

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
1000	GENERAL FUND								
19100	CAPITAL EQUIPMENT								INTER,CAP,DEBT & OTHER
446	19100	47430	OTHR EQP	362,140.00	608,200.00	1,495,935.39	554,652.77	3,598,000.00	491.6%
			TM-2023-014 MINIMIZE NEXT YEAR BOND PMT			TO MINIMIZE NEXT YR DEBT PAYMENT - WITH NEW BOND ISSUE IN FY 23 & FUTURE YEARS AS NEEDED		200,000.00	
			SET RESERVE - FY23 \$500,000 FY 24 - \$200,000						
			TM-2023-015 MINIMIZE LEASE PAYMENTS SET UP RESERVE FOR FY 23 LEASE DEBT PAYMENTS - \$100,000 FY 24 - \$50,000.					50,000.00	
			FR-2027-001 AMBULANCE 20 - REMOUNT - \$245,000 To remount an ambulance box from a 2021 chassis to a new chassis.			To keep in line with remount replacing routine. TM - 1/27/25 -\$245,000		0.00	
			TM-2026-001 PRINTER/COPIER/FAX REPLACEMENTS - \$40,000			Last purchased in FY12		8,000.00	
			Replacement of multifunction devices (printer/scanner/copier/fax) in the town offices: - Town Manager's Office - Tax/MV/Town Clerk - Code Enforcement/Assessing/Planning - Parks and Recreation			TM - 2/4/25 -\$32,000			
			FR-2024-006 RADIO COMM. INFRASTRUCTURE - MULTIPLE DEPTS - \$800,000 This Project will fund an upgrade to our infrastructure for Police, Fire-Rescue and Public Works Radio System.			These collective departments radio communication infrastructure to include repeaters and associated base hardware and software that provide the emergency and non-emergency radio communications for our three departments at four remote locations in town has reached it useful life expectancy. SEE BOND INFO 19500-47525 TM - 1/27/25 -\$800,000		0.00	

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1000	GENERAL FUND								
19100	CAPITAL EQUIPMENT								INTER,CAP,DEBT & OTHER
446	19100	47430	OTHR EQP	362,140.00	608,200.00	1,495,935.39	554,652.77	3,598,000.00	491.6%
TM-2025-011 SOLAR PANELS - TOWN HALL					2/5/24 - POTENTIAL STATE FUNDS TO OFFSET EXPENDITURES			0.00	
These panels will be installed on the roof of Town Hall to offset the electrical use in the building and lower electricity costs.									
FR-2025-016 CAR 1 - \$62,000					Replacing 2018 Ford Interceptor SUV assigned to Fire Chief.			0.00	
Replacing 2018 Ford Interceptor SUV					TM - 1/27/25 -\$62,000				
PD-2026-001 MOTOROLA WATCHGUARD CAMERA REPLACEMENT - \$5,600					Completing this project now will allow the Town to take advantage of a \$30,000 discount provided by the manufacturer as well as provide a warranty extension on the body worn cameras to bring us to 2030. This warranty extension will also provide for two cycles of brand new body worn camera devices within that time period. Its important to note that our current body worn camera contract expires FY27 and taking advantage of this program now saves money down the road.			0.00	
Our current Watchguard in-car mobile video cameras have reached the end of their projected life cycle with all but one of the devices reaching the end of their five year warranty period. New equipment will also provide state of the art video resolution, additional camera angles, and better integration with the body worn cameras currently utilized by the department's officers.The new equipment will provide license plate reading technology and future artificial intelligence assistance writing reports. In addition the new equipment will be less prone to malfunction which will reduce troubleshooting time by police staff. Staying with Watchguard platform will allow Town to keep current redaction software, video evidence library storage, crime mapping, anonymous tip capabilities, and other features.					tm-1/28/25 -5,600 pay via drug funds				
PW 2026-011 NON CDL-TRUCK - \$250,000					Replaces 2007 NON-CDL truck. 2022 motor had to be replaced with rebuilt, currently dealing with low oil pressure issues.			0.00	
2026 under 26,000 GVPW dump truck w/side dump, plow & wing gear					TM - 1/27/25 -\$250,000				
PW 2029-003 PICKUP TRUCK #98 - \$75,000					Replaces 2012 one ton pickup. Currently off the road does not pass state inspection process.			0.00	
Replace pickup #98 - one ton pickup with plow, sander, and power lift tail gate.					TM - 1/27/25 -\$75,000 Lease 7 yrs				
PW 2024-004 - ROLLER - \$50,000					TM - 1/27/25 -\$50,000			0.00	
Replace 2004 Weber 5 ton riding paving roller.									
PW-2021-004 SKID STEER #28 - \$86,000					TM - 1/27/25 -\$86,000			0.00	
Replaces a 2002 bobcat skid steer									

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AS-2020-001 - REVALUATION 2028					0.00	
Town-wide Revaluation 2028 - A detailed re-measure and re-list of all properties conducted by an outside revaluation firm.				Historically the Town of Windham has conducted in-house revaluations. Should the real estate market dictate a revaluation within the next 10 years, the town will want to set aside funds each year in preparation for this future expense. I estimate the cost to run between \$60 - \$80 per parcel with an estimated 10,000 parcels by 2028. It is difficult to predict the future cost of a project of this scale. With fewer qualified professionals working in this field the price may well be higher and the town may not have an assessor who can conduct a large scale in-house revaluation.		
				TM - 1/27/25 -\$30,000		
CE-2026-001 - CODE ENFORCEMENT VEHICLE REPLACEMENT					0.00	
Replacement of code enforcement vehicles. Originally reassigned retired police cruisers, code enforcement vehicles were replaced with Jeep Cherokees, subsequently replaced by Jeep Patriots in 2017.				TM - 1/27/25 -\$79,500		
PR-2024-006 - FORBES LN/MISTY DR PARK					50,000.00	
Design and construction of a small neighborhood park in the vacant lot between Forbes Lane and Misty Drive.				In 1979 the town built two tennis courts on school property through an LWCF grant of \$89,0000, and as required by that funding program, that parcel should forever remain a recreational facility. At some point after the RSU separated from the town, those tennis courts were removed without being granted permission from the federal government, thus putting the town in a position of non-compliance. In order to qualify for any future Land and Water Conservation funds, the town has been working with RSU14 to provide an alternative recreational facility with a similar replacement value. This park has been proposed as a conversion project, but we have not yet received confirmation that it is approved from the National Park Service.		
				tm-01/28/25 - -50,000. should grant not be received - fund via rsu 14 1000-35132		

