HRS				
				ADD COMMUNICATIONS				
				TOTAL CHANGE -46,282				
				2/27/23 - TM - REMOVE BENEFITS - COLLECTIONS CLERK FULL TIME - 4,924.				
				3/2/23 - TM - INCREASE SALARY OF COMMUNICATIONS DIRECTOR & BENEFITS +3,720.				
				F/C RE-INSTATE IT & REC POSITIONS				
				4,975.				
				4,298.				
				4/19/23 - FINANCE COMMITTEE				
				ADJ COLA 3% TO 6.5%				
				+11,356				
		RETIRREE/REHIRE PROVISION FOR MSRS. TOWN AND EMPLOYEE CONTRIBUTE 2.5% EACH		4/19/23 - FINANCE COMMITTEE			6,811.00	
				ADJ COLA 3% TO 6.5%				
				+223				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
	1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
	12100	PUBLIC WORKS ADMINISTRATION							
102	12100	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
103	12100	41210	OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
104	12100	43100	SUPP & MTL Fax machine, office, and misc. supplies	2,150.40	3,000.00	3,000.00	2,915.78	3,000.00 3,000.00	0.0%
105	12100	43610	BOOKS MAPS Books, maps, and publications as needed	166.69	250.00	250.00	0.00	250.00 250.00	0.0%
106	12100	43710	POSTAGE Postage for mailings	73.35	400.00	400.00	38.49	400.00 400.00	0.0%
107	12100	44400	PROF SVCS Professional services, DOT required annual and pre-employment drug and alcohol testing, pre-employment physical exams, CDL license reimbursements, Stormwater maint. at P.W. ,yearly hearing test, DigSafe and other misc. professional services.	14,957.73	12,885.00	12,885.00	11,907.83	5,500.00 5,500.00	-57.3%
108	12100	45330	EQ MT SVCS Maintenance of 2-way radios, photocopier, and radio replacement as most mobile units are out of production, making parts hard to find.	1,886.33	2,500.00	2,500.00	2,908.80	2,500.00 2,500.00	0.0%
109	12100	45400	RENTALS	0.00	0.00	0.00	0.00	0.00	0.0%
110	12100	46210	TEL-LAND Telephone and data lines, 5 cell phones, and land lines	11,104.18	8,500.00	8,500.00	6,652.53	9,000.00 9,000.00	5.9%
111	12100	46310	ADVRTSNG Ads for position vacancies, Southern Maine jobs .com, public awareness efforts, bids, and RFPs.	1,820.27	500.00	500.00	1,545.15	500.00 500.00	0.0%
112	12100	46410	TRV EXP Expenses related to training, conferences, or attendance at meetings or other functions for the Director and Town Engineer	557.72	4,000.00	4,000.00	40.00	4,000.00 4,000.00	0.0%
113	12100	46910	TRNG/CONF Conferences and training, including Maine Local Road programs, APWA Annual Conference, ACPCE annual conference and other regional conferences for Director and Town Engineer	3,052.35	4,000.00	4,000.00	632.20	4,000.00 4,000.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
12100		PUBLIC WORKS ADMINISTRATION							
114	12100	46920	MMBR DUES	572.00	600.00	600.00	848.00	600.00	0.0%
			Membership dues for APWA, and Maine Better Roads, for the Director and memberships for the town engineer					600.00	
115	12100	47430	OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
			Stormwater environmental officer has own budget					0.00	
			TOTAL PUBLIC WORKS ADMINISTRATION	269,617.85	285,514.00	285,514.00	208,813.67	295,539.00	3.5%
12200		HIGHWAY MAINTENANCE							
116	12200	41110	REG FT	582,825.17	618,585.00	618,585.00	442,003.83	684,141.00	10.6%
			Annual salaries and wages for the Highway Maintenance Supervisor, three Equipment Operators and nine Truck Driver/Laborers.		3% COLA adjusted from 2.5%			684,141.00	
					FY24 DEPT HEAD REQUEST				
					2-TRUCK DRIVER/LABORERS				
					+\$89,254				
					2/10/23 - TM - REMOVE 2-TRUCK DRIVER/LABORERS				
					-89,254				
					4/19/23 - FINANCE COMMITTEE				
					ADJ COLA FROM 3% TO 6.5% +22,216				
117	12200	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
118	12200	41210	OT-REG	50,883.25	74,600.00	74,600.00	62,419.58	74,600.00	0.0%
			Overtime is budgeted for winter operations(plowing) and summer absences. Increase in cost is a result of wage adjustments in prior fiscal year.					74,600.00	
119	12200	43320	RD MNT MAT	15,158.08	65,000.00	65,000.00	43,265.76	65,000.00	0.0%
			Materials for road repair, cold patch for pot holes, rip rap for stabilization, stone, gravel, loam, catch basins, culverts, hot mix for asphalt for hand paving, erosion control, etc					65,000.00	
120	12200	43720	CLOTHING	9,562.39	10,000.00	10,000.00	4,850.65	10,000.00	0.0%
			Uniforms, safety boots, and personal protective equipment, such as hard hats, vests, gloves, eye protection, hearing protection, respiratory protection, and rain gear for 14 employees					10,000.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
12200 HIGHWAY MAINTENANCE									
121	12200	46910	TRNG/CONF	875.00	500.00	500.00	40.00	500.00	0.0%
			Trainings for Highway crew employees, Maine Local Roads					500.00	
122	12200	46990	OT CONT SV	57,256.00	78,500.00	78,500.00	52,830.50	78,500.00	0.0%
			Contracted services including catch basin cleaning, catch basin grit disposal at a licensed disposal site, liquid calcium chloride for dust control on approximately 4 miles of dirt roads, tree work and crack sealing		CB cleaning if all need cleaning \$36,784 CB grit Disposal \$5,000 Crack Sealing \$20,000 Dust Control twice yearly \$16,770 Tree Work \$5,000+-			78,500.00	
123	12200	47430	OTHR EQP	3,681.53	3,000.00	3,000.00	138.68	3,000.00	0.0%
			Small power equipment , Power brooms, chain saws, etc.					3,000.00	
124	12200	47450	TOOLS	3,595.68	3,000.00	3,000.00	4,147.88	3,000.00	0.0%
			Replacement for hand tools, rakes, shovels, cut off saw blades, etc.					3,000.00	
		TOTAL	HIGHWAY MAINTENANCE	723,837.10	853,185.00	853,185.00	609,696.88	918,741.00	7.7%
12300 TRAFFIC SAFETY									
125	12300	41110	REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
126	12300	41210	OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
127	12300	43210	ELECTRIC	2,913.58	11,000.00	11,000.00	5,022.20	11,000.00	0.0%
			Electricity and delivery for street lights and traffic signals.					6,000.00	
			Street Light Maintenance on town owned street lights		The town now owns all street lights and will have to contract out any maintenance, annual service agreement			5,000.00	
128	12300	43320	RD MNT MAT	940.00	0.00	0.00	0.00	0.00	0.0%
129	12300	43330	TRFFC SGNS	9,677.94	10,000.00	10,000.00	8,704.55	10,000.00	0.0%
			Sign replacement and new sign purchases. Sign posts Replacement signs are required to be retro-reflective by the MUTCD to improve night visibility					10,000.00	
130	12300	45330	EQ MT SVCS	8,889.00	12,000.00	12,000.00	10,725.00	12,000.00	0.0%
			Traffic signal maintenance (10 full signals, 3 flashing signals)					12,000.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
	1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
	12300	TRAFFIC SAFETY							
131	12300	46990	OT CONT SV	169,022.79	93,986.00	123,207.00	40,502.42	157,800.00	67.9%
			Road striping (49 miles), hand pavement markings on roads and municipal parking lots. Fall striping of the 302 North Corridor. Guard rail replacement from non accidents or no insurance					157,800.00	
			TOTAL TRAFFIC SAFETY	191,443.31	126,986.00	156,207.00	64,954.17	190,800.00	50.3%
	12400	SNOW REMOVAL							
132	12400	41110	REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
133	12400	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
134	12400	41210	OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
135	12400	43320	RD MNT MAT	58,972.00	39,000.00	39,000.00	33,039.00	39,000.00	0.0%
			Winter Sand - 6,000 yards					39,000.00	
136	12400	43340	CHEMICALS	192,414.61	213,500.00	213,500.00	205,105.18	236,800.00	10.9%
			Road salt and liquid calcium chloride, GPCOG .75% salt fee					236,800.00	
									increase by \$23,300 for salt and calc. chloride increases salt to \$71 per ton from \$64 budgeted per actual price of \$68.27 increase calc. chloride to \$1.85 gallon
137	12400	44400	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.0%
138	12400	45330	EQ MT SVCS	45,105.75	45,000.00	45,000.00	59,476.80	60,000.00	33.3%
			Plow cutting edges, sander chains, wing push arms,calcium pumps, and other parts related to plowing, computer controls for material spreading.					60,000.00	
									Increase by \$15,000 all parts, cutting edges etc. have increase in cost over last year, we are already \$9000 over this year. All parts have increased as much as 100%
139	12400	46970	PLOW CNTRC	178,757.20	188,000.00	188,000.00	194,968.80	188,000.00	0.0%
			Snowplowing contracts for Sumerian Irrigation and Adam Copp. Winter loader rental					188,000.00	
									plowing contracts with Sumerian Irrigation and Adam Copp. (This may change if public easement plowing decreases)
			TOTAL SNOW REMOVAL	475,249.56	485,500.00	485,500.00	492,589.78	523,800.00	7.9%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
12500	BUILDING MAINTENANCE							
140	12500	41110 REG FT	275,136.26	260,019.00	260,019.00	198,479.31	280,632.00	7.9%
		Annual salaries and wages for the Building & Grounds Maintenance Supervisor, Building Maintenance Technician and three custodians.		3% COLA			280,632.00	
		Note 25% of the newest custodian's wages and benefits are expected to be reimbursed by RSU 14 under an interlocal agreement for the new shared maintenance facility.		FY24 DEPT HEAD REQUEST BUILDING MAINTENANCE TECHNICIAN +\$49,606				
		See Revenue Acct #1000-36310		2/10/23 - TM - REMOVE BLDG MAINT TECHNICIAN -49,606				
				4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +9,052				
141	12500	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
142	12500	41210 OT-REG	13,427.49	16,054.00	16,054.00	18,938.09	16,054.00	0.0%
		Overtime increase is based on wage adjustments. Hours are mainly used to aide in winter operations.					16,054.00	
143	12500	43110 COVID 19	0.00	0.00	0.00	0.00	0.00	0.0%
144	12500	43210 ELECTRIC	100,757.41	84,000.00	84,000.00	74,850.47	140,000.00	66.7%
		Electricity for all municipal buildings and Dundee Park.		Actual usage and expected 30% - 50% increase in electricity cost.			140,000.00	
145	12500	43250 HEAT OIL	98,254.01	60,000.00	60,000.00	104,664.12	152,134.00	153.6%
		Propane for East Windham Fire Dept. and police evidence garage. Natural gas at all other municipal buildings		All buildings except East Fire on Natural Gas. Budget is closer to actual usage, and expected inflationary increases. Based on today's cost of \$2 per therm. for natural gas and \$2.53 per gallon of proipane 54,818 therms x 2 =\$109,636.00 54,818 Del. Charge = \$ 31,609 Propane East Fire 4,300 gallons at 2.53 = \$10,889			152,134.00	
146	12500	43310 BL MNT MAT	27,490.78	30,000.00	30,000.00	25,926.82	35,000.00	16.7%
		Building maintenance materials, cleaning supplies, paper products, paint, chemicals, and tools		increase 5000 for inflation			35,000.00	
147	12500	43720 CLOTHING	2,042.68	4,500.00	4,500.00	945.76	4,500.00	0.0%
		Uniforms, safety boots, and personal protective equipment for 3 Custodians 2 Grounds 2 Building Maintenance					4,500.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
12500	BUILDING MAINTENANCE							
148	12500	45110 WATER Water supply for all municipal buildings	6,365.50	5,670.00	5,670.00	4,705.48	5,670.00 5,670.00	0.0%
149	12500	45210 WST DISP Trash and recycling pick up at municipal buildings	470.11	0.00	0.00	79.30	0.00 0.00	0.0%
150	12500	45310 BL MT SVCS Building maintenance services such as electrical repair, elevators, generators, heating/air conditioning, plumbing repairs, security monitoring and alarms, septic disposal and maintenance, inspections/crane/fueling station, and other misc. services. Public works holding tanks for wash bay and floor drains	80,340.48	81,300.00	81,300.00	99,171.56	85,500.00 85,500.00	5.2%
151	12500	45400 RENTALS Rentals for lifts and other specialized equipment	2,310.19	2,500.00	2,500.00	4,470.71	5,000.00 5,000.00	100.0%
152	12500	46210 TEL-LAND Fairpoint Data Lines - Elevators Fairpoint Data Lines - Fire Alarms	1,182.49	1,584.00	1,584.00	592.17	1,584.00 594.00 990.00	0.0%
153	12500	46310 ADVRTSNG	0.00	0.00	0.00	0.00	0.00	0.0%
154	12500	46410 TRV EXP	0.00	0.00	0.00	0.00	0.00	0.0%
155	12500	46910 TRNG/CONF Training for building and grounds crew	0.00	300.00	300.00	0.00	300.00 300.00	0.0%
156	12500	47430 OTHR EQP	108.27	0.00	0.00	0.00	0.00 0.00 0.00	0.0%
157	12500	47440 ELECTR EQP Electrical supplies, batteries, light bulbs, for all facilities, as well as proper disposal for fluorescent light bulbs and electronics.	4,969.18	7,000.00	7,000.00	5,537.91	7,000.00 7,000.00	0.0%
		TOTAL BUILDING MAINTENANCE	612,854.85	552,927.00	552,927.00	538,361.70	733,374.00	32.6%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
12600	GROUNDS MAINTENANCE								
158	12600	41110 REG FT	66,464.49	88,123.00	88,123.00	57,481.97	96,189.00	9.2%	
		Annual salaries and wages for two Grounds Maintenance Workers.		3% COLA			96,189.00		
				FY24 DEPT HEAD REQUEST					
				2 GROUNDS MAINTENANCE/LANSCAPER					
				+ \$89,282					
				02/10/23 - TM					
				REMOVE DEPT HEAD REQUEST					
				2 GROUNDS MAINTENANCE					
				- \$89,282					
				4/19/23 - FINANCE COMMITTEE					
				ADJ COLA FROM 3% TO 6.5% +3,162					
159	12600	41120 REG PT	4,842.00	10,080.00	10,080.00	5,121.00	11,200.00	11.1%	
		Seasonal Grounds Maintenance/Landscaper					11,200.00		
		14 weeks at 40 hours per week (\$20/hr)							
160	12600	41210 OT-REG	151.72	2,500.00	2,500.00	9,715.30	2,500.00	0.0%	
		Overtime - Regular Compensation					2,500.00		
161	12600	43100 SUPP & MTL	4,879.97	4,000.00	4,000.00	3,889.85	4,000.00	0.0%	
		Grounds maintenance materials such as signs, seed, loam, mulch, etc, flags					4,000.00		
		for veteran graves, signage at all parks and trails excluding Dundee Park							
		Equipment, supplies and parks foreman's tools needed for all parks and		- Moved to Grounds acct from 15210 per TM			0.00		
		trails other than Dundee.		- Moved back to 15210 per Finance Committee					
162	12600	43720 CLOTHING	291.94	0.00	0.00	386.52	0.00	0.0%	
163	12600	43740 EMP H&S	0.00	0.00	0.00	0.00	0.00	0.0%	
				No seasonal position in the budget			0.00		
164	12600	45110 WATER	503.04	434.00	434.00	174.64	434.00	0.0%	
		Water supply for cemeteries,					434.00		
165	12600	45330 EQ MT SVCS	3,811.86	3,000.00	10,500.00	8,803.89	3,000.00	0.0%	
		Equipment maintenance parts, materials, and supplies for all grounds					3,000.00		
		equipment,							

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
12600	GROUNDS MAINTENANCE								
166	12600	45400	RENTALS	0.00	0.00	0.00	0.00	0.00	0.0%
			Rental of various machinery to assist Parks Maintenance Foreman in completing parks projects at all parks other than Dundee Park					0.00	
									+300 MOVED FROM ACCT 15210-45400 - 3/17/22 300 MOVED BACK TO 15210 PER FINANCE COMMITTEE - 2/16/22 300 MOVED FROM ACCT 15220-45400 - 3/17/22 300 MOVED BACK TO ACCT 15220 PER FINANCE COMMITTEE
167	12600	46990	OT CONT SV	2,287.75	6,000.00	6,000.00	3,438.95	66,000.00	1000.0%
			Contracted services including tree removal, gravestone repair and cleaning, landscape services for Public Safety and Library. New public works maintenance facility Plantings at various intersection islands around town.					66,000.00	
									F/C - APPROVE CONTRACTAL LANDSCAPING FOR TOWN BUILDINGS - +60,000.
168	12600	47430	OTHR EQP	1,342.26	2,400.00	2,400.00	1,131.24	2,400.00	0.0%
			Replacement equipment - weed wackers, leaf blowers, chainsaws, etc					2,400.00	
			TOTAL GROUNDS MAINTENANCE	84,575.03	116,537.00	124,037.00	90,143.36	185,723.00	59.4%
12700	PWD VEH MAINTENANCE								
169	12700	41110	REG FT	183,094.72	220,279.00	220,279.00	150,919.30	237,340.00	7.7%
			Annual salaries and wages for the Vehicle Maintenance Supervisor, two Mechanics and Service Writer/Parts Controller.					237,340.00	
									3% COLA 4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +7,629
170	12700	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
171	12700	41210	OT-REG	8,432.53	9,657.00	9,657.00	19,742.28	11,900.00	23.2%
			Overtime adjustment for open mechanic position that was filled after the budget was completed for FY23.					11,900.00	
172	12700	43100	SUPP & MTL	285.67	400.00	400.00	406.90	400.00	0.0%
			Fleet office supplies					400.00	
173	12700	43220	FUEL GAS	20,109.99	27,700.00	27,700.00	31,975.41	29,000.00	4.7%
			Gasoline - \$2.90 a gallon for 10,000 gallons increase .13 cents per gallon					29,000.00	
									Price increase per Dennis K Burke

