



SECTION 1

FINANCIAL ANALYSIS

City of Greenville

Comprehensive Monthly Financial Report

This report is designed for internal use and does not include all the funds and accounts that are included in the City of Greenville's operations. For a complete report, refer to the City of Greenville Comprehensive Annual Financial Report, available on the City of Greenville's website and through the City's Finance Department.

Report Notes April 2019

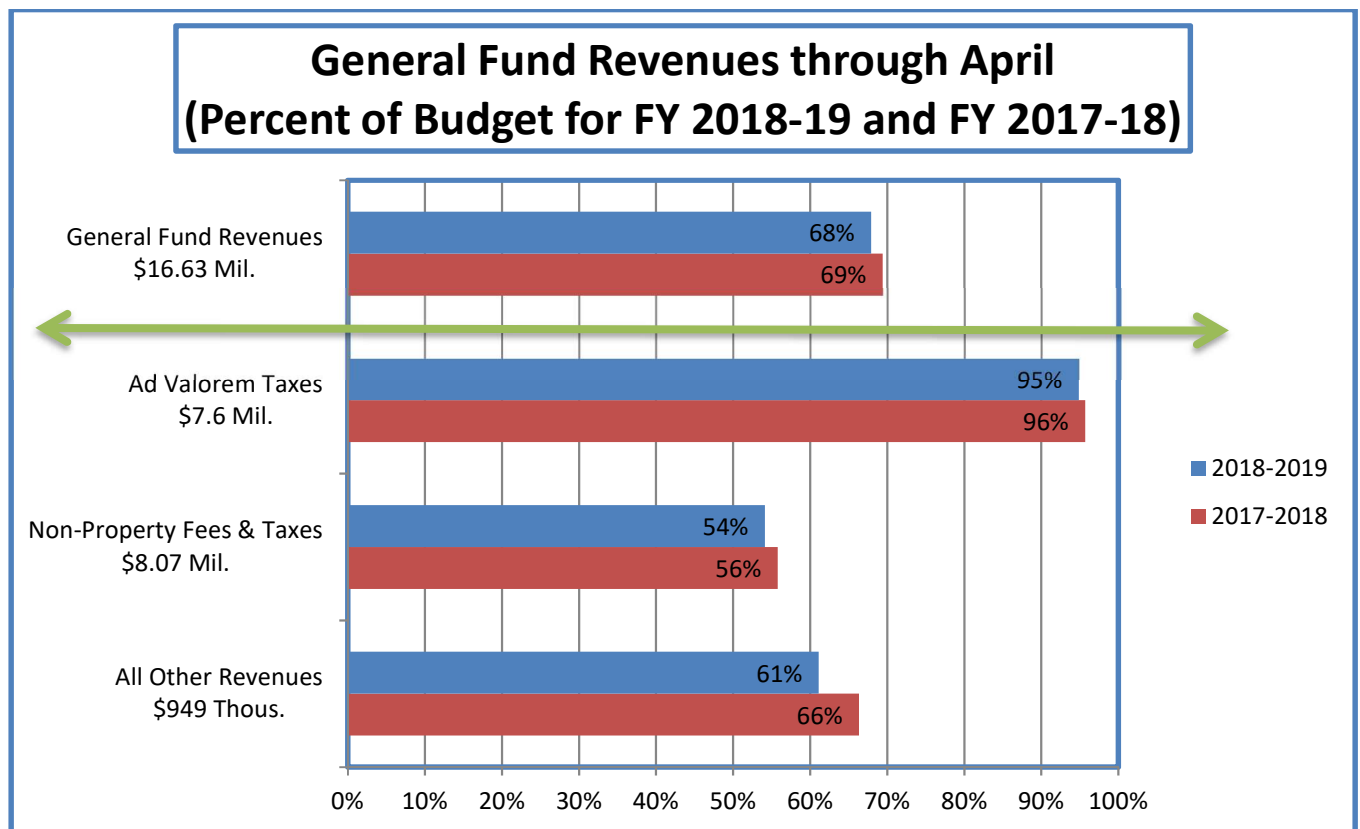
The information presented in this report provides a summary of the General Fund, Water and Sewer Fund, Solid Waste Fund, and other selected Funds revenues and expenditures/expenses which offers readers an overview of the City of Greenville's finances.