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	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
new 2026 bucket truck		up/down flags, Christmas lights, ext of buildings, parking lot lights, etc. Highway rented a truck almost the entire winter of 2024, working on roadside brush and canopy. The two rental companies that we have used in the past have stopped renting bucket trucks				
		TM - 1/27/25 -\$180,000				
PW-2023-300 - TRUCK #08		TM - 1/27/25 -\$32,682				
Replacement of 2003 International 7500 6-wheel dump truck at an estimated cost of \$160,000 financed through a municipal lease-purchase agreement over five years at 3.5%, Approved with PW-2011-001 (Truck 2) and PW-2011-002 (Truck 3) by Order 12-093, 7/24/2012 in a total amount of \$455,747 at 2.48%.						
PW-2026-013 - RTE 202 WHEELER		State of Maine DOT has handed down all maintenance responsibilities to the Town of Windham on 7/1/2025. This will increase the plowing responsibilities to PW.				
New addition of 10 wheeler w/ plow gear.		TM - 01/28/2025 - 350,000 FUND VIA LEASE 10 YRS				
PW-2025-004 - PICKUP TRUCK #96		Replacement schedule FY 2025-2029.				
Replace 2018 1-ton 4x4 crew cab pickup plus related plow and sander equipment.		TM - 1/27/25 -\$75,000				
PW-2025-001 - DUMPTRUCK #8		Replacement schedule or as warranted.				
New International 6-wheel dump truck and plow		TM - 1/27/25 -\$250,000				
PW-2025-003 - PICKUP TRUCK #80		Replacement schedule FY 2025 - 2030.				
Replace 2015 1-ton 4x4 service truck and body.		TM - 1/27/25 -\$75,000				
PW-2022-003 - PICKUP TRUCK #81		Replacement Schedule 2026 as scheduled.				
Replacement of 2015 Chevy 3500 1-ton 4x4 pickup		TM - 1/27/25 -\$75,000				
PD-2026-002 DIGITAL SIGN		Public information is integral to the mission of the police and fire departments and much of that success hinges on providing timely and effective information to the public.				
This project will cover the entire cost of installing a 3ft x 7ft digital sign in front of the public safety building to be used in conjunction with the current building street sign in use now. In addition to the cost of the sign labor and materials this also includes electrical work to repair underground wiring that is already on site.		There are approximately 6250 vehicles that pass by the public safety building on a daily basis and providing an effective way to get messages to them would be helpful. In addition to public safety announcements utilized by police				

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1000	GENERAL FUND								
19200	ROAD IMPROVEMENTS							INTER,CAP,DEBT & OTHER	
447	19200	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
448	19200	46990	OT CONT SV	655,729.72	3,201,518.00	4,049,681.93	581,854.68	960,000.00	-70.0%
		RD-2020-012 ROAD PROJECTS OUTSIDE CONTRACTORS / FLAGGING (100,000) (19200)			Outside labor to help perform work needed to be done. Completing road work prior to future paving projects will allow us to stay on schedule for the overall paving program.			50,000.00	
		Outside labor to assist with construction (flaggers, catch basin repair, small area milling & paving.			TM - 1/27/25 -\$50,000				
		RD-2020-013 ROAD PROJECTS - EQUIPMENT RENTAL (75,000) (19200)			Renting equipment Town doesn't own and using PW staff reduces overall cost compared with using outside contractors.			50,000.00	
		Covers the cost of renting and excavator and other construction equipment during construction season.			TM - 1/27/25 -\$25,000				
		RD-2020-011 ROAD PROJECTS - SUPPLIES & MATERIALS (50,000) (19200)			Material costs supplemented with PWD labor would save money and further improve roads on schedule.			50,000.00	
		Supplies and materials needed to prepare roads for paving - culverts, rip rap, loam, gravel, reclaim, asphalt							
		RD-2023-005 - ENGINEERING SERVICES (50,000) (19200)			These services are necessary for roads in which significant changes or improvements are made alignment, drainage, pedestrian improvements, signals, etc.			50,000.00	
		Provides funding to hire engineering consultants for the design of future road projects.							
		RD-2022-005 DIRT RD RECONSTRUCTION (200,000) (19200)			Continue to reduce number of gravel roads in Windham to aid in future maintenance costs and winter maintenance.			0.00	
		Annual rebuild of dirt roads and pave Hall Road.			TM-2/4/25 DELAY -200,000.				
								0.00	

