



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 May 2019

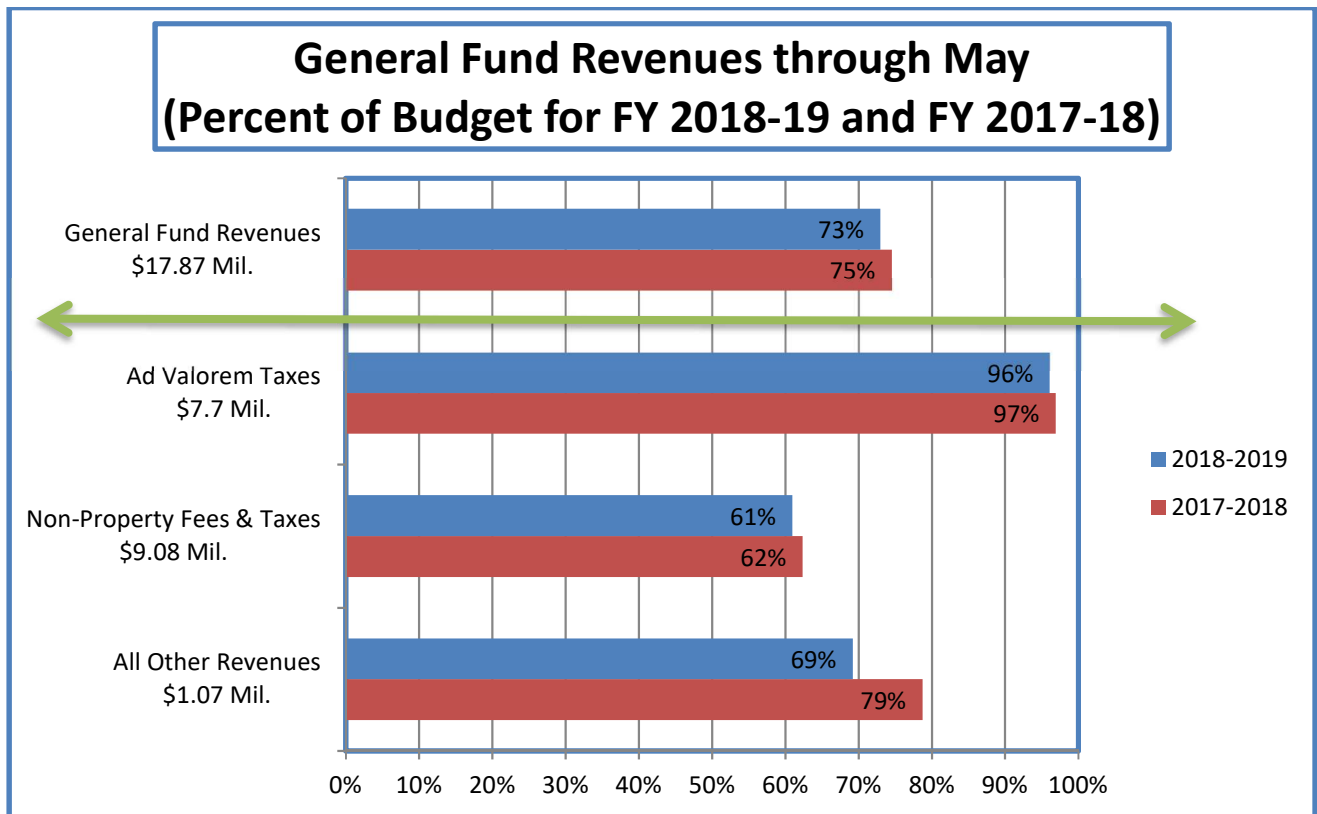
The information presented in this report provides a summary of the General Fund, Water and Sewer Fund, Solid Waste Fund, and other selected Funds revenues and expenditures/expenses which offers readers an overview of the City of Greenville's finances.

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 May, the Fiscal Year is 67% complete.

GENERAL FUND

Revenue



- Through May, total General Fund revenues are at \$17,866,392 or 73% of expected collections. Total revenues decreased \$(84,768) from last Fiscal Year.
- Collections of ad valorem tax revenues increased \$78,602 over last Fiscal Year.
- Sales tax revenues, through May, are at 64% of expected collections, and increased \$70,484 from prior year.

