



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

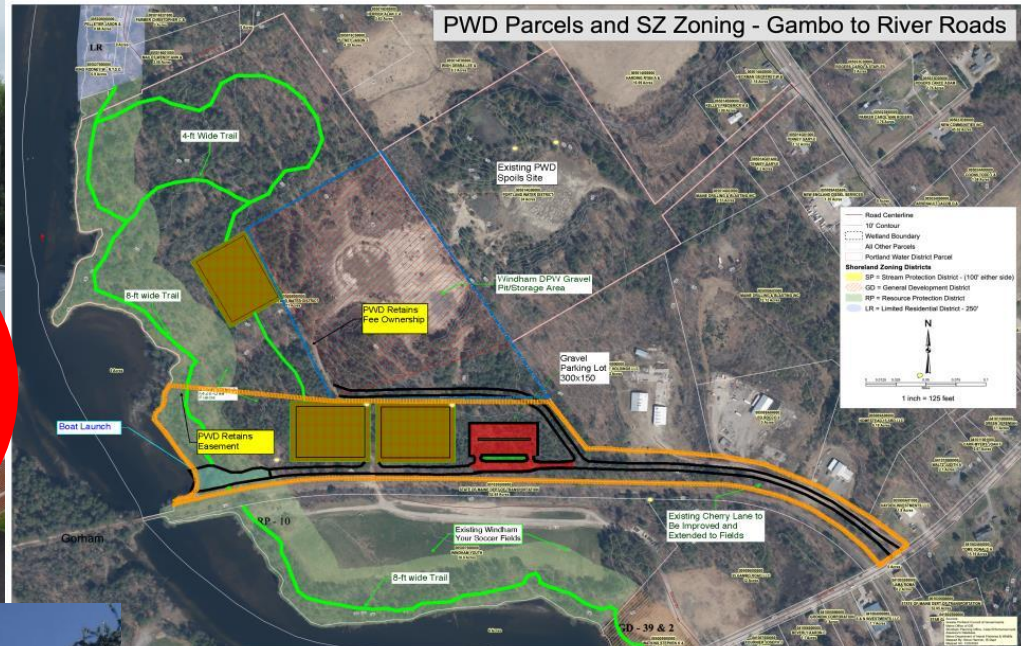
TAX RATE - LOCAL COMMUNITIES

| | <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

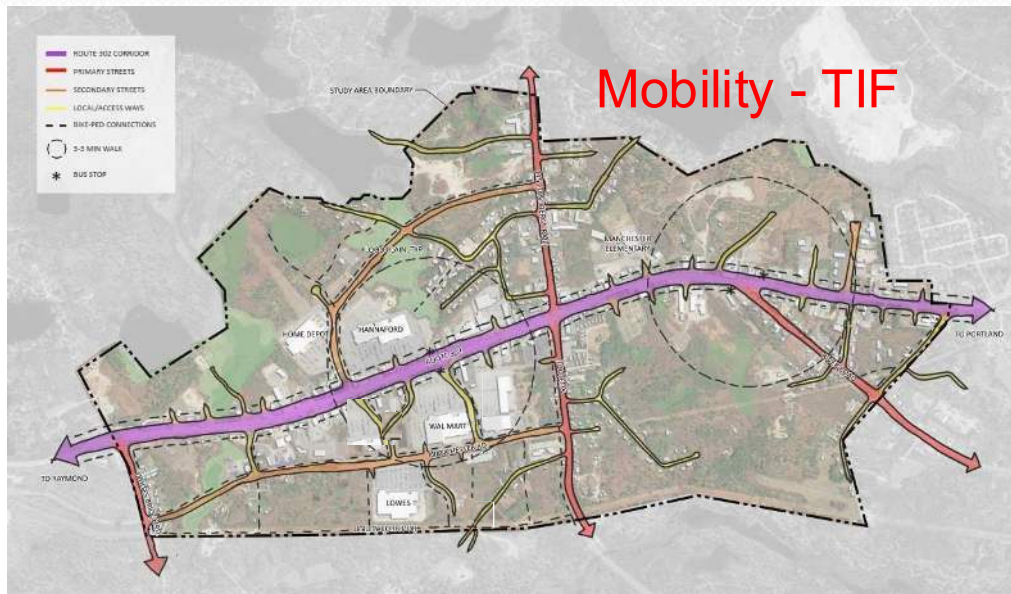
- Short-Term Debt
 - Radio Equipment, FD Car 1, 10-wheel plow truck, pickup truck
- Reserve for Future Debt (\$250K) to level payments