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1000	GENERAL FUND								
19200	ROAD IMPROVEMENTS							INTER,CAP,DEBT & OTHER	
448	19200	46990	OT CONT SV	655,729.72	3,201,518.00	4,049,681.93	581,854.68	960,000.00	-70.0%
			RD-2023-002 VARNEY MILL ESTATE DRAINAGE IMPROVEMENT - \$925,000		Catch basins are failing, do not take water creating ponding and icing conditions in winter.			100,000.00	
			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.		TM 1/21/25 - Investigate possibility of splitting into multiple years. 100K in FY26. Original amount proposed was \$925,000.				
			SEE BOND INFO 19500-47525		TM-01/28/25 - 825,000 - INVESTIGATE FUTURE FUNDING				
			RD-2023-004 RIVER RD /202 INTERSECTION/SIDEWALK - \$3,000,000		Improve pedestrian and traffic mobility and safety. Drainage and geometric improvements will aid in safety and future maintenance.			0.00	
			Construction and inspection services for project. This is a MDOT MPI project for FY 25. Bid in December 2023 for 2024 construction season. Project scope includes drainage improvements, smart signal upgrade, new sidewalk, and pedestrian lighting		Total Project Cost - \$3,000,000. MDOT MPI - \$1,375,000 MDOT Paving Contribution - \$310,000 Bond - \$1,315,000				
			SEE BOND INFO 19500-47525		SSEE REV 1000-33125				
			RD-2023-006 SW SIDEWALK - BLUE SEAL TO DEPOT ST. - 0 Rebuild sidewalk on east side of Route 202 (Main Street). Build new sidewalk on west side of Route 202. Includes pedestrian lighting on east side. Bid in December, 2023 for Spring, 2024. This is a PACTS/MPI project.		Pedestrian access in the S. Windham village from public parking. PACTS/MPI project.			0.00	
			SEE BOND INFO 19500-47525		Total Project - \$1,250,000. PACTS MPI - \$400,000 CDBG - \$200,000 Bond FY23 Delayed - \$275,000 BOND FY25 NEW - 375,000				
					SEE REV 1000-33125 - 400,000 SEE REV 1000-37131 - 200,000 SEE 19500 -47525 - FY 25 BOND +275000+375000				
			RD-2024-003 Webb Road Bridge - 0 Repair scouring on bridge abutments.		Concrete repair on scouring of bridge abutments to extend life of bridge.			0.00	
			FY 24 - (19200) - \$50,000 Carry Forward						

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GENERAL PAVING - FUNDED VIA OUTSTANDING FUNDS FROM FY 21 BOND AND FY 22 BOND					610,000.00	
FY 21 - 58,949.00 (33300)						
FY 22 - 199,051.00 (33301)						
FY 23 - 258,000.00						
SEE REVENUE TRANS 1000-37133						
RD-2022-004 - HIGH STREET RECON & SIDEWALK RESTORATION Paving (500,000) (19200)						0.00
Reconstruct and pave 900' of road. Shim and overlay remaining 2,250' of road. Install 1,800' of granite curb. Reconstruct 900' of sidewalk. Additional drainage upgrades and pedestrian lighting.			Road has a low pavement condition index and is in disrepair, including sidewalk and curbing. Pedestrian lighting will enhance safety in the area for future redevelopment of Andrews School property.			
			TM - 1/27/25 -\$400,000			
			TM 1/21/25 - Investigate potential split into multiple years; \$150K in FY25.			
			TM-2/4/25 - DELAY -100,000.			
RD-2024-001 PAVING AND RECONSTRUCTION \$1,300.000						0.00
Projects to be identified upon PCR (Pavement Condition Report) review and update.			Individual projects to be identified by March, 2024.			
			TM - 1/27/25 -\$600,000			
			TM - 1/28/25 - 690,000 - FUND VIA BOND			
TM-2026-002 MCINTOSH BROOK CULVERT REPLACEMENT - \$200,000						0.00
Total Project Cost: \$832,000 MDOT/MPI Grant: \$200,000 Town's Cost (over 2 years): \$632,000			In FY 2024, Falmouth Road has flooded twice when rainfall has exceeded culvert capacity causing erosion of the road banks and undermining the edge of the road. In addition, the perched condition of this culvert prevents migration of fish and other fauna between the upstream Little Duck Pond side of the brook and the downstream Highland Lake side so there are additional environmental benefits from a culvert upgrade.			
Replace existing failed culvert where Falmouth Road crosses McIntosh Brook			TM - 1/27/25 -\$632,000			
TM-2024-002 - RTE 202 SIDEWALK IMPROVEMENT: SWETT TO RSU 14 CAMPUS - \$2,430,000						0.00
			TM-2/4/25 - WAITING FOR INFO DELAY -2,430,000.			
This project includes the following components:						
Build approx. 900-ft of bituminous sidewalk with granite curb along the east side of Route 202 from Swett Road to the Windham Community Park						

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entrance. The sidewalk construction will include a closed drainage system.						
Build approx. 3400-ft of bituminous sidewalk with granite curb along the west side of Route 202 from the Community Park to the northern RSU 14 campus entrance. The sidewalk construction will incorporate a closed drainage system along the curb line.						
A pedestrian crossing from the east to west side of Route 202 will be installed near the Community Park entrance with flashing beacons (RRFBs). All sidewalks and crossings will be built to conform with ADA requirements.						
TM-2022-009 - NORTH WINDHAM WASTEWATER SYSTEM DESIGN AND CONSTRUCTION- \$40,624,666 FY25						0.00
Funding for acquisition of rights to future North Windham Wastewater System required land and/or easements through down payments, options, or fee simple acquisition. Funding for legal, survey, and engineering costs associated with the acquisitions.						
SEE SRF LOAN						
TM-2024-001 WILLIAM KNIGHT BRIDGE						50,000.00
Repairs to William Knight Bridge. Funding shared with State. MDOT estimate = \$1.5 million total project cost.						
PW-2026-012 ASPHALT HOT BOX - \$50,000						0.00
New asphalt hot box for paving & filling potholes.						
PW-2026-009 ASPHALT PLANER - \$23,000						0.00
Cut & mill concrete and asphalt						
PW-2026-003 BALE CHOPPER - \$10,000						0.00
Replace Goosen SB 1300 Bale Chopper.						