This section compares year to date activity in the current Fiscal Year to the same time in prior year.

The graphs below represent year to date revenues and expenditures/expenses as a percent of the budget comparing the current and prior Fiscal Year. Through April, the Fiscal Year is 58% complete.

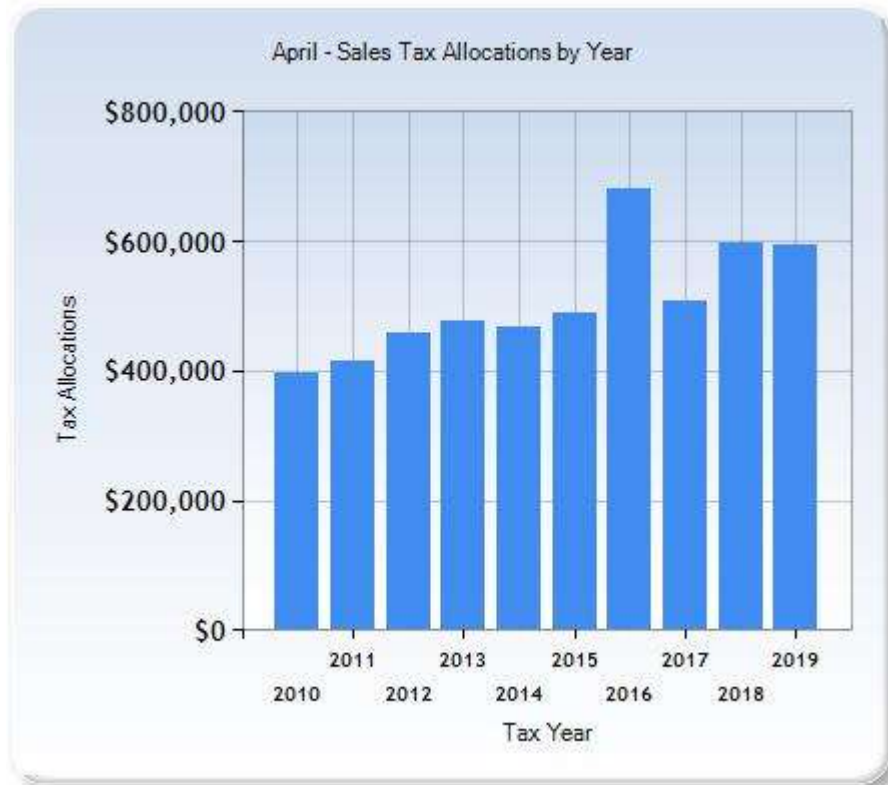
GENERAL FUND

Revenue



- Through April, total General Fund revenues are at \$16,627,104 or 68% of expected collections. Total revenues decreased \$(84,296) from last Fiscal Year.
- Collections of ad valorem tax revenues increased \$77,454 over last Fiscal Year.
- Sales tax revenues, through April, are at 55.14% of expected collections, and decreased –(\$83,933) from prior year.

