



# Town of Windham

2025-2026

Proposed Budget

# Budget Components

- Revenues
  - Revenue Sharing
  - Homestead
  - Bette (Business Personal Property)
  - Municipal Fees (permits, etc.)
  - Grants
  - General Taxes
  - Undesignated funds and reserve funds
- 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)
  - Be The Influence (BTI) staff support thru FY26



# Budget Comparison (Year to Year)

	24/25 Approved Budget	25/26 Manager's	Overall Increase 25 to 26
<b>Revenues</b>	\$18,083,104	\$20,900,144	15.57%
<b>Town Expenses</b>	\$33,497,270	\$37,214,765	11.1%
<b>Overlay</b>	\$205,790	\$205,790	0
<b>TIF</b>	\$1,263,110	\$1,263,110	0
<b>Municipal Net</b>	<b>\$15,414,166</b>	<b>\$16,314,621</b>	<b>5.8%</b>
<b>RSU14</b>	\$28,096,394	\$30,596,394*	8.9%*
<b>County</b>	\$2,012,255	\$2,157,074	7.2%
<b>Total</b>	\$46,991,715	\$50,582,989*	7.64%*

\* Projection

# 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 → <u>FY26</u> 12.22*
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

\*Projection

# COLA Increases

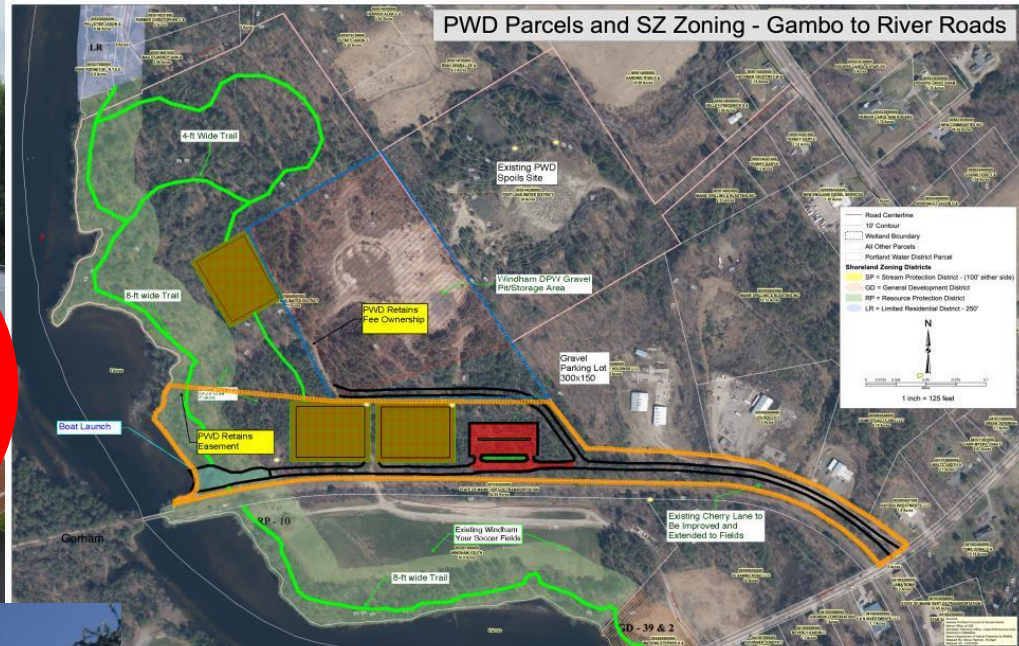
Towns/Cities	As of 7/1/22	As of 7/1/23	As of 7/1/24	Projected 7/1/25
Brunswick	5	6		0-36hr / 5 union
Cape Elizabeth	5	5	3	
Casco		6	3.5	
CumberlandCty	6	6	3	
Cumberland	3.5	6	5	3 / 4 union
Falmouth	5	5	3.6 avg	
Freeport	5.6		4.6	3.5
Gorham		5.9	4	7
Scarborough	4	4.7	4.7	
Standish	5	7	4	
South Portland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

