

# FY25 Town Manager's Budget for Newcastle ME

Presented at the 3-11-2024 Select Board Meeting

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# Introduction to a Municipal Budget

## What is a municipal budget?

All of the expenses and revenues that the Town of Newcastle needs to provide quality services for its citizens for a full fiscal year

## What is a Fiscal Year?

The Town's Fiscal Year is July 1st–June 30th

The “Year” is represented by the last day of that fiscal year.

Example: Fiscal Year 2025 (the one we'll be working on), goes from July 1, 2024 to June 30, 2025

# Introduction to a Municipal Budget

## What is the property tax rate?

The Town calculates taxes by dividing the net of expenditures minus non-property tax revenues by the total assessed value of the town.

## What is the Mil Rate?

The Mil Rate is the property tax rate per \$1000 of property value. For Fiscal Year 2024, the Mil Rate was \$16.00

Example: The Median Home assessed value for all residential properties in Newcastle was \$287,349.

$$\$287.35 \times \$16.00 = \$4,597.60$$

or \$383.13 per month

# Functions of Government

A broad interpretation, but government has three primary functions:



# Functions of Government (Kevin's interpretation)

Government is in place to create order and allow ALL the opportunity to lead happy, healthy, and successful lives.



Education is the key to the future strength of a community, state, and a nation.



Public, Health, and Life safety –Police, Fire, and Code enforcement provide a sense of security for a community to feel safe and trust that they are supported by something bigger.



Public Infrastructure –Roads, Bridges, Water, Sewer, Parks –the infrastructure which allows us to get from point A to point B and to enjoy the inbetween.

# Functions of Government

Three primary functions as a percent of the FY24 Fiscal Year Approved Budget:



49.32%



30.34%



9.11%

# Functions of Government

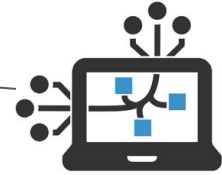
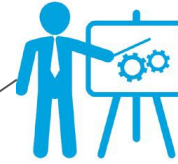
These three functions represent 88.77% of the total annual budget.





# Functions of Government

These are supported by “Administration”



Representing 11.23% of the budget

# How do we pay for all this?

In Maine, primarily with property taxes.

Assessed value for FY24 in Newcastle is just over \$335 million

The total annual budget for the town is nearly \$7.2 million

And about \$5.5 million of that was paid for property taxes.

Simplified math:  **$\$5,500,000 / \$335,000,000 = .01642$**

(or \$16.42 per thousand of value) (NOTE: current mil rate is actually \$16.00)

Median Home (simplified)  $290 \times 16.42 = \$4,761.80$  or \$396.82 per month

# SCENARIO 1:

## How will a re-valuation effect this?

Holding the **budget flat**, this would, in theory lower the mil rate but would keep the taxes the same.

Simplified math:  **$5,500,000 / 335,000,000 = .01642$**

Median Home of \$290,000 pays \$396.82 a month

Constant

All properties are increased 10% to better align with Market value

**$5,500,000 / 368,500,000 = .01492$**

Median Home of \$319,000 pays \$396.62 a month

**(or \$2.40 less per year)**

# SCENARIO 2:

## Cost rise, taxes rise

Assume a 4% increase on the budget and no change to the Assessed Value

Simplified math:  **$5,500,000 / 335,000,000 = .01642$**

Median Home of \$290,000 pays \$396.82 a month

Constant

**$5,720,000 / 335,000,000 = .01707$**

Median Home of \$290,000 pays \$412.52 a month

**(or \$188.40 more per year)**

## SCENARIO 3:

### Cost rise, building happens, what about taxes?

Assume a 4% increase on the budget, no change to the existing Value, and a 4% increase in value from new construction projects.

Simplified math:  **$5,500,000 / 335,000,000 = .01642$**

Median Home of \$290,000 pays \$396.82 a month

Constant

**$5,720,000 / 348,400,000 = .01642$**

Median Home of \$290,000 pays \$396.82 a month

**(no change in taxes)**

## SCENARIO 4:

### Cost rise, more building happens, what about taxes?

Assume a 4% increase on the budget, no change to the existing Value, and a 5% increase in value from new construction projects.

Simplified math:  **$5,500,000 / 335,000,000 = .01642$**

Median Home of \$290,000 pays \$396.82 a month

Constant

**$5,720,000 / 351,750,000 = .01626$**

Median Home of \$290,000 pays \$392.95 a month

**(or \$46.44 less per year)**

## So, Municipal government is in the real estate business?

In a state where property taxes are heavily relied on, I would argue, yes.