Report Notes Continued April 2019

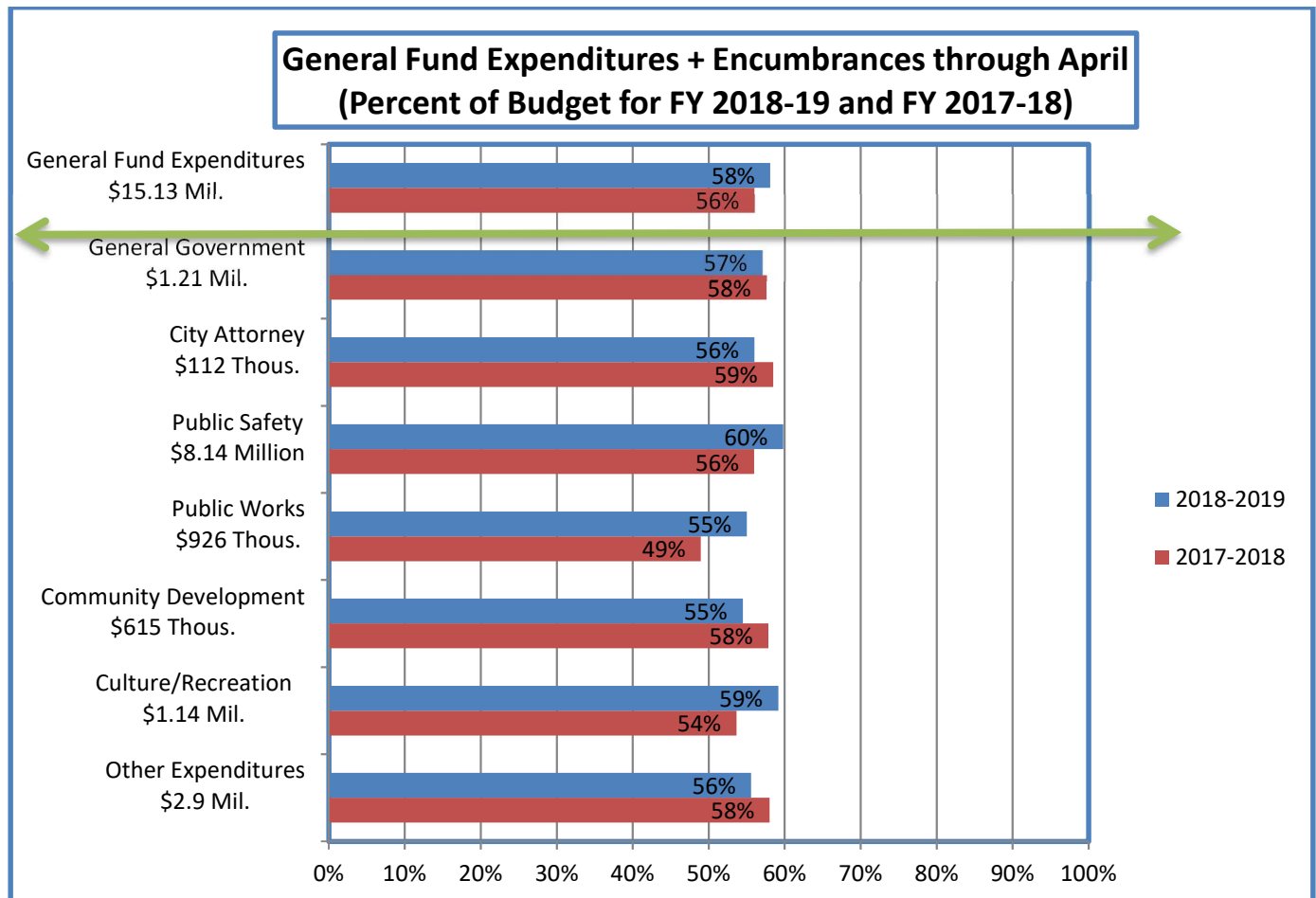


<https://www.mactexas.com/IssuerAccess/SalesTaxCharts/SalesTaxCharts/100902/105684>

- Franchise Fee revenues, through April, are at 52% of expected collections and are increased \$37,687 from prior year.
- Through April, collections of Licenses & Permits fees are at 45% of expected collections and have decreased -(\$15,175) from prior year.
- Court Fine revenues finished April at \$141,250 or 46% of anticipated collections and decreased (\$65,784) from prior year.
- Library Fine revenues ended the month at 61% of expected collections and were decreased \$(71) from April 2018.

