



Town of Windham

2025-2026
Proposed Budget

Budget Components

- Revenues
 - Revenue Sharing
 - 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 Stable and slightly increasing Revenues**
- **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 gas)
 - Long Term Contracts, Debt expenditures, Wage adjustments
- **Personnel changes/additions**
 - General Assistance (January)
 - Special Projects Manager (January)

Budget Comparison (Year to Year)

	24/25 Approved Budget	25/26 Manager's	Overall Increase 25 to 26
Revenues	\$18,083,104	\$18,224,864	7.84%
Town Expenses	\$33,497,270	\$35,248,462	5.23%
Overlay	\$205,790	\$205,790	0
TIF	\$1,263,110	\$1,263,110	0
TOWN SHARE	\$16,883,066	\$18,492,498	9.53%
RSU14	\$28,096,394	\$28,096,394	0%
County	\$2,012,255	\$2,012,255	0%
Total	\$46,991,715	\$48,601,147	3.42%*

Comparative Mil Rates 24/25

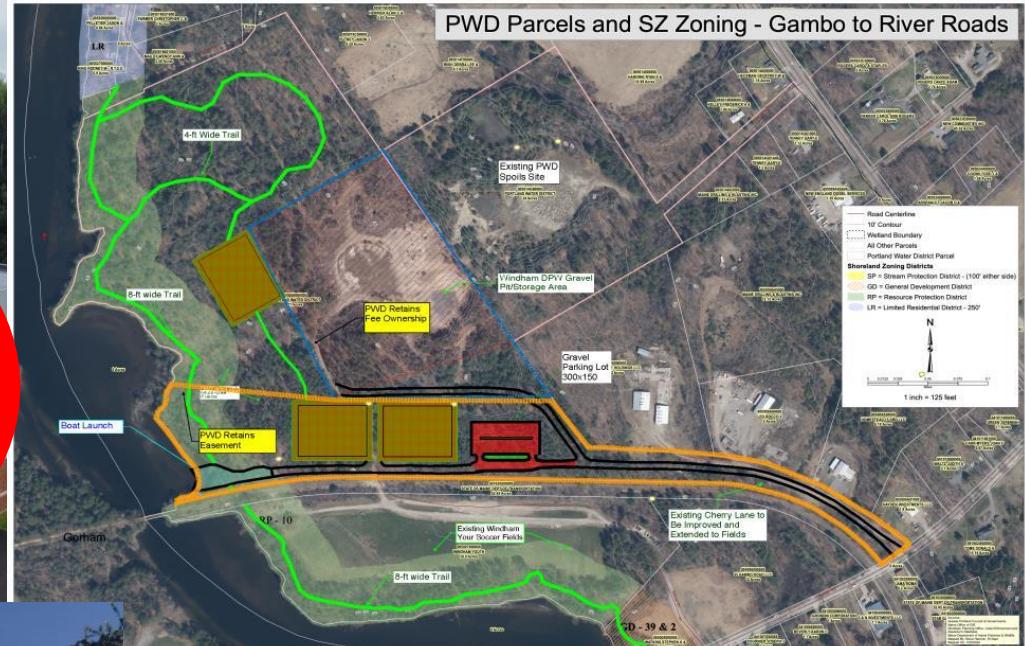
TAX RATE - LOCAL COMMUNITIES

	<u>FY24</u>	<u>FY25</u>
SEBAGO	12.98	13.64
WINDHAM	11.20	11.47
FALMOUTH	12.64	13.38
GORHAM	13.75	14.70
NEW GLOUCESTER	14.29	14.89
GRAY	15.18	9.70
STANDISH	13.85	12.60
RAYMOND	15.90	17.20
WESTBROOK	16.68	14.75
CUMBERLAND	22.15	23.25

COLA Increases

Towns/Cities	As of 7/1/22	As of 7/1/23	As of 7/1/24	Projected 7/1/25
Brunswick	5	6		0-36hr / 5 union
Cape Elizabeth	5	5	3	
Casco		6	3.5	
CumberlandCty	6	6	3	
Cumberland	3.5	6	5	3 / 4 union
Falmouth	5	5	3.6 avg	
Freeport	5.6		4.6	
Gorham		5.9	4	7
Scarborough	4	4.7	4.7	
Standish	5	7	4	
South Portland	3	6 * Avg.	3	
Yarmouth	4	5.5	3.5/4.5	
AVERAGE	4.5%	5.75%	%	
WINDHAM	3%	6.5%	3%	3.5%

