

FY26 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	\$6,000.00	SW Reserve - \$1,000 Town Office Reserve - \$5,000	\$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	
\$75,000.00	\$50,000.00	\$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
<i>Fund Balance per Policy</i>			<i>\$1,620,261.35</i>

**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
6/4/2026

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	\$ 13,550.00	\$ 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	\$ -	\$ -	\$ 141,000.00

**Town of Bowdoinham
Capital Improvement Program
November 1, 2025**

CAPITAL PROJECT	Budget	Cost	Funding Source	2024	2025	2026	2027		2028	2029	2030	2031	Future	Description
	Year			Reserve	Reserve	Reserve	Reserve Plan	Reserve Request	Reserve	Reserve	Reserve	Reserve	Years	
BUILDING FACILITIES PROGRAM														
Capital Improvement Reserve														
Municipal Building														
Chimney Repair	FY2024	\$ 25,000	Reserve	\$25,000										
Site Work		\$ 125,000												
Heating System	FY2024	\$ 25,000	Reserve	\$25,000										
Future Septic			CI Reserve	\$2,500	\$2,500	\$2,500	\$2,500	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500		
Repairs, Upgrades			Reserve, Grants	\$15,000	\$15,000	\$15,000	\$15,000	\$9,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Flooring (replace torn rugs)			Reserve		\$10,000									
Electrical Work			Reserve		\$10,000									
Document Storage														
Counter Area														
Town Hall Building														
Repairs - Paint Steple	FY 2024+	\$ 10,000	Town Office-Hall Reserve	\$25,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Recycling Facility														
Transfer Station Upgrades	FY27	\$ 90,000	Solid Waste Reserve			\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Public Works Facility														
Future Repairs	FY30-40+		Public Works Reserve	\$2,000	\$2,000	\$2,000	\$2,000	\$1,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Impervious Area	FY25	\$ 100,000	Public Works Reserve				\$50,000	\$50,000	\$50,000					
Furnace	FY27	\$ 25,000	Public Works Reserve				\$24,000	\$24,000						
Fire Station														
Generator	FY25	\$ 20,000			\$20,000									
Furnace	FY31	\$ 20,000	Fire Reserve				\$5,000		\$5,000	\$5,000	\$5,000	\$5,000		
Future Repairs	FY28+		Fire Reserve	\$5,000	\$3,000	\$5,000	\$5,000	\$2,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Recreation Facility														
Skatepark		\$ 5,000	Recreation Reserve Cap. Impr. Reserve	\$10,000	\$3,000	\$2,000	\$2,000		\$2,000	\$2,000		\$3,000	\$3,000	\$3,000
Maily Waterfront Park														
Future Repairs	FY24+		Waterfront Reserve	\$2,000	\$3,000		\$2,000		\$2,000	\$2,000	\$3,000	\$3,000	\$3,000	
Float Docks (6)		\$ 12,000	Waterfront Reserve											
Yellow Building														
						\$2,000								
Cemeteries														
	FY24+		Cemetery Reserve	\$15,000	\$15,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Subtotal		\$457,000		\$126,500	\$88,500	\$58,500	\$144,500	\$123,000	\$118,500	\$68,500	\$70,500	\$70,500	\$63,000	