Report Notes Continued April 2019

Expenditures



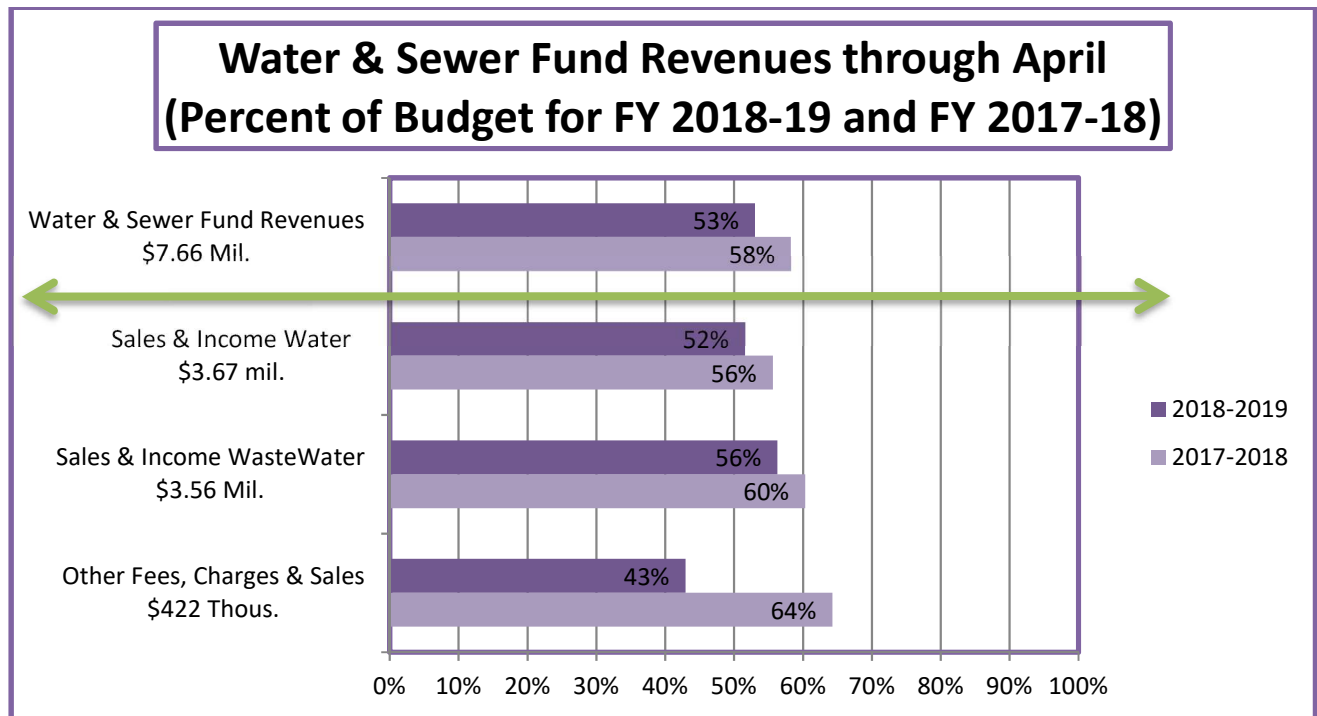
- Through April, General Fund expenditures + encumbrances are at \$15,128,284 or 58% of budgeted expectations. Total expenditures + encumbrances increased \$924,215 over prior year.
- The General Government category includes the following Departments: City Council, City Secretary, Municipal Court, City Manager, Finance, Tax, and Human Resources. Through April General Government expenditures + encumbrances are at 57% of budgeted expectations and are increased \$37,088 over prior year.
- The Public Safety category includes the Police and Fire Departments. Expenditures + encumbrances, through April, are at 60% of budgeted expectations and are increased \$839,710 over prior year.
- The Public Works category includes the following Departments: Administration, Streets, Traffic, and Engineering. Public Works expenditures + encumbrances, through April, are at 55% and are increased \$97,964 over prior year.

Report Notes Continued April 2019

- The Community Development category includes the following Departments: Planning, Airport Permitting, Code Enforcement, and Animal Control. Through April, Community Development expenditures + encumbrances are at 55% and are increased \$91,277 over prior year.
- The Culture / Recreation category includes the following Departments: Parks & Recreation, Library, and Main Street. Culture / Recreation expenditures + encumbrances, through April, are at 59% and are increased \$130,703 over prior year.