Report Notes Continued May 2019

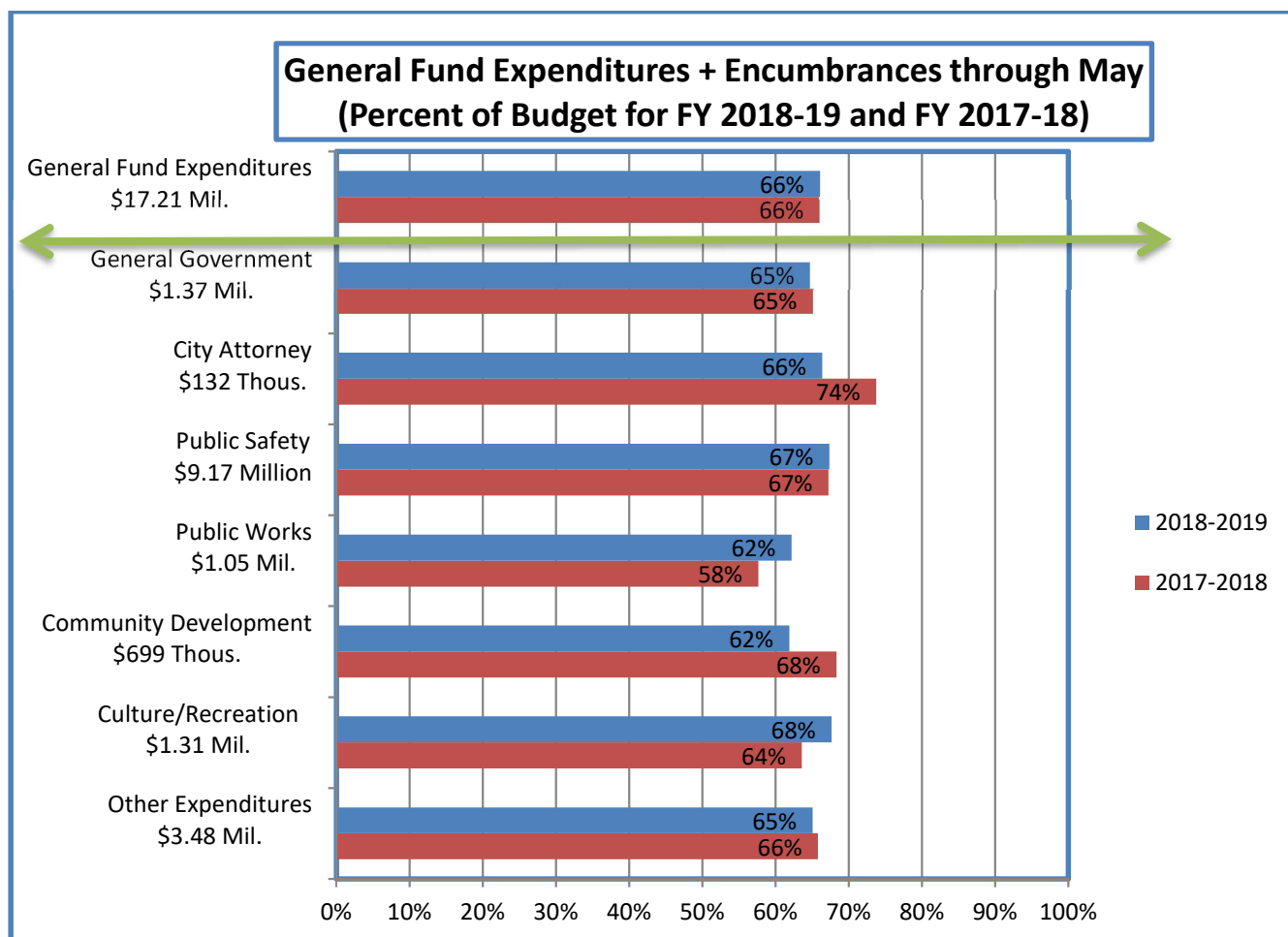


<https://www.mactexas.com/IssuerAccess/SalesTaxCharts/SalesTaxCharts/100902/105684>

- Franchise Fee revenues, through May, are at 52% of expected collections and are increased \$54,033 from prior year.
- Through May, collections of Licenses & Permits fees are at 48% of expected collections and have decreased -(\$11,576) from prior year.
- Court Fine revenues finished May at \$155,560 or 50% of anticipated collections and decreased (\$71,110) from prior year.
- Library Fine revenues ended the month at 75% of expected collections and were increased \$118 from May 2018.