While it is always prudent to keep an eye on the operating budget and to ensure efficient use of taxpayer dollars....

What ultimately keeps the mil rate stable while continuing to providing quality service to the residents is for municipalities to see a rate of 'improvements' that is in line with or occasionally outpacing that of the cost of operations.

# What can we do?

Support Newcastle.

Support smart growth in our town.

Tell your friends, once we've fixed the housing crunch, to move here.

Tell your friends who own businesses to consider expanding.

Tell your colleagues to start a business in Newcastle.

Start a business in Newcastle.

Shop, dine, live, swim, walk, bike, love Newcastle

Get involved.

Make a difference.



# Budget Meeting Schedule

**Three workshops with the Select Board and 2 Select Board meetings in March**

**Two additional Select Board meetings in April.**

SUN 25	MON 26	TUE 27	WED 28	THU 29	FRI Mar 1	SAT 2
3	4	5	<b>WORKSHOP</b> - Admin & Ops - Public Services	7	8	9
10	<b>SB MEETING</b>	12	<b>WORKSHOP</b> - Public Safety - Public Works	14	15	16
17	18	19	<b>WORKSHOP</b> - Reserve Accts - Debt Service	21	22	23
24	<b>SB MEETING</b> Discussions / voting on Modifications	26	27	28	29	30
31	Apr 1	2	3	4	5	6

SUN 31	MON Apr 1	TUE 2	WED 3	THU 4	FRI 5	SAT 6
7	8 <b>SB MEETING</b> Community input	9	10	11	12	13
14	15	16	17	18	19	20
21	22 <b>SB MEETING</b> Final Warrant for Annual Town Meeting	23	24	25	26	27
28	29	30	May 1	2	3	4

# Budget Meeting Schedule

**Three workshops with the Select Board and 2 Select Board meetings in March**

**Two additional Select Board meetings in April.**

3/6 - Admin and Operations and Community and Public Services Workshop

3/11 - Select Board meeting. Agenda item for a public presentation of the budget by Manager

3/13 - Public Safety and Public Works Workshop

3/20 - Reserves (including Capital), Debt, Education, and Other

3/25 - Select Board meeting to discuss and vote on Select Board members proposed changes

4/6 - Public Comment period on the budget

4/22 - Approval of Warrant articles for June Town Meeting

# Budget Meeting Schedule

## **Workshop Format:**

- 3/6 - 1. Initial presentation by Town Manager
2. Community and Public Services
3. Administration and Operations

Questions asked during the meeting will be developed into a memo with all responses at the beginning of the next meeting. This will give staff time to research and provide meaningful answers.

If Select Board members have motions for changes to the budget ahead of 3/25, please submit them to staff during a workshop or to the Town Manager via email.

# Budget Meeting Schedule

## **Workshop Format:**

- 3/13- 1. Review of Q+A from week before
2. Public Safety
3. Public Works

Questions asked during the meeting will be developed into a memo with all responses at the beginning of the next meeting. This will give staff time to research and provide meaningful answers.

If Select Board members have motions for changes to the budget ahead of 3/25, please submit them to staff during a workshop or to the Town Manager via email.

# Budget Meeting Schedule

## Workshop Format:

3/20- 1. Review of Q+A from week before

2. Debt Service

3. Reserve Accounts (including Capital)

4. County

5. Education

Questions asked during the meeting will be developed into a memo with all responses at the beginning of the next meeting. This will give staff time to research and provide meaningful answers.

If Select Board members have motions for changes to the budget ahead of 3/25, please submit them to staff during a workshop or to the Town Manager via email.

# Reviewing the Budget Book

A new approach this year.

We are providing a hard copy of the Manager's budget in book form for your consideration.

This should be extremely helpful for note taking, better understanding of the big picture which we hope results in more in depth conversations.