WATER & SEWER FUND

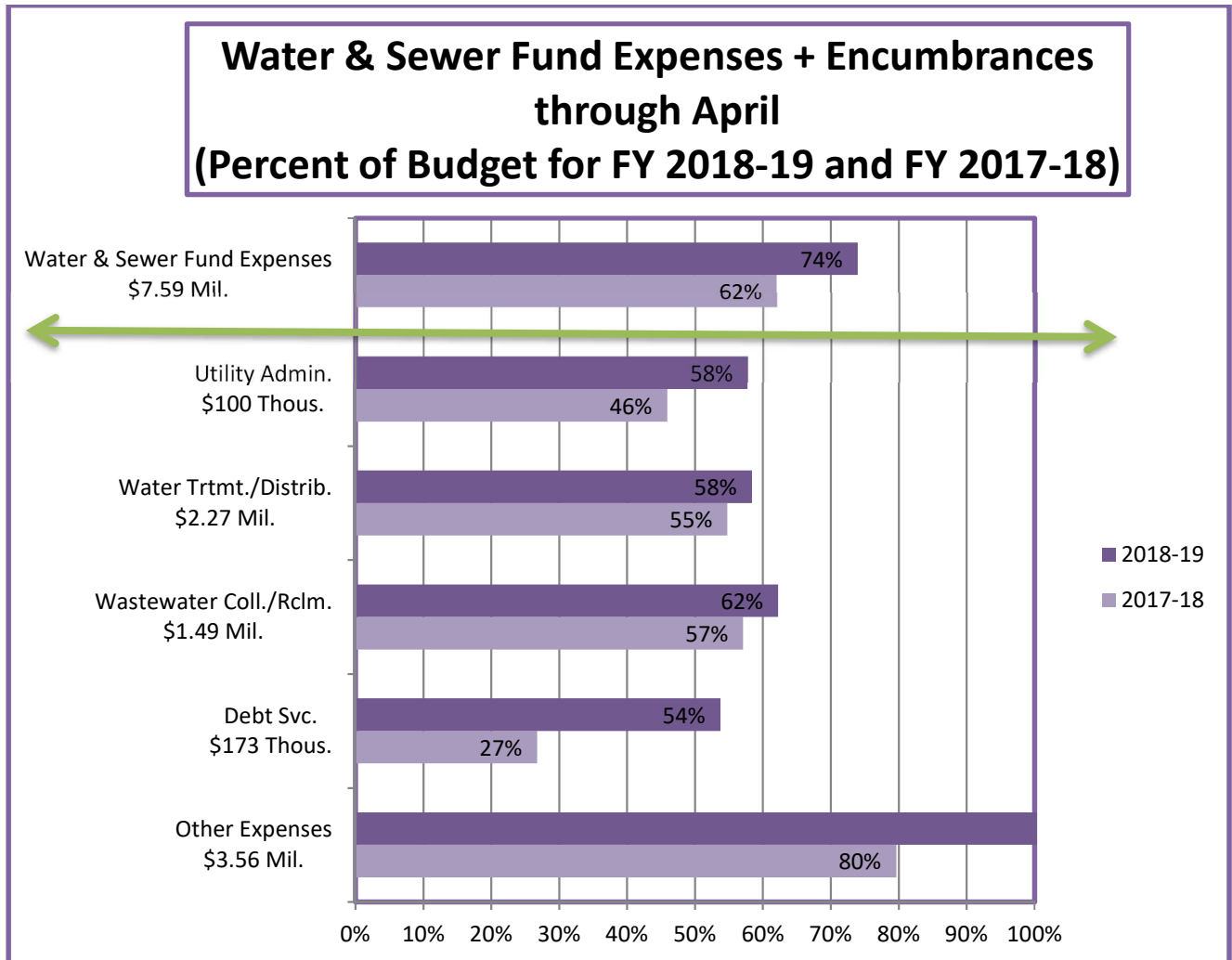
Revenue



- In total, Water & Sewer Fund revenues, through April, are \$7,663,738 or 53% of budgeted expectations, and are decreased \$(34,405) from prior year.
- Metered Sales- Water, through April, is at 52% of expected collections and is decreased \$(51,392) from April 2018.
- Collection of Sewer Fees, through April, is at 56% of budgeted expectations and is increased \$195,236 over prior year.
- Other Fees, Charges & Sales are \$422,557 or 43% of budgeted expectations through April and are decreased \$(178,249) from prior year.