Potential Projects



New Fire Station – similar size

Gambo Park

Old Middle School to Community Center

Potential Town Projects & RSU Committed Timelines

Potential Projects	25/26	26/27	27/28	28/29	Est. Cost	Method of Payment
Gambo Park	X				1.5 m	RESERVES Capital
Waste Disposal Expans	X				1.5m	TIF Bond
Old Fire Station Incubator				X	TBD	TIF Bond
New Fire Station	X				9 m	RESERVES Capital /TIF/ BOND= mil rate
Skate Playground	X				1.5m	RESERVES Capital
Community Center					TBD	RESERVES Capital/ BOND=mil rate
RSU New Middle School	X	X	X	X	39m	BOND=mil rate

Capital Projects

Projects/Equipment included in upcoming budget

- New Radio Equipment
- Gambo Fields & Park Land
- New North Windham Fire Station Payment
- Ice Rink & Playground in North Windham w/ Fire Station
- Public Road Projects – Maintenance and Paving, Varney Mill Estates Drainage
- Community Center analysis (Old Middle School)
- Continuance of Smith Cemetery project
- Plow Trucks and pickup for DPW – Wheeler and Single Axle Dump trucks, 1-ton
- Forbes Lane Park
- Digital Sign for Central Station

Capital Projects

Projects- In Process

- Smith Cemetery
- Projected North Windham New Fire Station
- Solar Panels at Town Hall
- Town Hall Conference Rooms/Lunch Area
- Public Works Laydown Yard
- 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 North Windham Wastewater Treatment System
- North Windham Moves Project (rear access roads)
- Open Space Preservation (East Windham Conservation Project)
- Traffic Lights (21st Century Downtown)
- Capital Equipment (trucks, ambulance, pickups, paving, etc)
- N.W. Municipal Building (NW Fire Station preliminary engineering)
- Community Center (Middle School Re-use) preliminary engineering

Long- and Short-Term Debt

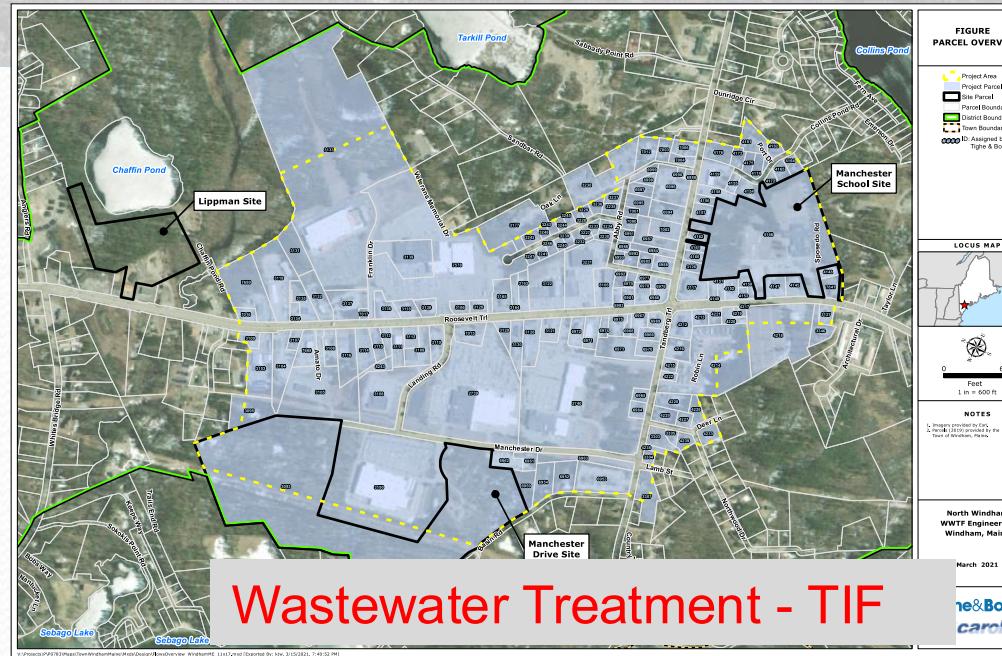
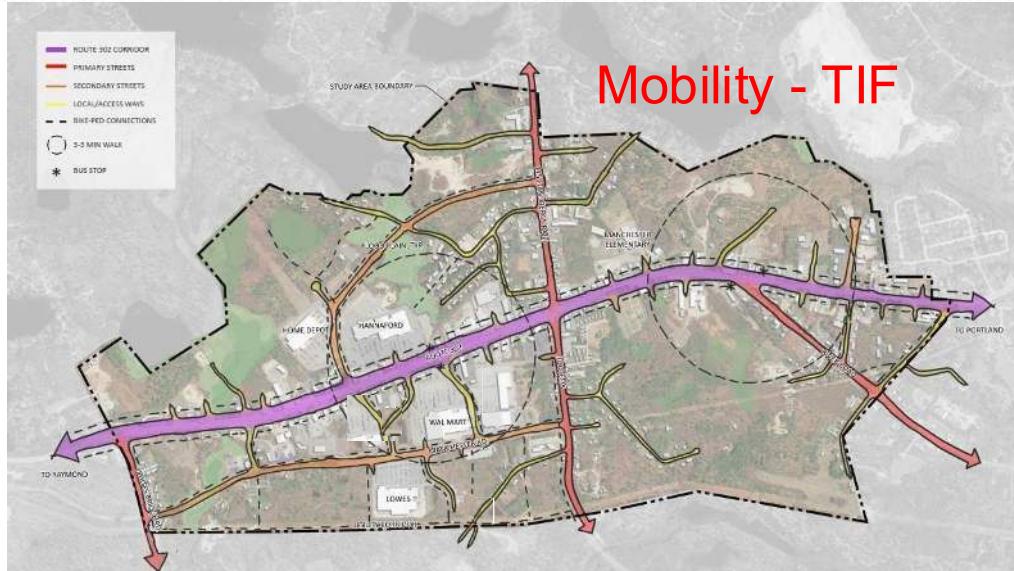
- Short-Term Debt
 - Radio Equipment, FD Car 1, 10-wheel plow truck, pickup truck
- Reserve for Future Debt (\$250K) to level payments