## NEWCASTLE BUDGET FISCAL YEAR 2025 COMMUNITY AND PUBLIC SERVICES

	FY22 Actual	FY23 Actual*	FY24 Budget	FY24 YTD	FY25 Manager	Net Change \$	%	NOTES:
<b>WASTE DISPOSAL</b>								
05 - SEPTIC WASTE CONTRACT	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00			
10 - TRANSFER STATION	111,019.50	117,863.70	125,316.00	61,894.91	143,700.00	18,384.00	14.67%	
<b>10 - WASTE DISPOSAL TOTAL</b>	<b>113,319.50</b>	<b>120,163.70</b>	<b>127,616.00</b>	<b>64,194.91</b>	<b>146,000.00</b>	<b>18,384.00</b>	<b>14.41%</b>	
<b>GENERAL ASSISTANCE</b>								
04 - AVAILABLE	0.00	0.00	0.00	0.00	0.00			
99 - BUDGET	1,740.00	0.00	3,000.00	255.76	2,000.00	-1,000.00	-33.33%	
<b>51 - GENERAL ASSISTANCE</b>	<b>1,740.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>255.76</b>	<b>2,000.00</b>	<b>-1,000.00</b>	<b>-33.33%</b>	
<b>PROVIDER AGENCIES</b>								
09 - AMERICAN LEG	450.00	450.00	450.00	450.00	0.00	- 450.00	-100.00%	
10 - CLC YMCA	0.00	0.00	5,000.00	5,000.00	0.00	-5,000.00	-100.00%	
11 - COASTAL KIDS	2,000.00	2,000.00	2,000.00	2,000.00	4,000.00	2,000.00	100.00%	
13 - MIDCOAST CONSERVANCY	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00			
14 - ECUMENICAL FOOD PANTRY	500.00	500.00	500.00	500.00	500.00			
15 - HEALTHY KIDS	1,700.00	1,700.00	1,700.00	1,700.00	0.00	-1,700.00	-100.00%	
16 - HEARTY ROOTS	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%	
17 - LCTV	10,205.00	13,500.00	13,500.00	13,500.00	13,500.00			
18 - MAINE BROADCASTING	100.00	100.00	100.00	100.00	100.00			
19 - MIDCOAST ME COMMUNITY ACTION	1,400.00	1,500.00	1,500.00	1,500.00	1,400.00	- 100.00	-6.67%	
20 - NEW HOPE FOR WOMEN	830.00	830.00	996.00	996.00	996.00			
21 - SKIDOMPHA LIBRARY	27,612.00	27,612.00	27,612.00	27,612.00	27,612.00			
22 - SPECTRUMS GENERATION	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00			
23 - ADULT EDUCATION	9,635.00	6,595.00	8,812.00	8,812.00	0.00	-8,812.00	-100.00%	
<b>89 - PROVIDER AGENCIES</b>	<b>59,188.00</b>	<b>59,543.00</b>	<b>66,926.00</b>	<b>66,926.00</b>	<b>54,864.00</b>	<b>-12,062.00</b>	<b>-18.02%</b>	
<b>102 - COMMUNITY AND PUBLIC SERVICES</b>	<b>174,247.50</b>	<b>179,706.70</b>	<b>197,542.00</b>	<b>131,376.67</b>	<b>202,864.00</b>	<b>5,322.00</b>	<b>2.69%</b>	



# Reviewing the Budget Book

## The FY25 Budget Book has 7 Sections:

Section 1: Manager's Memo and Summary Documentation

Section 2: Municipal Revenues and Fee Schedule

Section 3: Municipal Expenditures

Section 4: Reserve Accounts

Section 5: Capital Improvement and Asset Inventory

Section 6: School and County Budgets

Section 7: Community and Public Services requests

# Reviewing the Budget Book

## Headers on

Section 2: Municipal Revenues and Fee Schedule

Section 3: Municipal Expenditures

<b>FY22 Actual</b>	<b>FY23 Actual*</b>	<b>FY24 Budget</b>	<b>FY24 YTD</b>	<b>FY25 Manager</b>	<b>Net Change \$</b>	<b>%</b>
------------------------	-------------------------	------------------------	---------------------	-------------------------	--------------------------	----------

This column represents the audited numbers for what was actually spent in Fiscal Year 2022 (July 1st, 2021 to June 30th, 2022).

# Reviewing the Budget Book

## Headers on

Section 2: Municipal Revenues and Fee Schedule

Section 3: Municipal Expenditures

<b>FY22 Actual</b>	<b>FY23 Actual*</b>	<b>FY24 Budget</b>	<b>FY24 YTD</b>	<b>FY25 Manager</b>	<b>Net Change \$</b>	<b>%</b>
------------------------	-------------------------	------------------------	---------------------	-------------------------	--------------------------	----------

This column represents what was actually spent in Fiscal Year 2023 (July 1st, 2022 to June 30th, 2023).