# Potential Manpower Challenges

Dept/Positions	FY26		FY27	FY28	FY29
			Projections		
Operations Mgr. in FY25 budget					
Truck Drivers Laborers			1		
Grounds Maintenance			1	Outsource Gambo Fields	
Patrol Officer					1
FF EMT's					
FF EMT Lieutenant			2	1	1
Recreation Programmer and Facilities Staffing			1	1	1
Community Center Staffing				2	
General Assistance	1				
<b>Totals</b>	<b>1</b>		<b>5</b>	<b>4</b>	<b>3</b>



# 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 Expansion	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
Ice Rink and 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 Items

## **Projects/Equipment included in upcoming budget**

- New Radio Equipment
- Gambo Fields & Park Land
- New North Windham Public Safety Building (Fire Station/Police Station/Cumb. Co. Sheriff)
- Ice Rink & Playground in North Windham w/ Public Safety Building
- Public Road Projects – Maintenance and Paving, Varney Mill Estates Drainage
- Community Center (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 Signs for Central Station and North Windham Fire Station
- Solar Lease Buyout at the Landfill
- 2 EV cars



# 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, adaptive tech signals, bike/ped facilities)
- N.W. Municipal Building (NW Fire Station engineering)
- Community Center (Middle School Re-use) preliminary engineering



# Long- and Short-Term Debt

- Long Term Debt (Bonds) \$5.316M
  - Ice skating rink/playground at NW Pub Sfty \$1.0M
  - Gambo Fields Improvements \$1.5M
  - New NW Public Safety Bldg \$2.0
  - Solar Lease Buyout \$815,601
- 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.*

# Undesignated Fund Balance Usage

- Less GASB 16.67% and assigned funds \$6,561,121 is available

• North Windham Public Safety Bldg	\$2,400,000
• Ice skating area and playground	\$1,500,000
• Gambo Field Improvements	\$1,500,000
• Transfer into Operations Budget	\$750,000
• Separation Pay	\$149,749
• <u>Electric Vehicles</u>	<u>\$40,000</u>
• Total	\$6,339,749
• Remaining available funds	\$221,372

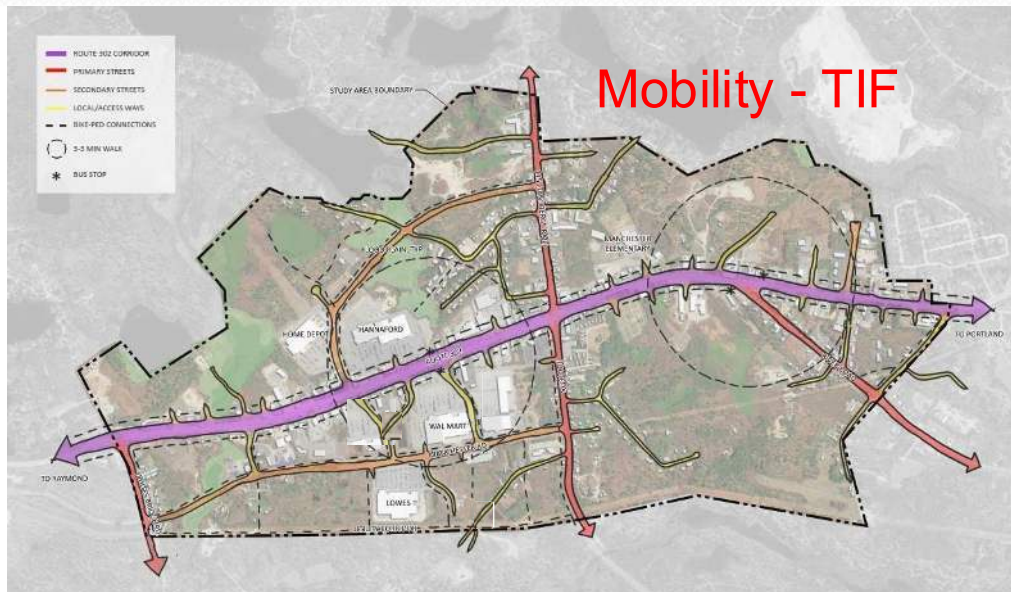


# Major Projects provided by TIF's

- 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.

