



Town of Windham

2023-2024

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 Lowered Revenues**
 - Switching from PAYT to Trash Cart Collection System (839K adjustment)
 - MPI and Pacts funding (925K)
 - WEDC and Unassigned fund balance reduction (410k)
- **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 additions**
 - One School Resource Office (80/20-- RSU/Town)
 - Communications Director

Finance Committee Recommendations

- Increase Grounds Contractual Budget by \$60,000 for grounds maintenance.
- Increase Paving Budget by \$150,000 to accomplish a \$750,000 annual investment in resurfacing roadways.
- Increase manpower positions in two additional areas;
 - IT- Technical service support staff
 - Recreational Programmer
- Increase COLA to 6.5% to bring town staff near par with competing municipal organizations. (2022 -1.0, 2023 -1.5, 2024 ?)
- Totaling \$554,014

Budget Comparison (Year to Year)

	22/23	23/24 Manager	Finance Committee	Diff from TM to Fin Comm	Overall Increase 23 to 24
Revenues	-\$17,444,680	-\$15,897,309	-\$15,897,309	0	-8.8%
Town	\$28,761,842	\$29,206,670	29,760,684	\$554,014	3.5%
Overlay	\$96,790	\$96,790	\$96,790	0	0
TIF	\$862,482	\$862,482	\$862,482	0	0
TOWN SHARE	\$12,276,437	\$14,268,633	\$14,822,647	\$554,014	3.8%
				\$2,546,210	16.2%
Trash Percentage of increase					43%
RSU	\$24,320,184	\$24,320,184	\$25,611,458	\$1,294,271	5.3%
County	\$1,630,848	\$1,813,946	\$1,813,946	\$183,098	11.2%
Totals	\$38,227,466	\$40,402,763	\$42,248,051		10.5%

CPI 7.7% (October to October) 5

Projected Mil Rate Breakdown

- Total \$12.72 100%
- Municipal \$ 4.46 35%
- RSU \$ 7.71 60.6%
- County \$.55 4.40%
- Projected Mil Rate Increase is 1.11
(includes estimated 30 million in new buildings)

Comparative Mil Rates 22/23

TAX RATE - LOCAL COMMUNITIES

SEBAGO	10.40
WINDHAM	11.61
FALMOUTH	11.92
GORHAM	12.85
NEW GLOUCESTER	13.80
GRAY	13.95
STANDISH	14.45
RAYMOND	15.00
WESTBROOK	18.10
CUMBERLAND	21.20

COLA Increases

Towns/Cities	As of 7/1/22	As of 7/1/23	Sum Total
Brunswick	5	6	
Cape Elizabeth	5	5	
Casco		6	
Cumberland County	6	6	
Cumberland Town	3.5	6	
Falmouth	5	5	
Freeport	5.6		
Gorham		5.9	
Scarborough	4	4.7	
Standish	5	7	
South Portland	3	6 * Avg.	
Yarmouth	4	5.5	
AVERAGE	4.5%	5.75%	10.25%
WINDHAM	3%	6.5%	9.5%

Potential Manpower Challenges

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

Trash Conversion from PAYT

- Solid Waste Cost for year 22/23 was \$1.1+/- million
- This years Conversion Cost is an \$839,000 expense.
- Mil Rate Impact .32 cents
- Example (PAYT savings applied to taxes)
 - Cost of current PAYT bags
 - Large bags $13.50/5 = 2.70$. Small bags $13.50/10 = 1.35$
- Estimated avg. Home PAYT bag usage 60 units(bags) \$162.00/year

PAYT bag reduction expenses applied to Taxes

Avg Home Valuation of 400K, tax increase is \$440 minus \$162 equals \$278
\$278 divided by 12 months equals \$23/month, or \$5.79 per week for
Town/RSU/County expenditures.

Discussion points not in budget

- Long Term Capital Investments in Roads -
 - Adding .05 Cents to the mil rate and setting that number aside for pavement preservation.
- Long Term Manpower analysis for staffing services-
 - Providing necessary manpower for services committed.