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1000	GENERAL FUND						
19300	BUILDING & FACILITIES IMPRVMT					INTER,CAP,DEBT & OTHER	
451	19300 46990 OT CONT SV	22,737.70	997,000.00	1,614,770.00	91,162.61	203,000.00	-79.6%
	BG-2025-001 TOWN HALL HVAC REPLACEMENT - \$165,000			Well past their life expectancy, there has been (3) RTU's with major repairs done between Jan 2023 and Dec 2023 totaling \$13,912. This does not include the cost of adding heat pumps, in my opinion we could replace the RTU's without the rezoning using that money for adding heat pumps.		0.00	
	Replace 20+ yr old RTU (6) total with new zoning.						
	BG-2026-001 COMBINED PROJECTS - \$350,000			50,000 in new funding for FY26.		50,000.00	
	Combined projects, large scale maintenance and other improvements			Remaining carry forward from FY25 of \$50,813 for TM 2021 -013 (Town Hall Improvements) can be utilized for this as well.			
				TM 1-27-25 -\$300,000			
	TM-2021-009 SMITH CEMETERY EXPANSION - \$75,000			To meet the need for additional cemetery plots.		75,000.00	
	Expansion of cemetery.			SEE BOND INFO 19500-47525			
	FY 24 Carry Forward - \$38,453.25						
	FY 25 Bond - \$400,000						
	PW-2026-006 PUBLIC WORKS OUTLETS - \$6,500			Additional outlets for block heaters at Public Works		0.00	
				TM - 1/27/25 -\$6,500			
	PW-2026-007 SALT SHED OVERHEAD DOOR - \$16,500			Door frame, panels & hardware has been exposed to corrosive environment for over 30 years.		16,500.00	
	Replace the northerly overhead door "original"						
	PD-2025-002 2ND FLOOR ACCESS TO 3 BAY GARAGE			Like many departments in the Town the police department does not have room for bulky items or large pieces of evidence. This includes vehicle seats from new cruisers, Dare to Adventure program equipment, firearms targets, and vehicle parts from cruiser builds such as lightbars and push bumpers. These items, and items like it, are stored in two commercial storage units in North Windham and have recent attempted break-ins. The access to the storage area will eliminate a monthly bill and keep the Town assets in a Town controlled facility.		0.00	
	The proposed project will provide access to the second floor storage of the three bay evidence garage. When the garage was built during the building renovation Great Falls ordered and installed a truss system that had room built into the design. Subfloor, exterior door, and stairs were not incorporated into the project price so they were not done. This project provides the materials and labor from outside contractor and builds covered stairs to a landing and exterior door on the backside of the building. By making the stairs covered snow/ice removal is mitigated.						
	TM-2023-012 RESERVE FOR DEBT SERVICE - NW SEWER					0.00	
	TM-2025-010 GAMBO RD - PWD LAND ACQUISITION			This parcel abuts an existing soccer field parcel along the		0.00	

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70.9 Acre parcel currently owned by the Portland Water District abutting the Presumpscot River.				Presumpscot River to the south. Initial development concepts include redeveloped in part into an athletic facility with multi-use fields as well as trails, improved boat launch and other outdoor activities.		
				SEE BOND INFO 19500-47525		
PW-2026-008 PW REMOTE BAY DOORS - \$9700						
Add 10 remote bay door openers at PW				Adding remote bay door openers will help PW fleet & RSU fleet be more efficient when driving equipment in to be serviced, as well as open & close bay doors for snow removal equipment during storms.	0.00	
RSU to pay 25% of total cost (\$2,425) Remaining balance -\$7,275						
				TM - 1/27/25 -\$9,700		
TM-2025-014 TOWN LUNCH & STORAGE ROOMS					0.00	
					0.00	
					0.00	
BG-2026-002 - TOWN HALL FIRE PANEL REPLACEMENT						
Replace fire panel & smoke detectors throughout Town Hall				Current fire panel is an older, inadequate panel which keeps losing communication and sending out false alarms.	15,000.00	
BG-2026-003 - TOWN HALL HEAT PUMPS PHASE 2						
Finish adding heat pumps throughout Town Hall					0.00	
Additional heat pumps in remaining areas of Town Hall				TM - 2/4/25 - REMOVE TILL FY 27 -85,000.		
PW-2026-014 - CALCIUM TANK - ELECTRICAL PANEL						
Relocate calcium tank from inside salt shed too outside.				With PW now responsible for plowing route 202 from the rotary to the Gray Town line will need added capacity.	6,500.00	
					0.00	

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			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE

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PD-2026-002 DIGITAL SIGN - \$40,000				Public information is integral to the mission of the police and fire departments and much of that success hinges on providing timely and effective information to the public.				40,000.00	
This project will cover the entire cost of installing a 3ft x 7ft digital sign in front of the public safety building to be used in conjunction with the current building street sign in use now. In addition to the cost of the sign labor and materials this also includes electrical work to repair underground wiring that is already on site.				There are approximately 6250 vehicles that pass by the public safety building on a daily basis and providing an effective way to get messages to them would be helpful. In addition to public safety announcements utilized by police and fire departments the sign can also be used to post messages about voting, street closings, weather related town and school closings, and special events in town such as trunk or treat, public safety day, National Night Out, and many others. Drug Asset Forfeiture is not an option for funding.					
				TM - 1/27/25 -\$7,000					
452	19300	47430	OTHR EQP	0.00	0.00	0.00	69,646.02	0.00	0.0%
453	19300	48100	XFR TIF	1,018,762.00	1,263,110.00	1,263,110.00	0.00	1,263,110.00	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 -EXTENDED - FY21				ACTUAL FY 23 -\$315,754.				334,537.00	
				ACTUAL FY 24 - \$307,516.					
				ACTUAL FY 25 - \$334,537.					
ORIGINAL VALUE - 10,900.									
04/1/2024 VALUE - 29,177,200									
CAPTURED VALUE - 29,166,300.									
TAX RATE - 11.47									
TOTAL TAXES - 307,516.									
TIF AMOUNT - 307,516.									