\*These numbers have not been independently audited at the time the budget book was developed.

# Reviewing the Budget Book

## Headers on

Section 2: Municipal Revenues and Fee Schedule

Section 3: Municipal Expenditures

<b>FY22 Actual</b>	<b>FY23 Actual*</b>	<b>FY24 Budget</b>	<b>FY24 YTD</b>	<b>FY25 Manager</b>	<b>Net Change \$</b>	<b>%</b>
------------------------	-------------------------	------------------------	---------------------	-------------------------	--------------------------	----------

This column represents what approved at the Town Meeting in June of 2023 for Fiscal Year 2024 (July 1st, 2023 to June 30th, 2024) and includes budget amendments made at the Special Town Meeting in August of 2023.

# Reviewing the Budget Book

## Headers on

Section 2: Municipal Revenues and Fee Schedule

Section 3: Municipal Expenditures

<b>FY22 Actual</b>	<b>FY23 Actual*</b>	<b>FY24 Budget</b>	<b>FY24 YTD</b>	<b>FY25 Manager</b>	<b>Net Change \$</b>	<b>%</b>
------------------------	-------------------------	------------------------	---------------------	-------------------------	--------------------------	----------

This column represents what has been spent July 1st, 2023 through February 13th 2024 and was used to make some of the assumptions for cost projections into FY25

# Reviewing the Budget Book

## Headers on

Section 2: Municipal Revenues and Fee Schedule

Section 3: Municipal Expenditures

<b>FY22 Actual</b>	<b>FY23 Actual*</b>	<b>FY24 Budget</b>	<b>FY24 YTD</b>	<b>FY25 Manager</b>	<b>Net Change</b> \$	<b>%</b>
------------------------	-------------------------	------------------------	---------------------	-------------------------	-------------------------	----------

This column represents what the Town Manager has proposed for expenditures and revenues for Fiscal Year 2025 (July 1, 2024 to June 30, 2025)

# Reviewing the Budget Book

## Headers on

Section 2: Municipal Revenues and Fee Schedule

Section 3: Municipal Expenditures

<b>FY22 Actual</b>	<b>FY23 Actual*</b>	<b>FY24 Budget</b>	<b>FY24 YTD</b>	<b>FY25 Manager</b>	<b>Net Change</b> \$                      %
------------------------	-------------------------	------------------------	---------------------	-------------------------	--

The first Net Change column '\$' represents the subtraction of the 'FY24 Budget' column from the '2025 Budget' column and the second column '%' is the result of \$ divided by 'FY24 Budget' column. Numbers in **black** are an increase to the budget, negative amounts in **red** are a decrease to the specific budget line.

# Reviewing the Budget Book

## Line Item example:

Section 3: Municipal Expenditures, General Government, Operations:

	<b>FY24 Budget</b>	<b>FY25 Manager</b>	<b>Net Change</b>	
			<b>\$</b>	<b>%</b>
<b>OPERATIONS/SERVICES</b>				
04 - MMA ANNUAL DUES	3,546.00	3,746.00	200.00	5.64%
05 - POSTAGE/ENVELOPES	5,000.00	7,200.00	2,200.00	44.00%
07 - ELECTION SUPPLIES	2,500.00	2,500.00		
09 - COMPUTER SUPPORT	7,000.00	8,500.00	1,500.00	21.43%
10 - COMPUTER HARDWARE	1,000.00	0.00	-1,000.00	-100.00%
11 - HARRIS (TRIO) SOFTWARE	34,000.00	28,300.00	-5,700.00	-16.76%



# Reviewing the Budget Book

The numbers on the left of the pages for Section 2 and 3:

These are numbers used in our software to code the accounts.

General Government is coded as 101

Cemetery Main (a division of General Government) is 70.

Cemetery Mowing Contract (02) is a line item within the division.

This line item is in the financial system as: **101-70-02**

## **CEMETERY MAINT**

01 - CEMETERY MAINTENANCE

02 - CEMETERY MOWING CONTRACT

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**70 - CEMETERY MAINT TOTAL**

## **VETERAN PARK**

01 - MAINTENANCE/PLANTINGS

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**78 - VETERAN PARK TOTAL**

## **MISC**

99 - CONTINGENCY

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**99 - MISC TOTAL**

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**101 - GENERAL GOVERNMENT TOTAL**

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# Reviewing the Budget Book

## The FY25 Budget Book has 7 Sections:

Section 1: Manager's Memo and Summary Documentation

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Section 4: Reserve Accounts

Section 5: Capital Improvement and Asset Inventory

Section 6: School and County Budgets

Section 7: Community and Public Services requests

# Reviewing the Budget Book

## **Section 4: Reserve Accounts**

This section was initially shared with the Select Board at their December of 2023 for the first time. Some updates have been made as part of the FY22 Audit.