	Budget			2024	2025	2026	2027		2028	2029	2030	2031	Future	
CAPITAL PROJECT	Year	Cost	Funding Source	Reserve	Reserve	Reserve	Reserve Plan	Reserve Request	Reserve	Reserve	Reserve	Reserve	Years	Description
CAPITAL EQUIPMENT PROGRAM														
Admin														
Replace Computer Server & Rack	FY 2028	\$10,000	Electronic Equipment Reserve	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Electronic Equipment Reserve Fund
Copier/Scanner	FY 2030		Lease											Lease
Computers/Electronic Equipment			Operating/Reserve	\$1,500	\$2,500	\$2,500	\$2,000		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Electronic Equipment Reserve Fund
Technology/Safety Improvements	FY24+	\$25,000	Capital Improvement		\$5,000	\$5,000	\$5,000		\$5,000	\$5,000				Locks, Cameras
Subtotal		\$35,000		\$3,500	\$9,500	\$9,500	\$9,000	\$2,000	\$9,000	\$9,000	\$4,000	\$4,000	\$4,000	
Fire Reserve														
Primary Pumpers														
2011 E-One Class A Pumper (Engine #1)	FY 2035	\$1,000,000	Reserve & Bond	\$20,000	\$20,000	\$20,000	\$20,000	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$45,000	Reserve (\$250,000), Undesignated (\$250,000) & Bond (\$500,000)
2024 Pumper Engine	FY 2044	\$1,200,000	Reserve & Bond				\$30,000	\$15,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
Tanker														
2007 Freightliner (Tank #3)	FY 2030	\$500,000	Reserve & Bond		\$15,000	\$20,000	\$45,000	\$40,000	\$45,000	\$45,000	\$45,000			
2018 Ford F550 Brush Utility Truck (Squad #4)	FY 2043	\$200,000	Fire Reserve									\$20,000	\$20,000	
Response Vehicle	FY2033	\$50,000	Fire Reserve				\$8,000		\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	
Equipment														
SCBA Airpacks	FY 2026	\$100,000	Fire Reserve	\$25,000	\$25,000	\$25,000								
SCBA Airpacks	FY2045	\$125,000	Fire Reserve				\$7,000		\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	
Extraction Equipment	FY 2025	\$30,000	Fire Reserve	\$15,000			\$2,000		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Thermal Cameras							\$5,000	\$10,000	\$5,000	\$5,000				
EMS : Life Pack, Lucas Device							\$10,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Other: Washer/Dryer, Air Station, Fit Test			Fire Reserve	\$2,000	\$2,000	\$2,000	\$9,000		\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	
Subtotal		\$3,205,000		\$62,000	\$62,000	\$67,000	\$136,000	\$75,000	\$136,000	\$136,000	\$131,000	\$106,000	\$131,000	
Public Works Reserve														
Heavy Duty Trucks														
2020 Freightliner 108SD w/ 7 yard dump (#6)	2035	\$200,000	Public Works Reserve	\$20,000	\$20,000									
2017 Freightliner 108SD w/ 7 yard dump (#5)	2032	\$300,000	Public Works Reserve		\$50,000									
2016 Freightliner 114SD w/ 12 yard dump (#4)	2036	\$300,000	Undesignated			\$95,000	\$100,000	\$75,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
2018 Ford F-550 Superduty w/ dump (#2)	2033	\$200,000	Public Works Reserve		\$15,000									
2020 Ram 5500 Tradesman	2035	\$200,000	Public Works Reserve		\$15,000									
2014 Mack GU7 w/ 14 yard dump	2034	\$200,000	Public Works Reserve											
2006 Volvo w/ 10 yard dump	2028	\$200,000	Public Works Reserve											
Light Duty/Utility Trucks														
2014 Dodge RAM 1500 PU 4x4 (#1)	FY 2029	\$125,000	Reserve & Undesignated	\$5,000	\$5,000	\$15,000	\$15,000							Reserve - \$25,000 & Undesignated - \$100,000
Heavy Equipment														
Excavator		\$250,000		\$15,000	\$15,000	\$35,000	\$35,000	\$15,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	Completed
Backhoe	FY 2033	\$150,000												
Loader	FY 2035	\$200,000												
Other Capital Equipment				\$15,000	\$15,000	\$15,000	\$15,000	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Subtotal		\$2,383,000		\$88,000	\$135,000	\$160,000	\$165,000	\$100,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	

	Budget			2024	2025	2026	2027		2028	2029	2030	2031	Future	
CAPITAL PROJECT	Year	Cost	Funding Source	Reserve	Reserve	Reserve	Reserve Plan	Reserve Request	Reserve	Reserve	Reserve	Reserve	Years	Description
Recycling Reserve														
Trucks				\$15,000										
Other Capital Equipment														
Toyota Electric Pallet truck	FY 2035	\$20,000	Recycling Reserve		\$5,000	\$5,000	\$5,000							
Compacting Dumpster (and installation)	FY 2033	\$20,000	Recycling Reserve				\$3,000		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
2022 Doosan Forklift	FY 2040	\$50,000	Recycling Reserve								\$5,000	\$5,000	\$5,000	
Subtotal		\$90,000		\$15,000	\$5,000	\$5,000	\$8,000	\$0	\$3,000	\$3,000	\$8,000	\$8,000	\$8,000	
Recreation Reserve														
Proposed Facilities				\$5,000										
			Recreation Reserve											
Subtotal		\$0		\$5,000									\$0	
TRANSPORTATION SYSTEM														
Roads			Public Works Reserve	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	
Subtotal		\$0		\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	
GRAND TOTAL		\$6,170,000		\$650,000	\$650,000	\$650,000	\$812,500	\$650,000	\$766,500	\$716,500	\$713,500	\$688,500	\$706,000	