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NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
1000	GENERAL FUND								
19300	BUILDING & FACILITIES IMPRVMT							INTER,CAP,DEBT & OTHER	
453	19300	48100	XFR TIF	1,018,762.00	1,263,110.00	1,263,110.00	0.00	1,263,110.00	0.0%
			Pipeline TIF -		ACTUAL FY 22 - 115,881			114,544.00	
					ACTUAL FY 23 - 115,881				
			ORIGINAL VALUE - 18,000.		ACTUAL FY 24 - 111,788				
			04/1/2024 VALUE - 10,004,400.		ACTUAL FY 25 - 114,544				
			CAPTURED VALUE - 9,986,400.						
			TAX RATE - 11.47						
			TOTAL TAXES - 114,544.						
			TIF AMOUNT - 114,544.						
			New Marblehead TIF		ACTUAL FY 23 - 10,313.			12,376.00	
					ACTUAL FY 24 - 10,730.				
			50% OF THIS TIF REMAINS IN THE GENERAL FUND - 50% (CREDIT ENHANCEMENT) - TO THE TAX PAYER		ACTUAL FY 25 - 12,376.				
			ORIGINAL VALUE - 0.00						
			04/01/2024 VALUE - 2,157,900.						
			CAPTURED VALUE - 1,078,950.						
			TAX RATE - 11.47						
			TOTAL TAXES - 22,752.						
			CAPTURED TAXES - 12,376.						
			Gateway North A TIF.		ACTUAL FY 23 - 199,320			224,778.00	
					ACTUAL FY 24 - 203,902				
			ORIGINAL VALUE - 1,864,200.		ACTUAL FY 25 - 224,778				
			04/1/2024 VALUE - 21,461,241.						
			CAPTURED VALUE - 19,597,041						
			TAX RATE - 11.47						
			TOTAL TAXES - 224,778						
			TIF AMOUNT - 224,778						
			Gateway North B TIF		ACTUAL FY 23 - \$ 64,323.			192,519.00	
					ACTUAL FY 24 - \$153,127.				
			ORIGINAL VALUE - 9,485,292.		ACTUAL FY 25 - \$192,519				
			04/1/2024 VALUE - 26,269,900						
			CAPTURED VALUE -16,784,608.						
			TAX RATE - 11.47						
			TOTAL TAXES - 192,519.						
			TIF AMOUNT - 192,519.						
			SWFS-DEPOT ST APARTMENTS TIF		FY 23 - \$ 0.00			28,490.00	
					FY 24 - \$ 6,997.				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET						
	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
ORIGINAL VALUE - 64,300. 04/1/2024 VALUE - 2,548,200. CAPTURED VALUE - 2,483,900. TAX RATE - 11.47 TOTAL TAXES - 28,490. TIF AMOUNT - 28,490.		FY 25 - \$28,490.				
BOOD'S CORNER A TIF		ACTUAL FY 23 - \$0.00 ACTUAL FY 24 - \$132,431. ACTUAL FY 25 - \$142,869.			142,869.00	
ORIGINAL VALUE - 1,104,700. 04/1/2024 VALUE - 13,560,600. CAPTURED VALUE - 12,455,900. TAX RATE - 11.47 TOTAL TAXES - 142,869. TIF AMOUNT - 142,869.						
SW INDUSTRIAL ZONE TIF		ACTUAL FY 23 - \$0.00 ACTUAL FY 24 - \$10,568. ACTUAL FY 25 - \$13,451.			13,451.00	
ORIGINAL VALUE - 903,500 04/1/2024 VALUE - 2,076,200. CAPTURED VALUE - 1,172,700. TAX RATE - 11.47 TOTAL TAXES - 13,451. TIF AMOUNT - 13,451.						
BOODY'S CORNER B TIF		ACTUAL FY 23 - \$0.00 ACTUAL FY 24 - \$42,110 ACTUAL FY 25 - \$79,223			79,223.00	
ORIGINAL VALUE - 997,200. 04/1/2024 VALUE - 7,904,200. CAPTURED VALUE - 6,907,000. TAX RATE - 11.47 TOTAL TAXES - 79,223. TIF AMOUNT - 79,223.						
ENTERPRISE DEVELOPMENT A OMNIBUS		ACTUAL FY 23 - \$0.00 ACTUAL FY 24 - \$39,593. ACTUAL FY 25 - \$44,599.			44,599.00	
ORIGINAL VALUE - 607,258. 04/1/2024 VALUE - 4,495,600. CAPTURED VALUE - 3,888,342. TAX RATE - 11.47 TOTAL TAXES - 44,599. TIF AMOUNT - 44,599.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
				2024	2025	2025	2025	2026	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000		GENERAL FUND							
19300		BUILDING & FACILITIES IMPRVMT							INTER,CAP,DEBT & OTHER
453	19300	48100	XFR TIF	1,018,762.00	1,263,110.00	1,263,110.00	0.00	1,263,110.00	0.0%
BOODY'S CORNER C TIF				ACTUAL - FY 24 - 0.00			73,827.00		
				ACTUAL - FY 25 - 73,827.					
ORIGINAL VALUE - 1,839,200.									
04/1/2024 VALUE - 8,275,700.									
CAPTURED VALUE - 6,436,500.									
TAX RATE - 11.47									
TOTAL TAXES - 73,827.									
TIF AMOUNT - 73,827.									
302 GATEWAY SOUTH TIF				ACTUAL - FY 24 - 0.00			1,897.00		
				ACTUAL - FY 25 - 1,896. (ROUNDING +\$1)					
ORIGINAL VALUE - 376,900.									
04/1/2024 VALUE - 542,200.									
CAPTURED VALUE - 165,300									
TAX RATE - 11.47									
TOTAL TAXES - 1,896.									
TIF AMOUNT - 1,896.									
TOTAL 19300 - BUILDING & FACILITIES IMPRVMT				1,041,499.70	2,260,110.00	2,877,880.00	160,808.63	1,466,110.00	-35.1%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
1000	GENERAL FUND								
19400	REC -LAND & FACILITIES IMPRVMT							INTER,CAP,DEBT & OTHER	
454	19400	46990	OT CONT SV	22,922.26	495,756.00	559,311.00	6,050.00	0.00	-100.0%
			PR-2024-005 EAST WINDHAM CONSERVATION AREA FY25 747,260.					0.00	
			Council approved contract with Khriel Excavation to do this work in the amount of \$747,260 on 7/9/2024 with Order 24-106. \$495,756 of this cost will be offset with the grant, but the remaining \$251,504 will need to be paid by the Town, which is higher than originally anticipated by ~\$185,000.						
			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.						