Capital Projects

Projects for coming budget

- Local Access Roads & Sidewalks
 - South Windham Rte. 202 Intersection
 - South Windham Sidewalks (Mtn Trail to River)
 - South Windham Sidewalks (Bridge to Mtn Trail)
 - Maintenance paving (Collin Circle, Running Brook & Montgomery Rd)

Projects- In Process

- North Windham Wastewater Treatment System
- North Windham Mobility Plan (rear access)
- 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)
- 21st Century Plan Sidewalks

Long- and Short-Term Debt

- Long-Term Debt (bond at \$2.25m)
- These three receiving \$1,845,024 in grants our cost \$2,067,162
 - Rte. 202 Sidewalk-River Road to Mtn Trail, (*MPI 50/50 -\$625k, Bond 625K*)
 - Rte. 202 Sidewalk Blue Seal to Depot St. (*Pacts 400K, CBDG 350K, BOND \$689k*)
 - River Rd/Rte. 202 intersection- (*MPI 50/50 MDOT- \$751k*)
 - Waste Collection Carts – Additional \$250K.
- Short-Term Debt (*heavy equipment and vehicles – \$551k-General Fund*)
 - plow truck, ambulance, fire vehicles (car 4 & 9)
- Small Equipment
 - Fire & Public Works (*Fire pump, nozzles, training materials, mechanic specialty equipment & shelving*)
- Reserve for Future Debt (*\$150K*)

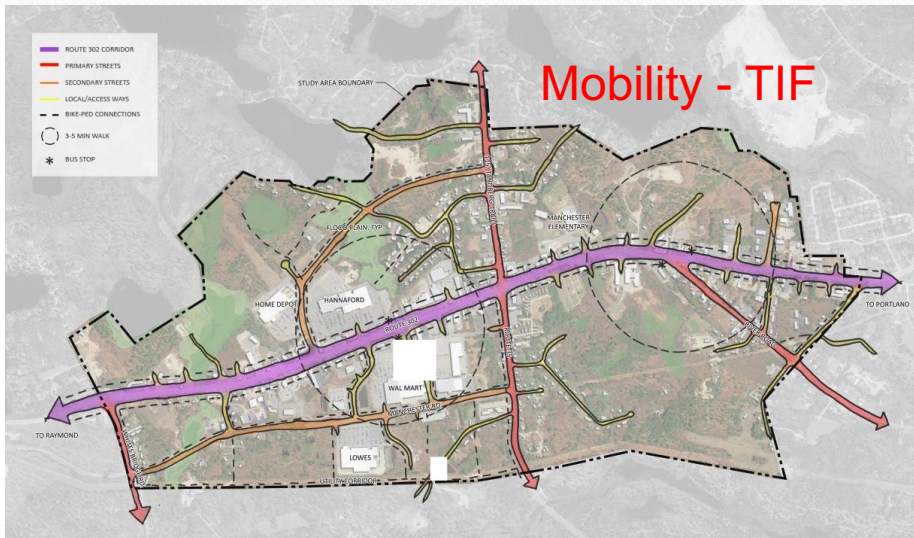
Legal Debt Limitation is 15% of State Valuation \$2,914,100,000 or \$437,115,000 The Town's current total indebtedness (Town and School) is \$25,641,000 this is .88% of the state valuation, so the Margin for additional borrowing is: \$411,474,000. Bonding Agencies recommend that an average of 12 to 14%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