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
12700	PWD VEH MAINTENANCE								
174	12700	43230	FUEL DIESEL Diesel - \$3.80 per gallon up to 35,000 gallons Increase \$.92 cents per gallon	52,782.35	100,800.00	100,800.00	53,973.73	133,000.00 133,000.00	31.9%
175	12700	43420	FLUIDS ETC Petroleum products, motor oil, hydraulic oil, grease and other non petroleum (synthetic) fluids, DEF	14,666.29	16,500.00	16,500.00	17,079.46	16,500.00 16,500.00	0.0%
176	12700	43430	TIRES Tires, tubes, and wheels for vehicles and equipment	22,824.86	22,000.00	22,000.00	17,075.88	22,000.00 22,000.00	0.0%
177	12700	43440	STEEL Steel for fabrication of parts.	2,160.99	2,000.00	2,000.00	1,005.62	2,000.00 2,000.00	0.0%
178	12700	43720	CLOTHING Uniform and safety boots, and personal protective equipment	2,176.71	2,500.00	2,500.00	1,817.09	2,500.00 2,500.00	0.0%
179	12700	45311	VEH PNTG Painting for trucks and equipment	9,500.00	15,000.00	15,000.00	0.00	40,000.00 40,000.00	166.7%
180	12700	45320	VE MT SVCS Vehicle maintenance parts for all vehicles and equipment and fuel station repairs	141,138.54	130,000.00	130,000.00	148,502.68	145,000.00 145,000.00	11.5%
181	12700	45330	OUTVEMAIN Outside vehicle maintenance including diagnostic work, engine/transmission/suspension work, etc.	14,700.62	25,000.00	25,000.00	27,336.27	30,000.00 30,000.00	20.0%
182	12700	45400	RENTALS Rentals, oxygen and acetylene for torches, and shop rags	2,885.29	2,500.00	2,500.00	1,771.81	2,500.00 2,500.00	0.0%
183	12700	46410	TRV EXP	0.00	0.00	0.00	0.00	0.00	0.0%
184	12700	46910	TRNG/CONF Technical training for mechanics on electronics to be able to do more in house diagnostics and repair	1,151.95	2,900.00	2,900.00	1,068.00	2,900.00 2,900.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
12700	PWD VEH MAINTENANCE							
185	12700	47450 TOOLS	18,024.75	18,000.00	18,000.00	17,341.29	20,000.00	11.1%
		Equipment and tools, replacing worn or broken tools, new specialty tools, upgrades for electrical diagnostics and software purchases for electronic diagnostics and repair.		inflation			20,000.00	
		TOTAL PWD VEH MAINTENANCE	493,935.26	595,236.00	595,236.00	490,015.72	695,040.00	16.8%
12900	WASTE MANAGEMENT							
186	12900	44400 PROF SVCS	109,638.23	110,930.00	110,930.00	81,861.74	54,806.00	-50.6%
		Public awareness and education \$2,000					2,000.00	
		Trash bags - 13 gallon \$0.2444 x 110,000 = \$26,884		increase of bag price by .0064	reduced as only budget for 6 months due to going to automation pickup.		26,884.00	
		6 months only going to automation						
		Trash bags - 30 gallon \$0.3988 x 65000 = \$25,922		increase of bags by .0098			25,922.00	
		only 6 months going to automation		reduced as budget for only 6 months as we are going to automation.				
		Landfill mowing - Solar Array \$0					0.00	
		Recycling bins \$0		going to automation and will not need them			0.00	
187	12900	45210 WST DISP	280,983.55	289,250.00	289,250.00	217,435.65	355,250.00	22.8%
		Tipping Fees at Ecomaine for MSW		3700 tons at \$87.50 per ton = \$323,750			323,750.00	
				increase tipping fee \$8 per ton over last year and increase tonnage by 700 that may be increased by automation pickup.				
				increase of \$,85,250				
		Recycle handling fee \$45 per ton. this incresed by \$10 per ton		700 tons of recycle at \$45 per ton			31,500.00	
				Reduced by 700 tons due to automation pickup.				
				Reduced cost by \$19,250				
		Recycle contamination fee		Due to removal of Silver Bullets there has been no contamination fees.			0.00	
188	12900	46990 OT CONT SV	727,955.40	737,213.00	737,213.00	547,102.69	715,396.00	-3.0%
		Silver Bullets - Removed as of 7/1/2020					0.00	
		Leaf and brush offsite drop off twice per year - \$20,100		Increase 600 per contract			20,100.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
12900	WASTE MANAGEMENT								
188	12900	46990	OT CONT SV	727,955.40	737,213.00	737,213.00	547,102.69	715,396.00	-3.0%
			Internal hazardous waste disposal - \$3000					3,000.00	
			40-yrd roll off dumpster at Public Works for trash and bulky items picked up due to illegal dumping (4 pulls @ \$900 each) - \$3,600					3,600.00	
			Solid waste collection and transportation - \$344,348			decrease \$22,417 per contract		344,348.00	
						the town is going to automation pickup			
			Curbside Recycling collection and transportation - \$344,348			decrease by \$18,708.5		344,348.00	
						the town is going to automation			
			TOTAL WASTE MANAGEMENT	1,118,577.18	1,137,393.00	1,137,393.00	846,400.08	1,125,452.00	-1.0%
13100	POLICE ADMINISTRATION								
189	13100	41110	REG FT	1,927,504.59	2,202,475.00	2,202,475.00	1,495,179.29	2,359,235.00	7.1%
			Annual salaries and wages for 31 sworn positions and 3 administrative positions. Includes shared CRL position with Gorham all hourly differentials such as EMT; educational attainment; veterans of force stipends and holiday pay as required by the current bargaining agreement with the Maine Association of Police. Also includes longevity bonuses for eligible non-union employees.			3% COLA		2,359,235.00	
						RSU 14 has requested a third SRO position each SRO position is reimbursed at approx. 80% by RSU 14			
						+\$54,617			
						4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +77,728			
190	13100	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
191	13100	41130	TRAIN REG	49,614.54	50,000.00	50,000.00	34,020.30	52,000.00	4.0%
			Compensation paid at the regular rate (X 1.0) used to compensate sworn staff for their involvement in training, which occurs within the first 40 hours of their scheduled work week.					52,000.00	
192	13100	41210	OT-REG	105,203.31	130,000.00	130,000.00	110,430.49	130,000.00	0.0%
			Vacation coverage; sick leave coverage; training coverage; compensatory time off coverage; overtime pay for urgent & time sensitive investigations, extreme/unplanned weather events, and special town event staffing costs (such as Summerfest, parades, elections, etc.); and canine home care.					130,000.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
13100	POLICE ADMINISTRATION								
193	13100	41211	HOL OT	48,784.66	50,000.00	50,000.00	40,265.41	51,500.00 51,500.00	3.0%
			Holiday premium pay for hours worked, paid at time and a half, (before 40 hours on any holiday but Thanksgiving or Christmas).						
194	13100	41212	HOL 2X OT	14,557.85	16,500.00	16,500.00	12,851.67	17,000.00 17,000.00	3.0%
			Holiday premium pay for hours worked, paid at double time, before 40 hours on Thanksgiving and Christmas, and after 40 hours on any of the remaining ten holidays.						
195	13100	41213	HOL 3X OT	1,155.03	2,300.00	2,300.00	44.50	2,300.00 2,300.00	0.0%
			Holiday premium pay for hours worked, paid at double time and a half, after 40 hours on Thanksgiving and Christmas.						
196	13100	41214	OUTSD DET	7,627.47	0.00	0.00	539.24	0.00 0.00	0.0%
			Overtime worked at the request of any outside entity (construction or utility road traffic detail, RSU sporting events details, etc.) paid through the invoice process by the outside entity.						
197	13100	41216	FRCALLIN	9,372.13	2,000.00	2,000.00	3,261.20	2,000.00 2,000.00	0.0%
			Overtime paid out whenever a sworn officer is ordered to work, after not voluntarily accepting an assignment which must be filled.						
198	13100	41220	OT-COURT	6,071.37	10,000.00	10,000.00	6,323.09	9,000.00 9,000.00	-10.0%
			Compensation for attendance by off duty sworn personnel at scheduled court system/BMV hearings/obligations at overtime rate (X 1.5). Contractually paid at 4 hour minimum. (This cost is minimally reimbursed by the State of Maine or the County of Cumberland.)						
199	13100	41230	TRAIN OT	27,827.88	46,000.00	46,000.00	29,430.76	50,000.00 50,000.00	8.7%
			Compensation paid at the regular rate (X 1.5) used to compensate sworn staff for their involvement in training, which occurs beyond the first 40 hours of their scheduled work week.						
200	13100	43100	SUPP & MTL	24,031.13	28,445.00	28,445.00	23,525.01	30,000.00 30,000.00	5.5%
			Lethal and non-lethal equipment; training and safety supplies; photography and evidence gathering supplies; personal protective equipment for officers at hazardous scenes and when dealing with potential hazardous substances; printed materials and office supplies; canine team food and supplies. Increased to absorb anticipated inflationary increases for mandatory training,						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
13100	POLICE ADMINISTRATION							
201	13100	43610 BOOKS MAPS	2,177.20	2,500.00	2,500.00	2,772.00	2,500.00	0.0%
		Criminal and traffic statutes (1 each per officer, revised annually) and 8 Law Enforcement Officer Manuals (No revision available in current budget year), updated Marijuana statutes (revised as the laws continue to evolve). School Law Statue Updates.		No change			2,500.00	
202	13100	43710 POSTAGE	834.82	1,225.00	1,225.00	550.74	1,225.00	0.0%
		Annual cost of postal correspondence, and shipping evidence certified or registered mail. Cost of shipping items obtained through the LESO program (federal awarding of equipment to local law enforcement at no item cost).		USPS 2023 metered postage increasing to \$0.60, current budget will accommodate that increase			1,225.00	
203	13100	43720 CLOTHING	40,506.34	41,000.00	41,000.00	33,549.65	50,000.00	22.0%
		Uniform purchase (anticipated 2 positions as a result of retirement, and one potential opening. Projected cost to outfit one new officer - \$6,500.00); uniform replacement; uniform cleaning costs; leather gear and related equipment; protective vests (five year life, estimated replacement of 6 in FY 22-23 and MCJA trainee BDU & associated clothing expenses. Contractual clothing allowance for detectives		Increase cost of uniform cleaning to \$1000 per month total \$12,000; anticipated uniform inflation cost; outfitting three new officers at \$6,500 ea =19,500; purchase of 5 ballistic vests .			50,000.00	
204	13100	44150 CRIME LAB	9,591.00	9,600.00	9,600.00	9,686.00	9,600.00	0.0%
		This is the Town of Windham's share of the cost of the development, construction, and the equipping of a more advanced regional crime laboratory which is housed at Portland PD. Windham PD has access to the lab 24 hours a day, as needed. The financial commitment is the result of entering into an inter-local contractual agreement with seven other communities in the greater Portland area, and the county of Cumberland, in 2008. The payment break down is \$8,010.00 for facility structure costs, and \$1,497.00 per year for disposable supply costs.		No change from FY22/23			9,600.00	
205	13100	44400 PROF SVCS	5,911.94	18,000.00	18,000.00	8,703.66	16,500.00	-8.3%
		Laboratory Testing Costs for scheduled drugs & blood collected as criminal evidence; NAVSEA (night vision optics lease); hiring costs such as polygraph, psychological tests, pre-employment physicals, immunizations, credit checks & backgrounds for potential patrol candidates; canine team veterinarian services; kennel and grooming services; annual testing of diving equipment; Watchguard Annual Licensing and Service Costs (for server & 10 units); CCDA Sharefile (Electronic Transmission of Digital Evidence); Interpretation services for language barrier situations; annual security card reader system maintenance agreement; Support for Trauma Intervention Program \$2,000 (Police and Fire support for traumatic event response) , cost to maintain the medical requirements of the respiratory protection program for sworn officers designated to perform presumptive drug testing.		Anticipated 3 Poly, psych & physical tests, Upgrade of Watchguard cameras includes licensing - thereby reducing anticipated need by +/- \$2,000			16,500.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
13100	POLICE ADMINISTRATION								
205	13100	44400	PROF SVCS	5,911.94	18,000.00	18,000.00	8,703.66	16,500.00	-8.3%
206	13100	45330	EQ MT SVCS	2,350.00	3,000.00	3,000.00	847.75	3,000.00	0.0%
			Repair and certification of radar sets and radar roadside speed signs.		Newer radars have had fewer repairs costs			3,000.00	
207	13100	46210	TEL-LAND	0.00	0.00	0.00	0.00	0.00	0.0%
208	13100	46310	ADVRTSNG	887.17	1,400.00	1,400.00	50.00	1,400.00	0.0%
			Advertisements to recruit new personnel. Unanticipated vacancies/potential retirements.					1,400.00	
209	13100	46410	TRV EXP	7,697.02	12,000.00	12,000.00	7,369.80	13,000.00	8.3%
			Mileage reimbursement for authorized use of personal vehicles for work related situations (\$0.625 / mile as of 7/1/2022); all travel-related expenses incurred during training and conference attendance; court related parking.		Anticipated travel increase due to in-person training requiring overnight stays and increase milleage rate from 2022.			13,000.00	
210	13100	46910	TRNG/CONF	22,593.50	23,000.00	23,000.00	24,475.00	19,000.00	-17.4%
			For attendance at professional development seminars; MCJA BLETP basic academy training (\$3000.00 per candidate); unanticipated pre-service training and certifications; in-service trainings; contractual college tuition reimbursement (average of \$532.00 a credit hour); and web-based mandatory annual training (\$2,250.00).		Anticipation of three attendees to MCJA at a cost of \$3,000 each. Training budget was decreased by \$3,000 in FY 21 and FY22 in response to a decrease of in-person trainings. In person trainings have resumed but at increased tuition costs from previous years.			19,000.00	
					2/14/23 - TM - TRANS \$3,000 X 3 (\$9,000) TO FEDERAL SEIZURE FUNDING				
					ALSO SHOULD THERRE BE 4 ACADEMY CANDIDATES - FUND WITH FEDERAL SEIZURE FUNDS				
211	13100	46920	MMBR DUES	1,865.00	2,300.00	2,300.00	1,650.00	2,300.00	0.0%
			Annual professional membership costs for both department affiliations such as NESPIN and the District 2 Training Council, and individual officer affiliations for administrative associations and various specialty assignment organizations, both essential for professional growth & networking.		No change from FY22/23			2,300.00	
212	13100	46990	OT CONT SV	121,865.26	0.00	0.00	0.00	0.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
13100	POLICE ADMINISTRATION							
213	13100	47410 VEHICLES	150,380.00	80,000.00	80,000.00	77,883.64	141,000.00	76.3%
		Replacement of two (3) Ford SUV police patrol vehicles, this includes the cost of the vehicle and lettering.		the department has transitioned to hybrid patrol vehicles which has reduced fuel consumption by approx. 30%,. Due to capital projects in FY22/23 only two marked cruisers were purchased out of the operating budget. FY 23/24 we hope to be back on schedule to replace 1/3 of the front line patrol fleet (current best practice)			141,000.00	
214	13100	47430 OTHR EQP	32,175.33	35,000.00	35,000.00	15,120.36	30,000.00	-14.3%
		Equipment for new cruisers, including: light bars, sirens, consoles, protective crash bars, cruiser rear storage units, and prisoner transport rear seats; purchase/replacement of portable radios and mobile radios; computers; AED maintenance; radar & laser equipment purchase/replacement;		Cost associated with new equipment required for new cars. Anticipate reusing most equipment for replacement cruisers. Also includes additional Watchguard in car and body worn cameras cloud storage fees,			30,000.00	
		TOTAL POLICE ADMINISTRATION	2,620,584.54	2,766,745.00	2,766,745.00	1,938,529.56	2,992,560.00	8.2%
13400	COMMUNICATIONS							
215	13400	41110 REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
216	13400	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
217	13400	41210 OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
218	13400	43100 SUPP & MTL	173.85	0.00	0.00	0.00	0.00	0.0%
219	13400	43610 BOOKS MAPS	0.00	0.00	0.00	0.00	0.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
13700	POL VEHICLE MAINTENANCE							
233	13700	43220 FUEL GAS 43220 Motor Fuels- Gasoline Unleaded gasoline.	43,770.80	58,170.00	58,170.00	43,199.15	60,900.00 60,900.00	4.7%
234	13700	43420 FLUIDS ETC 43420 Fluids, Lubricants & Other Petroleum products and other fluids used in maintaining public safety vehicles. We use OEM parts and fluids in order to meet the requirements for any warranty work performed by DPW mechanics.	970.09	4,000.00	4,000.00	991.13	5,000.00 5,000.00	25.0%
235	13700	43430 TIRES Tires for Cruisers, plus additional incidental costs \$203 x 64 tires = \$12,992 Cost includes \$10 disposal fee	9,905.76	11,000.00	11,000.00	5,537.56	12,992.00 12,992.00	18.1%
236	13700	45320 VE MT SVCS From this account comes; tune-up parts, brakes, bushings and other State Inspection required equipment.	13,169.24	16,500.00	16,500.00	13,157.32	18,500.00 18,500.00	12.1%
237	13700	45330 OUTSIDE VM Costs for labor not able to be performed by Public Works or Police Department employees to include but not limited to: alignments, bodywork, insurance deductibles, and cruiser decontamination, cruiser setup etc.	15,399.33	20,000.00	20,000.00	9,555.78	24,000.00 24,000.00	20.0%
		TOTAL POL VEHICLE MAINTENANCE	83,215.22	109,670.00	109,670.00	72,704.21	121,392.00	10.7%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
14100	FIRE-RESCUE ADMINISTRATION							
238	14100	41110 REG FT	1,004,163.06	1,505,826.00	1,505,826.00	990,751.63	1,615,145.00	7.3%
		Annual salaries and wages for the Fire-Rescue Chief, two Deputy Chiefs, Administrative Assistant, four full-time FF/Paramedics, twelve full-time FF/EMTs, and four shift supervisors		3% COLA			1,615,145.00	
				FY24 DEPT HEAD REQUEST 2 FT FIREFIGHTER/EMTS				
				+\$95,960				
				2/23/23 - TM - REMOVE 2 FR FIREFIGHTERS/EMTS -95,960.				
				4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +52,565				
239	14100	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
							0.00	
240	14100	41130 TRAIN COMP	55,010.22	97,115.00	97,115.00	73,733.84	89,610.00	-7.7%
		Training compensation for annual mandatory trainings					19,424.00	
		Officer/Supervisor development training					2,940.00	
		Compensation for weekly training attendance					16,531.00	
		Compensation for:					35,000.00	
		9 people in FF 1& 2 academy						
		4 EMT Basic Course						
		2 in EMT Advanced Course						
		Misc Conferences and EMS Continuing Education certification classes					7,715.00	
		Cost for 1 person to Paramedic School (500 Hours)					8,000.00	
241	14100	41210 OT-REG	220,505.62	120,000.00	120,000.00	116,949.26	125,000.00	4.2%
		Overtime compensation for 20 full time employees		This number is based on an average of previous years expended.			125,000.00	
242	14100	41211 HOL OT	33,105.77	55,132.00	55,132.00	34,292.73	64,465.00	16.9%
		Holiday Overtime for 2 Per-diem staff (5) holidays (Memorial Day, 4th of July, Labor Day, Thanksgiving Day, Christmas Day)					15,465.00	
		20 Full Time worked holidays in accordance with CBA					49,000.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
14100	FIRE-RESCUE ADMINISTRATION								
243	14100	41212	HOL 2X OT Holiday Double time is applied to full time employees that work Premium Holidays (Christmas Day and Thanksgiving Day) in accordance with our CBA.	7,509.35	13,100.00	13,100.00	11,618.19	13,035.00 13,035.00	-0.5%
244	14100	41213	HOL 3X OT	0.00	0.00	0.00	0.00	0.00	0.0%
245	14100	41214	OUTSD DET Covers non call related work details for full time personnel that aren't on duty. Covers anticipated CBA hourly stipends	692.85	2,500.00	2,500.00	0.00	2,500.00 1,000.00 1,500.00	0.0%
246	14100	41215	ONCALLOT This account Covers any overtime incurred by On-Call/Per-Diem staff that may exceed 52 hours in a week as a result of call volume or scheduling. It also covers any FT overtime incurred as a result of working a voluntary Per-Diem shift according to CBA	21,166.79	6,000.00	6,000.00	7,072.92	7,500.00 7,500.00	25.0%
247	14100	41216	FRCCALLIN Forced/Mandatory Overtime for full time employees	53,891.31	16,000.00	16,000.00	44,088.70	30,000.00 30,000.00	87.5%
248	14100	41217	ONCALLS/T Call Company Minor Call Responses Call Company Response to Major Calls Call Company Officer's for meeting and station tasks	60,660.46	70,362.00	70,362.00	55,317.71	83,070.00 43,050.00 36,162.00 3,858.00	18.1%
249	14100	41218	PERDIEMS/T (3) 12 hour per-diem shifts 7 days a week 12 hour (day) per-diem shifts 7 days a week. Shared 50/50 cost with Standish Fire at North Windham Station. (1) 12 hour per-diem shift per night	370,593.21	347,155.00	347,155.00	259,470.20	434,813.00 264,501.00 66,125.00 99,187.00	25.3%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
14100	FIRE-RESCUE ADMINISTRATION								
249	14100	41218	PERDIEMS/T Covers Call Company and Per-Diem state mandated paid time off.	370,593.21	347,155.00	347,155.00	259,470.20	434,813.00 5,000.00	25.3%
250	14100	41219	OUTDET S/T Call Company Details	8,437.00	5,000.00	5,000.00	8,123.41	5,000.00 5,000.00	0.0%
251	14100	41230	TRAIN OT Training Overtime for Full-time Employees to attend required/approved training when not on shift.	6,782.81	4,000.00	4,000.00	12,623.18	8,000.00 8,000.00	100.0%
252	14100	43100	SUPP & MTL Office Supplies for the administration and the four stations. Fire Prevention Materials Food/Refreshments for Dept calls and events 4 new mattresses	10,891.01	11,500.00	11,500.00	14,342.28	12,600.00 8,000.00 3,200.00 600.00 800.00	9.6%
253	14100	43340	CHEMICALS Firefighting Foam	135.00	2,500.00	2,500.00	500.00	3,000.00 3,000.00	20.0%
254	14100	43510	MED SUPP Medications - MMC/Mercy med restock Oxygen Non-invasive monitoring supplies Cleaning/Decontamination Consumables: Bandaging, IO's, IV Fluids, IV catheters, gloves EZ IO supplies CPAP - Continuous Positive Airway Pressure devices	39,395.10	60,700.00	60,700.00	37,966.04	66,400.00 2,000.00 3,600.00 7,000.00 7,500.00 40,800.00 4,000.00 1,500.00	9.4%
255	14100	43710	POSTAGE Postage	424.85	475.00	475.00	352.52	475.00 475.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
14100	FIRE-RESCUE ADMINISTRATION								
256	14100	43720	CLOTHING	14,630.31	27,390.00	27,390.00	26,714.76	34,800.00	27.1%
			Uniforms and Clothing for on duty personnel to include per-diem and call staff.					15,500.00	
			Clothing allowance for 20 full time personnel					11,000.00	
			Mechanic Laundry					800.00	
			Admin Uniforms					1,500.00	
			Full Time personnel Class A uniforms					6,000.00	
257	14100	44400	PROF SVCS	85,666.85	84,291.00	84,291.00	74,229.80	95,332.00	13.1%
			Contracted EMS billing with Medical Reimbursement Services at 4% of net collections.		Contract updated in January 2020			36,000.00	
			Fire-Police Annual Fuel Stipend					1,000.00	
			Employee Physicals / Haz Mat Physicals/ Respiratory Protection Mandates					17,720.00	
			EMS Service Medical Director and Maine EMS Licensing Fees					5,280.00	
			Software/licensing agreements					35,332.00	
258	14100	45330	EQ MT SVCS	38,551.55	45,526.00	45,526.00	28,740.70	59,699.00	31.1%
			Annual Ladder Testing - Aerials and Ground Ladders					2,600.00	
			Radio & Minitor Repairs.					4,000.00	
			Batteries					3,000.00	
			Breathing air packs and breathing air compressor annual testing and repairs.					10,200.00	
			Annual preventative maintenance on cardiac monitors/AEDs, stretchers/stair chairs, and extrication equipment.			Increase is as result of new service agreements for the three stretcher power load systems		10,776.00	
			Annual Apparatus Pump Testing					2,700.00	
			Annual Hose Testing off all 10.000 feet of department hose.					6,500.00	
			Turnout Gear Repair					2,500.00	
			Repairs and Maintenance to the vehicle exhaust evacuation system in the four stations					2,500.00	
			Vehicle Washing and Wax Supplies					1,000.00	
			Small Engine and Equipment Repairs and Maintenance					1,500.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
14100	FIRE-RESCUE ADMINISTRATION							
258	14100	45330 EQ MT SVCS	38,551.55	45,526.00	45,526.00	28,740.70	59,699.00	31.1%
		Oil-Dri for crash and spill cleanup					3,150.00	
		Lucas Compression Device Maint Agreement					4,500.00	
		Power Cot and Power Load Stretcher Maintenance					4,773.00	
259	14100	46210 TEL-LAND	13,748.38	23,574.00	23,574.00	13,629.04	23,964.00	1.7%
		Fire Station Land Lines - Consolidated					9,526.00	
		Cell Phones & Mobile Data Hot Spots					10,838.00	
		Full time Personnel monthly cell phone stipend 15 per month x 20 CBA employees					3,600.00	
260	14100	46310 ADVRTSNG	400.00	200.00	200.00	0.00	200.00	0.0%
		Advertising for open positions and public safety fair.					200.00	
261	14100	46410 TRV EXP	782.10	2,000.00	2,000.00	8.40	3,000.00	50.0%
		Travel expenses for attendance at outside training programs, meetings, conferences, etc.					3,000.00	
262	14100	46510 PRINTING	30.38	400.00	400.00	95.00	400.00	0.0%
		Printing for carbon copy/specialty forms.					400.00	
263	14100	46910 TRNG/CONF	26,411.73	36,425.00	36,425.00	25,534.09	38,625.00	6.0%
		Firefighter 1 & 2 Certification Programs					9,000.00	
		EMT Basic and Advanced Programs					10,000.00	
		Misc Classes and Courses to include: PALS,PHTLS, NFA Classes, Seminars, Peer Support, Fire Officer and Fire Instructor					11,625.00	
		Paramedic Program					8,000.00	
264	14100	46920 MMBR DUES	2,425.00	2,968.00	2,968.00	2,460.50	2,968.00	0.0%
		Dues for memberships to professional organizations to include the fire chief's associations, National Fire Protection Association membership and code subscription.					2,968.00	
265	14100	46930 CT AGENCY	0.00	0.00	0.00	0.00	0.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
14100	FIRE-RESCUE ADMINISTRATION							
266	14100	47430 OTHR EQP	77,280.55	90,917.00	90,917.00	91,112.14	98,126.00	7.9%
		Replacement of Battery Powered Tools					6,000.00	
		Replacement of Expiring Air Bottles					5,550.00	
		Firefighting Protective Clothing Replacement Bunker Pants and Bunker Coats					36,000.00	
		Helmets, Boots, Gloves, Hoods					9,600.00	
		Firefighting Hand Tools					1,000.00	
		Forestry Tools					250.00	
		Portable Radios					9,590.00	
		Mobile Radio					1,900.00	
		Replacement of damaged or lost equipment during the year.					3,000.00	
		Ballistic Vests					3,536.00	
		Replacement of water rescue equipment					4,200.00	
		Replace Multi Gas Meters					800.00	
		Replace 1.75" Firefighting Hose					1,200.00	
		Replace 2.5" Firefighting Hose.					1,600.00	
		Rural Hitch Siamese valve					8,400.00	
		Large Diameter Hose Intake Fill Valve					2,500.00	
		North Washer/Dryer purchase and install					3,000.00	
267	14100	48210 BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.0%
		Bad debt expense, offset to amounts uncollectible in revenue account # 1000-13122.					0.00	
								TM-2/17/21 DECREASE - BEING ACCOUNTED FOR OUTSIDE THE FIRE BUDGET -32,000
		TOTAL FIRE-RESCUE ADMINISTRATION	2,153,291.26	2,631,056.00	2,631,056.00	1,929,727.04	2,917,727.00	10.9%
14200	FIRE-RESCUE SERVICES							
268	14200	45110 WATER	115,857.25	114,500.00	114,500.00	90,636.75	120,225.00	5.0%
		Charges for 358 public fire hydrants and 401,332.60 (2015) inch-feet of distribution mains from the Portland Water District. The Portland Water District Board of Trustees approved a rate increase of 5% on public fire fees.					120,225.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
14200 FIRE-RESCUE SERVICES									
268	14200	45110	WATER	115,857.25	114,500.00	114,500.00	90,636.75	120,225.00	5.0%
			TOTAL FIRE-RESCUE SERVICES	115,857.25	114,500.00	114,500.00	90,636.75	120,225.00	5.0%
14300 EMERGENCY MANAGEMENT									
269	14300	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
270	14300	43100	SUPP & MTL	0.00	1,400.00	1,400.00	345.79	1,400.00	0.0%
			Funding for operations and start-up supplies and materials to open an emergency shelter.					1,400.00	
			TOTAL EMERGENCY MANAGEMENT	0.00	1,400.00	1,400.00	345.79	1,400.00	0.0%
14700 FIRE VEHICLE MAINTENANCE									
271	14700	41110	REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
272	14700	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
			Compensation for fire-rescue apparatus maintenance.					0.00	
273	14700	43220	FUEL GAS	26,531.42	32,000.00	32,000.00	30,191.95	37,000.00	15.6%
			Unleaded for department vehicles		12,758.5 Gallons consumed in calendar year 2021.			37,000.00	
					Budgeted rate of \$2.90 per gallon				
274	14700	43230	FUEL DIESEL	11,044.50	15,700.00	15,700.00	11,454.43	22,225.00	41.6%
			Diesel and Diesel Exhaust Fluid for department apparatus.		5,762.6 gallons consumed in calendar year 2022.			22,225.00	
					3.80 per gallon				
					44.5 Gallons DEF at 2.54 per gallon				
275	14700	43410	PARTS	18,381.24	33,000.00	33,000.00	13,098.99	33,000.00	0.0%
			Vehicle Maintenance Parts					33,000.00	
276	14700	43420	FLUIDS ETC	3,053.76	2,800.00	2,800.00	528.76	3,000.00	7.1%
			Covers grease, motor oil and other fluids for the mechanic.					3,000.00	
277	14700	43430	TIRES	9,388.87	7,500.00	7,500.00	2,716.81	8,000.00	6.7%
			Tires for Fire-Rescue Fleet.					8,000.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
14700	FIRE VEHICLE MAINTENANCE								
278	14700	44400	PROF SVCS	48,447.07	47,200.00	47,200.00	29,876.58	48,850.00	3.5%
			Payments to Gorham for Windham's share of the apparatus mechanic. The two Town's share the mechanic's wages and benefits however, the Mechanic is an employee of Gorham.					48,850.00	
									Increase reflects an anticipated 3.5% COLA from Gorham.
279	14700	45320	VE MT SVCS	34,157.04	30,000.00	30,000.00	24,597.43	30,000.00	0.0%
			This account covers repairs that the mechanic sends to outside service centers.					30,000.00	
280	14700	45330	EQ MT SVCS	309.35	5,000.00	5,000.00	3,876.01	5,000.00	0.0%
			This account is used to cover electrical repairs and upgrades to department vehicles.					5,000.00	
281	14700	47430	OTHR EQP	144.49	2,500.00	2,500.00	1,169.21	2,500.00	0.0%
			Specialized tools and equipment purchased on a cost-shared basis with Gorham.					2,500.00	
282	14700	47450	TOOLS	2,346.27	2,000.00	2,000.00	716.68	2,000.00	0.0%
			Purchase of additional tools or replacement of broken tools. Cost-shared basis with Gorham.					2,000.00	
			TOTAL FIRE VEHICLE MAINTENANCE	153,804.01	177,700.00	177,700.00	118,226.85	191,575.00	7.8%
15110	PARKS & RECREATION ADMIN								
283	15110	41110	REG FT	204,248.94	237,501.00	237,501.00	176,501.06	302,998.00	27.6%
			Annual salaries and wages for 4 Full Time Positions: Parks & Recreation Director, Deputy Director, Recreation Coordinator and Administrative & Marketing Assistant					302,998.00	
									3% COLA
									FY24 DEPT HEAD REQUEST RECREATION PROGRAMMER TO START MID YEAR
									+\$21,069
									F/C RETURN FT POSITION +42,138
									4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +9,902
284	15110	41120	REG PT	9,982.32	0.00	0.00	0.00	0.00	0.0%
								0.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
15110	PARKS & RECREATION ADMIN								
285	15110	41210	OT-REG	1,499.23	1,000.00	1,000.00	265.09	2,000.00	100.0%
			Overtime to cover events that may occur beyond normal business hours.					2,000.00	
286	15110	43100	SUPP & MTL	2,787.54	3,000.00	3,000.00	4,743.25	4,500.00	50.0%
			Office supplies during the year for the department			Increase includes \$1450 for new laptop for director		4,500.00	
287	15110	43610	BOOKS MAPS	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
			Books/Maps/Publications. \$1000- Publication of Trail maps - to include updates due to reflect trail additions or modifications at Lowell and Lippman. \$1000 - Publication of a Welcome to Windham Introductory pamphlet					2,000.00	
288	15110	43710	POSTAGE	323.46	450.00	450.00	322.78	375.00	-16.7%
			Postage - Mailings of senior newsletters and year-round shared use of postage meter					375.00	
289	15110	44400	PROF SVCS	6,359.84	6,383.00	6,383.00	1,681.29	8,363.00	31.0%
			MyRec annual subscription (Registration software)			Annual subscription rate is based on revenue generated; Subscription is renewed in April each year - anticipating renewal rate to rise due to more revenue being generated		5,990.00	
			Service contract for copier			Anticipated overage charges for color copies		700.00	
			Annual fee for use of Constant Contact			Increase of \$241 in subscription fee; Program allows for detailed statistics regarding # of people reached with Email Blasts and Community Announcements; Allows for better quality marketing materials in-house; Provides for customer surveys after completion of programs		1,083.00	
			When I Work Annual Subscription			Employee scheduling software for per diem staff, seasonal staff, and volunteers for events and programs		450.00	
			Canva Annual Subscription			Content design software used for marketing programs and events		140.00	
290	15110	46210	TEL-LAND	2,048.59	2,700.00	2,700.00	2,210.50	3,130.00	15.9%
			Landline, fax line, and cell phones (2)			Office phone and fax system (Consolidated Communications - \$1911) and two cell phones - director and deputy director (Verizon - \$1219)		3,130.00	
291	15110	46310	ADVRTSNG	5,756.48	5,500.00	5,500.00	3,800.75	5,750.00	4.5%
			Advertising - Employment Ads for seasonal positions; Advertising for all programs and special events in local newspapers					5,750.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
15110 PARKS & RECREATION ADMIN								
292	15110	46410 TRV EXP	3,467.29	2,800.00	2,800.00	1,057.10	3,000.00	7.1%
		Fuel, travel and meal expenses for staff to attend meetings, workshops and conferences					3,000.00	
293	15110	46910 TRNG/CONF	3,841.70	4,500.00	4,500.00	2,348.00	4,500.00	0.0%
		Training administered by Maine Recreation & Parks Association, regional and national conferences for department staff.		Low projection -no national conference attendance for FY23 - attended smaller regional conferences			4,500.00	
294	15110	46920 MMBR DUES	945.00	945.00	945.00	425.00	990.00	4.8%
		Membership to Maine Recreation and Parks Association (MRPA)		FY19 - \$175 FY20 - \$175 FY21- \$175 FY22 - \$175			220.00	
				Annual Department Membership increase to \$220 beginning 1/1/2023				
		Department membership in National Recreation and Park Association					450.00	
		AAA Membership for 3 Department Vehicles (covers any emergencies when vehicles are out of town for outings)		FY 20 - \$200 FY21 - \$200			205.00	
		BJ's Membership for the department		Purchase bulk supplies and materials for large events and programs. Cover 2 members for the department.			115.00	
295	15110	46990 OT CONT SV	612.55	1,000.00	1,000.00	1,213.98	1,500.00	50.0%
		Contracted services for items that are not supported by user fees					1,500.00	
		TOTAL PARKS & RECREATION ADMIN	241,872.94	267,779.00	267,779.00	194,568.80	339,106.00	26.6%
15210 PARKS & TRAILS								
296	15210	41110 REG FT	42,093.40	43,903.00	43,903.00	34,693.93	50,736.00	15.6%
		Annual salary and wages for the Parks Maintenance Foreman.		3% COLA			50,736.00	
				4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +1,668				
297	15210	41120 REG PT	544.62	8,400.00	8,400.00	364.88	10,800.00	28.6%
		Seasonal part-time hours for park ranger and/or park maintenance worker to assist Parks Maintenance Foreman with projects or routine maintenance		• Seasonal Park Ranger and/or Seasonal Park Maintenance – according to experience and interest o \$18.00 /hour o 40 hrs/week for 14 weeks			10,800.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
15210	PARKS & TRAILS								
298	15210	41210	OT-REG Overtime - Regular Compensation	1,098.70	0.00	0.00	286.28	1,200.00 1,200.00	0.0%
299	15210	43100	SUPP & MTL Signage at all parks and trails excluding Dundee Equipment, supplies and tools needed for all parks and trails other than Dundee.	6,066.58	4,000.00	4,000.00	12,096.94	5,000.00 1,350.00 3,650.00	25.0%
300	15210	43210	ELECTRIC Electricity charges at Lippman Park	0.00	3,770.00	3,770.00	446.22	3,770.00 3,770.00	0.0%
301	15210	43220	FUEL GAS Vehicle Fuel for Park Maintenance pick-ups truck and mowers	3,236.76	3,200.00	3,200.00	3,173.71	3,800.00 3,800.00	18.8%
302	15210	44400	PROF SVCS Porta-toilets at four locations year round - Lowell, Lippman, East Windham Conservation Area and Mountain Division Trail; seasonally at Community Park, 7 weeks at Day Camp location Mainely Ticks - Spring and Summer Tick Treatments at Lippman Park and Lincoln Field Other professional services for park and trail needs - may include electrical services, tree work, delivery of playground surfacing material	7,600.46	8,700.00	8,700.00	7,023.17	11,800.00 6,900.00 1,700.00 3,200.00	35.6%
303	15210	45110	WATER Water Supply at Lippman and Community Garden	1,319.18	1,350.00	1,350.00	565.78	1,200.00 1,200.00	-11.1%
304	15210	45210	WST DISP	0.00	0.00	0.00	0.00	0.00 0.00	0.0%
305	15210	45310	BL MT SVCS Supplies and materials for park storage buildings/ structures at parks other than Dundee park	744.53	2,000.00	2,000.00	1,111.38	2,000.00 2,000.00	0.0%
306	15210	45320	VE MT SVCS Vehicle repairs for Department's truck	518.93	0.00	0.00	494.92	1,000.00 1,000.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
15210	PARKS & TRAILS							
307	15210	45400 RENTALS	1,169.51	300.00	300.00	592.40	700.00	133.3%
		Rental of various machinery to assist Parks Maintenance Foreman in completing parks projects at all parks other than Dundee Park					700.00	
308	15210	46210 TEL-LAND	701.61	615.00	615.00	457.64	615.00	0.0%
		Telephone - Park Foreman cell phone					615.00	
		TOTAL PARKS & TRAILS	65,094.28	76,238.00	76,238.00	61,307.25	92,621.00	21.5%
15220	DUNDEE PARK							
309	15220	41120 REG PT	70,344.52	129,514.00	129,514.00	45,945.74	108,900.00	-15.9%
		1 Park Manager					9,720.00	
		Student Facility Intern -Dundee Park offers a quality Facility Internship experience; Internship packet is distributed to numerous colleges that offer this course of study					9,600.00	
		Supervisors - (2) - Oversee park operation and supervision of staff under direction of Park Manager and in Manager's absence					19,500.00	
		Park and Gate Attendants (10)- FT and PT positions; responsible for accepting money at gatehouse, general park upkeep and maintaining safe environment for park users					70,080.00	
310	15220	43100 SUPP & MTL	9,451.19	13,000.00	13,000.00	5,768.55	13,000.00	0.0%
		Dundee Supplies and Equipment for all cleaning supplies, paint, hardware and concession items to be sold at park.					12,000.00	
		Dundee Staff Apparel					1,000.00	
311	15220	43210 ELECTRIC	0.00	1,105.00	1,105.00	0.00	1,105.00	0.0%
		Electricity at Dundee					1,105.00	
312	15220	43220 FUEL GAS	440.36	400.00	400.00	355.01	500.00	25.0%
		Fuel for Dundee lawn mowers and mileage reimbursement for trips to lab in personal vehicle (when needed) for water testing					500.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
15220	DUNDEE PARK							
313	15220	44400 PROF SVCS	2,255.60	4,300.00	4,300.00	1,986.80	4,300.00	0.0%
		Water Testing at Dundee Park					900.00	
		Mainely Ticks - Spring and summer tick treatments at Dundee Park		- 2/16/22 MOVED 1400 TO 12600 PER TM			1,400.00	
				- 3/17/22 MOVED 1400 BACK TO 15220 PER F/C				
		Professional services for other Dundee needs - may include electrical services or tree work					2,000.00	
314	15220	45110 WATER	854.03	900.00	900.00	505.94	900.00	0.0%
		Water hook-ups at Dundee and plumbing repairs if needed					900.00	
		Opening - \$220						
		Closing/Winterizing - \$330						
		Miscellaneous Repairs - \$350						
315	15220	45310 BL MT SVCS	243.78	5,500.00	5,500.00	0.00	7,500.00	36.4%
		Building Maintenance at Dundee park for all buildings and pavilions		Increase of \$2000 to account for additional buildings and repairs needed on picnic pavilions			7,500.00	
316	15220	45320 VE MT SVCS	0.00	0.00	0.00	0.00	1,000.00	0.0%
		Equipment Maintenance for tractor and mowers					1,000.00	
317	15220	45400 RENTALS	0.00	300.00	300.00	0.00	300.00	0.0%
		Rental of various machinery to assist Parks Maintenance Foreman in completing parks projects at Dundee Park		- 2/16/22 300 MOVED TO 12600 PER TM			300.00	
				- 3/17/22 300 MOVED BACK TO 15220 PER F/C				
318	15220	46210 TEL-LAND	1,532.15	1,505.00	1,505.00	683.11	1,505.00	0.0%
		Telephone - Phone and internet at Dundee Park					1,505.00	
319	15220	46990 OT CONT SV	0.00	300.00	300.00	30.60	300.00	0.0%
		Contracted Services		Production of promotional materials for park			300.00	
		TOTAL DUNDEE PARK	85,121.63	156,824.00	156,824.00	55,275.75	139,310.00	-11.2%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
15330	SUMMERFEST							
320	15330	43100 SUPP & MTL	9,750.00	10,600.00	10,600.00	10,600.00	11,800.00	11.3%
		Summerfest Fireworks					3,450.00	
								Town Contribution to Summerfest to purchase fireworks. FY18 - \$3,000 FY19 - \$3,000 FY20 - Canceled due to COVID FY21- Canceled due to COVID FY22- \$3450 FY23 -\$3450
		Summerfest Tent, Tables and Chair Rentals					1,000.00	
								Town Contribution to Summerfest for tents, tables and chair rentals. FY17 - \$1,597 FY18 - \$907 FY19 - \$643 FY20 and FY21- Canceled due to COVID FY22 - \$901 FY23 - \$1,000.
		Portable Toilets (6 Regular and 1 Handicapped) and 2 Handwashing Stations					1,350.00	
								Town Contribution to Summerfest to rent portable toilets and handwashing stations
		Summerfest Stage and Sound System; Generator and video wall for promotion of sponsors					6,000.00	
								Town Contribution to Summerfest to rent stage, sound system & lighting. Stage - \$2250 Sound System - \$1750 Video Wall - \$1500.00 Generator - \$500 Security and Clean-up Details - \$600
		FY 22 FUNDS CARRIED FWD \$19,309.92					0.00	
		FY 23 BUDGET \$10,600.00						SUMMERFEST IS FUNDED USING ACCOUNT 1000-24009 - WITH BUDGET AMOUNTS TRANSFERED TO THAT ACCOUNT ANNUALLY
		TOTAL SUMMERFEST	9,750.00	10,600.00	10,600.00	10,600.00	11,800.00	11.3%
15500	PUBLIC LIBRARY							
321	15500	41110 REG FT	384,891.84	405,053.00	405,053.00	298,543.30	429,406.00	6.0%
		Annual salaries and wages for the Library Director, Circulation Supervisor/reference Assistant, Reference/Technology Librarian, Technical Services Librarian, Children's Librarian, Children's Room Coordinator, and the Teen/Emerging Technology Librarian.					429,406.00	
								3% COLA 4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +14,053