Report Notes Continued April 2019

Expenses

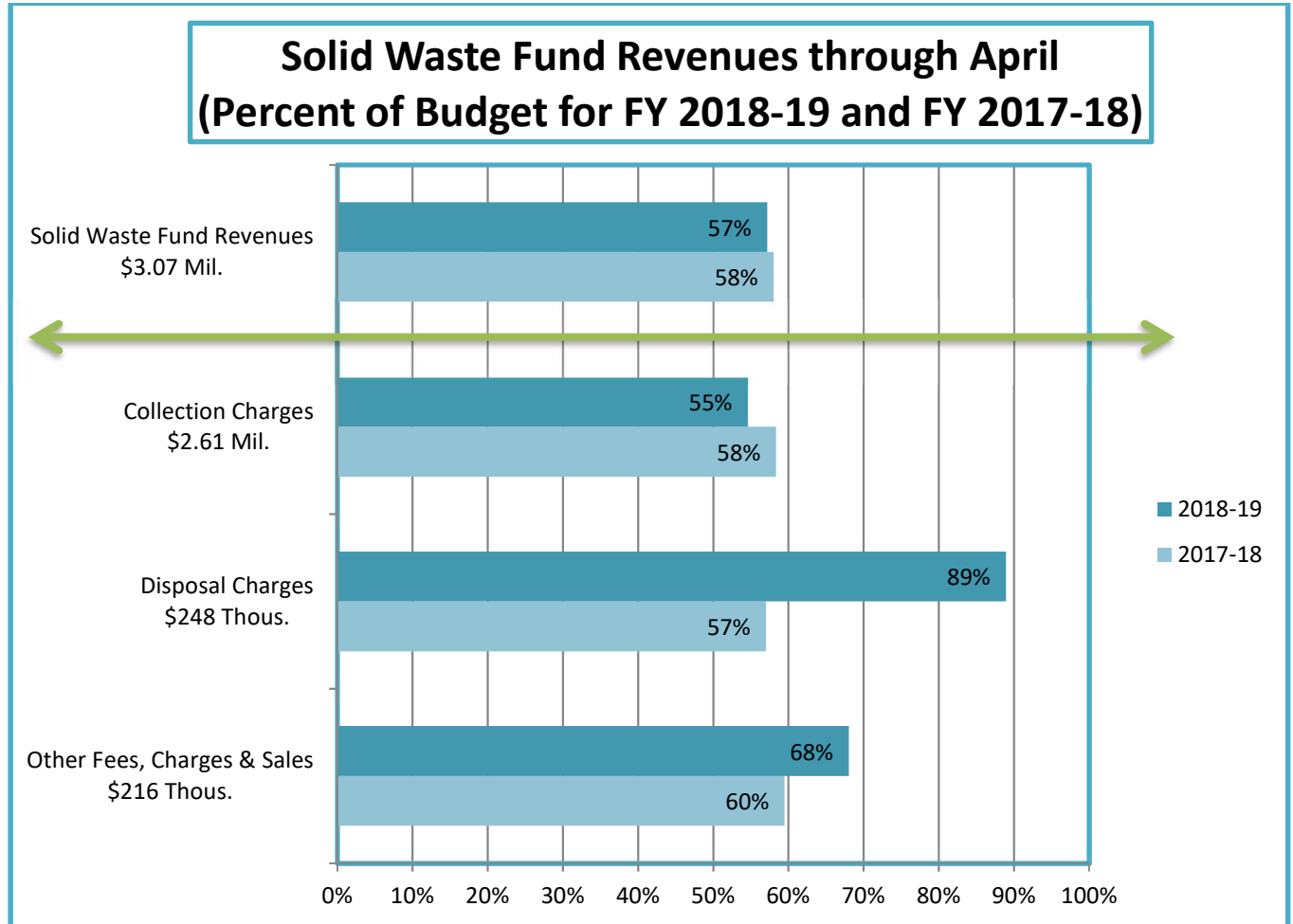


- In total, Water & Sewer Fund expenses + encumbrances are \$7,587,730 and are at 74% of budgeted expectations through April. Total expenses + encumbrances are increased \$1,235,882 over prior year.
- The Utility Administration department, at 58% of budgeted expectations, is increased \$28,296 over prior year.
- The Water Treatment department, at 58% of budgeted expectations, is increased \$419,412 over prior year.
- Total Non-Department expenses, at 102% of budgeted expectations, are increased \$710,837 over prior year.