Major Projects provided by TIFs' and Impact fees

- Major Projects

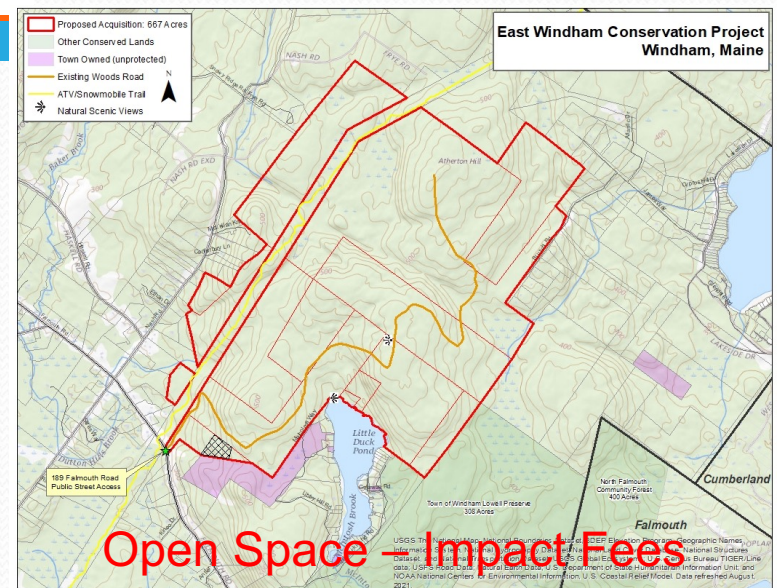
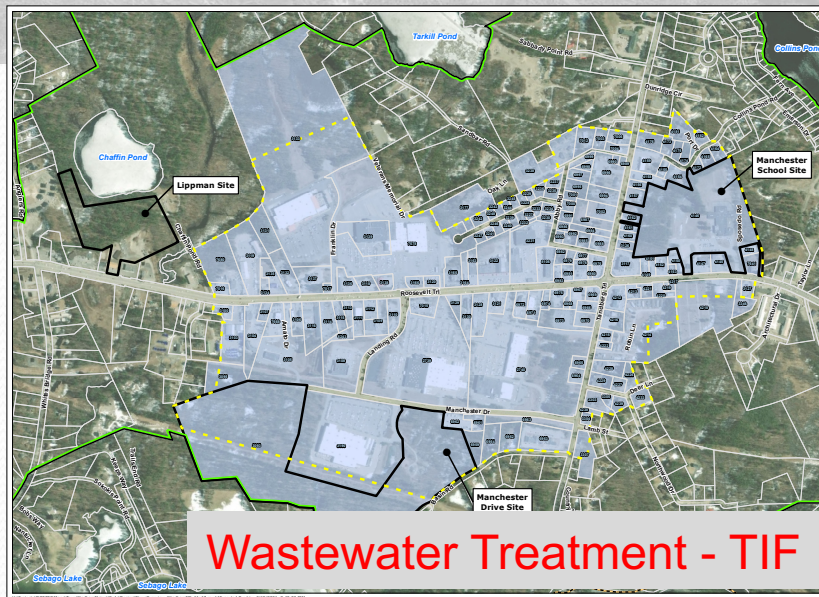
- **NW Mobility local access roads, TIF*** (10% Town, 10% State, 80% Fed)
- **NW Wastewater Treatment Facility, TIF** (SRF** @ 2.0% 30 yrs.)
 - Environmental impacts; aquifer, phosphorous/nitrogen.
 - Economic Impacts; valuation, & jobs.
- **Windham Open Space Preservation** (approx.750+ acres-Open Space Impact fees)