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
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Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
1000	GENERAL FUND							
19500	DEBT SERVICE						INTER,CAP,DEBT & OTHER	
455	19500	47510 DEBT-PRIN	2,893,400.00	2,518,400.00	2,518,400.00	2,518,400.00	1,938,400.00	-23.0%
		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:			140,000.00	
		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						
		2025 GO BOND - \$9,535,000		PRINCIPAL PAYMENTS DUE:			655,000.00	
				FY 26 - FY 33: \$655,000				
		RIVER RD /RTE 202 INTER -\$1,377,480		FY 34 - FY 35: \$600,000				
		SW BLUE SEAL/DEPOT ST -\$689,682		FY 36 - FY 40: \$550,000				
		COLLINGWOOD CIRCLE - \$168,995		FY 41 - FY 44: \$70,000				
		WM KNIGHT BRIDGE REPAIR - \$700,000		FY 45: \$65,000				
		GAMBO RD - \$750,000						
		MONTGOMERY RD - \$146,238						
		WASTE MNGMNT CARTS - \$250,000						
		SCHOOL SIDEWALKS - \$3,500,000						
		PAVING - \$750,000						
		BREATHING APPARATUS - \$535,000						
		SMITH CEMETERY - \$400,000						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
		ENGINE #5 - \$850,000						
		TOWER 3 / LADDER 21 - \$500,000						
		TOTAL BOND ISSUE - \$10,617,395 (\$9,535,000 PLUS PREMIUM Of \$1,082,395)						
456	19500	47520 DEBT-INT	753,883.53	604,785.00	604,785.00	345,021.17	1,304,761.00	115.7%
		2011 REFUNDING BOND - TOWN & RSU		FY 23 REFUNDING OF 2011 BOND			0.00	
				NEW PAYMENTS				
		FY 19 - 497,325.00		FY 24 - 105,000.				
		FY 20 - 430,562.50		FY 25 - 30,875.				
		FY 21 - 355,125.00		FINAL PAYMENT 11/1/2024				
		FY 22 - 275,250.00.						
		FY 23 - 195,500.00						
		FY 24 - 107,000.00						
		FY 25 - 31,375.00 see refunding FY 23						
		2016 SW Fire Station Bonds - Interest					0.00	
		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						
		FINAL PAYMENT - 11/1/2023						
		2018 Shared Maint Facility Bonds - Interest					224,413.00	
		FY 19 - 149,000.						
		FY 20 - 292,884.						
		FY 21 - 282,445.						
		FY 22 - 271,634.						
		FY 23 - 260,451.						
		FY 24 - 248,872.						
		FY 25 - 236,875.						
		FY 26 - 224,413						
		FY 27 - 211,486.						
		FY 28 - 198,117.						
		FY 29 - 184,377.						
		FY 30 - 169,884.						
		CONTINUED TILL FY 39.						
		FY 21 BOND - PUB SAF BLDG ETC - \$4,960,544.		FY 22 INTEREST -181,591			93,710.00	
		POLICE & FIRE - \$3,600,000. - 20 YRS		FY 23 INTEREST -140,210				
		BRAND ROAD - \$480,000. - 10 YRS		FY 24 INTEREST -124,710				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET						
	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
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 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET

			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
1000	GENERAL FUND							
19500	DEBT SERVICE						INTER,CAP,DEBT & OTHER	
456	19500	47520 DEBT-INT	753,883.53	604,785.00	604,785.00	345,021.17	1,304,761.00	115.7%
		FY 22 BOND - \$4,790,000.		BIDS RECEIVED 2/15/22 (PREMIUM TO BE APPLIED TO INTEREST PMT FY 22 & 23 INTEREST			100,950.00	
		FIRE - SQUAD 7 - \$550,000.		FY 22 - 23,237.50				
		MANCHESTER FIELDS - \$1,350,000		FY 23 - 133,725.				
		DEPOT ST. RECONSTR - \$1,500,000		FY 24 - 122,325.				
		MISC PAVING -ROADS - \$1,390,000		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.				
		FY 23 BOND - \$2,950,000.		FY 23 - 37,687.50 (REFUNDING)			110,600.00	
		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				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
		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			
FY 25 BOND - \$9,535,000		FY 26 -	\$775,088		775,088.00	
		FY 27 -	\$424,175			
RIVER RD /RTE 202 INTER -\$1,377,480		FY 28 -	\$391,425			
SW BLUE SEAL/DEPOT ST -\$689,682		FY 29 -	\$358,675			
COLLINGWOOD CIRCLE - \$168,995		FY 30 -	\$325,925			
WM KNIGHT BRIDGE REPAIR - \$700,000		FY 31 -	\$293,175			
GAMBO RD - \$750,000		FY 32 -	\$260,425			
MONTGOMERY RD - \$146,238		FY 33 -	\$227,675			
WASTE MNGMNT CARTS - \$250,000		FY 34 -	\$196,300			
SCHOOL SIDEWALKS - \$3,500,000		FY 35 -	\$166,300			
PAVING - \$750,000		FY 36 -	\$137,550			
BREATHING APPARATUS - \$535,000		FY 37 -	\$110,050			
SMITH CEMETERY - \$400,000		FY 38 -	\$82,550			
ENGINE #5 - \$850,000		FY 39 -	\$55,050			
TOWER 3 / LADDER 21 - \$500,000		FY 40 -	\$27,550			
		FY 41 -	\$12,400			
TOTAL BOND ISSUE - \$10,617,395 (\$9,535,000 PLUS PREMIUM OF \$1,082,395)		FY 42 -	\$9,600			
		FY 43 -	\$6,800			
		FY 44 -	\$4,000			
		FY 45 -	\$1,300			