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
15500	PUBLIC LIBRARY								
322	15500	41120 REG PT	69,362.69	66,319.00	66,319.00	32,739.19	85,277.00	28.6%	
		Annual salaries and wages for four part-time positions and 10 substitute hours per week.		3% COLA			85,277.00		
				FY24 DEPT HEAD REQUEST REFERENCE AND TECHNOLOGY ASSISTANT 20HRS WEEKLY					
				2/13/23 - TM REDUCE 10 SUBSTITUE HRS IN ORDER TO FUND NEW POSITION -8,667.					
				+\$20,066					
				4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +11,470					
323	15500	41210 OT-REG	254.96	500.00	500.00	179.06	500.00	0.0%	
		This line will cover staff time when visiting the library to empty the book drop on holidays. We have made the time spent at the library as efficient as possible but require a few hours throughout the year for staff to work on the holidays. Without this time spent, our book drop would overflow and the door to it would be blocked from opening. Also, the work the next day the library is open would be overwhelming. Allowing the book drop to be emptied on a holiday is necessary for our operations.					500.00		
324	15500	43100 SUPP & MTL	4,899.76	5,000.00	5,000.00	3,303.99	5,000.00	0.0%	
		General office supplies, specialized library supplies, paper for copier and printers.					5,000.00		
325	15500	43220 FUEL GAS	0.00	500.00	500.00	0.00	500.00	0.0%	
		Fuel for possible vehicle					500.00		
326	15500	43610 BOOKS MAPS	30,995.30	32,000.00	32,000.00	21,809.75	32,000.00	0.0%	
		Children's Room print items					10,800.00		
		Adult Fiction and Non-fiction, Large Print, and Graphic Novel print items					12,700.00		
		Teen print items					3,000.00		
		Magazine subscription service contract					2,500.00		
		Digital magazine contract					3,000.00		
327	15500	43620 NON PRINT	19,584.05	22,300.00	22,300.00	16,564.57	22,300.00	0.0%	
		Audiobook purchases and processing costs.					4,800.00		

