

Estimated End of Year

Department	Anticipated Unspent Budget	Reserve Request	Undesignated Fund
Administrative (including Personnel)	\$37,500.00	Legal Reserves - \$15,000 Employee Safety - \$5,000 Technology Reserve - \$1,500	\$16,000.00
Planning & CEO	\$14,900.00	Comprehensive Plan - \$900 Health Benefits - \$10,000	\$4,000.00
General Services	\$0.00		\$0.00
Debt Service	\$1.69		\$1.69
Fire Dept	\$5,000.00	Fire - \$5,000	\$0.00
Town Maintenance & Utilities	\$7,000.00	SW Reserve - \$1,000 Town Office Reserve - \$5,000 Yellow Riverfront Bldg Reserve - \$1,000	\$0.00
Harbormaster & Animal Control	\$10,000.00	Capital Improvement Reserve - \$2,000 (Aids)	\$8,000.00
Public Works	\$130,000.00	Health Benefits- \$15,000 Public Works - \$100,000	\$15,000.00
Recycling	\$31,000.00	Solid Waste - \$25,000	\$6,000.00
Recreation	\$0.00		\$0.00
Overlay			\$28,570.32
Abatements			-\$7,365.91
Supplements			\$23,630.43
Total		\$210,000.00	\$93,836.53
Estimated Revenues	Estimated to be Collected	Overcollect Funds to Undesignated Fund	
\$95,000.00	\$30,000.00	\$125,000.00	
Estimated Total to Undesignated Fund			\$218,836.53
Undesignated Fund			
Per FY25 Audit			\$1,998,895.00
Approved from Fund			
FY26 - Solar Project -	\$100,000		
FY27 -Public Works Reserve			\$200,000.00
Estimated Fund Total			\$2,017,731.53
Fund Balance per Policy			\$1,620,261.35

**Town of Bowdoinham
Unassigned Fund Balance
6/4/2026**

Balance 6/30/2025 (Audited)		\$1,998,895
	Subtotal	\$1,998,895
FY26 Overlay		\$28,570
Abatements		\$7,366
Supplementals		\$23,630
	Subtotal	\$44,835
Under-expended budgets		\$50,000
Over-collected revenue		\$125,000
	Subtotal	\$175,000
Estimate Undesignated Fund Balance 6/30/2025		\$2,218,730

Proposed Uses

FY26 - Solar Project (\$100,000) - Approved		
FY27- PW Reserve (\$200,000)		\$200,000
Estimate Unassigned Fund Balance July 1, 2025		\$2,018,729.84

Balance Required by Undesignated Fund Balance Policy

Policy requires <u>two</u> months of total expenditures, includes school and county; <i>To be updated after budget approvals. TIF not included.</i>		\$9,721,568.08
1 month expenditures		\$810,130.67
2 months expenditures = minimum amount needed in Undesignated Fund Balance		\$1,620,261.35
Amount over Fund Balance Policy Requirement		\$398,468.49

Reserve Accounts
6/8/2026

Reserve	Account	Funded Balance	Funds Approved	Funds Used	Remaining Balance
Town Hall/Office	G-2555-10	\$ 280,806.41	\$ 227,954.12	\$ 218,144.82	\$ 52,852.29
Capital Improvement	G-2557-10	\$ 221,290.33	\$ 127,553.41	\$ 135,302.34	\$ 93,736.92
SW/Recycling	G-5200-24	\$ 179,950.00	\$ 108,000.00	\$ 107,836.56	\$ 71,950.00
Cemetery Reserve	G-7001-10	\$ 69,026.80	\$ 38,277.01	\$ 28,708.50	\$ 30,749.79
Fire Dept	G-2004-00	\$ 341,286.45	\$ 155,820.10	\$ 151,320.10	\$ 185,466.35
Riverfront Yellow Building	G-2556-10	\$ 4,712.90	\$ -	\$ -	\$ 4,712.90
PW Reserve	G-6507-00	\$ 1,777,500.00	\$ 1,668,417.84	\$ 1,319,587.53	\$ 109,082.16
Recreation	G-2006-00	\$ 45,404.27	\$ 13,558.04	\$ 13,356.04	\$ 31,846.23
Waterfront	G-1809-00	\$ 33,327.43	\$ 12,475.00	\$ 9,634.00	\$ 20,852.43
Comp Plan	G-2575-00	\$ 20,241.72	\$ 7,860.80	\$ 7,860.80	\$ 12,380.92
Employee Safety Reserve	G-2600-00	\$ 27,253.47	\$ 11,224.11	\$ 11,224.11	\$ 16,029.36
Electronic Equipment Reserve Fund	G-2550-00	\$ 19,000.00	\$ 5,450.00	\$ 5,450.00	\$ 13,550.00
Coombs Septic	G-2501-00	\$ -	\$ -	\$ -	\$ -
Committee on Aging	G-1862.00	\$ 6,784.25	\$ 1,300.00	\$ 478.66	\$ 5,484.25
Animal Medical Emergency Reserve	G-2701-00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
Legal Reserve	G-2560-00	\$ 35,000.00	\$ 20,000.00	\$ -	\$ 15,000.00
Health Benefits Reserve	G-2601-00	\$ 141,000.00	\$ 4,000.00	\$ 4,000.00	\$ 137,000.00