Legal Debt Limitation is 15% of State Valuation \$4,059,172,300 or \$608,875,845. The Town's current total indebtedness (Town and School) is \$35,641,000 this is .87% of the state valuation, so the Margin for additional borrowing is: \$573,234,845. Bonding Agencies recommend that an average of 12 to 14% of the total operating budget as debt service is consistent to addressing infrastructure needs.

Major Projects provided by TIF's

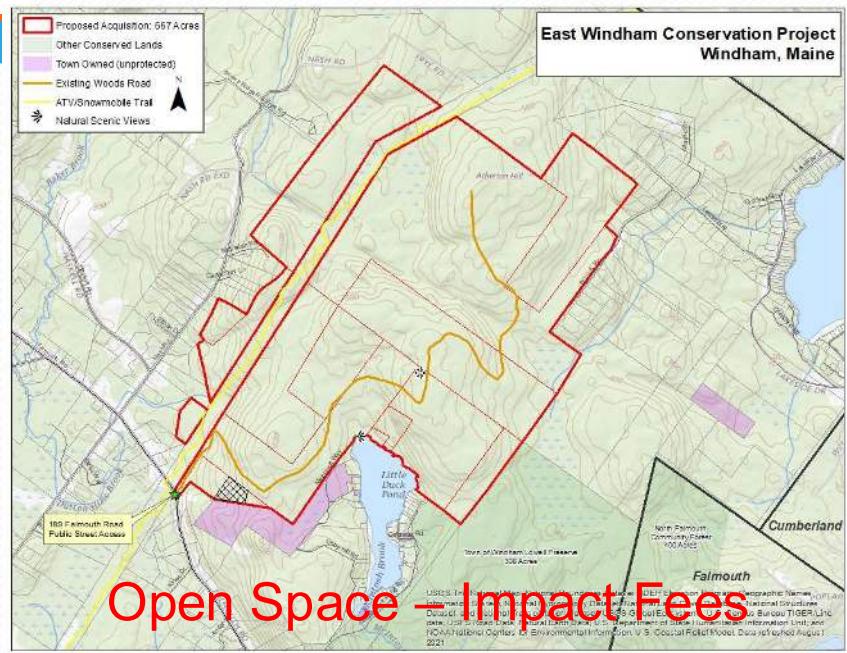
- Major Projects
 - **NW Mobility local access roads, TIF*** (10% Town, 10% State, 80% Fed)
 - **NW Wastewater Treatment Facility, TIF** (SRF** @ 2.0% 30 yrs.)
 - Environmental impacts; aquifer, phosphorous/nitrogen.
 - Economic Impacts; valuation, & jobs.