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
15500	PUBLIC LIBRARY								
327	15500	43620	NON PRINT	19,584.05	22,300.00	22,300.00	16,564.57	22,300.00	0.0%
			Children's room Maine student book award audiobooks-digital and CD		Audiobooks and Ebooks are popular in the Children's Room however, they are expensive, especially ebooks. Increase to this line will cover adding more titles beyond just the award winners.			2,000.00	
			Movies, music, ebooks, and eaudiobooks for the Children's, Teen, and Adult Collections.		Ebooks and Eaudiobooks continue to grow in popularity yet are expensive. This line will cover those items as well as movies and music for all ages.			15,500.00	
328	15500	43710	POSTAGE	1,032.30	1,200.00	1,200.00	731.82	1,200.00	0.0%
			Library postage costs for mailing notices and packages.		Adjusted down due to more email notices going out instead of USPS notices			1,200.00	
329	15500	44400	PROF SVCS	12,591.84	14,025.00	14,025.00	9,943.29	15,575.00	11.1%
			Envisionware time and print management software maintenance fee					1,625.00	
			Minerva consortium fee. Fee will increase \$300 this FY and for the next few FYs as the consortium works to cover their increasing costs. Software, support, and 1 day of delivery is included in this fee.					4,300.00	
			Statewide van delivery service fee		For FY23 delivery stop fees increased to \$26.60 per stop. The library receives 5 stops per week but only pays for 3 stops. One day is included in our Minerva contract fee and the second is paid by the Maine State Library. The FY24 per stop fee is yet to be determined but hopefully this amount will cover it.			4,150.00	
			Digital services - MainelInfonet ebook consortium, CloudLibrary self-checkout					3,450.00	
			Movie licenses					650.00	
			Garden maintenance		Costs have gone up for fall and spring garden cleanups			800.00	
			Contract for email service Constant Contact for library newsletters and event communications					600.00	
330	15500	45330	EQ MT SVCS	1,259.47	1,500.00	1,500.00	874.07	1,500.00	0.0%
			Fees for contracts to maintain copiers and printers, including toner.					1,500.00	
331	15500	46210	TEL-LAND	3,198.73	3,200.00	3,200.00	2,662.75	3,450.00	7.8%
			Regular telephone lines, a fax line, 2 emergency response phones, and equipment and service for Library Director's cell phone.		Increase covers WiFi hotspot purchased in FY23. Hotspot is used for Outreach visits and helped when internet was down for a week at the library.			3,450.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
15500	PUBLIC LIBRARY								
332	15500	46410 TRV EXP	2,961.82	3,000.00	3,000.00	738.34	3,000.00	0.0%	
		Routine reimbursement for travel and meals at seminars, conferences and mandatory meetings for the Minerva consortium 12x/year as well as mileage reimbursement for library staff who take library services to daycares, nursing homes and senior living facilities.					3,000.00		
333	15500	46510 PRINTING	1,053.17	1,200.00	1,200.00	175.36	1,200.00	0.0%	
		Printing of patron cards, bookmarks, signage, and business cards.					1,200.00		
334	15500	46910 TRNG/CONF	2,959.69	3,000.00	3,000.00	200.00	1,500.00	-50.0%	
		ALA Annual conference					500.00		
		Maine Library Association conference for 3 staff members					600.00		
		MaineInfonet preconference					45.00		
		Reading Round Up for 2 staff members					150.00		
		User's councils and State Library meetings					205.00		
335	15500	46920 MMBR DUES	478.00	600.00	600.00	566.00	670.00	11.7%	
		American Library Association Membership					250.00		
		New England Library Association membership					70.00		
		Maine Library Association membership for full staff			Membership fee increase to cover full staff		350.00		
336	15500	46990 PROGRMING	3,387.52	4,300.00	4,300.00	1,542.98	4,300.00	0.0%	
		Program supplies and speaker fees for Children's programs					1,000.00		
		Program supplies and speaker fees for Teen programs					1,000.00		
		Program supplies and speaker fees for Adult programs					2,300.00		
337	15500	47430 OTHR EQP	4,868.22	5,000.00	5,000.00	3,148.46	5,000.00	0.0%	
		Computer equipment, library shelving, storage and miscellaneous library equipment and furniture. The library has 29 computers, including public access computers, catalog stations, circulation stations, and staff computers. This line item reflects replacement of equipment and furniture as needed.					5,000.00		
					Increase to this line covers 4 new computers for the teen area. I've consulted with IT and the teen computers need to be upgraded in ordered to be used for the online gaming the teens are interested in. Currently all public access computers were donated about 4 years ago. The gaming that the teens do slows our internet down in the afternoon. New wiring and these new computers will help.				
					2/13/23 - TM - REMOVE 4 COMPUTERS FOR TEEN AREA - CONTINUE WORK OF WIRING - -6,000.				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
	TOTAL	PUBLIC LIBRARY	543,779.36	568,697.00	568,697.00	393,722.93	612,378.00	7.7%
16110	CODE ENFORCEMENT							
338	16110	41110 REG FT	323,881.21	337,810.00	337,810.00	253,184.73	372,690.00	10.3%
		Annual salaries and wages for the Code Enforcement Director, Deputy Director, Code Enforcement Officer, Zoning & Code Enforcement Coordinator and Administrative Assistant.		3% COLA			372,690.00	
				4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +12,182				
339	16110	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
340	16110	41210 OT-REG	1,590.80	12,000.00	12,000.00	0.00	3,000.00	-75.0%
		Overtime		FY24 DEPT HEAD			3,000.00	
		With the increased amount of permits and inspections, instead of hiring another Code officer that we don't have the space or equipment for, this overtime fund can be used in the busiest seasons. Staff can come in early or stay late to keep up with our services in a timely fashion.		SECREASED THE BUDGET BY \$9,000				
341	16110	43100 SUPP & MTL	1,702.05	2,700.00	2,700.00	700.70	2,900.00	7.4%
		General office and supplies.					2,900.00	
342	16110	43220 FUEL GAS	1,655.86	2,770.00	2,770.00	2,232.37	2,770.00	0.0%
		Estimated use of 1000 gallons increased to \$ 2.77 per gallon					2,770.00	
343	16110	43610 BOOKS MAPS	619.62	2,000.00	2,000.00	1,284.17	2,000.00	0.0%
		Publications and code books 2021 MUBEC /ICC Code for tablets and laptops		Updated Code cycle On laptops and Tablets and hardcopies as per State rules			2,000.00	
344	16110	43710 POSTAGE	566.25	2,000.00	2,000.00	283.56	2,000.00	0.0%
		General correspondence, public hearing, committees, notifications to abutters, and ZBA notifications.		Postage and certified Mail increases per US postal			2,000.00	
345	16110	43720 CLOTHING	0.00	1,200.00	1,200.00	126.97	1,200.00	0.0%
		Clothing/ Uniform expense					1,200.00	
		Safety boots, and identifiable clothing (all seasons) for Code Enforcement Officers						
346	16110	44400 PROF SVCS	12,747.30	13,000.00	13,000.00	10,518.47	13,000.00	0.0%
		MyGov		No change in service anticipated			13,000.00	
				TM-02/15/22 -DECREASE - 3,000 UPGRADE TO BE COMPLETED IN FY 22				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
16110	CODE ENFORCEMENT							
346	16110	44400 PROF SVCS	12,747.30	13,000.00	13,000.00	10,518.47	13,000.00	0.0%
		Drone Flights Highland Lake					0.00	
		MyGov upgrade/ subscription fees					0.00	
								TM-02/15/22 - DECREASE 8,000 - COMPLETE UPGRADE WITH FY 22 FUNDS
347	16110	45330 EQ MT SVCS	300.00	300.00	300.00	0.00	300.00	0.0%
		Annual server printer maintenance and parts, shared with Planning Department, Assessing, and WEDC					300.00	
348	16110	46210 TEL-LAND	6,453.80	4,017.00	4,017.00	4,137.75	5,500.00	36.9%
		Office desk phones; and iPad and cellular phone.					5,500.00	
								See historical billing data
349	16110	46310 ADVRTSNG	424.84	1,750.00	1,750.00	288.13	1,750.00	0.0%
		Legal advertisements for Appeals Board					1,750.00	
								ZBA fee of \$400.00 per application
350	16110	46410 TRV EXP	712.66	3,000.00	3,000.00	1,377.57	3,000.00	0.0%
		Travel/lodging/meals - seminars/conferences					3,000.00	
								Anticipating more training after Covid
351	16110	46510 PRINTING	1,193.25	400.00	400.00	0.00	400.00	0.0%
		Business cards, stop work orders, etc...					400.00	
352	16110	46520 COPY SVCS	416.85	900.00	900.00	202.95	900.00	0.0%
		Copy Services estimated at \$225.00 quarterly, (shared with the Planning Department, Assessing and WEDC). Copier service contract, paper and copy supplies shared equally by Code Enforcement, Assessing, Planning, and Economic Development.					900.00	
353	16110	46910 TRNG/CONF	945.00	3,860.00	3,860.00	1,070.00	3,860.00	0.0%
		Required continuing education and training to maintain multiple State land use certifications					3,500.00	
								Three (3) Code Enforcement Officers; CEH's cover Landuse, Shoreland, LPI, Subsurface Wastewater, Legal Issues and Residential/ Commercial Building Standards.
		Annual Boards of Appeal Trainings for ZBA members					360.00	
								\$90.00 X 4 persons- hosted through the MMA
354	16110	46920 MMBR DUES	150.00	475.00	475.00	476.00	475.00	0.0%
		MBOIA Memberships - (\$35 each)					175.00	
		Two (2) Subscribing Memberships						
		Three (3) Active Memberships						
		Master Electrician License renewal / membership fees for the Code Enforcement Deputy Director					150.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
16110	CODE ENFORCEMENT								
354	16110	46920	MMBR DUES	150.00	475.00	475.00	476.00	475.00	0.0%
			NFPA Certified Fire Inspector I, Membership renewal for the Code Enforcement Director .		3- year cycle professional development and certification fee.		150.00		
355	16110	47430	OTHR EQP	2,539.28	2,000.00	2,000.00	690.18	3,000.00	50.0%
			Equipment needed to perform inspections, safety/ ergonomic equipment, inspection tools, etc.		TM-02/15/2022 - DECREASE 1,500		3,000.00		
			TOTAL CODE ENFORCEMENT	355,898.77	390,182.00	390,182.00	276,573.55	418,745.00	7.3%
16510	ASSESSING								
356	16510	41110	REG FT	243,434.37	270,273.00	270,273.00	194,351.22	295,782.00	9.4%
			Annual salaries and wages for the Assessor, Appraiser, one 32-hour Appraiser and one Assistant Assessor.		3% COLA		295,782.00		
					FY24 DEPT HEAD REQUEST 32 HOUR A WEEK ADMINISTRATIVE ASSISTANT - 44,245				
					2/23/23 - ADJUST COLLECTIONS POSITION TO FULL TIME WITH 12 HRS TO ASSESSING - 44,245. AND +14,772. (PLUS BENEFITS)				
					2/27/23 - TM - REMOVE ADDITIONAL HOURS -14,772.				
					4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +9,594				
357	16510	41210	OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
358	16510	43100	SUPP & MTL	3,304.10	2,500.00	2,500.00	1,535.17	3,650.00	46.0%
			Estimate of all office supplies and paper.		\$1,150 Increase due to LD 290 administration; field equipment; safety shoes and other cost increases.		3,650.00		
359	16510	43220	FUEL GAS	110.47	500.00	500.00	298.67	500.00	0.0%
			Fuel for Assessing vehicles.		HISTORY - GAS USE		500.00		
					FY 17 - 332.91				
					FY 18 - 353.79				
					FY 19 - 288.48				
					FY 20 - 455.06				
					FY 21 - 324.15				
					FY 22 - 110.47				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
16510	ASSESSING							
360	16510	43610 BOOKS MAPS	2,498.00	3,780.00	3,780.00	1,554.40	3,780.00	0.0%
		Recorded Deeds @ \$1 per page.					3,180.00	
		Valuation & Commitment Book binding costs.		The printing of this data is required by State statute.			400.00	
		Course books.		Publications and updates to tax law books.			200.00	
361	16510	43710 POSTAGE	1,957.99	2,500.00	2,500.00	2,598.36	3,500.00	40.0%
		Postage for various mailings.		Personal Property mailings as required under Maine law Title 36, M.R.S.A. ss 706A. Homestead Exemption, Renewable Energy Application, and Sales Survey mailings.			3,500.00	
				INCREASE: \$1,000 to cover cost of LD 290 mailings and anticipated postage increase.				
				TM-02/09/22 - INCREASE \$750. - POSTAGE INCREASE				
362	16510	44400 PROF SVCS	21,985.18	15,000.00	15,000.00	300.00	15,000.00	0.0%
		Consultant services to cover special circumstances such as complex commercial abatement challenges and statistical revaluations.		Funding for the 2023 statistical revaluation.			15,000.00	
363	16510	45330 EQ MT SVCS	20,726.02	23,246.00	23,246.00	22,426.45	25,841.00	11.2%
		Estimated photocopier share.					1,175.00	
		FY 18 - 906.65 FY 19 - 935.24 FY 20 - 795.90						
		Vision web hosting for public access.		Web hosting for public access to assessment data.			3,980.00	
		FY 18 - 2,250. FY 19 - 2,833. FY 20 - 2,992 FY 21 - 3,231		INCREASE: \$426				
		Vision Appraisal Software (11-20 users) - CAMA software maintenance.		Software maintenance agreement for assessing CAMA program. This is an updated software program and is the tool used to create assessed values. Software licenses are used by Assessing, Code Enforcement, Planning, Tax Collection and the Town Manager's Office.			12,998.00	
		FY 18 - 8,500. FY 19 - 8,755. FY 20 - 9,631 FY 21 - 10,594 FY 22 - 20,726		INCREASE: \$1,345				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
16510	ASSESSING							
363	16510	45330 EQ MT SVCS	20,726.02	23,246.00	23,246.00	22,426.45	25,841.00	11.2%
		Vision Government Solutions Cloud Services.		Cloud services for assessment database.			7,688.00	
				INCREASE: \$824				
				Total Vision increase: \$2,595				
364	16510	46210 TEL-LAND	3,399.81	3,412.00	3,412.00	2,303.08	3,412.00	0.0%
		Office (\$45/month x 12 months).		Fairpoint Data line - new configuration			805.00	
		Cell phones for the Assessor, Assistant Assessor and two Appraisers.					2,607.00	
365	16510	46310 ADVRTSNG	370.70	2,000.00	2,000.00	0.00	2,000.00	0.0%
		Advertising expenses.		Advertising expenses for up to four Board of Assessment Review meetings.			2,000.00	
366	16510	46410 TRV EXP	116.49	1,500.00	1,500.00	278.18	2,400.00	60.0%
		Mileage reimbursement for personal vehicle use to attend conferences, classes and meetings.		Previously reduced due to COVID-19.			750.00	
				REDUCED: \$750 in 2021.				
				INCREASE: \$500				
				Covid restrictions lifted; anticipate new hire and need for training.				
		Meals and tolls for travel to various functions and classes.		Meals and tolls for travel to various functions and classes. previously reduced due to COVID-19 restrictions.			500.00	
				REDUCED: \$400 in 2021..				
				INCREASE: \$400				
				INCREASE: \$400 COVID restrictions lifted				
		International Association of Assessing Officials (IAAO) annual conference attendance; Vision Appraisal Software annual conference attendance.		Training and conference attendance.			1,150.00	
367	16510	46510 PRINTING	0.00	0.00	0.00	0.00	0.00	0.0%
				Tax maps are now printed in-house.			0.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
16510	ASSESSING							
368	16510	46910 TRNG/CONF	700.00	2,505.00	2,505.00	1,294.00	2,505.00	0.0%
		Accommodations - annual State Property Tax School for two staff members.					650.00	
		Maine Association of Assessing Officials (MAAO) Tax School registration for three staff.					180.00	
		Attendance at International Association of Assessing Officials (IAAO) training meetings.					1,100.00	
		International Association of Assessing Officials (IAAO) annual conference registration.					575.00	
369	16510	46920 MMBR DUES	460.00	465.00	465.00	490.00	520.00	11.8%
		International Association of Assessing Officials (IAAO) Membership.					240.00	
		Maine Association of Assessing Officers (MAAO) 4 CMA memberships.					160.00	
		Maine Chapter International Association of Assessing Officials (IAAO 4 CMA Memberships).					120.00	
370	16510	47430 OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL ASSESSING	299,063.13	327,681.00	327,681.00	227,429.53	358,890.00	9.5%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
16520	GEOGRAPHIC INFORMATION SYTEMS								
371	16520	41110	REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
372	16520	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
373	16520	43100	SUPP & MTL	0.00	0.00	0.00	0.00	0.00	0.0%
374	16520	43610	BOOKS MAPS	0.00	0.00	0.00	0.00	0.00	0.0%
375	16520	44400	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.0%
376	16520	45330	EQ MT SVCS	0.00	0.00	0.00	0.00	0.00	0.0%
377	16520	46910	TRNG/CONF	0.00	0.00	0.00	0.00	0.00	0.0%
378	16520	47430	OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
			TOTAL GEOGRAPHIC INFORMATION SYTEMS	0.00	0.00	0.00	0.00	0.00	0.0%
16530	ABATEMENTS								
379	16530	48220	ABATE	226,015.28	0.00	0.00	2,292.33	0.00	0.0%
			TOTAL ABATEMENTS	226,015.28	0.00	0.00	2,292.33	0.00	0.0%
17110	PLANNING SERVICES								
380	17110	41110	REG FT	285,138.75	294,577.00	294,577.00	220,583.32	320,214.00	8.7%
			Annual salaries and wages for the Planning Director, Planner, Environmental & Sustainability Coordinator and Administrative Assistant.					320,214.00	