In past years, as part of the budget process, the Select Board has been primarily focused on the expenditures in the general fund being allocated to the Reserve accounts with not too much attention to what's in there and what the money should be or has been spent on.

It would be beneficial to spend some time on reviewing the Reserve accounts, defining their uses, and better documenting what the money allocated to them should be reserved for.

# Reviewing the Budget Book

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Section 5: Capital Improvement and Asset Inventory

Section 6: School and County Budgets

Section 7: Community and Public Services requests

# Reviewing the Budget Book

## Section 5: Capital Improvement and Asset Inventory

This section currently has three components showing our inventory:

- Newcastle Roads
- Facilities
- Town assets - Vehicles and Equipment

As part of the budget process, we'll be updating this section to include a 10 year plan for asset and infrastructure maintenance and replacement.

As priorities and needs change and unforeseen circumstances prevent the best laid plans, this should be reviewed and updated on annual basis as part of the budget process.

# Reviewing the Budget Book

## The FY25 Budget Book has 7 Sections:

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Section 5: Capital Improvement and Asset Inventory

Section 6: School and County Budgets

Section 7: Community and Public Services requests

# Reviewing the Budget Book

## Section 6: School and County Budgets

This section contains three subsections:

- The County Budget and Newcastle's finance share
- GSB Community School District (and now Adult Education)
- Secondary Education

You'll notice at the time of this presentation and the handing out of the budget binders, this section is a little light. We should have more information on GSB and Lincoln Academy before the end of the month of March.

# Reviewing the Budget Book

## The FY25 Budget Book has 7 Sections:

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Section 4: Reserve Accounts

Section 5: Capital Improvement and Asset Inventory

Section 6: School and County Budgets

Section 7: Provider Agency Requests



# Reviewing the Budget Book

## **Section 7: Provider Agency Requests**

This section includes all the letters we've received for requests for funding by provider agencies.

All the documentation related to this can be found in a Google Workspace folder that was shared with the Select Board on March 1st.

The public can view any of the information sent to the Town [HERE](#).

# Reviewing the Budget Book

## The FY25 Budget Book has 7 Sections:

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Section 6: School and County Budgets

Section 7: Provider Agency Requests

# Reviewing the Budget Book

## Section 1: ~~Manager's Memo and~~ Summary Documentation

# Reviewing the Budget Book

## Section 1: Summary Documentation

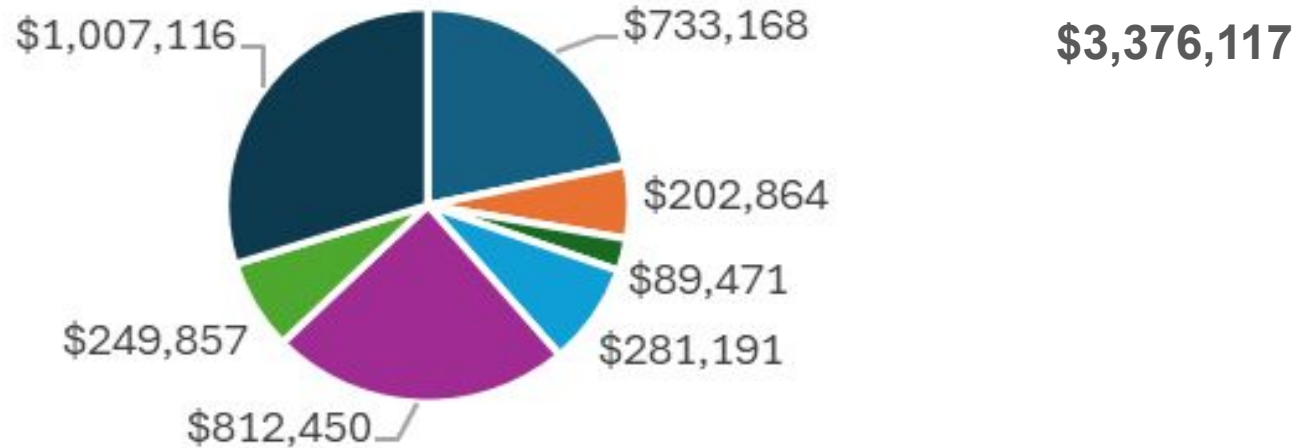
There are seven sections in the municipal portion of the expenditure budget:

- 101 - GENERAL GOVERNMENT
- 102 - COMMUNITY AND PUBLIC SERVICES
- 103 - PLANNING & DEVELOPMENT
- 105 - PUBLIC SAFETY
- 107 - PUBLIC WORKS
- 110 - DEBT SERVICE
- 118 - TRANSFER TOTALS

# BUDGET SUMMARY

	<u>FY24</u> <u>Budget</u>	<u>FY25</u> <u>Manager</u>	<u>Net Change</u>	
			<u>\$</u>	<u>%</u>
101 - GENERAL GOVERNMENT	671,665	733,168	61,503	9.16%
102 - COMMUNITY AND PUBLIC SERVICES	197,542	202,864	5,322	2.69%
103 - PLANNING & DEVELOPMENT	131,651	89,471	-42,180	-32.04%
105 - PUBLIC SAFETY	277,311	281,191	3,880	1.40%
107 - PUBLIC WORKS	662,399	812,450	150,051	22.65%
110 - DEBT SERVICE	253,717	249,857	-3,860	-1.52%
118 - TRANSFER TOTALS	1,221,522	1,007,116	-214,406	-17.55%
<b>TOTAL MUNICIPAL BUDGET</b>	<b>3,415,807</b>	<b>3,376,117</b>	<b>- 39,690</b>	<b>-1.16%</b>

# Manager Requested Expenditure Budget for FY25



■ 101 - GENERAL GOVERNMENT

■ 103 - PLANNING & DEVELOPMENT

■ 107 - PUBLIC WORKS

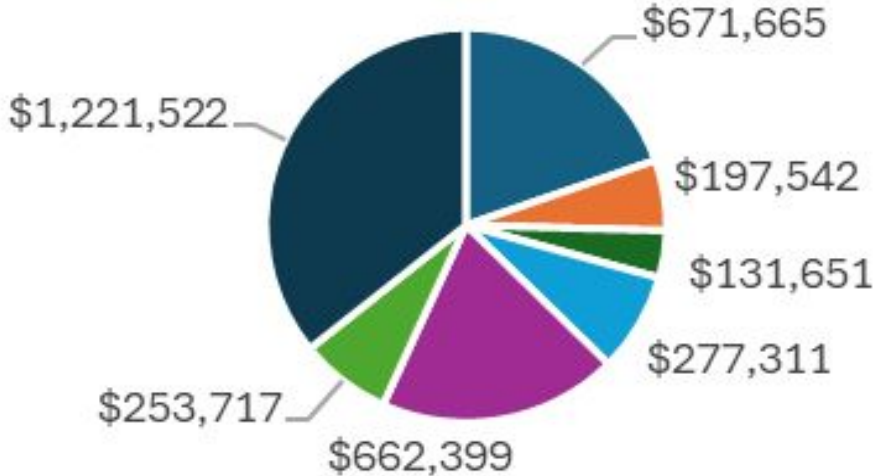
■ 118 - TRANSFER TOTALS

■ 102 - COMMUNITY AND PUBLIC SERVICES

■ 105 - PUBLIC SAFETY

■ 110 - DEBT SERVICE

# FY24 Expenditure Budget



**\$3,415,807**

- 101 - GENERAL GOVERNMENT
- 102 - COMMUNITY AND PUBLIC SERVICES
- 103 - PLANNING & DEVELOPMENT
- 105 - PUBLIC SAFETY
- 107 - PUBLIC WORKS
- 110 - DEBT SERVICE
- 118 - TRANSFER TOTALS

