



# Town of Windham

2024-2025

Proposed Budget

# Budget Components

- Revenues
  - Revenue Sharing & Excise Tax
  - Homestead
  - Bette (Business Personal Property)
  - Municipal Fees (permits, etc.)
  - Grants
  - General Taxes
- Expenditures
  - County Tax
  - Municipal budget
  - RSU Budget
  - TIF Budget
  - Overlay
- Net Amount determining Mil Rate

# Budget Drivers and Influences

- **Projected Slight Increase in Revenues**
  - Excise Tax Increase
  - Interest Income
- **General Operating Budget**
  - Fixed expenses;
    - Insurances
      - Workers Comp, General Liability & Casualty, Health Care.
    - Contractual obligations (service suppliers, GPCOG, MMA, etc.)
    - Energy (electric, propane gas, diesel and gasoline)
    - Long Term Contracts, Debt expenditures, Wages
  - Personnel changes/additions
    - Convert ½ time Community Resources Liaison to full time
    - 4 FF/EMT Response Personnel
    - Public Works Operations Manager



# Finance Committee Recommendations

- Wage Increase adjusted from 3% to 4% costing \$217,640
  - \$81,000 expenditure was added to the Manager's budget to accomplish this and remain competitive in comparison to neighboring towns.
- Increase Paving Budget by \$366,415 to augment \$750,000 annual investment in resurfacing roadways. Past project bond closure funds were applied to debt reduction freeing debt payment funds to be reallocated to paving.
- \$30,000 Solar credit identified
- Excise Tax Revenue increased by \$200,000
- Interest Income increased by \$113,900

# Finance Committee Recommendations

- Total Expenses increased by \$417,415
- Total Revenues increased by \$680,315
- Net reduction to Manager's budget of \$262,900

# Budget Comparison (Year to Year)

	23/24	24/25 Manager	Finance Committee	Diff from TM to Fin Comm	Overall Increase 24 to 25
<b>Revenues</b>	-\$15,965,641	-\$17,355,848	-\$18,036,163	-\$680,315	-12.97%
<b>Town</b>	\$29,760,684	\$33,079,851	\$33,497,266	\$417,415	12.555%
<b>Overlay</b>	\$190,870	\$190,870	\$190,870	0	0
<b>TIF</b>	\$1,018,763	\$1,018,763	\$1,018,763	0	0
<b>TOWN SHARE</b>	\$13,795,043	\$15,724,003	\$15,461,103	\$2,819,793	12.077%
<b>RSU</b>	\$25,611,458	\$25,611,458	\$25,611,458	\$0	0
<b>County</b>	\$1,813,946	\$2,012,255	\$2,012,255	\$198,309	10.932%
<b>Totals</b>	\$42,430,080	\$44,557,349	\$44,294,449		4.394%



# Projected Mil Rate Breakdown

• Total	\$11.69	100%
• Municipal	\$ 4.40	37.6%
• RSU	\$ 6.76	57.9%
• County	\$ .53	4.5%

(Total new valuation to be determined / Current year Mil Rate at 11.20)

# Comparative Mil Rates 23/24

## TAX RATE - LOCAL COMMUNITIES

SEBAGO		12.98
WINDHAM		11.20 → 11.69
FALMOUTH		12.64
GORHAM		13.75
NEW GLOUCESTER		14.29
GRAY		15.18
STANDISH		13.85
RAYMOND		15.90
WESTBROOK		16.68
CUMBERLAND		22.15



# COLA Increases

Towns/Cities	As of 7/1/22	As of 7/1/23	Projected 7/1/24
Brunswick	5	6	
Cape Elizabeth	5	5	3
Casco		6	3.5
Cumberland County	6	6	3
Cumberland Town	3.5	6	5
Falmouth	5	5	3.6 avg
Freeport	5.6		4.6
Gorham		5.9	
Scarborough	4	4.7	4.9
Standish	5	7	3
South Portland	3	6 * Avg.	3
Yarmouth	4	5.5	4
<b>AVERAGE</b>	<b>4.5%</b>	<b>5.75%</b>	<b>3.8%</b>
<b>WINDHAM</b>	<b>3%</b>	<b>6.5%</b>	<b>4%</b>