4/19/23 - FINANCE COMMITTEE
ADJ COLA FROM 3% TO 6.5% +10,491

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
17110	PLANNING SERVICES							
381	17110	41120 REG PT 12 week environmental/stormwater intern	5,733.00	7,200.00	7,200.00	2,751.00	7,200.00 7,200.00	0.0%
							Internship to help oversee compliance with state and federal stormwater regulations and watershed restoration efforts. 2023 Maine Government Internship Program wages will be at least \$15.00/hr. for 480 paid hours for the 12 weeks	
382	17110	41210 OT - REG	0.00	0.00	0.00	137.35	0.00	0.0%
383	17110	43100 SUPP & MTL General office supplies, contributions to shared costs related to color printer and plotter supplies.	805.74	1,500.00	1,500.00	685.39	1,500.00	0.0%
384	17110	43220 FUEL GAS Fuel for the departmental use of Town vehicles	0.00	650.00	650.00	0.00	500.00	-23.1%
							Decreased due to staff use of EVs	500.00
385	17110	43610 BOOKS MAPS Purchase of planning reference books for staff and planning board members.	95.00	600.00	600.00	215.00	600.00	0.0%
							600.00	
386	17110	43710 POSTAGE Mailing of letters and documents,, education and outreach materials, mailing of abutters' notices as part of the Planning Board review process, zoning change requests or planning projects.	1,441.58	2,500.00	2,500.00	1,348.76	2,500.00	0.0%
							2,500.00	
387	17110	44400 PROF SVCS These funds are used to hire consulting professionals that have technical skills or expertise beyond in-house staff or to add capacity beyond the full time staff level. May include general services related to engineering, design, ordinance assistance, materials testing, etc. Continues funding CCSWCD staff support contract for HLLT (shared with Town of Falmouth). Funding in support of watershed protection and improvement work. Funds may also pay for professional services to support the Natural Resources Committee to implement Council water quality goals. Water quality sampling lab testing required under MS4 stormwater permit Maine Government Summer Internship Program fee	72,450.28	66,250.00	86,250.00	18,194.41	63,750.00 20,000.00 10,000.00 33,000.00 500.00 250.00	-3.8%
							Plan to update Pleasant River Watershed Management Plan, and implement water quality monitoring/testing and education & outreach.	
							Fee required for administrative costs related to internship program	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
17110	PLANNING SERVICES							
388	17110	45330 EQ MT SVCS	0.00	500.00	500.00	0.00	500.00	0.0%
		Annual printer maintenance and parts (Fixed Cost, shared with Assessing and Code Enforcement Departments).					500.00	
389	17110	46210 TEL-LAND	3,281.56	3,267.00	3,267.00	2,494.17	3,267.00	0.0%
		Land lines & cellular phone service for Director, Planner and Environmental & Sustainability Coordinator.					2,775.00	
		Supplies cellular data for iPad to perform in-field stormwater inspections.					492.00	
390	17110	46310 ADVRTSNG	10,737.80	11,000.00	11,000.00	4,956.39	11,000.00	0.0%
		Legal advertisements for Planning Board meetings & notices for public announcements or community meetings in local papers					11,000.00	
391	17110	46410 TRV EXP	782.90	4,000.00	4,000.00	833.76	4,000.00	0.0%
		Travel expenses related to attendance and workshops, conferences, and meetings, including national conferences and/or regional meetings.					4,000.00	
392	17110	46510 PRINTING	1,009.12	2,000.00	2,000.00	0.00	2,000.00	0.0%
		Outsourced print jobs that cannot be done in-house, including the production of planning documents, business cards, signage, and education and outreach materials.					2,000.00	
393	17110	46520 COPY SVCS	661.02	1,000.00	1,000.00	355.45	1,000.00	0.0%
		Shared contract with Assessing and Code Enforcement. Money is deducted by the Town Manager's Office based on the amount of photocopies made on the Code, Assessing and Planning printer/photocopier. This is for the routine printing and copying needs of the Department.					1,000.00	
394	17110	46910 TRNG/CONF	1,298.36	3,000.00	3,000.00	1,005.25	3,000.00	0.0%
		Registration for various workshops, including American Planning Association (APA) National Conference, state conferences, computer training. Additional local conferences include APA Chapter Conference, specialized training sessions on such topics as stormwater management, watershed protection, sustainability initiatives, development review, and specific planning topics.					3,000.00	
395	17110	46920 MMBR DUES	499.00	1,800.00	1,800.00	539.00	1,800.00	0.0%
		Dues for professional associations and certifications, including APA (National & Chapter), American Institute of Certified Planners (AICP), Certified Professional in Municipal Stormwater Management (CPMSM), Maine Water Environment Association, and Center for Watershed Protection.					1,800.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
17110 PLANNING SERVICES									
395	17110	46920	MMBR DUES	499.00	1,800.00	1,800.00	539.00	1,800.00	0.0%
396	17110	46990	OT CONT SV	11,759.48	12,642.00	12,642.00	12,618.00	13,850.00	9.6%
			Interlocal Stormwater Working Group (ISWG) Member Dues		Coalition of 14 municipalities that work collaboratively to implement and comply with Clean Water Act (MS4) permits.			13,500.00	
			Maine DEP MS4 Permit Coverage Fee		Annual fee to continue to operate under the MS4 stormwater permit.			350.00	
397	17110	47430	OTHR EQP	440.24	1,700.00	1,700.00	785.62	1,200.00	-29.4%
			This line is for equipment used by the department that are not supplies or books. In the past, money from line has been used for the purchase of items as the need arises, such as a letter folder, filing cabinet, or a new office chair.					700.00	
			Field work equipment for MS4 stormwater program					500.00	
			TOTAL PLANNING SERVICES	396,133.83	414,186.00	434,186.00	267,502.87	437,881.00	5.7%
17120 COMPREHENSIVE PLANNING									
398	17120	44400	PROF SVCS	0.00	0.00	32,463.00	24,945.00	0.00	0.0%
			These funds will pay for professional services related to high priority goals from the Comprehensive Plan Update adopted in June 2017. FY24 will complete a Bike/Ped plan with PACTS matching funds. Carry forward this account from FY23.		No funds in addition to carry forward are needed for plan implementation in FY24.			0.00	
			TOTAL COMPREHENSIVE PLANNING	0.00	0.00	32,463.00	24,945.00	0.00	0.0%
17130 ENVIRNMNTL & SUBSTAINABILITY									
399	17130	41110	REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
400	17130	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
401	17130	43100	SUPP & MTL	0.00	0.00	0.00	0.00	0.00	0.0%
402	17130	43710	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
	1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
	17130	ENVIRNMNTL & SUBSTAINABILITY							
403	17130	44400	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.0%
404	17130	46210	TEL-LAND	0.00	0.00	0.00	0.00	0.00	0.0%
405	17130	46310	ADVRTSNG	0.00	0.00	0.00	0.00	0.00	0.0%
406	17130	46410	TRV EXP	0.00	0.00	0.00	0.00	0.00	0.0%
407	17130	46510	PRINTING	0.00	0.00	0.00	0.00	0.00	0.0%
408	17130	46910	TRNG/CONF	0.00	0.00	0.00	0.00	0.00	0.0%
409	17130	46920	MMBR DUES	0.00	0.00	0.00	0.00	0.00	0.0%
410	17130	46990	OT CONT SV	0.00	0.00	0.00	0.00	0.00	0.0%
411	17130	47430	OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL	ENVIRNMNTL & SUBSTAINABILITY	0.00	0.00	0.00	0.00	0.00	0.0%
	17210	WEDC							
412	17210	41110	REG FT	98,333.19	100,152.00	100,152.00	75,191.26	111,014.00	10.8%
			Wages and benefits of Director		3% COLA			111,014.00	
					FY 24 - TRANSITION TO GEN FUND BUDGET				
					4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +3,632				
413	17210	41120	REG PT	0.00	0.00	0.00	3,371.25	0.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
17210	WEDC								
414	17210	41210	OT-REG Overtime for Market Manager	1,802.16	2,500.00	2,500.00	1,628.60	2,500.00	0.0%
								2,500.00	
									FY 24 - TRANSITION TO GEN FUND
415	17210	42220	BENEFITS WEDC - BENEFITS	0.00	24,603.00	24,603.00	0.00	0.00	-100.0%
								0.00	
									FY 24 TRANSITION TO GEN FUND
			HEALTH INSURANCE - 9,500. DENTAL - 550. FICA MEDICARE - 8000. + 153. WORK COMP - 400. 457 COMP INS - 6,000.						
416	17210	43100	SUPP & MTL Office supplies and materials	798.41	3,700.00	3,700.00	176.37	3,700.00	0.0%
								3,700.00	
									FY 24 TRASITION TO GEN FUND
417	17210	43101	GENEXP Maine Harvest Bucks - \$200.00	0.00	400.00	400.00	0.00	500.00	25.0%
								100.00	
									FY 24 TRANSITION TO GEN FUND
			Offset by Maine Market Bucks Revenue - \$200.00						
			Windham Market Bucks					100.00	
									FY 24 TRANSITION TO GEN FUND
			Credit card processing fee - \$500 Less interest income - \$200					300.00	
									FY 24 TRANSITION TO GEN FUND
418	17210	43220	FUEL GAS Vehicle Fuel - No longer required.	0.00	0.00	0.00	0.00	0.00	0.0%
								0.00	
									FY 24 TRANSITION TO GEN FUND
419	17210	43610	BOOKS MAPS Books, Software Updates, and Mapping Services	0.00	500.00	500.00	0.00	500.00	0.0%
								500.00	
									FY 24 TRANSITION TO GEN FUND
420	17210	43710	POSTAGE Postage for mailings	44.06	500.00	500.00	33.31	500.00	0.0%
								500.00	
									FY 24 TRANSITION TO GEN FUND
421	17210	44400	PROF SVCS Projects Funding to be used as needed to initiate projects including Farmers Market, Downtown, SmallBiz360 Program, & Enterprise Development District.	27,731.52	26,371.00	26,371.00	44,720.48	60,000.00	127.5%
								2,750.00	
									FY 24 TRANSITION TO GEN FUND
									3/20/23 - TRANS \$7,500 TO WEDC BOARD
			Insurances					3,500.00	
									FY 24 TRANSITION TO GEN FUND
			Part of the MMA Insurance pool						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022	2023	2023	2023	2024	PCT	
17210	WEDC		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	FIN COMM	CHANGE	
423	17210	46310	ADVRTSNG	30,809.50	26,600.00	26,600.00	22,430.00	21,850.00	-17.9%
			Advertising		FY 24 TRANSITION TO GEN FUND			21,850.00	
			Display and legal advertisement, print advertisement, business promotion, Area Guide		3/20/23 - TRANS \$4,750 TO WEDC COMMITTEE				
			Includes ad buys for local and regional ED programs, and new Bonus Gift Card Program.						
424	17210	46410	TRV EXP	2,447.09	5,000.00	5,000.00	1,689.99	500.00	-90.0%
			Travel/Meals		FY 24 TRANSITION TO GEN FUND			500.00	
			Travel expenses for area meetings, trade shows, and site visits as Post Covid19 programming resumes.		3/20/23 - TRAN \$4,500. TO WEDC COMMITTEE				
425	17210	46510	PRINTING	1,269.06	3,000.00	3,000.00	0.00	1,000.00	-66.7%
			Services related to marketing, meeting preparations, Annual Report, Famers Market signage, etc.		FY 24 TRANSITION TO GEN FUND			1,000.00	
					3/20/23 - TRANS \$2,000 TO WEDC COMMITTEE				
426	17210	46520	COPY SVCS	488.38	1,000.00	1,000.00	504.31	1,000.00	0.0%
			Copy Services		FY 24 TRANSITION TO GEN FUND			1,000.00	
			Charges for copies and mailer production						
427	17210	46910	TRNG/CONF	2,825.00	7,500.00	7,500.00	150.00	1,000.00	-86.7%
			Board Expenses		FY 24 TRANSITION TO GEN FUND			0.00	
			Costs specific to the WEDC Board and annual meetings and conferences		3/20/23 - TRANS \$6,500 TO WEDC BOARD				
			Training/Conferences		FY 24 TRANSITION TO GEN FUND			1,000.00	
			Professional training, trade show attendance, development forums, MEREDA, Maine Downtown Institute, ICSC Retail Development, EDCM training events, etc.		3/20/23 - TRANS TO 4,500. TO WEDC BOARD				
428	17210	46920	MMBR DUES	1,550.00	2,500.00	2,500.00	4,108.00	0.00	-100.0%
			Membership fees for International Council of Shopping Centers, MEREDA, Chamber, NEDA, Economic Development Council of Maine, and Maine Municipal Association		FY 24 TRANSITION TO GEN FUND			0.00	
					3/20/23 - TRANS \$2,500 TO WEDC BOARD				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24										
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE		
17210	WEDC									
429	17210	46930 CT AGENCY	7,345.00	7,500.00	7,500.00	4,800.00	0.00	-100.0%		
		Sponsorships: Rotary Ice Fishing Derby, Chamber of Commerce events, Shop Local events		FY 24 TRANSITION TO GEN FUND			0.00			
				3/20/23 - TRANS \$7,500 TO WEDC BOARD						
430	17210	46999 WEDC OFFST	37,309.04	0.00	0.00	18,653.89	0.00	0.0%		
		PAYMENT TO WEDC BOARD		FY 24 TRANSITION TO GEN FUND			0.00			
431	17210	47430 OTHR EQP	725.81	5,000.00	5,000.00	1,030.00	0.00	-100.0%		
		Technology purchases, other services, rental storage unit, FM storage and Porta-potty		FY 24 TRANSITION TO GEN FUND			0.00			
				3/20/23 - TRANS \$5,000 TO WEDC BOARD						
		TOTAL WEDC	216,000.00	220,426.00	220,426.00	179,461.27	207,664.00	-5.8%		
18100	SOCIAL SERVICES									
432	18100	41110 REG FT	114,553.11	117,895.00	117,895.00	87,485.99	126,940.00	7.7%		
		Annual salaries and wages for the General Assistance Administrator and the Administrative Assistant.		3% COLA			126,940.00			
		SEE FUNDING FOR SHARED SERVICES FROM GORHAM (14 HRS PER WK) SEE ACCT # 1000-37120		4/19/23 - FINANCE COMMITTEE ADJ COLA FROM 3% TO 6.5% +4,156						
433	18100	41210 OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%		
434	18100	43100 SUPP & MTL	74.60	1,000.00	1,000.00	406.94	1,000.00	0.0%		
		Supplies and Materials to include two freezer chests to replace a failing freezer.					1,000.00			
435	18100	43220 FUEL GAS	0.00	335.00	335.00	0.00	200.00	-40.3%		
		50 gallons of gasoline for 14 passenger mini-bus or to reimbursement employees for picking up food.					200.00			
436	18100	43710 POSTAGE	123.18	200.00	200.00	94.83	200.00	0.0%		
		Postage for Thank You notes to donors of the Food Pantry.		It is important to recognize those that support the Food Pantry.			200.00			
437	18100	44400 PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.0%		

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
18100	SOCIAL SERVICES								
438	18100	46210 TEL-LAND	1,293.89	700.00	700.00	1,482.05	2,000.00	185.7%	
		Land line phone and cell phone for G.A. Administrator					2,000.00		The General Assistance Program requires that we respond to requests for assistance 24/7.
439	18100	46410 TRV EXP	0.00	0.00	0.00	0.00	350.00	0.0%	
		Mileage reimbursement for travel to trainings/conferences held throughout the state.					350.00		
440	18100	46910 TRNG/CONF	65.00	300.00	300.00	205.00	300.00	0.0%	
		Basic and Advanced training for staff. This includes cross-training for an additional staff member.					300.00		
441	18100	46920 MMBR DUES	0.00	210.00	210.00	80.00	210.00	0.0%	
		Annual membership to the MWDA - 2 memberships at \$40.00					80.00		
		Annual membership to Good Shepherd Food Pantry					30.00		The Good Shepherd Food Pantry provides additional food items for Food Pantry clients.
		Annual membership to Wayside Food Pantry					100.00		
442	18100	46940 GEN ASST	24,299.70	45,100.00	45,100.00	71,796.56	110,250.00	144.5%	
		Housing Assistance: Current rent only.					60,000.00		Requests for assistance have increased as well as the overall maximums adopted by the Town Council. With the end of the Emergency Rental Assistance Program, requests are expected to further increase in FY24.
									2/10/23 - TM - ADD 7,728.
		Utility Assistance: Primarily CMP assistance which have increase their rates by 30%.					4,500.00		Requests for CMP assistance remain steady.
									2/10/23 - TM - ADD 903.00
		Heating Assistance: Oil, Gas, and K-1					10,000.00		Requests for assistance are increasing and are anticipated to increase in FY24. The Neighbors Helping Neighbors Program, LIHEAP, and local churches have helped to defray this cost in previous years.
									2/10/23 - TM - ADD 3,284.
		Burial/Cremation Assistance					10,500.00		Requests for assistance are increasing since the pandemic as have the allowed maximum payment under the Ordinance.
		Food/Non-Food: These are provide through the Food Pantry and therefore are not funded.					0.00		Requests for assistance are increasing, however this need is met through the Food Pantry.