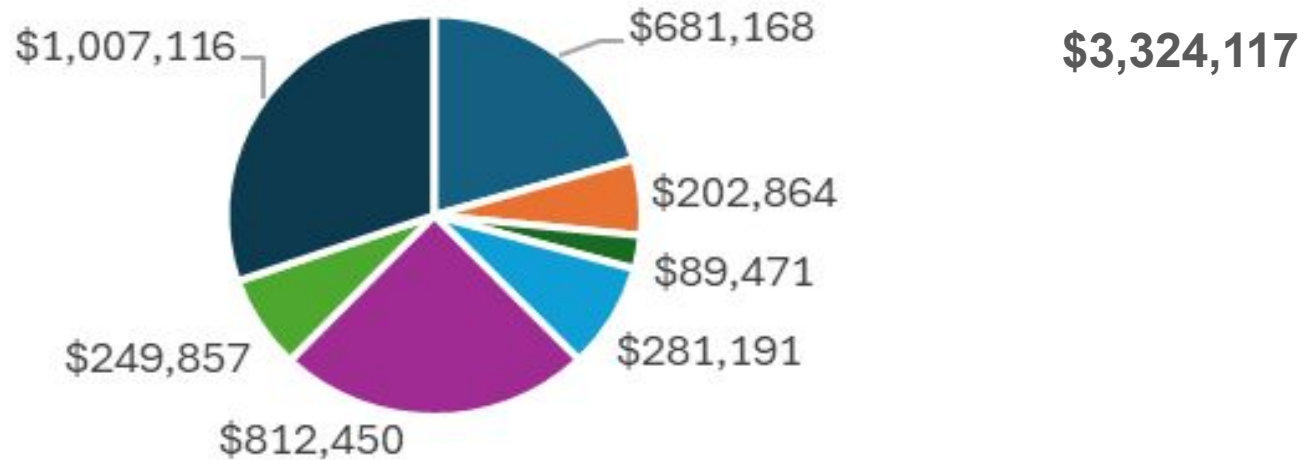
# BUDGET SUMMARY

(removed one-time use of fund balance to show more accurate change in annual operations)

	<b><u>FY24</u></b>	<b><u>FY25</u></b>	<b><u>Net Change</u></b>	
	<b><u>Budget</u></b>	<b><u>Manager</u></b>	<b><u>\$</u></b>	<b><u>%</u></b>
101 - GENERAL GOVERNMENT	658,407	681,168	22,761	3.46%
102 - COMMUNITY AND PUBLIC SERVICES	197,542	202,864	5,322	2.69%
103 - PLANNING & DEVELOPMENT	131,651	89,471	-42,180	-32.04%
105 - PUBLIC SAFETY	277,311	281,191	3,880	1.40%
107 - PUBLIC WORKS	662,399	812,450	150,051	22.65%
110 - DEBT SERVICE	253,717	249,857	-3,860	-1.52%
118 - TRANSFER TOTALS	984,780	1,007,116	22,336	2.27%
<b>TOTAL MUNICIPAL BUDGET</b>	<b>3,165,807</b>	<b>3,324,117</b>	<b>158,310</b>	<b>5.00%</b>