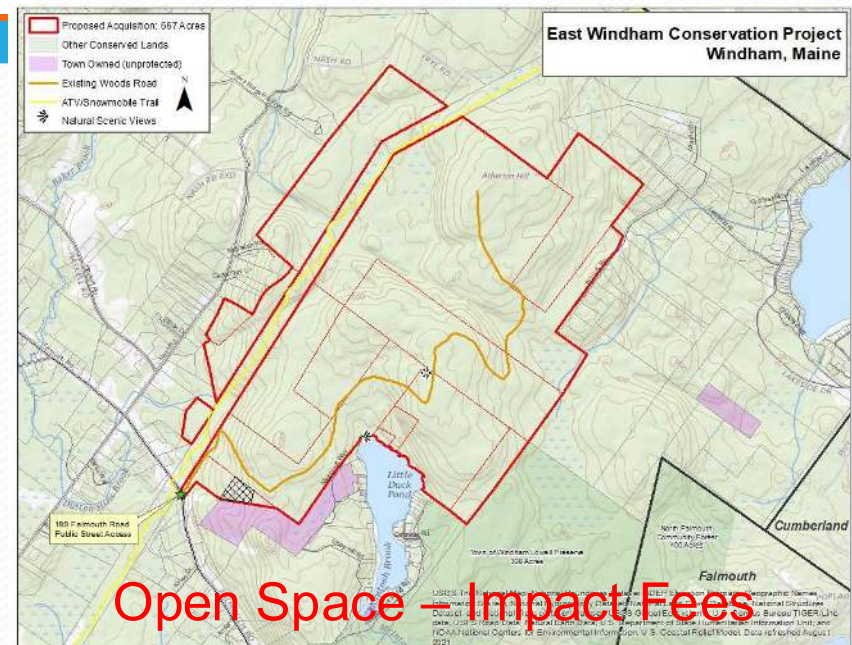
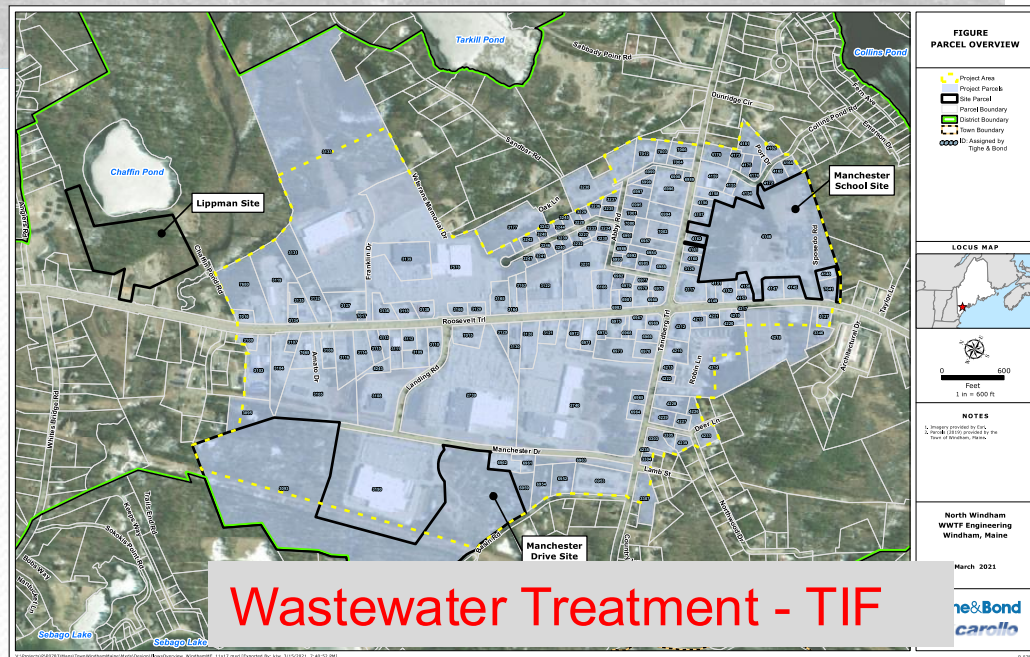