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
18200	SOCIAL SERVICES AGENCY FUNDIN								
444	18200	46930	CT AGENCY	25,725.00	24,725.00	24,725.00	23,525.00	28,085.00	13.6%
			HSAC Award: Maine Health Care at Home		requested - 1,500.			1,500.00	
			FY 18 - 500						
			FY 19 - 1000						
			FY 20 - 500						
			FY 21 - 1000						
			FY 22 - 1000						
			HSAC Award: Regional Transportation Program		requested 1,500.			1,500.00	
			FY 18 - 500						
			FY 19 - 750						
			FY 20 - 1000						
			FY 21 - 1000						
			FY 22 - 1000						
			HSAC Award: Northern Light Home Care & Hospice (formerly VNA Home Health Care)		requested 1,600.			1,600.00	
			FY 18 - 500						
			FY 19 - 500						
			FY 20 - 500						
			FY 21 - 1,000						
			FY 22 - 1,000						
			HSAC Award: Sexual Assault Response Services of Southern Maine (SARSSM)		requested 1,000.			1,000.00	
			FY 18 - 1,500						
			FY 19 - 1,500						
			FY 20 - 2,000						
			FY 21 - 2,000						
			FY 22 - 0						
			HSAC Award: Southern Maine Area Agency on Aging		requested 5,000			5,000.00	
			FY 18 - 4,000						
			FY 19 - 4,000						
			FY 20 - 4,500						
			FY 21 - 4,500						
			FY 22 - 5,000						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
18200	SOCIAL SERVICES AGENCY FUNDIN							
444	18200	46930 CT AGENCY	25,725.00	24,725.00	24,725.00	23,525.00	28,085.00	13.6%
		HSAC Award: The LifeFlight Foundation		requested 2,000			2,000.00	
		FY 18 - 250						
		FY 19 - 500						
		FY 20 - 2,000						
		FY 21 - 2,000						
		FY 22 - 2,000						
		HSAC Award: The Opportunity Alliance		requested 6,800.			6,800.00	
		FY 18 - 6,800						
		FY 19 - 6,800						
		FY 20 - 5,500						
		FY 21 - 6,800						
		FY 22 - 6,800						
		HSAC Award: Through These Doors (formerly Family Crisis Services)		requested 1,200.			1,200.00	
		FY 18 - 1,000						
		FY 19 - 0						
		FY 20 - 1,200						
		FY 21 - 1,200						
		FY 22 - 1,200						
		HSAC Award: Windham Medical Loan Closet		requested 600.			600.00	
		FY 18 - 600						
		FY 19 - 650						
		FY 20 - 600						
		FY 21 - 600						
		FY 22 - 600						
		HSAC Award: Windham Neighbors Helping Neighbors		requested 4,500.			4,500.00	
		FY 18 - 3,000						
		FY 19 - 3,000						
		FY 20 - 3,000						
		FY 21 - 3,000						
		FY 22 - 3,500						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
18200	SOCIAL SERVICES AGENCY FUNDIN							
444	18200	46930 CT AGENCY	25,725.00	24,725.00	24,725.00	23,525.00	28,085.00	13.6%
		HSAC Award: Woodfords Family Services		requested 500.			500.00	
		FY 18 - 500						
		FY 19 - 500						
		FY 20 - 500						
		FY 21 - 500						
		FY 22 - 500						
		HSAC - Day One					0.00	
		FY 19 - 1,000						
		FY 20 - 2,000						
		FY 21 - 2,000						
		FY 22 - 0						
		HSAC Award: American Red Cross		requested 1,000.			1,000.00	
		HSAC Award: Androscoggin Home Healthcare & Hospice		requested 500.			500.00	
		TOTAL SOCIAL SERVICES AGENCY FUNDIN	25,725.00	24,725.00	24,725.00	23,525.00	28,085.00	13.6%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
18300	PROPERTY TAX ASSISTANCE PROG							
445	18300	46930 TAX ASSIST	77,331.00	100,000.00	149,541.00	136,700.00	100,000.00	0.0%
		Property Tax Assistance Program		FY 20 - Budget 50,000.			100,000.00	
		- program to provide property tax assistance to persons 65 yrs. and over who reside in the Town of Windham. Under this program the Town will refund payments to those individuals who maintain a homestead in the Town of Windham and meet the criteria established in Chapter 112 of the Town Code.		FY 21 - Budget 100,000.				
				FY 22 - Budget 100,000.				
				FY 23 - Budget 100,000.				
		SURPLUS FUNDS SHALL BE CARRIED FORWARD TO NEXT FISCAL YEAR.		Chapter 112 of Town Code states that Surplus funds shall be carried Forward to Next Fiscal Year.				
		Note: This program was first budgeted in FY 19 account #18200-46930 - \$50,000						
		FY 19 - 79 applicants 68 checks mailed in Sept 2018 totaling \$31,147.						
		FY 20 - 141 applicants 139 checks mailed in Aug 2019 totaling \$50,022.						
		FY 21 - 185 applicants (30 not eligible) 155 checks mailed in Aug 2020 totaling \$73,127.						
		FY 22 - 200 applicants (35 not eligible) 165 checks mailed in Aug 21 totaling \$77,331.						
		FY 23 - 244 applicants (17 not eligible) 227 checks mailed in Aug 22 totaling \$133,823.						
		Carry Forward to FY 23 will be \$49,541						
		TOTAL PROPERTY TAX ASSISTANCE PROG	77,331.00	100,000.00	149,541.00	136,700.00	100,000.00	0.0%
19100	CAPITAL EQUIPMENT							
446	19100	47430 OTHR EQP	708,383.75	619,000.00	787,202.50	231,404.88	426,299.00	-31.1%
		PW-2023-002		Replacement Schedule 2022 or as warranted			0.00	
		DUMP TRUCK #03 (200,000) (19100)		SEE CAPITAL LEASE - 19500-47531				
		Replacement of 2013 Intern 6-wheel dump truck and plow at an estimated cost of \$200,000..						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19100	CAPITAL EQUIPMENT								
446	19100	47430	OTHR EQP	708,383.75	619,000.00	787,202.50	231,404.88	426,299.00	-31.1%
			PW-2021-008 Pickup #99 Equipment		This will extend the life of PU # 99 by an estimated 5 years. Full replacement of this truck moved to FY28			0.00	
			Replacing the tommy gate "lift gate" and front seat.		TM-2/9/22 - Equipment replaced in FY 22 - decrease \$6,000				
			FR-2022-005 ATV & Equipment		The ATV would be available for emergency response for off road trail in town. The Town does not currently have this capability .			0.00	
			Purchase a year round side by side type ATV for emergency services use during off road rescues, brush fires and search and rescue. It could also be used to access our many miles of trails within our recreational spaces to include the Mountain Division Trail, Lowell Preserve, Dundee and Lippman Parks.		Potential share with the Rec TM-2/28/22 - TRANSFER TO LEASE 19500				
			FR-2023-005 CPR Compression Devices		CPR compression devices are a newer technology that provide continuous CPR compressions to a patient during a cardiac arrest. This frees up personnel for other patient care items, provides consistent compressions for the duration of cardiac arrest, in some cases it could help reduce the number of personnel needed on a cardiac arrest.			0.00	
			Purchase three CPR compression devices. One for each ambulance..		TM-2/28/22 - TRANSFER TO LEASE 19500				
			FR-2023-006 Dry Hydrants		Dry hydrants are used in static water supplies, like ponds and streams. This funding will provide for a new or replacement dry hydrant in the areas of town where there is no public water.			0.00	
			Provide construction of a new hydrant in town.		TM 02/28/22 - PUT OFF TO NEXT YEAR				
			IS-2023-002 FIREWALL AND SWITCH REPLACEMENT		We have had exceptionally good service and reliability from our current cisco switches. Instead of FY 21 we are requesting FY 23 replacement. Replacements are eventually necessary, not just for uptime/breakage concerns, but also to stay within mainstream support by the vendor, and also to keep modern features and protection. We have spare units and next day warranty service in the event that any units break in the mean time.			0.00	
					TM-02/09/22 - EQUIPMENT TO BE LEASED - DECREASE 60,000.				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19100	CAPITAL EQUIPMENT								
446	19100	47430	OTHR EQP	708,383.75	619,000.00	787,202.50	231,404.88	426,299.00	-31.1%
			PD-2-17-004 ACO Truck Replacement		The current ACO truck is a 2013 with excess of 73,000 miles on it. It was scheduled to be replaced in FY 19. The Ford Transit van allows for more internal storage and easy acces to equipment, as well as better climate control for animals that may transported in the vehicle.			0.00	
			Replacement of ACO truck - 2022 Ford transit van for the animal control position, plus cost for lettering radio / light installation and lighting package.		TM-02/28/22 - TRANSFER TO LEASE 19500				
			UPDATE 20160330: Rescheduled to FY 2019. UPDATE 20180329. Rescheduled to FY 2020.						
			PD-2023-001 Crime Scene/Crash Recon Truck		Currently this position receives 3/4 year old repurposed Patrol SUV's with 70,000 plus miles on it. The current assigned vehicile has 107,000 miles on it. The Ford SUV's are not large enough to carry the required equipment the position may require. This project allows for the purchase of a 4WD Ford Pick up truck large enough to carry required equipment, as well as internal for the truck bed, emergency lights and set up costs.			0.00	
			Ford F-150 4WD Pick up truck to be assigned to the detective in charge of crime scene processing and crash reconstruction.		TM-02/28/22 - TRANSFER TO LEASE 19500				
			PW-2023-001 PICKUP # 82		Replacing pickup #81 as a front line truck. Pickup #81 moved to highway support. This truck will be used for parking lot plowing			0.00	
			One ton 4x4 with plow and sander.		TM-02/28/22 - TRANSFER TO LEASE 19500				
			FR-2021-002 CAR 3 - 51,000. This capital project would replace the deputy chiefs vehicle known as Car 3.		This vehicle was reassigned from the police department patrol division in 2018. The vehicle has over 100,000 miles and has reached its life expectancy for emergency response. TO BE FUNDED AS LEASE - SEE 19500-47531			0.00	
			FR-2025-010 AMBULANCE # 1 AMR - \$178,000. Replaces 2017 Ford/Braun ambulance		Replaces 2017 Ford/Braun ambulance SEE CAPITAL LEASE - 19500-47531			0.00	
			FR-2025-013 UNIT 8 - \$60,000 Replaces 2012 crew cab 1/2 ton pickup truck		Assigned to South Station for first response medical and utility. SEE CAPITAL LEASE - 19500-47531			0.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19100	CAPITAL EQUIPMENT								
446	19100	47430	OTHR EQP	708,383.75	619,000.00	787,202.50	231,404.88	426,299.00	-31.1%
			PW-2018-001 LOADER #25 - \$285,000. Replacement of 2001 John Deere 624 H loader and plow.					100,000.00	
			Complete analysis of loader (oil, drive train, mechanical) being done in FY22 to look at extending life another 5-10 years.						
			1/18/2023 Repair of 2001 John Deere 624 H loader and plow.						
			Complete analysis of loader (oil, drive train, mechanical) being done in FY22 to look at extending life another 5-10 years.						
			TM-2023-014 MINIMIZE NEXT YEAR BOND PMT SET RESERVE - \$500,000 - FY 23					100,000.00	
			FY 24 - 100,000						
			FR-2024-003 PORTABLE PUMP 2					6,500.00	
			Our portable pumps are used to access remote water supply's for both structure and wildland fires. They can also be used to remove water in flooding situations.						
			FR-2024-002 PORTABLE PUMP 1					6,500.00	
			Our portable pumps are used to access remote water supply's for both structure and wildland fires. They can also be used to remove water in flooding situations.						
			FR-2024-004 NOZZLES					30,000.00	
			This project would cover the complete cost to replace all our fire hose handline nozzles.						
			FR-2024-005 TRAINING PROPS					13,000.00	
			This project would cover the complete cost to purchase several reusable training props for the department.						
									2/23/23 - TM - REDUCE 12,000 - FIND FUNDING - LOCAL COMMUNITIES

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19100	CAPITAL EQUIPMENT							
446	19100	47430 OTHR EQP	708,383.75	619,000.00	787,202.50	231,404.88	426,299.00	-31.1%
		IS-2024-002 POLICE TABLET EXPANSION		Existing equipment will be at the end of its life in FY 2024 and should be replaced so that it is in-kind with the MDT's that were ordered and installed in FY 2023 for the other cruisers.			0.00	
		Replacing Mobile Data Terminal (MDT) and associated electronics in two police cruisers.		3/2/23 - TM - FUND WITH POLICE FEDERAL DOLLARS - -9,750				
		LB-2020-001 CHILDREN'S ROOM & ADULT SHELVING		During the library's renovation in 2018 the size and shape of the Children's Room was altered and the shelving in the Adult area was replaced. Utilizing the old shelving did not give many options for placement of the shelving in the Children's Room. In order to allow for a slightly more spacious children's room with programming space and seating areas for quiet reading and enough shelving in the adult area to fit the full collection, new shelving is needed. Currently, the children's collection is shelved on several different styles of shelving, wooden and metal. The wooden shelves are bowing and splintering and many of the metal shelves are the wrong size for the materials they house. We use painted wooden blocks to adapt them to the correct depth. New shelving will create a uniform look that is safe and has the correct height and depth. We will also create a new floor plan that allows for better use of the space. In the adult area we need additional space for DVDs and new fiction. We are currently using two sections of non-fiction book shelving to house DVDs but it splits up the collection awkwardly and we do not have a space large enough for our new fiction books. In the past shelving has been replaced piecemeal. A CIP plan for replacement and upgrade to safe and appropriate library grade shelving is needed. With the replacement of this shelving a three phase replacement project will be complete.			0.00	
		The Children's Room and additional Adult shelving project will replace all shelving in the Children's Room and add two sections of expanded space to the Adult collection for DVDs and New Fiction. The new shelving will be library grade steel shelving that is uniform in look, clean and functional, safe, correct height and depth of shelves for the materials, and will utilize the space in the best possible way.		2/13/23 - TM - SHELVING TO BE UPDATED WHEN NEW FACILITY - -90,950.				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19100	CAPITAL EQUIPMENT								
446	19100	47430	OTHR EQP	708,383.75	619,000.00	787,202.50	231,404.88	426,299.00	-31.1%
			PD-2024-001 UAV (DRONE)					0.00	
			Two (2) Matrice 30 T DGI unmanned Aerial Vehicle. Cost per unit 13,999 plus 8 batteries, additional propellers, cases and handheld control units Total cost \$32,000			The Windham Police Department was the first municipal department in the state to deploy drone technology six years ago. Our UAV (Drone) program was initially designed to enhance our crash reconstruction program. This has been a huge success, in that the equality of mapping and crash scene diagrams have been significantly enhanced. Additionally the program has developed into aid in the search of missing persons, to include successful cases which may have saved person(s) lives. Due to the age of our current drones and enhanced technology of the newer units it is time to update our technology.			
						2/10/23 - TM -TRANS FUNDING OF DRONES TO FEDERAL SEIZURE FUNDS -32,000			
			PW-2024-001 AIR CONDITIONER SERVICE MACHINE					5,899.00	
			Air conditioning service machine - Mahle Arctic Pro AC Machine from Napa Auto Parts			The Public Works current Air Conditioning Service Machine is out of date. Manufacturers are starting to phase out the common R134A AC refrigerant and are beginning the use of R-1234YF AC refrigerant. In order to have the ability to continue servicing the Town's vehicles AC systems in-house, we need to purchase an updated AC service machine that is compatible with the new refrigerant.			
			PW-2024-002 SCAN TOOL					13,900.00	
			Mac Heavy Duty Scan tool, plus 1 year subscription.			The Vehicle Maintenance Department's current scan tool is perfect for automotive needs, but does not have enough capabilities or access to information for heavy equipment and dump trucks. We are unable to communicate with some of our big equipment when error codes occur. A Mac Heavy Duty Scan Tool with 1 year subscription would allow us to better diagnose, monitor, and resolve engine and transmission issues on all of our heavy-duty equipment and dump trucks. This scan tool will help us to keep more repairs in house, saving the town money on outside labor costs.			
			PW-2024-003 ROTARY POST ADAPTER					5,500.00	
			15,000 lb. Rotary 2 Post Trough Adapter from Napa			The adapter will secure to our current mobile column lifts, so that we are able to drive up on the trough and lift dump trucks for service and repairs with the wing plow still attached to the truck. This will immensely improve efficiency, convenience and safety for both the Vehicle Maintenance Technicians and the Highway Crew by eliminating the need to remove and re-install wings any time a service or repair is needed when lifting the truck is necessary.			

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19200	ROAD IMPROVEMENTS							
448	19200	46990 OT CONT SV	293,885.98	3,913,361.00	4,723,408.21	268,628.30	2,559,024.00	-34.6%
		RD-2020-012 OUTSIDE CONTRACTOR COSTS (75,000) (19200)		Outside labor to help perform work needed to be done			75,000.00	
		Outside labor to assist with construction (flaggers, catch basin repair, small area milling & paving.						
		RD-2020-013 ROAD PROJECTS - EQUIPMENT RENTAL (75,000) (19200)		Rental for equipment the town doesn't own			75,000.00	
		RD-2020-011 ROAD PROJECTS - SUPPLIES & MATERIALS (45,000) (19200)		Materials needed for town projects			45,000.00	
		Supplies and materials needed to prepare roads for paving - culverts, rip rap, loam, gravel, reclaim, asphalt						
		RD-2023-005 - ENGINEERING SERVICES (50,000) (19200)		Unforeseen engineering needs			50,000.00	
		General engineering		Planned projects include engineering costs. This would be for any unforeseen engineering costs				
		RD-2021-004 - RETAINERS -FY20 PROJECTS (18,752) (19200)					0.00	
		BRAND RD - PHASE 1 - 12,134						
		BRAND RD - PHASE 2 - 6,618						
		RD-2022-005		Money to build and pave dirt roads			0.00	
		DIRT RD RECONSTRUCTION (200,000) (19200)		3/21/23 TM - REDUCE \$200,000.				
		Annual rebuild of dirt roads and pave Hall Road.						
		RD-2023-001 PCR STUDY (22,000) (19200)		PCR study for GASB 34 - must be done every 3 years			0.00	
		PCR study for GASB 34 - must be done every 3 years		TM-02/09/22 - TO BE DONE IN-HOUSE -22,000.				
		TM-2021-006 - PUBLIC PROP SURVEYING (30,000) (19200)		moved from FY 21			0.00	
		Boundary survey on dirt roads to locate town ROW in preparation of rebuild and paving.		First step in improving dirt roads to rebuilt and paved roads.				
				2/23/23 - TM - REMOVE -30,000.				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19200	ROAD IMPROVEMENTS								
448	19200	46990	OT CONT SV	293,885.98	3,913,361.00	4,723,408.21	268,628.30	2,559,024.00	-34.6%
			RD-2023-002 VARNEY MILL ESTATE SUBDIVISION \$594,000.		Catch basins are failing, do not take water creating ponding and icing conditions in winter.			0.00	
			Reclaim and pave 900' of road, shim and overlay remaining 2250', install 1800' granite curb, and rebuild 900' of sidewalk, repair catch basins as needed, install pedestrian light bases and conduit for future pedestrian lighting on sidewalk.						
			SEE BOND INFO 19500-47525						
			RD-2023-003 FALMOUTH RD - RTE 115 TO STEVENS RD \$160,300. Pavement preservation overlay		Pavement preservation			0.00	
			SEE BOND INFO 19500-47525						
			RD-2023-004 RIVER RD /202 INTERSECTION/SIDEWALK \$3,110,000. (INC LIGHTING) - ADJUSTED TO \$2,627,480. - TO MEET MATCH BOND approved 775,000 - (delayed) FY23 ADDN'L BOND NEEDED \$602,480. MDOT MPI - 625,000. (1000-33125) YR 2 MDOT MPI 625,000. ENGINEERING - 84,100		- Pedestrian mobility improvement and safety - Traffic mobility - Signal upgrades, existing signals are old and difficult to find parts - Drainage and geometric improvements with stormwater improvements			1,250,000.00	
			Engineering for River Road, 202 Intersection Improvements, and sidewalk from River Road to S Windham. This is the DOT/MPI project for FY24.		2/23/23 - TM - PROJECT EXPANDED TO 2 YEAR PROJECT W/ 2 PMTS - +625,000				
			Pedestrian crosswalks at River Road and Rte 202/Bingas intersection with safe landing zones.		3/2/23 - TM - PROJECT MUST HAVE 50% MATCH - REDUCE 350,000.				
			-		3/21/23 - TM PROJECT MATCH MET FOR 2 YR PROJECT INCREASE \$275,000				
			- Smart signal upgrade SEE BOND INFO 19500-47525						
			RD-2023-006 SW SIDEWALK - BLUE SEAL TO DEPOT ST. \$1,040,000. ADJUSTED TO \$1,284,706 TO MEET MATCH REQUIRED BOND -approved 275,000 delayed NEW BOND FUNDS - 403,682. (INCLUDES CDBG GRANT MATCH) PACTS MPI - 400,000. (1000-33125) ADDED PACTS - 11,000 (1000-33125)		Pedestrian access in the S. Windham village from public parking. PACTS/MPI project.			606,024.00	
					ADD CDBG GRANT \$350,000 TOWN MATCH - 154,976. - FY 24 BOND GRANT - 193,024. - SEE 1000-33125				

ADD CDBG GRANT \$350,000
MATCH INCLUDED IN BOND \$154,976.

+ 147,000.

S. Windham Sidewalk - Blue Seal to Depot St, both sides
Rebuild sidewalk on East side of 202.
Build new sidewalk on West side of 202.
This is a PACTS/MPI project.