Report Notes Continued April 2019

SOLID WASTE FUND

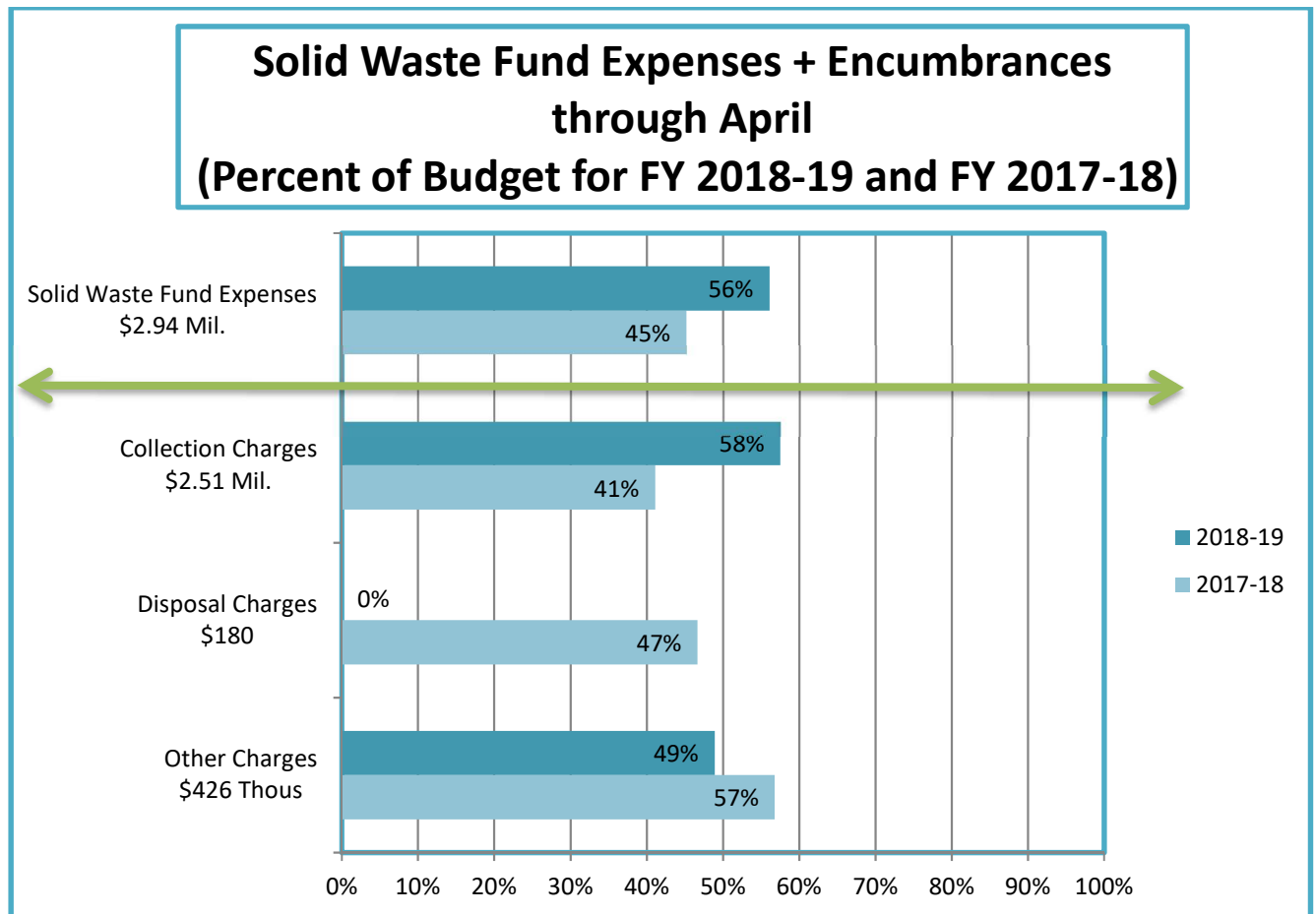
Revenue



- The Solid Waste Fund accounts for revenues and expenses related to the waste that is collected by Waste Connections and disposed of at the City’s waste collection and disposal contractor.
- In total, year to date revenues for the Solid Waste Fund are \$3,073,255 or 57% of budget and are increased \$779,792 over prior year.

Report Notes Continued April 2019

Expenses



- In total, Solid Waste Fund expenses + encumbrances through April are \$2,941,379 or 56% of budget and are increased \$1,235,823 over prior year.