



Town of Bowdoinham

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Nicole Briand, Town Manager

April 15, 2026

2027 Municipal Budget Message Update

To the Citizens of Bowdoinham,

The proposed budget reflects a \$197,814 decrease in the net budget, therefore there would be no increase in property taxes due to the Town's Municipal Budget. While the department expense budget has a proposed increase of \$161,328 (3.8%), that proposed increase is offset with an increase of \$358,092 (17.2%) in estimated revenues. The three revenue lines showing the most significant growth are Municipal Revenue Sharing (up \$250,000), Automobile Excise (up \$50,000), and Investment Income (up \$25,000).

This budget is designed to sustain the programs and services Bowdoinham residents rely on, while continuing our investments in capital improvements, technology, and our workforce. Our goal remains to deliver the highest level of service possible within the Town's available financial resources.

The budget development process begins with the receipt of budget requests from Department Heads, followed by the Town Manager's review. The budget is then submitted to the Finance Advisory Committee, then the Select Board and lastly submitted to the voters for final adoption at Town Meeting.

Budget Highlights

Wages & Benefits

This budget reflects our continued efforts in wage adjustments to maintain our staff at the median level wage for their positions and job responsibilities, by budgeting a 3% COLA increase and a 2.0% allowance for wage increases based on performance evaluations for all employees. The budget line items show an increase of 5%, because we are adding the 3% COLA to last year's 2% merit raise. The merit raise in addition to the COLA increase is helping us to reach and maintain wages at the median level for the position.

By transitioning our health insurance coverage to Maine Municipal Health Trust, we were able to hold the plan cost increase to 17.68%, down from a projected 25.51%. I've budgeted based on the insurance package each eligible employee is currently taking, because last year we established the Employee Health Benefits Reserve to ensure there are funds available if employees change their plan or staff changes.

Administration

The Administration budget shows an increase of \$27,959 or 3.4%, which includes funding for:

- Wage adjustments and health insurance coverage for part-time employees at 50% of the individual rate.
- Third-party payroll services. The Town has historically processed payroll in-house; however, recent changes in payroll law and increasing software limitations make this approach less sustainable. Transitioning to a third-party provider offers comparable cost to obtaining new software, while also moving us from a paper-based system to a fully digital platform with improved compliance and efficiency.
- Third-party tax billing. Outsourcing tax bill processing and mailing is less expensive than handling it in-house and reduces the administrative burden on staff.

Debt Services

The Debt Services Budget shows a decrease of \$6,106, or -0.9%.

Town Facilities & Maintenance

The Town Facilities & Maintenance budget shows an overall increase of \$28,000, or 26.7%, primarily driven by new cemetery maintenance funding (\$5,000), utility costs for the waterfront and Town Hall (\$12,500 increase), and an increase in hydrant rental (\$10,000).

Fire & Rescue Department

The Fire and Rescue Department budget has a proposed increase of \$22,696, or 5.5%, driven mostly by the change in the Town's health insurance plan.

Animal Control Officer and Harbor Master Department

These department budgets show an overall decrease of \$1,163, or -3.0%. We've reduced expense lines to offset wage adjustments.

Public Works

The Public Works budget shows an overall increase of \$54,315, or 5.9%, which includes funding for wage adjustments and two summer laborers for grounds maintenance, increases in vehicle and building maintenance, and reductions in highway maintenance costs that help offset those increases.

Solid Waste and Recycling

The Solid Waste & Recycling budget shows a proposed increase of \$14,287 (6.4%), reflecting wage adjustments and higher contract costs. Estimated revenues for the department are \$102,000, resulting in a net taxpayer cost of \$137,073.

Community Services

The Community Services budget shows a proposed increase of \$19,929, or 12.4%, primarily due to wage adjustments and program expansion. New program opportunities, such as day camps, are designed to be self-sustaining through registration fees. Estimated department revenues of \$33,550 result in a net taxpayer cost of \$147,224.

Planning & Development

The Planning & Development budget shows a proposed increase of \$1,411, or 0.9% for wage adjustments, which has been offset by a reduction and health insurance costs.

Capital Reserves

The Capital Reserves budget is based on the Capital Improvement Plan, a one-page detail for this year's request is included as Attachment 1.

Should you have any questions, please contact me.

Respectfully submitted,



Nicole Briand
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**Town of Bowdoinham
Capital Improvement Program**

CAPITAL PROJECT	Reserve	Proposed 2027 Budget
BUILDING FACILITIES PROGRAM		
<u>Municipal Building</u>		
Future Septic	Capital Improvement Reserve	\$2,000
Repairs, Upgrades	TH/TO Reserve, Grants	\$9,000
<u>Town Hall Building</u>		
Repairs	Town Office-Hall Reserve	\$5,000
<u>Public Works Facility</u>		
Future Repairs	Public Works Reserve	\$75,000
<u>Fire Station</u>		
Future Repairs	Fire Reserve	\$2,000
<u>Recycling Facility</u>		
	Recycling Reserve	\$10,000
<u>Cemeteries</u>		
	Cemetery Reserve	\$20,000
Subtotal		\$123,000
CAPITAL EQUIPMENT PROGRAM		
<u>Admin</u>		
Replace Computer Server & Rack	Electronic Equipment Reserve	\$2,000
Subtotal		\$2,000
<u>Fire Reserve</u>		
Primary Pumpers		
2011 E-One Class A Pumper (Engine #1)	Fire Reserve & Bond	\$10,000
2024 Pumper Engine	Fire Reserve & Bond	\$15,000
Tanker		
2007 Freightliner (Tank #3)	Fire Reserve & Bond	\$40,000
Equipment		\$10,000
Subtotal		\$75,000
<u>Public Works Reserve</u>		
Heavy Duty Trucks		\$75,000
2020 Freightliner 108SD w/ 7 yard dump (#6)	Public Works Reserve	
2017 Freightliner 108SD w/ 7 yard dump (#5)	Public Works Reserve	
2016 Freightliner 114SD w/ 12 yard dump (#4)	Public Works Reserve	
2018 Ford F-550 Superduty w/ dump (#2)	Public Works Reserve	
2020 Ram 5500 Tradesman	Public Works Reserve	
2014 Mack GU7 w/ 14 yard dump	Public Works Reserve	
2006 Volvo w/ 10 yard dump	Public Works Reserve	
Heavy Equipment		\$15,000
Other Capital Equipment		\$10,000
Subtotal		\$100,000
TRANSPORTATION SYSTEM		
<u>Roads</u>		
	Public Works Reserve	\$350,000
Subtotal		\$350,000
GRAND TOTAL		\$650,000