# Manager Requested Expenditure Budget for FY25 (Not showing use of fund balance)



■ 101 - GENERAL GOVERNMENT

■ 103 - PLANNING & DEVELOPMENT

■ 107 - PUBLIC WORKS

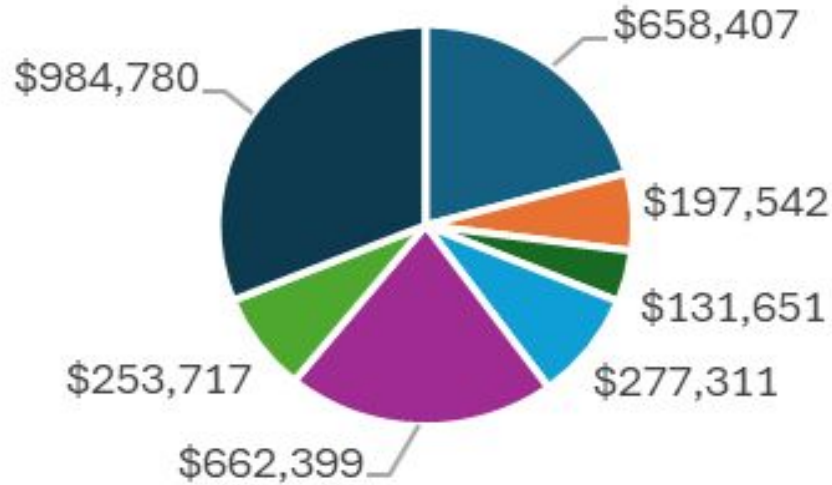
■ 118 - TRANSFER TOTALS

■ 102 - COMMUNITY AND PUBLIC SERVICES

■ 105 - PUBLIC SAFETY

■ 110 - DEBT SERVICE

# FY24 Expenditure Budget (Not showing use of fund balance)



**\$3,165,807**

■ 101 - GENERAL GOVERNMENT

■ 103 - PLANNING & DEVELOPMENT

■ 107 - PUBLIC WORKS

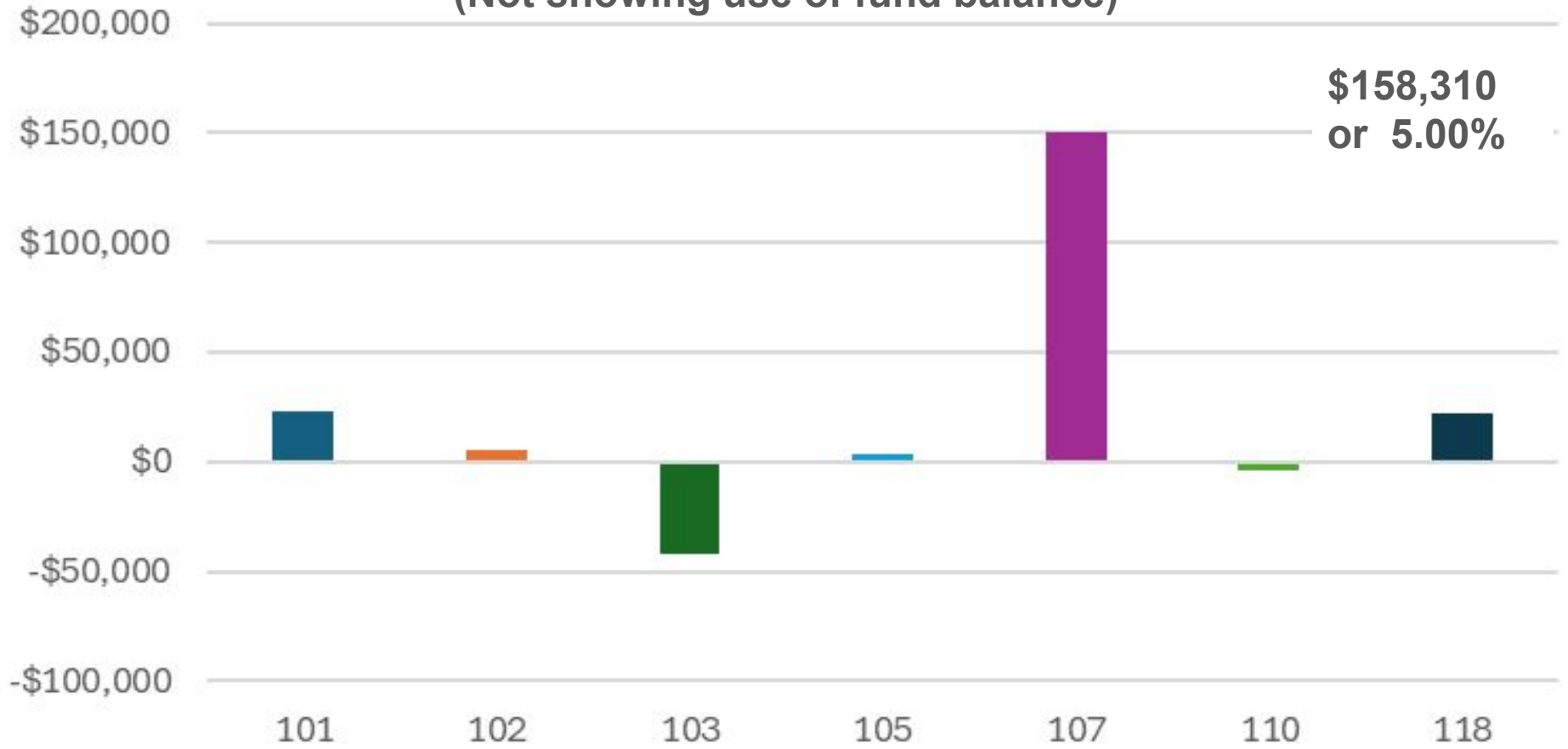
■ 118 - TRANSFER TOTALS

■ 102 - COMMUNITY AND PUBLIC SERVICES

■ 105 - PUBLIC SAFETY

■ 110 - DEBT SERVICE

# FY25 Net Change from FY24 (Not showing use of fund balance)



# Total Expenditure Budget