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

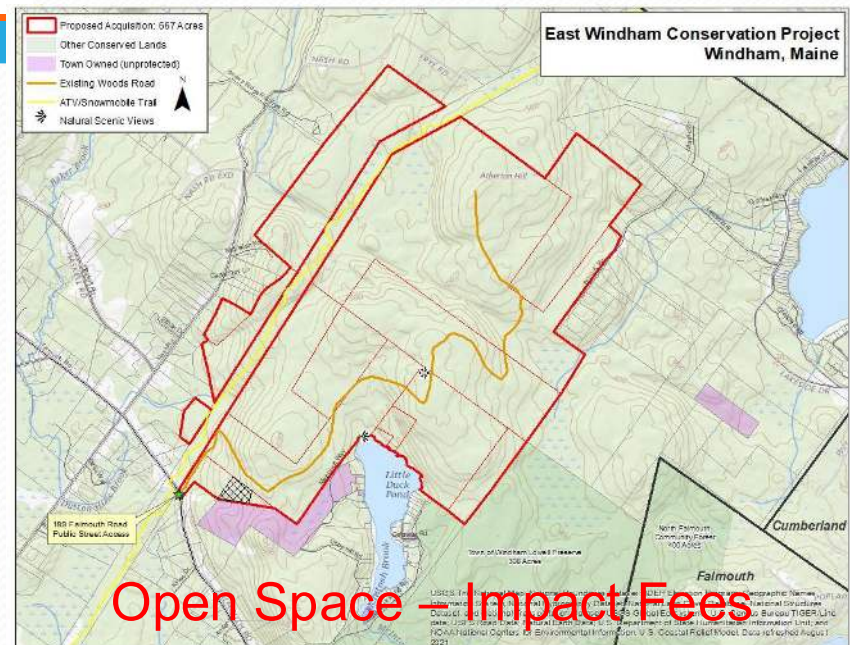
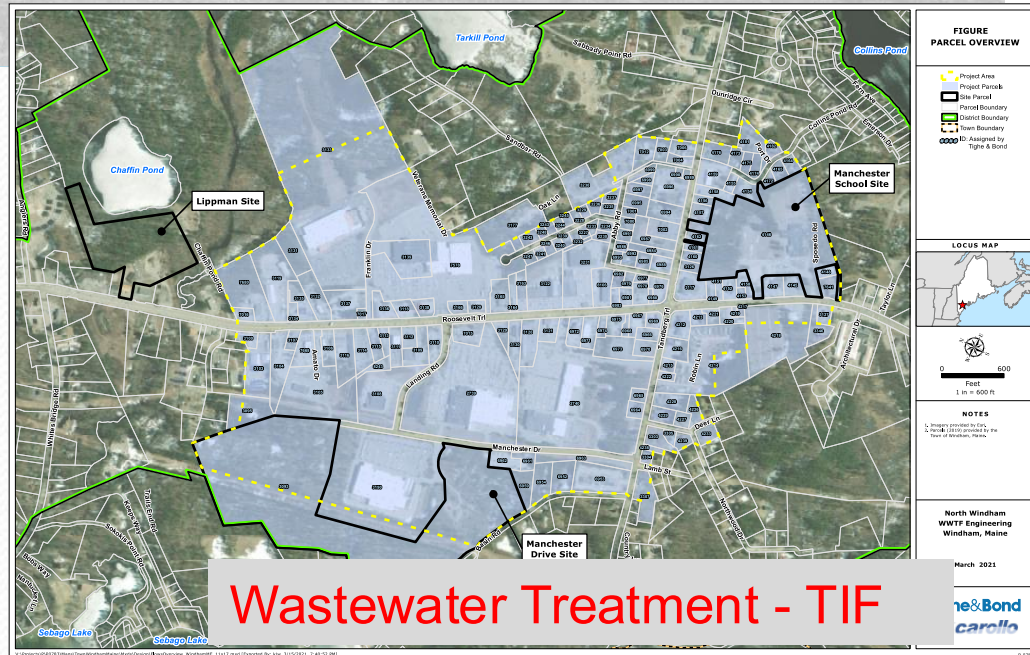
- Major Projects
 - **NW Mobility local access roads, TIF*** (10% Town, 10% State, 80% Fed)
 - **NW Wastewater Treatment Facility, TIF** (SRF** @ 2.0% 30 yrs.)
 - Environmental impacts; aquifer, phosphorous/nitrogen.
 - Economic Impacts; valuation, & jobs.