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
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Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET			2024	2025	2025	2025	2026	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND							
19500	DEBT SERVICE						INTER,CAP,DEBT & OTHER	
458	19500	47530 LEASE PMT	200,969.76	405,673.00	405,673.00	195,782.83	542,465.00	33.7%
		19-1 - GORHAM SAVINGS LEASING		PMT 5 OF 5 - FY 24			0.00	
		Off-Road Rescue/Woods Fire Truck (119,626.00.)		LEASE PAID IN FULL				
		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 COMMUNITY LEASING		PAYMENT 4 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 4 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				
		PAYMENT 5 OF 5		FY 26 - 14,400.00				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET						
	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
23-3 FR-2022-005 ATV & Equipment - 7 YRS @ 4.45% 36,441.87		The ATV would be available for emergency response for off road trail in town. The Town does not currently have this capability .			6,179.00	
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 Dept.				
		BB LEASING 7/1/24 - 4.45% 7 YRS - 6,178.77 PER YR				
		PMT 2 OF 7				
		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.				
24-XX PW-2023-001 PICKUP # 82 55,000 One ton 4x4 with plow and sander.		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	
		TO BE LEASED - WAITING FOR EQUIPMENT TO ARRIVE - GORHAM SAV LEASE STILL WAITING FOR VEHICLE TO ARRIVE				
		2/23/23 - INTEREST UPDATED - 4.45%				
23-2 BB COMMUNITY LEASING NORTHEAST BANK PW-2023-007 DUMP TRUCK # 3 \$170,919. = 7 YRS - 4.45%		advance payment - 7 yrs LEASED - FEB 23			28,976.00	
		PMT 3 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						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET			2024	2025	2025	2025	2026	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND							
19500	DEBT SERVICE						INTER,CAP,DEBT & OTHER	
458	19500	47530 LEASE PMT	200,969.76	405,673.00	405,673.00	195,782.83	542,465.00	33.7%
		FR-2025-010 - AMBULANCE 1		payments in advance			0.00	
		\$178,000. - LEASE - 7 YRS - 3.25%						
				TO BE LEASED - WAITING FOR EQUIPMENT TO ARRIVE				
				2/23/23 - UPDATED INTEREST - 4.45%				
		23-4		BB LEASING - 7/1/24 - \$229,000.			38,871.00	
		FR-2021-002						
		FIRE DEPT CAR 3		38,870.96 PER YEAR				
		23 FORD EXPLORER -\$51,000 - 7 YRS - 4.5%		PAYMENT 2 OF 7				
		FR-2025-010						
		AMBULANCE #1						
		23 FORD E-450 - \$178,000 - 4.45% 7 YRS						
		22-3		PAYMENT 4 OF 7			66,259.00	
		BB COMMUNITY LEASING						
		NORTHEAST BK		FY 23 - 66,258.58				
		22 GM SIERRA - \$58,785.18		FY 24 - 66,258.58				
		FIRE STRETCHERS - \$127,057.74		FY 25 - 66,258.58				
		PELICAN SWEEPER - 229,500.00		FY 26 - 66,258.58				
		TOTAL \$415,342.92 - 2.84% 7 YRS		FY 27 - 66,258.58				
				FY 28 - 66,258.58				
				FY 29 - 66,258.58				
		23-1		PAYMENT 3 OF 7			22,219.00	
		BB COMMUNITY LEASING						
		NORTHEAST BANK		FY 24 - 22,218.99				
		CPR COMPRESSION UNIT - \$48,140.22		FY 25 - 22,218.99				
		PD CRASH RECON TRUCK - 36,111.00		FY 26 - 22,218.99				
		FR UNIT 8 F-250 - 47,183.00		FY 27 - 22,218.99				
		TOTAL - 131,434.22		FY 28 - 22,218.99				
				FY 29 - 22,218.99				
		BB LEASING - 12/1/23 - 131,434.12 - 7 YRS		FY 30 - 22,218.99				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
				2024	2025	2025	2025	2026	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND								
19500	DEBT SERVICE								INTER,CAP,DEBT & OTHER
458	19500	47530	LEASE PMT	200,969.76	405,673.00	405,673.00	195,782.83	542,465.00	33.7%
			23-5 GORHAM SAV LEASING - 362,496. 7 YRS - PW-2023-002 DUMP TRUCK 3 24 FREIGHTLINER - \$362,496		PAYMENT 2 OF 7			65,830.00	
			GORHAM SAV - 7 YRS, 4.52% 6/30/23		FY 25 7/30/24 - 69,535.36 FY 26 7/30/25 - 65,829.27 FY 27 7/30/26 - 63,488.58 FY 28 7/30/27 - 61,147.89 FY 29 7/30/28 - 58,807.21 FY 30 7/30/29 - 56,466.52 FY 31 7/30/30 - 54,125.83				
			24-1 GORHAM SAVING LEASING - 12/16/24 580,685. 5.5% 7 YRS		PAYMENT 2 OF 7			110,330.00	
			FR 2023-003 - FIRE DEPT - CAR 4 - 53,000 FR 2025-011 - FIRE DEPT AMBUL 2 -214,686. FR-2025-014 - FIRE DEPT - UNIT 9 -63,000. PW-2022-007 - DUMP TRK 2 - 250,000. NEW LEASE PROGRAM FY 24 LEASE SET IN PLACE PRE EQUIPMENT BEING RECEIVED.						
			\$580,685. 7 YRS - 5.5% - GSB LEASING						
			2025 - 114,892.68 2026 - 110,330.15 2027 - 105,767.63 2028 - 101,205.10 2029 - 96,642.58 2030 - 92,080.05 2031 - 87,517.53						
			25-1 TD EQUIPMENT FINANCING - 12/16/24 \$896,651. 4.36% 7 YRS		PAYMENT 2 OF 7			145,060.00	
			PW 2024-005 - TRACKLESS TRACT - 231,651 PW 2028-003 - ONE TON PICKUP - 90,000 PW 2024-006 - NON-CDL TRUCK - 225,000 PW 2025-002 - DUMP TRUCK #9 - 350,000 NEW LEASE PROGRAM STARTING IN FY 24 LEASE SET IN PLACE PRE EQUIPMENT BEING RECEIVED.		7 years of equal P+I payments of \$145,059.73 starting in FY25 and ending in FY31.				
			FY 25 - \$145,059.73 FY 26 - \$145,059.73						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
				2024	2025	2025	2025	2026	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
		FY 27 - \$145,059.73							
		FY 28 - \$145,059.73							
		FY 29 - \$145,059.73							
		FY 30 - \$145,059.73							
		FY 31 - \$145,059.73							
459	19500	47531	NEW LEASES	0.00	181,497.00	181,497.00	145,059.73	192,487.00	6.1%
		FY26 Lease (\$1,287,000 total) estimated at 4.5%.			FY26 - \$192,197			192,487.00	
		FR-2025-016 Truck #1, \$62,000 (7 years)			FY27 - \$186,431				
		FR-2024-006 Radio Comm. Infrastructure, \$800,000 (10 years)			FY28 - \$180,375				
		PW-2029-003 Pickup #98, \$75,000 (7 years)			FY29 - \$174,319				
		PW-2026-013 Rte 202 Wheeler, \$350,000 (10 years)			FY30 - \$168,264				
					FY31 - \$162,208				
					FY32 - \$156,152				
					FY33 - \$130,075				
					FY34 - \$125,350				
					FY35 - \$120,175				
TOTAL 19500 - DEBT SERVICE				3,848,253.29	4,483,734.00	4,483,734.00	3,204,263.73	4,978,113.00	11.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET				2024	2025	2025	2025	2026	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND								
19700	SEWER							INTER,CAP,DEBT & OTHER	
460	19700	46960	PWD ASSMT	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL 19700 - 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 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET							
		2024	2025	2025	2025	2026	PCT
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
19850	COUNTY TAXES					INTER,CAP,DEBT & OTHER	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER
								PCT CHANGE
19850	COUNTY TAXES							INTER,CAP,DEBT & OTHER
461	19850	44100	ADMIN SVCS	1,813,946.00	2,012,255.00	2,012,255.00	2,012,255.00	2,012,255.00
			CUMBERLAND COUNTY TAXES		The Town is required to pay its portion of the Cumberland County Tax (42,119,605 estimate), which is payable on or before the first day of September 2025.			2,012,255.00
			The County of Cumberland sends an annual assessment in February of each year.					
			The county's mill rate for FY24 is .0005709954 or .571 per thousand. This represents an increase of 10.86% in taxes.		change from calendar year to fiscal year			
			2018 State Valuation - 1,916,750,000.		Cumberland county assess -			
			2018 County Tax - 1,332,023.		town valuation \$3,648,900,000			
			2019 State Valuation - 2,095,000,000.		tax rate - 0.0002573826 (decrease 52.53%)			
			2019 County Tax - 1,435,970. - 4.99% INC		\$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 FY26 - 198,309. - YEAR THREE OF FISCAL 5			
			2021 State Valuation - 2,441,900,000.		YEAR CHANGE ...			
			2021 County Tax - \$1,565,391 - -\$5.25 DEC					
			2022 State Valuation - 2.608,150,000.					
			2022 County Tax - \$1,630,848. - 4.18%					
			2023 State Valuation - 2.914,100,000..					
			2023 County Tax - \$1,663,938.. - 2.22 %					
			2024 State Valuation - 3,648,900,000					
			2024 County Tax - \$1,862,247					
			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.					
			FY 24 - \$1,663,938. + 150,000					
			FY 25 - \$1,862,247. + 150,000					