Town of Bowdoinham								
Capital Improvement Program								
CAPITAL PROJECT	Purchase Year	Purchase Cost	Replacement Year	Replacement Cost	Annual		Funding Source	Notes
					Funding Reserve Plan	Borrowing Plan		
Public Works Equipment Reserve					\$ 100,000.00		4 Trucks x \$300,000 / 20yr lift; 2 Trucks x \$205,000 / 15yr life; 1 Truck x \$200,000 / 15yr life	Goal - 4- 12+ yard Dump Trucks; 2- 750/7500 dump trucks; 1 back-up 7yd or larger
Heavy Duty Trucks								
2020 Freightliner 108SD w/ 7 yard dump (#6)	2019	\$ 160,000	2035	\$ 200,000.00				Replace with 7yd+ Dump
2017 Freightliner 108SD w/ 7 yard dump (#5)	2017	\$ 160,000	2032	\$ 300,000.00				Replace with 12yd+ Dump
2016 Freightliner 114SD w/ 12 yard dump (#4)	2016	\$ 180,000	2036	\$ 300,000.00				Replace with 12yd+ Dump
2018 Ford F-550 Superduty w/ dump (#2)	2018		2033	\$ 200,000.00				Replace with 750/7500 Dump
2020 Ram 5500 Tradesman	2022	\$ 100,000	2035	\$ 200,000.00				Replace with 750/7500 Dump
2014 Mack GU7 w/ 14 yard dump	2023	\$ 85,500	2034	\$ 200,000.00				Replace with 12yd+ Dump
2006 Volvo w/ 10 yard dump	2024	\$ 48,000	2028	\$ 200,000.00				Replace with 12yd+ Dump - Used
Light Duty/Utility Trucks								
2014 Dodge RAM 1500 PU 4x4 (#1)	2014		2029	\$ 125,000.00	\$ 15,000.00			Replace with 3/4 Ton Crew Cab
2000 Dodge Ram 3500 PU (#3) - SOLD	2015							Purchased 2020 Ram 5500 for replacement truck
2001 FL80 Bucket Truck (#8)	2022	\$ 8,000						
Subtotal				\$ 1,725,000.00	\$ 15,000.00	\$ -		
Heavy Equipment					\$35,000-50,000			
2013 CAT Fit Backhoe	2013	\$ 111,400	2038	\$ 300,000.00				\$ 23,076.92
1990 John Deere 772BH Grader	2008		2048	\$ 350,000.00				\$ 15,217.39
2016 CAT 926M Wheel Loader	2015	\$ 149,000	2045	\$ 350,000.00				\$ 17,500.00
Excavator	2023	\$ 250,000	2053	\$ 400,000.00				\$ 14,285.71
								\$ 70,080.03
Other Capital Equipment					\$ 10,000.00		per year to Capital Reserve Fund	
1997 Trackless MT5T-HPF Sidewalk snow blower	2012	\$ 69,000	2026					To Be Sold - Purchased Ventrac
Ventrac	2025	\$ 88,000	2040	\$ 120,000.00				
Zero Turn Mower			2029	\$ 7,500.00			Reserve	
Zero Turn Mower			2031	\$ 7,500.00			Reserve	
Zero Turn Mower			2033	\$ 7,500.00			Reserve	
Zero Turn Mower			2027	\$ 7,500.00			Reserve	
Heavy Equipment Attachments					\$ 5,000.00		per year to Capital Reserve Fund	
Sander	2024		2035	\$ 15,000.00				
Sander	2023		2033	\$ 15,000.00				
Sander	2002		2031	\$ 15,000.00				
Subtotal				\$ 1,550,000.00	\$ 10,000.00	\$ -		
New Capital Equipment								
Sweeper (Backhoe, front mount)		\$ 8,000		\$ 10,000.00	\$ 10,000.00		Capital Reserve Fund	
Tractor with Bush Hog	2023	\$ 8,000		\$ 8,000.00	\$ 8,000.00		Capital Reserve Fund	Complete
Subtotal				\$ 18,000.00	\$ 18,000.00	\$ -		
Public Works Total				\$ 3,293,000.00	\$ 43,000.00	\$ -		