Mobility- Wastewater-Open Space



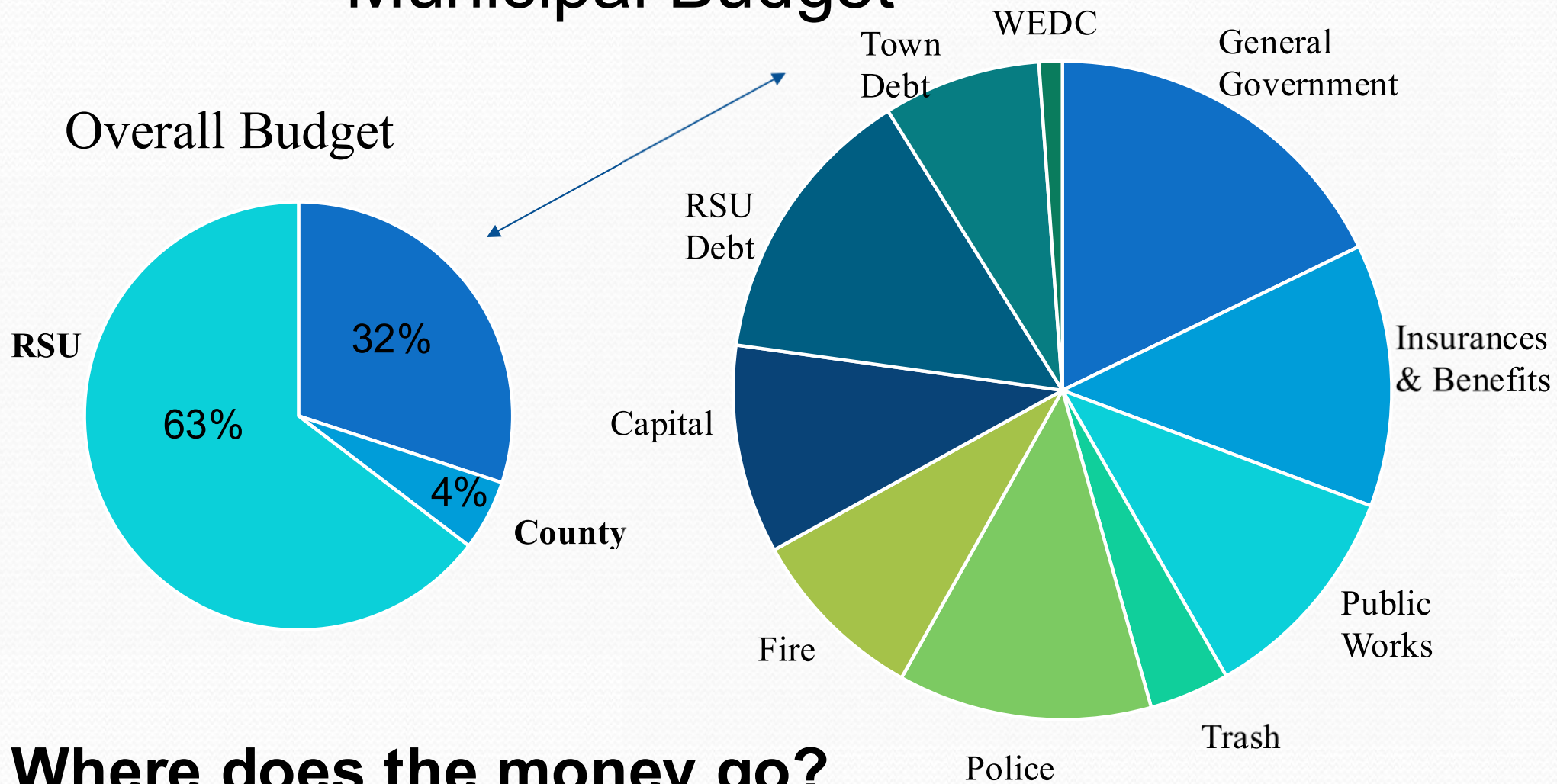
Three Major Projects

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



FY25/26 Budget Allocation

Municipal Budget



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

- Budget Submission 90 days
prior to new fiscal year Tuesday, February 11th
- Full Council Presentation Tuesday, February 11th
- Manager & Finance Committee revisions completed prior to
Wednesday, April 23rd
- Public Hearing, Warrant & Council Approval Tuesday, May 13th
- Town Meeting Date Saturday, June 14th