SEE BOND INFO 19500-47525

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19200	ROAD IMPROVEMENTS								
448	19200	46990	OT CONT SV	293,885.98	3,913,361.00	4,723,408.21	268,628.30	2,559,024.00	-34.6%
			RD-2023-008 COLLINWOOD CIR & RUNNING BROOK DEV PAVING \$147,836 Paving and shoulders of Collinwood Circle and Running Brook Development.					0.00	
			SEE BOND INFO 19500-47525						
			RD-2023-009 MONTGOMERY RD PAVING \$114,941 Paving and shoulders - all of Montgomery Road					0.00	
			TM-2023-005 OPEN SPACE - RESERVE \$500,000 SEE BOND INFO 19500-47525					0.00	
			POTENTIAL PURCHASE OF LAND - OPEN SPACE						
			RD-2020-012 ROAD PROJECTS - OUTSIDE CONTRACTORS					150,000.00	
			RD-2023-002 Varney Mill Estate Subdivision Varney Mill Estate Subdivision - Renew catch basin drainage for 41 catch basins, repair basins as needed. Includes engineering services for design, bidding, and inspection.					0.00	
			RD-2024-003 Webb Road Bridge Repair scouring on bridge abutments.					50,000.00	
			GENERAL PAVING - FUNDED VIA OUTSTANDING FUNDS FROM FY 21 BOND AND FY 22 BOND					258,000.00	
			FY 21 - 58,949.00 (33300) FY 22 - 199,051.00 (33301) SEE REVENUE TRANS 1000-37133						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24

			2022	2023	2023	2023	2024	PCT
1000	GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	FIN COMM	CHANGE
19200 ROAD IMPROVEMENTS								
449	19200	47310 OTHR IMP	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL ROAD IMPROVEMENTS	293,885.98	3,913,361.00	4,723,408.21	268,628.30	2,559,024.00	-34.6%
19300 BUILDING & FACILITIES IMPRVMT								
450	19300	44400 PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.0%
451	19300	46990 OT CONT SV	182,128.87	185,000.00	776,270.35	73,221.21	30,000.00	-83.8%
		TM-2023-006 TH "STORAGE VALULT" RESERVE - \$50,000 SET UP EACH YR TO CONSTRUCT AN SMALL ADDITION TO TOWN HALL (NEXT TO MANAGERS OFFICE)		02/28/22 - MANAGER - ADDED AND REDUCED DURING MANAGER PROCESS			0.00	
				03/09/22 - F/C REINSTATED \$50,000 3/29/22 - F/C REMOVE TO FUTURE -50,000				
		TM-2023-012 - N.W. SEWER DEBT PMTS		3/9/22 F/C - INCREASE \$500,000. NW SEWER - TO STRUCTURE ANNUAL DEBT PAYMENTS - ALSO CALLED A BRIDGE LOAN UNTIL NEW TIF PROJECTS ARE CONSTRUCTED.			0.00	
				4/21/22 REMOVED BY TM FUNDS WILL NOT BE NEEDED UNTIL END OF PROJECT (EST. - FY 24/25)				
		TM-2023-013 239 WINDHAM CENTER RD. DEMO \$75,000		3/22/22 - F/C ADDITION - \$75,000.			0.00	
		DEMOLITION OF TAX ACQUIRED PROPERTY		4/4/22 - F/C - REMOVE DEMO AS THE TAXES HAVE BEEN PAID IN FULL				
		TAX INCREMENT FINANCING TAX RATE REDUCTION RESERVE		ROOSEVELT = \$30,452. PIPELINE 10,872. GATEWAY A 16,232. GATEWAY B 5,840. BOODY'S 9,473. SWFS - DEPOT ST 0. NEW MARBLEHEAD 899.			0.00	
		ANTICIPATED VALUES OF TIF WILL REMAIN THE SAME AND TAX RATES WILL DECREASE THIS ACCOUNTS FOR POTENTIAL CHANGE AND PROTECT THE FUNDING OF PROJECTS		2/23/23 - TM - REMOVE -35,000.				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19300	BUILDING & FACILITIES IMPRVMT							
451	19300	46990 OT CONT SV	182,128.87	185,000.00	776,270.35	73,221.21	30,000.00	-83.8%
		BG-2024-001 PUBLIC WORKS IRRIGATION SYSTEM		Maintain a healthy lawn and keeping the appearance of the building looking picturesque to the eye.			0.00	
				2/23/23 - TM - REMOVE -10,000				
		BG-2024-003 SWF ROOF REPLACEMENT		Shingles are deteriorating, cupping causing leaking into the bunk rooms. Save the integrity of the roof framing..			30,000.00	
		Remove old shingles, replace any rotten sheathing, fascia boards etc. and install new metal roofing "Green" to match bays.						
		BG-2024-004 TREE REMOVAL AT ARLINGTON CEMETERY & ROUTE 302		Trees are decaying which could cause severe damage to headstones, not to mention if one was to fall towards the roadway.			0.00	
		Drop thirteen trees in sections, chip brush & haul off logs.						
				2/23/23 - TM - REMOVE UNTIL STREET IMPROVEMENT - -20,000				
		TM-2021-009 SMITH CEMETERY EXPANSION		To meet the need for additional cemetery plots.			0.00	
		Expansion of cemetery.						
452	19300	47430 OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
453	19300	48100 XFR TIF	852,694.00	862,482.00	862,482.00	862,482.00	862,482.00	0.0%
		This account serves as a pass-thru account for TIF funds that are collected as tax revenue in the general fund and appropriated to their respective TIF funds.					0.00	
		Roosevelt Promenade TIF -EXTENTED - FY21		FY 23 ACTUAL - FULL VALUE CAPTURE			315,754.00	
		ORIGINAL VALUE - 10,900.		ACTUAL FY 23 - \$315,754.				
		04/1/2022 VALUE - 27,207,600.						
		CAPTURED VALUE - 27,196,700.						
		TAX RATE - 11.61						
		TOTAL TAXES - 315,754.						
		TIF AMOUNT - 315,754.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19300	BUILDING & FACILITIES IMPRVMT								
453	19300	48100	XFR TIF	852,694.00	862,482.00	862,482.00	862,482.00	862,482.00	0.0%
			Pipeline TIF - \$152,649. -		FY 23 ACTUAL			115,881.00	
			ORIGINAL VALUE - 18,000.		ACTUAL FY 22 - 115,881				
			04/1/2022 VALUE - 9,999,100.						
			CAPTURED VALUE - 9,981,100.						
			TAX RATE - 11.61						
			TOTAL TAXES - 115,881						
			TIF AMOUNT - 115,881.						
			New Marblehead TIF		FY 23 ACTUAL -			10,313.00	
			50% OF THIS TIF REMAINS IN THE GENERAL FUND - 50% (CREDIT ENHANCEMENT) - TO THE TAX PAYER		ACTUAL FY 22 - 10,313.				
			ORIGINAL VALUE - 0.00						
			04/01/2022 VALUE - 1,776,500.						
			CAPTURED VALUE - 1,776,500.						
			TAX RATE - 11.61						
			TOTAL TAXES - 20,625.						
			CAPTURED TAXES - 10,313.						
			Gateway North A TIF - \$166,541.		FY 23 ACTUAL			199,320.00	
			ORIGINAL VALUE - 1,864,200.		ACTUAL FY 23 - 199,320				
			04/1/2022 VALUE - 19,032,200..						
			CAPTURED VALUE - 17,168,000.						
			TAX RATE - 11.61						
			TOTAL TAXES - 187,637.						
			TIF AMOUNT - 187,637.						
			Gateway North B TIF		FY 23 ACTUAL			64,323.00	
			ORIGINAL VALUE - 9,485,292.		ACTUAL FY 23 - \$64,323.				
			04/1/2022 VALUE - 15,025,600.						
			CAPTURED VALUE - 5,540,308.						
			TAX RATE - 11.61						
			TOTAL TAXES - 67,498.30						
			TIF AMOUNT - 67,498.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
19300	BUILDING & FACILITIES IMPRVMT								
453	19300	48100	XFR TIF	852,694.00	862,482.00	862,482.00	862,482.00	862,482.00	0.0%
			Boody's Corner TIF -		FY 23 ACTUAL		126,360.00		
			ORIGINAL VALUE - 1,104,700.						
			04/1/2022 VALUE - 11,988,400.		FY 23 - ACTUAL - \$126,360.				
			CAPTURED VALUE - 10,883,700..						
			TAX RATE - 11.61						
			TOTAL TAXES - 109,501.56						
			TIF AMOUNT - 109,502.						
			Enterpri Development A omnibus		FY 23 - ACTUAL - ADJUSTED ON 8/29/22		30,531.00		
					FY 23 - ACTUAL - \$30,531				
			ORIGINAL VALUE - 607,258.						
			04/1/2022 VALUE - 3,284,600.						
			CAPTURED VALUE - 2,677,342.						
			TAX RATE - 11.61						
			TOTAL TAXES - 31,083.						
			TIF AMOUNT - 31,083.						
			SWFS-DEPOT ST APARTMENTS TIF		FY 23 - ACTUAL		0.00		
					FY 23 - \$0.00				
			ORIGINAL VALUE - 64,300.						
			04/1/2022 VALUE - 0.						
			CAPTURED VALUE - 64,300.						
			TAX RATE - 11.61						
			TOTAL TAXES - 0						
			TIF AMOUNT - 0						
			TOTAL BUILDING & FACILITIES IMPRVMT	1,034,822.87	1,047,482.00	1,638,752.35	935,703.21	892,482.00	-14.8%
19400	REC -LAND & FACILITIES IMPRVMT								
454	19400	46990	OT CONT SV	68,383.34	79,288.00	217,167.41	9,760.00	548,528.00	591.8%
			PR-2023-006		Road is in disrepair		0.00		
			DUNDEE PARK ROAD PAVING						
			(73,288) (19400)						
			Reclaim and base pave 2.5"						
			FUNDING WITH RECREATION IMPACT FEES						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
	1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
	19400	REC -LAND & FACILITIES IMPRVMT							
454	19400	46990	OT CONT SV	68,383.34	79,288.00	217,167.41	9,760.00	548,528.00	591.8%
			PR-2024-005 EAST WINDHAM CONSERVATION AREA					500,000.00	
			<p>This project, in partnership with the Presumpscot Regional Land Trust, will conserve 750+ acres of land off Falmouth Road. Uses will include hiking, mountain biking, fishing, horseback riding, snow shoeing, cross country skiing, snowmobiling, ATV riding and hunting; property also provides scenic views of the White Mountains. Project will have multiple phases - first phase to include a year-round parking area, a 1-mile universal access trail and a 10-mile trail system. Second phase is envisioned to include an observation tower on top of Atherton Hill and a 2nd mile of a universal access trail.</p> <p>There was wide community support for the acquisition of this land through a town-wide survey and community meetings. In May, 2022 the town was awarded nearly \$1 million for the project from the Land for Maine's Future. At the Town Meeting in June, 2022 the voters approved a bond to be paid with open space impact fees to match state grant funds. The Land Trust has raised \$400,000 in private funds. In November, the town was awarded \$500,000 from the Land and Water Conservation Fund. This project will protect 750 acres of land within a dozen miles of 200,000 people and will create the largest wildlife habitat and trail access corridor in Greater Portland.</p> <p>SEE REVENUE ACCT - 1000-37131 GRANTS, DONATIONS ETC - US FORESTRY GRANT</p> <p>2/9/2023 - TM - REDUCE TO GRANT FUNDING -200,000</p>						
			PR-2023-001 TOWN HALL PLAYGROUND					0.00	
			<p>Inclusive playground structure with elements for all ability levels, including ages 2-5; Swings and surfacing material.</p> <p>The current playground at Town Hall was installed in 1999, and will have reached the end of its useful life, especially with new playground safety standards in place. The department has received requests for a playground that serves the needs of all ages and ability levels, as all of our other existing playgrounds are designed for children ages 5-12. The Parks and Recreation Advisory Committee has recruited some community members who want to be involved in the reaching this goal and will assist in seeking potential grant sources. The park sees frequent use throughout the year.</p> <p>SEE REVENUE ACCT 1000-37131 - GRANTS, DONATIONS ETC</p> <p>2/9/23 - TM -DELAY UNTIL GRANTS LOCATED -150,000.</p>						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19500	DEBT SERVICE							
456	19500	47510 DEBT-PRIN	2,633,400.00	2,913,400.00	2,913,400.00	2,913,400.00	2,963,400.00	1.7%
		WINDHAM SHARED MAINTNANCE FACILITY		RSU#14 - fixed rent payments			465,000.00	
		\$9,300,000.		FY 20 - 195,353.94				
				FY 21 - 192,932.68				
				FY 22 - 190,334.26				
				FY 23 - 187,529.16				
				FY 24 - 184,546.88				
				FY 25 - 181,387.44				
				FY 26 - 178,050.82				
				FY 27 - 174,283.29				
				FY 28 - 170,934.70				
				Lease agreement must be renewed every ten years per interlocal agreement dated 10/22/2018.				
				see RSU's portion of this debt payment in Revenue account # 1000-35131.				
		MAR 1 21 BOND ISSUE - PUB SAF BLDG ETC - \$4,960,544.		PRIN DEBT SERV FOR THE ABOVE			310,000.00	
		POLICE & FIRE - \$3,600,000. - 20 YRS		FY 22 THRU FY 26 - 310,000.				
		BRAND ROAD - \$480,000. - 10 YRS		FY 27 THRU FY 28 - 275,000.				
		RTE 35 SIDEWALK - \$105,000. - 10 YRS		FY 29 THRU FY 31 - 250,000.				
		SMART LIGHTS - \$359,000. - 10 YRS		FY 32 THRU FY 40 - 160,000.				
		ALMBULANCE - \$201,000. - 5 YRS						
		DUMP TRUCK - \$215,000. - 7 YRS						
				NOTE: SEE TIF PORTION OF SMART LIGHTS FROM PIPELINE TIF IN TRANSFER FROM TIF IN ACCOUNT # 1000-37130				
		2022 GO BOND - \$4,790,000.		BIDS RECEIVED 2/15/22 - FY 22 BOND			285,000.00	
		FIRE - SQUAD 7 - \$550,000.						
		MANCHESTER FIELDS - \$1,350,000		FY 22 - 0				
		DEPOT ST. RECONSTR - \$1,500,000		FY 23 - FY 37 - \$285,000				
		MISC PAVING -ROADS - \$1,390,000		FY 38- FY 40 - \$105,000				
				FY 41 - FY 42 - \$100,000				
		2023 GO BOND - \$2,950,000.		PRINCIPAL PAYMENTS DUE:			70,000.00	
		COLLINGWOOD CIRCLE - \$50,000.		FY 23 - 30,000.(REFUNDING)				
		MORRELL PROPERTY ETC - \$1,800,000.		FY 24 - 1,750,000.(REFUNDING)				
		PHINNEY LUMBER - \$500,000.		FY 25 - 1,235,000.(REFUNDING)				
		WASTE MNGMT WASTE CARTS - \$600,000.		FY 25 - 140,000.(NEW FUNDS)				
				FY 26 - FY 44 - \$140,000.				
		INCLUDED ALSO IS THE REFUNDING OF THE 2011 BOND ISSUE - \$3,015,000.		REMINDER - THIS INCLUDES THE 2011 REFUNDING.				
		TOTAL BOND ISSUE - \$5,815,000 PLUS PREMIUM OF \$308,606.25		2/28/23 - TM - ANNUAL PRINCIPAL - FORMAT FUTURE +70,000				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19500	DEBT SERVICE							
457	19500	47520 DEBT-INT	786,570.35	646,074.00	646,074.00	567,716.52	752,983.00	16.5%
		2011 REFUNDING BOND - TOWN & RSU					105,000.00	
		FY 19 - 497,325.00						
		FY 20 - 430,562.50						
		FY 21 - 355,125.00						
		FY 22 - 275,250.00.						
		FY 23 - 195,500.00						
		FY 24 - 107,000.00						
		FY 25 - 31,375.00						
		2016 SW Fire Station Bonds - Interest					32,076.00	
		FY 19 - 38,047.92						
		FY 20 - 37,113.84						
		FY 21 - 36,050.49						
		FY 22 - 34,857.87						
		FY 23 - 33,531.81						
		FY 24 - 32,076.48						
		2018 Shared Maint Facility Bonds - Interest					248,872.00	
		FY 19 - 149,000.						
		FY 20 - 292,884.						
		FY 21 - 282,445.						
		FY 22 - 271,634.						
		FY 23 - 260,451.						
		FY 24 - 248,872.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24

			2022	2023	2023	2023	2024	PCT
1000	GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	FIN COMM	CHANGE
19500	DEBT SERVICE							
457	19500	47520 DEBT-INT	786,570.35	646,074.00	646,074.00	567,716.52	752,983.00	16.5%
		FY 21 BOND - PUB SAF BLDG ETC - \$4,960,544.		FY 22 INTEREST -181,591			124,710.00	
		POLICE & FIRE - \$3,600,000. - 20 YRS		FY 23 INTEREST -140,210				
		BRAND ROAD - \$480,000. - 10 YRS		FY 24 INTEREST -124,710				
		RTE 35 SIDEWALK - \$105,000. - 10 YRS		FY 25 INTEREST -109,210				
		SMART LIGHTS - \$359,000. - 10 YRS		FY 26 INTEREST - 93,710				
		ALMBULANCE - \$201,000. - 5 YRS		FY 27 INTEREST - 79,085				
		DUMP TRUCK - \$215,000. - 7 YRS		FY 28 INTEREST - 65,335				
		SMAR 1 2021 - BOND ISSUE		FY 29 INTEREST - 52,210				
				FY 30 INTEREST - 39,710				
				FY 31 INTEREST - 27,210				
				FY 32 INTEREST - 20,160				
				FY 33 INTEREST - 18,560				
				FY 34 INTEREST - 16,880				
				FY 35 INTEREST - 15,040				
				FY 36 INTEREST - 13,040				
				FY 37 INTEREST - 10,880				
				FY 38 INTEREST - 8,600				
				FY 39 INTEREST - 6,240				
				FY 40 INTEREST - 3,800				
				FY 41 INTEREST - 1,280				

