

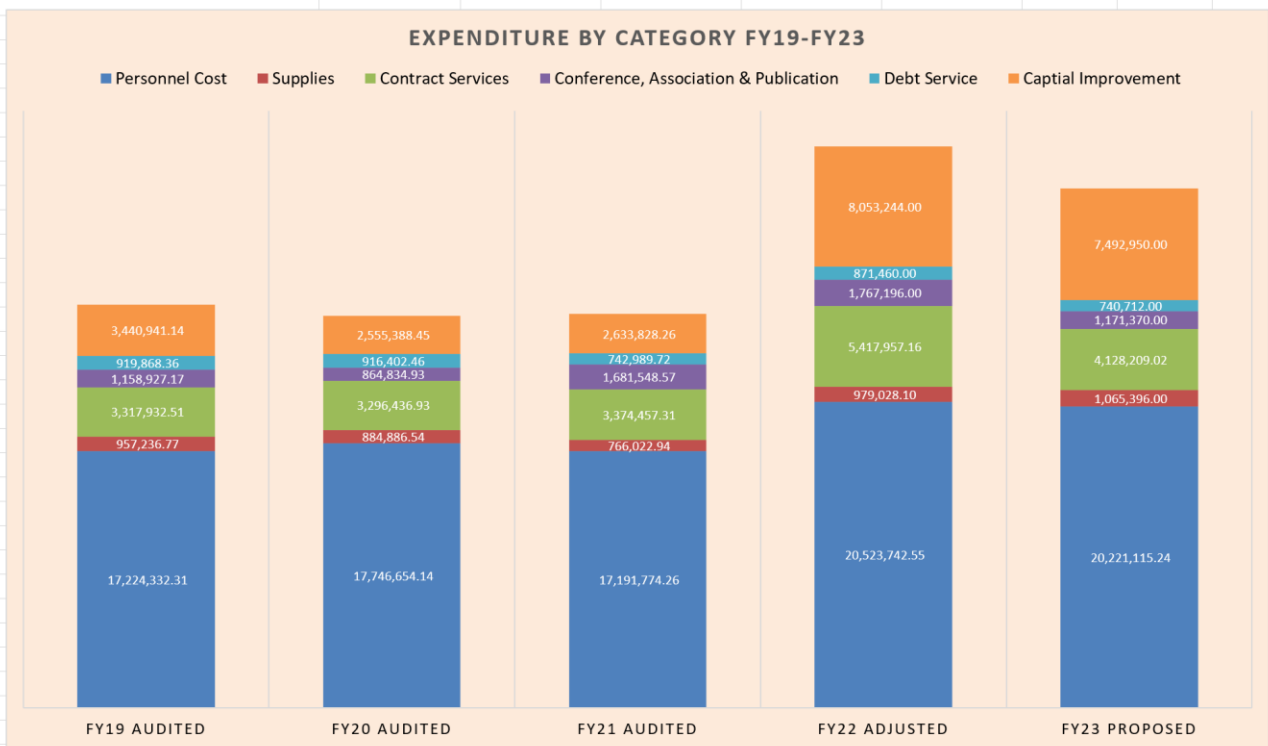
## Five-Year General Fund Expenditure Trends

### [Fiscal Year 2019-Fiscal Year 2023]

#### Expenditure Change by Category FY19-FY23

The following chart and table demonstrate the expenditure changes in the General Fund by category from Fiscal Year 2019 through Fiscal Year 2023. The total amount change is \$7.8 million or 28.9%. The highest increase in expenditure is in the capital improvement category, followed by personnel costs and contract services. In contract services, items such as electricity costs for City buildings, City Attorney expenses, recycling subcontract costs, and the City website purchase were among the larger increases.

Category	FY19 Audited	FY20 Audited	FY21 Audited	FY22 Adjusted	FY23 Proposed	Amount Change	% Change
Personnel Cost	17,224,332.31	17,746,654.14	17,191,774.26	20,523,742.55	20,221,115.24	2,996,782.93	17.4%
Supplies	957,236.77	884,886.54	766,022.94	979,028.10	1,065,396.00	108,159.23	11.3%
Contract Services	3,317,932.51	3,296,436.93	3,374,457.31	5,417,957.16	4,128,209.02	810,276.51	24.4%
Conference, Association & Publication	1,158,927.17	864,834.93	1,681,548.57	1,767,196.00	1,171,370.00	12,442.83	1.1%
Debt Service	919,868.36	916,402.46	742,989.72	871,460.00	740,712.00	(179,156.36)	-19.5%
Capital Improvement	3,440,941.14	2,555,388.45	2,633,828.26	8,053,244.00	7,492,950.00	4,052,008.86	117.8%
<b>Total</b>	<b>27,019,238.26</b>	<b>26,264,603.45</b>	<b>26,390,621.06</b>	<b>37,612,627.81</b>	<b>34,819,752.26</b>	<b>7,800,514.00</b>	<b>28.9%</b>



## Expenditure Change by Department

The City's General Fund total expenditures have been rising in the past five years. The following chart and table demonstrate the changes by department (grouped as displayed in the budget book with capital improvements listed separately) from the Fiscal Year 2019 through Fiscal Year 2023. The overall expenditure increase from FY19 to FY23 is \$7.8 million or 28.9%.

Due to the COVID pandemic, there has been a slight reduction (2.8%) in expenditure from FY19 to FY20 and FY21. The increase of expenditure had been significant from FY21 to FY22. The expenditure increase was \$11.3 million or 42.7% from \$26.4 million in FY21 to \$37.7 million in the Adjusted Budget of FY22. The increase of expenditure coincides with the City's reopening and going back to normal services since June 2021. The total expenditure of FY23 Proposed Budget is \$34.8 million which is a reduction of \$2.8 million or 7.6% from FY22.

The chart and table below show the expenditure change by department. The most significant increase is in capital improvement projects (including the Library project estimated expenditures), followed by Housing & Community Department, and General Government. In terms of Departmental personnel costs, Police, Public Works and Housing and Community Development show the highest increases overall. On the opposite end, Inter-Departmental expenditures decreased significantly and debt service is also showing a reduction trend due to the payoff of Public Works Bond and the interest payment of the other bonds.

Departments	Change Amount	% Change
General Government	1,129,225.39	37.0%
Police	630,702.33	7.9%
Public Works	568,465.32	11.2%
Recreation	257,183.61	13.5%
Housing Development	1,121,327.48	77.0%
Communication	246,463.19	48.5%
Library	82,442.78	6.2%
Debt Services	(179,156.36)	-19.5%
Inter-Dept	(108,148.60)	-7.7%
Capital Improvement	4,052,008.86	117.8%
Five-Year Increase	7,800,514.00	28.9%

Expenditure Change by Department FY19-FY23