# Mobility- Wastewater-Open Space



## Three Major Projects

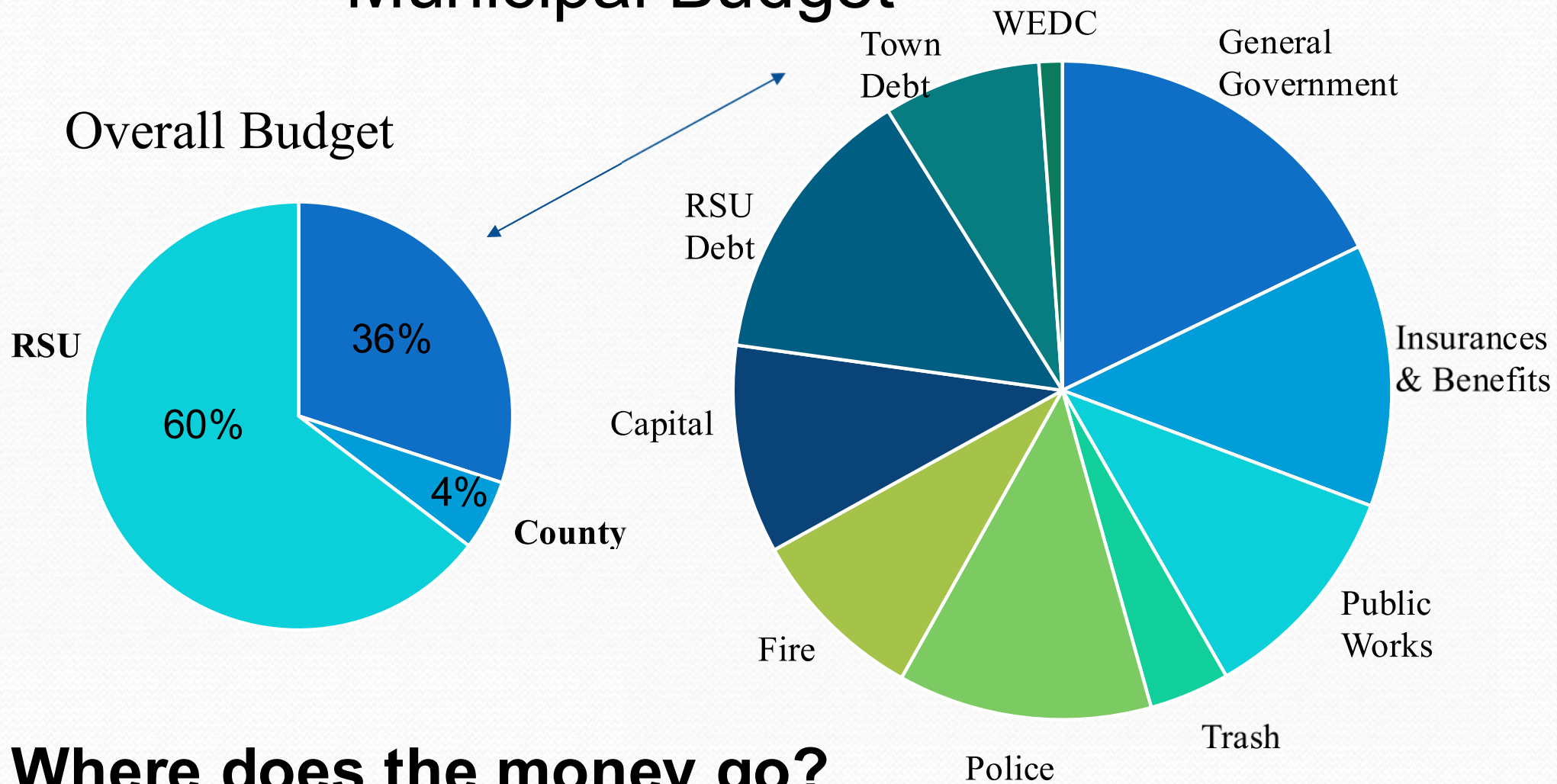
- NW Mobility local access road
- NW Wastewater Treatment Facility
- Windham Open Space Preservation





# 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)



# Funding Backup Options

- Staff has developed funding options and safety nets to minimize or offset economic impacts of business or residential development fluctuation.
- These impacts of revenue changes can be offset through TIF reserves, unassigned fund balance, strategic developments involving our developers and budget modifications.
- Additionally at the annual Town Meeting(Saturday, June 14<sup>th</sup>) a warrant article will provide the authority for the Town Council to move funds from TIF and Unassigned fund balance as necessary to meet obligations.

# FY25/26 Budget Timeline

## Timeline for the Town meeting

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