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET				2024	2025	2025	2025	2026	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND								
19850	COUNTY TAXES							INTER,CAP,DEBT & OTHER	
461	19850	44100	ADMIN SVCS	1,813,946.00	2,012,255.00	2,012,255.00	2,012,255.00	2,012,255.00	0.0%
TOTAL 19850 - COUNTY TAXES				1,813,946.00	2,012,255.00	2,012,255.00	2,012,255.00	2,012,255.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
1000	GENERAL FUND							
19900	PROPERTY TAX OVERLAY						INTER,CAP,DEBT & OTHER	
464	19900	48220 OVERLAY	0.00	205,790.00	205,790.00	0.00	205,790.00	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.			WILL BE UPDATED AFTER TAX ASSESSMENT				205,790.00	
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.								
TY23 - 190,870.								
TY24 - 205,794.								
TOTAL 19900 - PROPERTY TAX OVERLAY			0.00	205,790.00	205,790.00	0.00	205,790.00	0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
				2024	2025	2025	2025	2026
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER
				PCT				
				CHANGE				
1000	GENERAL FUND							
19910	GENERAL CONTINGENCY							INTER,CAP,DEBT & OTHER
465	19910	43100	SUPP & MTL	700.00	100,004.00	100,004.00	928.37	100,004.00
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 19910 - GENERAL CONTINGENCY				700.00	100,004.00	100,004.00	928.37	100,004.00
								0.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
1000	GENERAL FUND							
19920	ENERGY & WEATHER EMERG FUND						INTER,CAP,DEBT & OTHER	
466	19920	43100 SUPP & MTL	0.00	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 19920 - ENERGY & WEATHER EMERG FUND			0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
TOTAL INTER,CAP,DEBT & OTHER			33,356,648.63	41,563,761.00	43,980,985.32	20,569,010.30	41,516,666.00	-0.1%
TOTAL GENERAL FUND			54,567,052.44	65,074,819.00	67,588,086.55	33,160,750.94	66,826,013.00	2.7%
GRAND TOTAL			54,567,052.44	65,074,819.00	67,588,086.55	33,160,750.94	69,202,284.00	6.34%