# Potential Manpower Challenges

Dept/Positions	FY24	FY25	FY26	FY27	FY28
			Projections		
Communications Dir	1				
Network Technician	1				
Operations Mgr.		1			
Truck Drivers Laborers				1	
Grounds Maintenance			1	1	
Patrol Officer (convert)	1	1	1		
Admin Asst.				1	
Property Mgt/Procurement					1
FF EMT's		4			
FF EMT Lieutenant				2	2
Recreation Programmer	1			2	1
Community Center Staffing					2
Library				1	
<b>Totals</b>	<b>4</b>	<b>6</b>	<b>2</b>	<b>8</b>	<b>6</b>

# Capital Projects

## Projects for coming budget

- HVAC replacement at Town Hall
- Gravel Road Reconditioning
- River Road/Rte202 Pedestrian Intersection Improvements
- South Windham Sidewalk (Blue Seal/Depot Street)
- East Windham Conservation Trail
- Paving of Public Roads
- Community Center analysis (Old Middle School)
- Smith Cemetery
- Projected North Windham New Fire Station
- Solar Panels at Town Hall
- Town Hall Conference Rooms/Lunch Area
- Public Works Laydown Yard
- Gambo Road PWD Land Aquisition

**Total Capital Project Investment**

**\$12,069,636**



# Existing Capital Projects

## Projects- In Process

- |   |             |
|---|-------------|
| ● North Windham Wastewater Treatment System                         | TIF         |
| ● North Windham Moves Project (rear access roads)                   | TIF         |
| ● Open Space Preservation (East Windham Conservation Area)          | Impact Fees |
| ● Traffic Lights (21 <sup>st</sup> Century Downtown)                | TIF         |
| ● Capital Equipment (trucks, ambulance, pickups, paving, etc)       | Budget/Bond |
| ● N.W. Municipal Building (NW Fire Station preliminary engineering) | Budget/Bond |

# Long- and Short-Term Debt

- Long-Term Debt (bond at \$3.7M)
  - S.W. Sidewalk Blue Seal/Depot St. Sidewalk, (PACTS/CDBG \$600k Bond \$689k)
  - River Rd/Rte. 202 intersection- (MPI 50/50 MDOT- \$1.68M Bond \$1.38M)
  - Self Contained Breathing Apparatus \$535k, Engine 5 \$850K, Tower 3/Ladder 21 \$500K w/ grant and shared w/ Gorham
  - Paving \$750K
  - Smith Cemetery \$400K
  - Gambo PWD Land \$750K