NOTE: SEE TIF PORTION OF SMART LIGHTS FROM PIPELINE
TIF IN TRANSFER FROM TIF IN ACCOUNT # 1000-37130

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19500	DEBT SERVICE							
457	19500	47520 DEBT-INT	786,570.35	646,074.00	646,074.00	567,716.52	752,983.00	16.5%
		FY 22 BOND - \$4,790,000.					122,325.00	
		FIRE - SQUAD 7 - \$550,000.						
		MANCHESTER FIELDS - \$1,350,000		FY 22 - 23,237.50				
		DEPOT ST. RECONSTR - \$1,500,000		FY 23 - 133,725.				
		MISC PAVING -ROADS - \$1,390,000		FY 24 - 122,325.				
				FY 25 - 110,925.				
				FY 26 - 100,950.				
				FY 27 - 92,400.				
				FY 28 - 83,850.				
				FY 29 - 75,300.				
				FY 30 - 66,750.				
				FY 31 - 58,200.				
				FY 32 - 49,650.				
				FY 33 - 42,525.				
				FY 34 - 36,825.				
				FY 35 - 31,125.				
				FY 36 - 25,069.				
				FY 37 - 18,656.				
				FY 38 - 13,875.				
				FY 39 - 10,725.				
				FY 40 - 7,575.				
				FY 41 - 4,500.				
				FY 42 - 1,500.				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19500	DEBT SERVICE							
457	19500	47520 DEBT-INT	786,570.35	646,074.00	646,074.00	567,716.52	752,983.00	16.5%
		FY 23 BOND - \$2,950,000.		FY 23 - 37,687.50 (REFUNDING)			120,000.00	
		COLLINGWOOD CIRCLE - \$50,000.		FY 23 - 30,100.00 (NEW FUNDS)				
		MORRELL PROPERTY ETC - \$1,800,000.		FY 24 - 105,000.00 (REFUNDING)				
		PHINNEY LUMBER - \$500,000.		FY 24 - 120,000.00 (NEW FUNDS)				
		WASTE MNGMT WASTE CARTS - \$600,000.		FY 25 - 30,875.00 (REFUNDING)				
				FY 25 - 116,900.00 (NEW FUNDS)				
		INCLUDED ALSO IS THE REFUNDING OF THE 2011 BOND ISSUE - \$3,015,000.		FY 26 - 110,600.00 (NEW FUNDS)				
				FY 27 - 105,000.00 (NEW FUNDS)				
				FY 28 - 99,400.00				
		TOTAL BOND ISSUE - \$5,815,000 PLUS PREMIUM OF \$308,606.25		FY 29 - 93,800.00				
				FY 30 - 87,500.00				
				FY 31 - 80,500.00				
				FY 32 - 73,500.00				
				FY 33 - 66,500.00				
				FY 34 - 59,500.00				
				FY 35 - 53,200.00				
				FY 36 - 47,600.00				
				FY 37 - 42,000.00				
				FY 38 - 36,400.00				
				FY 39 - 30,800.00				
				FY 40 - 25,200.00				
				FY 41 - 19,600.00				
				FY 42 - 14,000.00				
				FY 43 - 8,400.00				
				FY 44 - 2,800.00				
458	19500	47525 NEW BONDS	0.00	100,000.00	100,000.00	0.00	11.00	-100.0%
		RD-2023-006					1.00	
		SW SIDEWALK - BLUE SEAL TO DEPOT ST						
		\$1,284,706.-INCLUDING 350,000 CDBG (195,024) -						
		BOND - APPROVED 275,000 DELAYED						
		PACTS - 400,000.						
		PACTS ADDITION - 11,000.						
		MPI PACTS - 400,000.						
		S. Windham Sidewalk - Blue Seal to Depot St, both sides						
		Rebuild sidewalk on East side of 202.						
		Build new sidewalk on West side of 202.						
		This is a PACTS/MPI project.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
19500	DEBT SERVICE								
458	19500	47525	NEW BONDS	0.00	100,000.00	100,000.00	0.00	11.00	-100.0%
			RD-2023-007 Pope Road South - Route 202 to Route 302		Pavement preservation			1.00	
			\$465,665.						
			Paving overlay and shoulders - starting at Pope Road South from Rte 202 to Rte 302						
			RD-2023-008 Collinwood Cir & Running Brook Development		Pavement preservation			1.00	
			\$168,995						
			Paving and shoulders of Collinwood Circle and Running Brook Development.						
			RD-2023-009 Montgomery Road		Pavement preservation			1.00	
			\$146,238.						
			Paving and shoulders - all of Montgomery Road						
			TM-2024-001 WILLIAM KNIGHT BRIDGE REPAIR					1.00	
			\$700,000.						
			Repairs to William Knight Bridge.						
			Funding shared with State. MDOT estimate = \$1.5 million total project cost.						
			TM-2023-012 - WASTE CARTS - 250,000.					1.00	
			ADDITIONAL FUNDS NEEDED FOR TRASH CARTS						
			FY 24 BOND -						
			5 YRS - INT 4%						
			EST PMT - 60,013.70						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19500	DEBT SERVICE							
459	19500	47530 LEASE PMT	263,067.65	384,677.00	384,677.00	124,999.07	276,880.00	-28.0%
		19-1 - GORHAM SAVINGS LEASING		PMT 5 OF 5			24,811.00	
		Off-Road Rescue/Woods Fire Truck (119,626.00.)						
		Gorham Saving Leasing Group LLC						
		5 year Advance Lease - 1.850%						
		FY 20 - \$24,810.28						
		FY 21 - \$24,810.28						
		FY 22 - \$24,810.28						
		FY 23 - \$24,810.28						
		FY 24 - \$24,810.28						
		22-1 BB COMMUNICTY LEASING		PAYMENT 2 OF 5			19,816.00	
		NORTHEAST BANK						
		CARDIAC MONITORS						
		\$124,051. - 5 YRS - 1.81%						
		FY 23 - 19,815.68						
		FY 24 - 19,815.68						
		FY 25 - 19,815.68						
		FY 26 - 19,815.68						
		FY 27 - 19,815.68						
		22-2 BB COMMUNITY LEASING		PMT 2 OF 7			24,525.00	
		NORTHEAST BK						
		TRACKLESS SIDEWALK PLOW						
		\$157,996.00 - 7 YRS - 2.12%						
		FY 23 - 24,525.01						
		FY 24 - 24,525.01						
		FY 25 - 24,525.01						
		FY 26 - 24,525.01						
		FY 27 - 24,525.01						
		FY 28 - 24,525.01						
		FY 29 - 24,525.01						
		AXON PURCHASE AGREEMENT		FY 22 - 9,468.45			14,400.00	
		\$67,068 - POLICE TASERS, TRAINING & WARRANTY		FY 23 - 14,000.00				
				FY 24 - 14,400.00				
				FY 25 - 14,400.00				
				FY 26 - 14,400.00				
		PAYMENT 3 OF 5						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19500	DEBT SERVICE							
459	19500	47530 LEASE PMT	263,067.65	384,677.00	384,677.00	124,999.07	276,880.00	-28.0%
		PW-2020-004		this replaces a 2012 3/4 t 4x4 PU which will remain in fleet for use by new staff			11,374.00	
		PICKUP #98 - 5 YRS (50,000) (19100)		TO BE LEASED - WAITING FOR EQUIPMENT TO ARRIVE				
		1 ton PU with Plow, sander & power lift tail gate		2/23/23 - INTEREST UPDATED 4.45%				
		FR-2022-005		The ATV would be available for emergency response for off road trail in town. The Town does not currently have this capability .			10,236.00	
		ATV & Equipment - 5 YRS 45,000.		Potential share with the Rec Dept.				
		Purchase a year round side by side type ATV for emergency services use during off road rescues, brush fires and search and rescue. It could also be used to access our many miles of trails within our recreational spaces to include the Mountain Division Trail, Lowell Preserve, Dundee and Lippman Parks.		2/23/23 - UPDATED INTEREST -4.45%				
				The ATV would be available for emergency response for off road trail in town. The Town does not currently have this capability .				
				Potential share with the Rec Dept.				
				The ATV would be available for emergency response for off road trail in town. The Town does not currently have this capability .				
				Potential share with the Rec Dept.				
				TO BE LEASED - WAITING FOR EQUIPMENT TO ARRIVE				
				payment in advance				
		PW-2023-001		Replacing pickup #81 as a front line truck. Pickup #81 moved to highway support. This truck will be used for parking lot plowing.			12,511.00	
		PICKUP # 82 55,000		TO BE LEASED - WAITING FOR EQUIPMENT TO ARRIVE				
		One ton 4x4 with plow and sander.		2/23/23 - INTEREST UPDATED - 4.45%				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19500	DEBT SERVICE							
459	19500	47530 LEASE PMT	263,067.65	384,677.00	384,677.00	124,999.07	276,880.00	-28.0%
		23 BB COMMUNITY LEASING		advance payment - 7 yrs			28,976.00	
		NORTHEAST BANK		LEASED - FEB 23				
		PW-2023-007						
		DUMP TRUCK # 3						
		\$170,919. = 7 YRS - 4.45%						
		PAYMENT 1 OF 7						
		FY24 - 28,976.14						
		FY25 - 28,976.14						
		FY26 - 28,976.14						
		FY27 - 28,976.14						
		FY28 - 28,976.14						
		FY29 - 28,976.14						
		FY30 - 28,976.14						
		FR-2025-010 - AMBULANCE 1		payments in advance			30,152.00	
		\$178,000. - LEASE - 7 YRS - 3.25%						
				TO BE LEASED - WAITING FOR EQUIPMENT TO ARRIVE				
				2/23/23 - UPDATED INTEREST - 4.45%				
		FR-2021-002		payment in advance			11,601.00	
		FIRE DEPT CAR 3						
		\$51,000 - 5 YRS - 3.25%						
		23-1 BB COMMUNITY LEASING		FY 23 - 66,258.58			66,259.00	
		NORTHEAST BK		FY 24 - 66,258.58				
		22 GM SIERA - \$58,785.18		FY 25 - 66,258.58				
		FIRE STRETCHERS - \$127,057.74		FY 26 - 66,258.58				
		PELICAN SWEEPER - 229,500.00		FY 27 - 66,258.58				
		TOTAL \$415,342.92 - 2.84% 7 YRS		FY 28 - 66,258.58				
				FY 29 - 66,258.58				
		PAYMENT 2 OF 7						
		23-2 BB COMMUNITY LEASING		FY 24 - 22,218.99			22,219.00	
		NORTHEAST BANK		FY 25 - 22,218.99				
		CPR COMPRESSION UNIT - \$48,140.22		FY 26 - 22,218.99				
		PD CRASH RECON TRUCK - 36,111.00		FY 27 - 22,218.99				
		FR UNIT 8 F-250 - 47,183.00		FY 28 - 22,218.99				
		TOTAL - 131,434.22		FY 29 - 22,218.99				
				FY 30 - 22,218.99				
		PAYMENT 1 OF 7						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19500	DEBT SERVICE							
460	19500	47531 NEW LEASES	0.00	0.00	0.00	0.00	93,306.00	0.0%
		FR-2025-011 AMBULANCE 2 - AMR \$185,000.		Replaces 2017 Ford/Braun ambulance			31,338.00	
		Replaces 2017 Ford/Braun ambulance		2/23/23 - EST PMT 4.45%				
				31,338.				
		FR-2025-014 UNIT 9		Replace 2012 3/4 ton extended cab pickup truck. Assigned to North Station for medical response and utility.			10,671.00	
		63,000. Replace 2012 3/4 ton extended cab pickup truck		2/23/23 - EST PMT 4.45%				
				10,671.				
		FR-2023-003 CAR 4		This vehicle was purchased new in 2016 and has reached its life expectancy as an emergency response vehicle			8,978.00	
		\$53,000. This capital project would replace the deputy chief's vehicle known as Car 4.		2/23/23 - EST PMT 4.45%				
				\$8,978.				
		PW-2022-007 - DUMP TRUCK #4		Replacement Schedule 2024 or as needed			42,317.00	
		Replacement of 2013 Intern 6-wheel dump truck and plow at an estimated cost of \$250,000		2/23/23 - EST PMT 4.45%				
				42,317.				
		PW-2024-005 - TRACKLESS SIDEWALK MACHINE		To clean sidewalks during winter weather events, to clean up in the spring and to get more roadside mowing done.			1.00	
		1- Trackless Sidewalk Machine for snowplowing, sweeping and roadside mowing.		Replace 2009 MT-6 trackless. Price includes ribbon snow blower and boom mower.				
		\$215,000.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE	
19500		DEBT SERVICE							
460	19500	47531	NEW LEASES	0.00	0.00	0.00	0.00	93,306.00	0.0%
			LB-2022-001 VEHICLE					1.00	
			\$44,535.						
			This project will fund the first vehicle for the library. Ram Promaster \$41,190 or Ford Transit Connect \$32,790. Vehicle branded wrap \$1,995. Cell service and equipment \$1,350.						
			TRANSFER TO LEASE FUNDING						
			TOTAL DEBT SERVICE	3,683,038.00	4,044,151.00	4,044,151.00	3,606,115.59	4,086,580.00	1.0%
19700		SEWER							
461	19700	46960	PWD ASSMT	0.00	0.00	0.00	0.00	0.00	0.0%
			TOTAL SEWER	0.00	0.00	0.00	0.00	0.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19850	COUNTY TAXES							
462	19850	44100 ADMIN SVCS	1,565,391.00	1,630,848.00	1,630,848.00	1,630,848.00	1,813,946.00	11.2%
		CUMBERLAND COUNTY TAXES		The Town is required to pay its portion of the Cumberland County Tax (37,267,759), which is payable on or before the first day of September 2023.			1,813,946.00	
		The County of Cumberland sends an annual assessment in February of each year.		town valuation - \$2,914,100,000.				
		The county's mill rate for FY22 is .0006252891 or .625 per thousand. This represents an increase of 3.87% in taxes.		tax rate - 0.0005709954 (increase 5.32%) \$1,663,938.				
		2018 State Valuation - 1,916,750,000.		change from calendar year to fiscal year				
		2018 County Tax - 1,332,023.		cumberland county assess - \$16,798,860.				
		2019 State Valuation - 2,095,000,000.		town valuation \$2,914,100,000				
		2019 County Tax - 1,435,970. - 4.99% INC		tax rate - 0.0002573826 (decrease 52.53%) \$750,039.				
		2020 State Valuation - 2,272,500,000.		750,039 / 5 yrs = 150,008 per year				
		2020 County Tax - 1,516,404 -- 5.06% INC		total increase fy 24 - 183,098.				
		2021 State Valuation - 2,441,900,000.						
		2021 County Tax - \$1,565,391 - -\$5.25 DEC						
		2022 State Valuation - 2.608,150,000.						
		2022 County Tax - \$1,630,848. - 4.18% inc						
		FY 15 - \$1,132,911.						
		FY 16 - \$1,216,178.						
		FY 17 - \$1,264,831.						
		FY 18 - \$1,304,678.						
		FY 19 - \$1,332,023.						
		FY 20 - \$1,435,970.						
		FY 21 - \$1,516,404.						
		FY 22 - \$1,565,391.						
		FY 23 - \$1,630,848						
		TOTAL COUNTY TAXES	1,565,391.00	1,630,848.00	1,630,848.00	1,630,848.00	1,813,946.00	11.2%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19851	EDUCATION - RSU # 14							
463	19851	44100 ADMIN SVCS RSU 14 - EDUCATION ASSESSMENT	22,223,721.14	24,320,184.00	24,320,184.00	18,240,137.74	25,611,458.00	5.3%
				RSU 14 FINAL NUMBERS - 5.31% INCREASE \$1,291274.			25,611,458.00	
		FY 15 - 16,993,174. FY 16 - 17,699,917. FY 17 - 18,263,875. FY 18 - 19,664,904. FY 19 - 21,247,844. FY 20 - \$22,081,146. FY 21 - \$23,154,452. FY 22 - \$22,223,721. FY 23 - \$24,320,184.						
464	19851	44101 RSU FUTASS	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL EDUCATION - RSU # 14	22,223,721.14	24,320,184.00	24,320,184.00	18,240,137.74	25,611,458.00	5.3%
19900	PROPERTY TAX OVERLAY							
465	19900	48220 OVERLAY	0.00	96,790.00	96,790.00	0.00	96,790.00	0.0%
		THE ASSESSORS OR, IN PRIMARY ASSESSING AREAS, THE MUNICIPAL OFFICERS MAY ASSESS ON THE ESTATES SUCH SUM ABOVE THE SUM NECESSARY FOR THEM TO ASSESS, NOT EXCEEDING 5% THEREOF AS A FRACTIONAL DIVISION RENDERS CONVENIENT, AND CERTIFY THAT FACT TO THEIR MUNICIPAL TREASURER.					96,790.00	
		TY11 - 126,049 TY12 - 108,786 TY13 - 111,735 TY14 - 56,706 TY15 - 44,080 TY16 - 49,787 TY17 - 60,473 TY18 - 154,278 TY19 - 71,849 TY20 - 579,079 TY21 - 741,664 TY22 - 96,790.						
		TOTAL PROPERTY TAX OVERLAY	0.00	96,790.00	96,790.00	0.00	96,790.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
19910	GENERAL CONTINGENCY							
466	19910	43100 SUPP & MTL	0.00	100,004.00	100,004.00	0.00	100,004.00	0.0%
		This is one of two contingency funds included in the annual budget and offset by fund balance (i.e. no additional property taxes were raised to fund it). The purpose of this account is to provide flexibility to the Council in dealing with unforeseen problems or opportunities without seeking a supplemental appropriation by calling a special town meeting.		PROPERTY TAX - ROUNDING - \$4.			100,004.00	
		TOTAL GENERAL CONTINGENCY	0.00	100,004.00	100,004.00	0.00	100,004.00	0.0%
19920	ENERGY & WEATHER EMERG FUND							
467	19920	43100 SUPP & MTL	29,500.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
		This is one of two contingency funds included in the annual budget and offset by fund balance (i.e. no additional property taxes were raised to fund it). It was established specifically to address the challenges presented by an unusually severe winter and expenses such as overtime and road salt in public works, or to deal with energy price spikes without adding unnecessarily to department budgets and without seeking a supplemental appropriation by calling a special town meeting.					100,000.00	
		TOTAL ENERGY & WEATHER EMERG FUND	29,500.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
		TOTAL GENERAL FUND	47,353,863.35	55,672,150.00	57,578,431.71	39,275,903.23	58,145,360.00	4.4%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
2110	SEWER FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
22110	SEWER FUND							
468	22110	46960 PWD ASSMT	403,655.00	536,748.00	536,748.00	388,172.00	517,110.00	-3.7%
		SW SEWER ASSESS,EMT		1/3/22 - SEWER ASSESSMENT FROM			466,038.00	
		Portland Water District Assessment		PORTLAND WATER DISTRICT				
				12 MONTHS - \$464,880.				
		FISCAL YEAR 24						
		6 months at 38,740. X 6 = \$232,440.		1/3/23 - SEWER ASSESSMENT FROM				
		6 months at 38,933. X 6 = \$233,598.		PORTLAND WATER DISTRICT				
				12 MONTHS - \$467,196.				
				SEWER USER FEES				
				FY 21 - BASE RATE = \$48.84 (5HCF)				
				- ADDITIONAL RATE (HCF) - \$7.				
				- READY TO SERVE RATE - \$30.				
				FY 23 - BASE RATE = \$48.84				
				- ADDITIONAL RATE (HCF) - \$7.75				
				- READY TO SERVE RATE - \$30.				
				APPROVED RATES BEGIN MAY 2020				
		NW SEWER ASSESSMENT		1/3/22 - SEWER ASSESSMENT FROM			51,072.00	
		Portland Water District Assessment		PORTLAND WATER DISTRICT				
				12 MONTHS - \$53,532.				
		FISCAL YEAR 2024		1/3/23 - SEWER ASSESSMENT FROM PORTLAND WATER				
		6 months at 4,461. x 6 = 26,766.		DISTRICT				
		6 months at 4,051. x 6 = 24,306.		12 MONTHS - \$48,612.				
		ASSESSMENT FOR NW SEWER PROJECT						
				SEWER USER FEES				
				FY 21 - BASE RATE = \$48.84 (5HCF)				
				- ADDITIONAL RATE (HCF) - \$7.				
				- READY TO SERVE RATE - \$30.				
				FY 23 - BASE RATE = \$48.84				
				- ADDITIONAL RATE (HCF) - \$7.75				
				- READY TO SERVE RATE - \$30.				
				APPROVED RATES BEGIN MAY 2020				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
2120	RECREATION PROGRAM FUND			2022	2023	2023	2023	2024	PCT
22120	RECREATION PROGRAM FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	FIN COMM	CHANGE
471	22120	41120	REG PT	140,270.96	163,643.00	163,643.00	106,596.76	173,805.00	6.2%
			Per Diem Staff - All positions covered by User Fees					22,000.00	
			Summer Camp Staff - All positions covered by user fees					142,110.00	
			Summer Track Program					9,695.00	
472	22120	42220	PAY TAX	0.00	15,423.00	15,423.00	0.00	15,423.00	0.0%
			FICA/Medicare and Workers Comp - wage driven benefits for recreation programming.					15,423.00	
473	22120	43100	DAYCMPSUPP	10,821.06	11,000.00	11,000.00	7,497.95	12,000.00	9.1%
			All equipment, arts and craft supplies, t-shirts for day camp programs.					12,000.00	
474	22120	43101	SUPPOTH	5,307.03	8,000.00	8,000.00	1,416.87	9,000.00	12.5%
			Supplies and materials for all other programs (not Day Camp).					9,000.00	
475	22120	43220	FUEL GAS	1,046.63	3,000.00	3,000.00	1,845.19	3,000.00	0.0%
			Vehicle fuel, yearly anticipated use and amount necessary for the Recreation Van and Bus, and the Bus shared with Social Services .					3,000.00	
476	22120	44400	PROF SVCS	8,155.76	7,500.00	7,500.00	7,778.25	10,000.00	33.3%
			Credit card assignment fees for in-office use of credit card and on-line registration system: This account reflects both the credit card fees that are paid by people using their credit card when they come into the office or at Dundee Park (this fee gets absorbed) and for those people using their credit card when registering on-line through the registration software (this fee gets passed onto the customer).					10,000.00	
477	22120	45320	VE MT SVCS	495.00	0.00	0.00	55.51	500.00	0.0%
			Vehicle maintenance, typical and annual maintenance check for (3) vehicles. Shared maintenance costs on shared vehicle with SS.					500.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
2120	RECREATION PROGRAM FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 FIN COMM	PCT CHANGE
22120	RECREATION PROGRAM FUND								
478	22120	46989	CNTSVSDAY	9,492.49	40,000.00	40,000.00	28,252.20	40,000.00	0.0%
			Includes transportation fees and enrichment program fees (i.e. SJC for swim lessons; contracted vendors for special events)					40,000.00	
479	22120	46990	OT CONT SV	55,426.77	50,000.00	50,000.00	72,135.53	70,000.00	40.0%
			Contracted services for all programs and services (USATF, After School Enrichment, Discount Ticket programs)		Supported by user fees; Increase of \$20,000 accounts for increased participation in all of these programs			70,000.00	
480	22120	46991	COMM EVT	9,737.21	11,000.00	11,000.00	7,508.24	12,000.00	9.1%
			Community special events - all expenses for special events during the year that are provided to the community free of charge		Increased by \$1000 to reflect rising costs and increased participation			12,000.00	
481	22120	46992	SR PROGRAM	7,078.84	6,000.00	6,000.00	8,741.14	12,000.00	100.0%
			Senior programs - all expenses for the senior programs during the year.		Supported by user fees and senior scholarship program provided through Social Services. Increase of \$6000.00 due to increased program offerings and significant increase in participation			12,000.00	
482	22120	48110	XFR GENF	0.00	0.00	0.00	0.00	105,000.00	0.0%
			RECREATION PROGRAMS FUND BALANCE		FY 24 TRANSFER \$105,000. 14 PASSENGER BUS - 75,000. EVENT TRAILER - 30,000.			105,000.00	
			FUND BALANCE FY 17 - \$142,219.						
			FUND BALANCE FY 18 - \$189,304.						
			FUND BALANCE FY 19 - \$270,417.		TRANSFER TO GF - 1000-37132				
			FUND BALANCE FY 20 - \$160,347.						
			FUND BALANCE FY 21 - \$129,982.						
			FUND BALANCE FY 22 - \$219,688.						
			TOTAL RECREATION PROGRAM FUND	247,831.75	315,566.00	315,566.00	241,827.64	462,728.00	46.6%
			TOTAL RECREATION PROGRAM FUND	247,831.75	315,566.00	315,566.00	241,827.64	462,728.00	46.6%
			GRAND TOTAL	48,032,116.10	56,524,464.00	58,430,745.71	39,948,872.87	59,283,587.00	4.88%