Mobility- Wastewater-Open Space



Three Major Projects

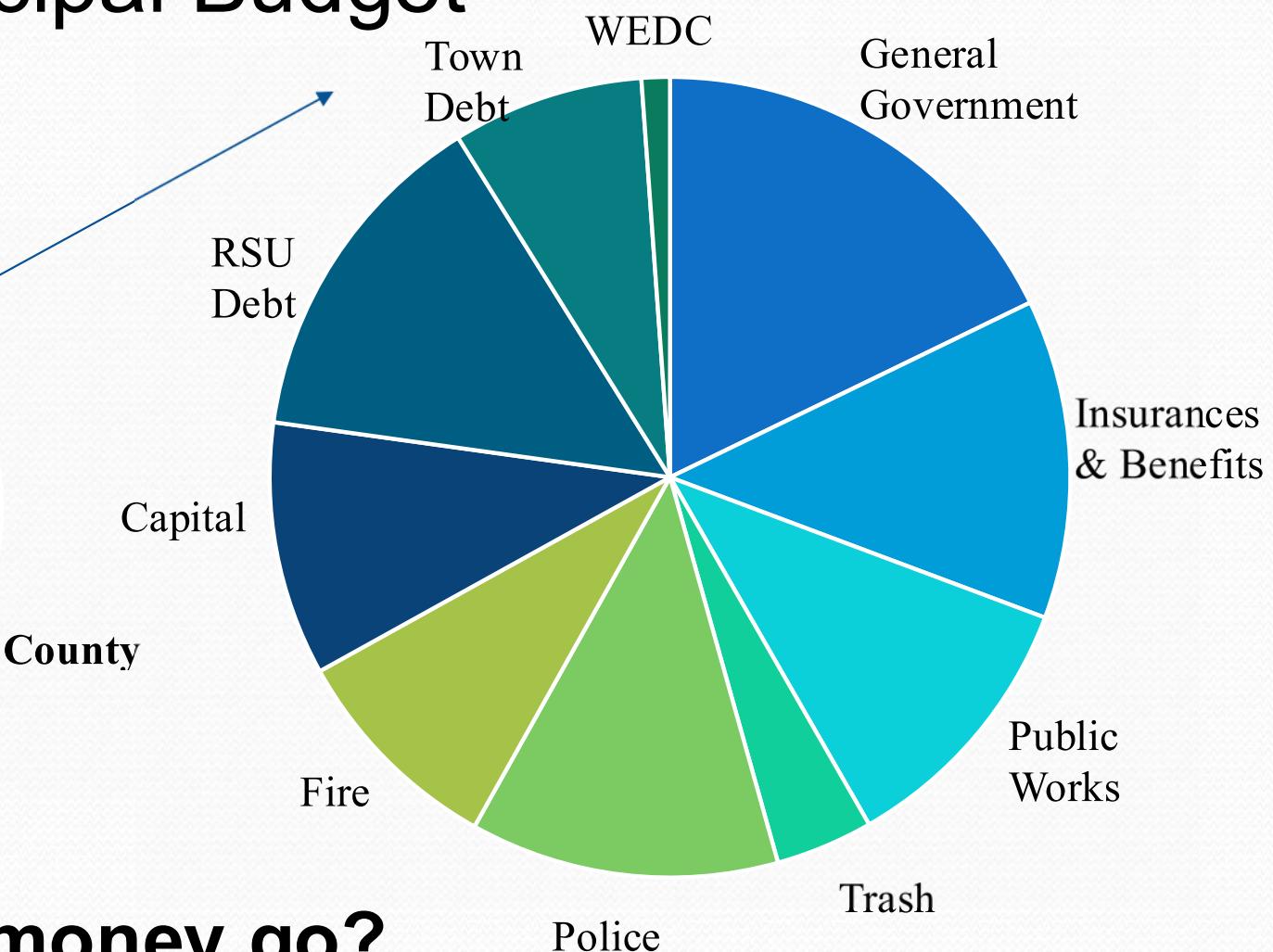
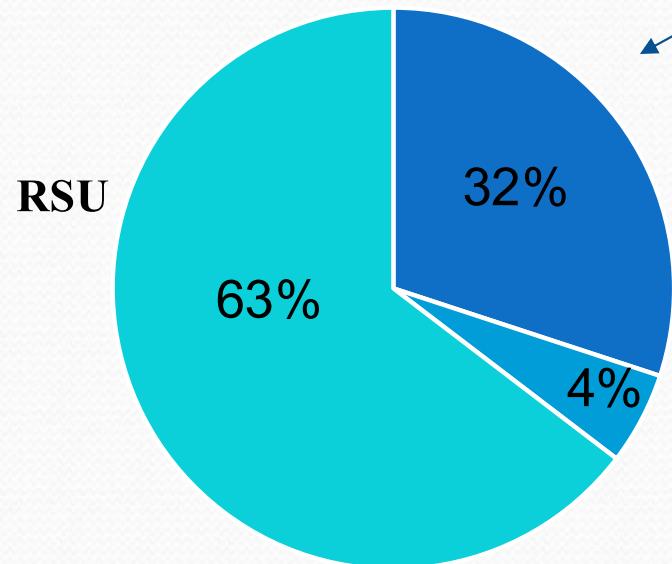
- NW Mobility local access road
- NW Wastewater Treatment Facility
- Windham Open Space Preservation



FY25/26 Budget Allocation

Municipal Budget

Overall Budget



Where does the money go?

Budget Implications

This proposed budget addresses:

- Long Term Capital Project Investments;
- Capital Equipment Investments
- Capital Investment in Existing Infrastructure (roads and facilities)

FY25/26 Budget Timeline

Timeline for the Town meeting