# Long- and Short-Term Debt

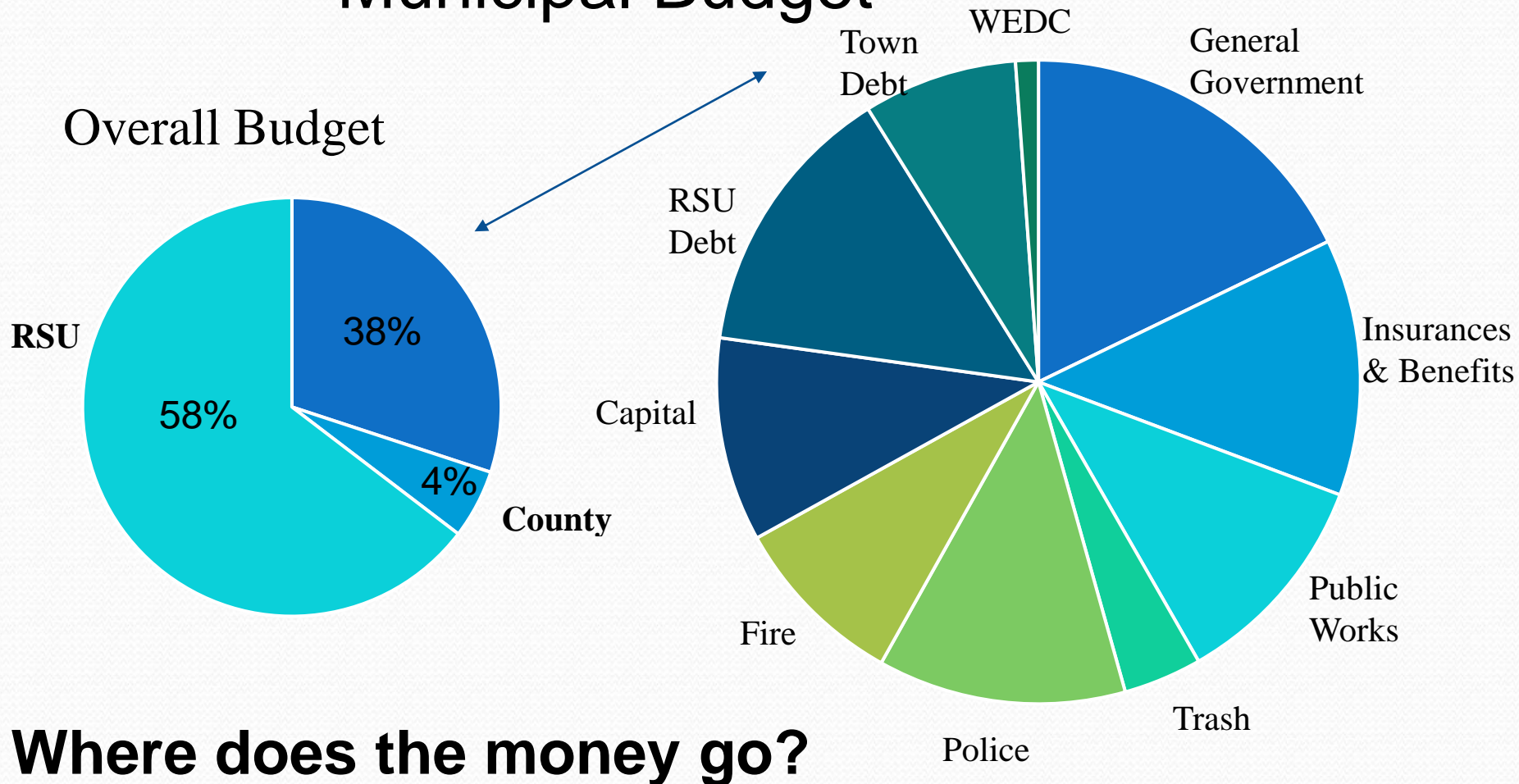
- **Short-Term Debt** (heavy equipment and vehicles – \$915k-Leases)
  - Trackless sidewalk machine, 10-wheel plow truck, pickup truck, light plow truck
- **Small Equipment**
  - Fire, Public Works, Police, Surveying, Printers/Copiers, Trail Improvements
- **Reserve for Future Debt (\$250K)**

***Legal Debt Limitation is 15% of State Valuation \$2,914,100,000 or \$437,115,000 The Town's current total indebtedness (Town and School) is \$25,641,000 this is .88% of the state valuation, so the Margin for additional borrowing is: \$411,474,000. Bonding Agencies recommend that an average of 12 to 14% of the total operating budget as debt service is consistent to addressing infrastructure needs.***



# FY24/25 Budget Allocation

## Municipal Budget



# Budget Implications

This proposed budget addresses:

- Long Term Capital Project Investments;
  - Local Access roads & sidewalks (South Windham)
- Manpower additions and workforce retention
- Capital Equipment Investments

# Budget Timeline

## Timeline for the Town meeting

- Budget Submission 90 days  
prior to new fiscal year Tuesday, March 12<sup>th</sup>
- Full Council Presentation Tuesday, March 12<sup>th</sup>
- Manager and Finance Committee revisions Tuesday, April 23<sup>th</sup>
- Public Hearing, Warrant & Council Approval Tuesday, May 14<sup>th</sup>
- Town Meeting Date Saturday, June 15<sup>th</sup>





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