Mobility- Wastewater-Open Space



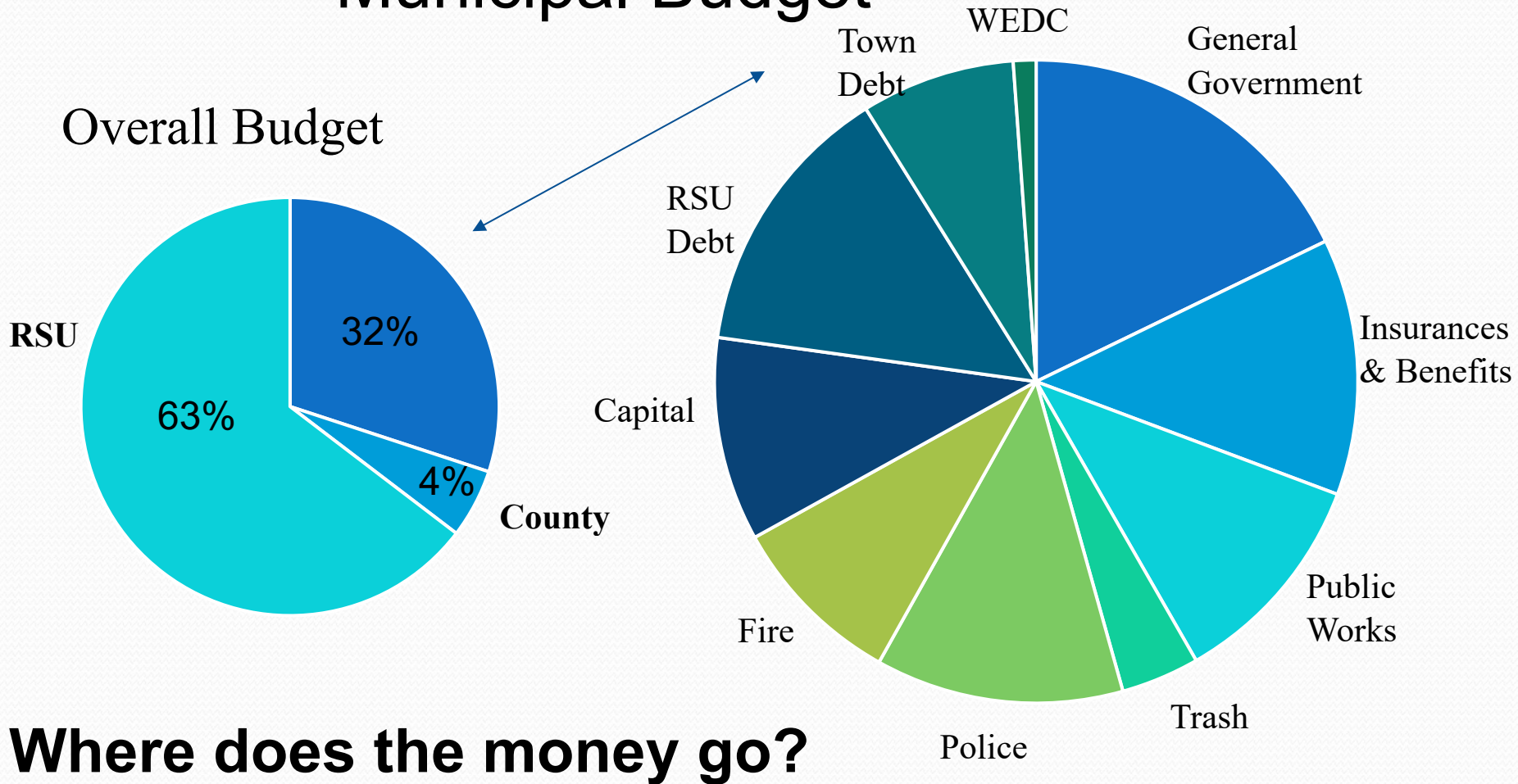
Three Major Projects

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



FY23/24 Budget Allocation

Municipal Budget



Where does the money go?

Budget Implications

This proposed budget addresses:

- Budgetary modifications
- Long Term Capital Project Investments;
 - Local Access roads & sidewalks (South Windham)
- Manpower additions
- Capital equipment Investments

Budget Timeline

Timeline for the Town meeting

- Budget Submission 90 days prior to new fiscal year Tuesday, March 28th
- Full Council Presentation Tuesday, March 28th
- Manager and Finance Committee revisions Tuesday, April 25th
- Public Hearing, Warrant & Council Approval Tuesday, May 9th

- Town Meeting Date Saturday, June 17th



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