Report Notes Continued May 2019

Expenditures



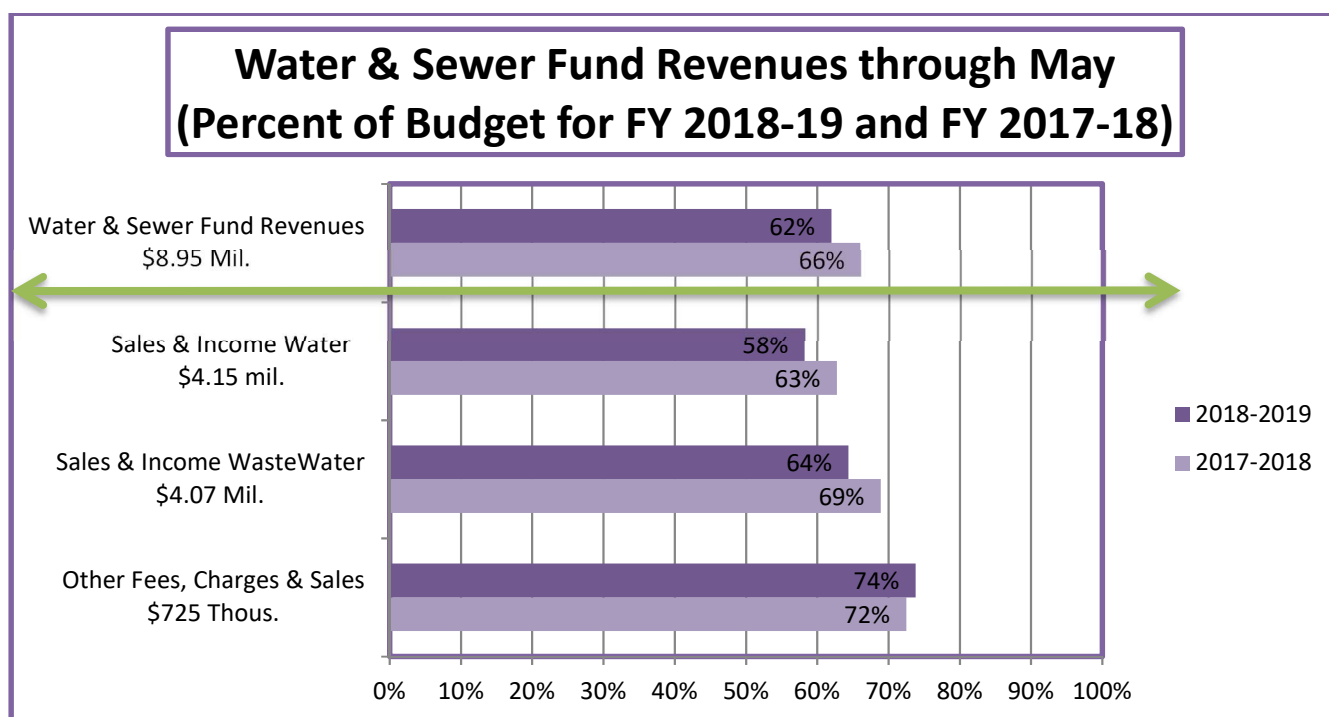
- Through May, General Fund expenditures + encumbrances are at \$17,210,215 or 66% of budgeted expectations. Total expenditures + encumbrances increased \$491,795 over prior year.
- The General Government category includes the following Departments: City Council, City Secretary, Municipal Court, City Manager, Finance, Tax, and Human Resources. Through May General Government expenditures + encumbrances are at 65% of budgeted expectations and are increased \$44,884 over prior year.
- The Public Safety category includes the Police and Fire Departments. Expenditures + encumbrances, through May, are at 67% of budgeted expectations and are increased \$398,319 over prior year.
- The Public Works category includes the following Departments: Administration, Streets, Traffic, and Engineering. Public Works expenditures + encumbrances, through May, are at 62% and are increased \$71,877 over prior year.

Report Notes Continued May 2019

- The Community Development category includes the following Departments: Planning, Airport Permitting, Code Enforcement, and Animal Control. Through May, Community Development expenditures + encumbrances are at 62% and are increased \$79,836 over prior year.
- The Culture / Recreation category includes the following Departments: Parks & Recreation, Library, and Main Street. Culture / Recreation expenditures + encumbrances, through May, are at 68% and are increased \$107,453 over prior year.

WATER & SEWER FUND

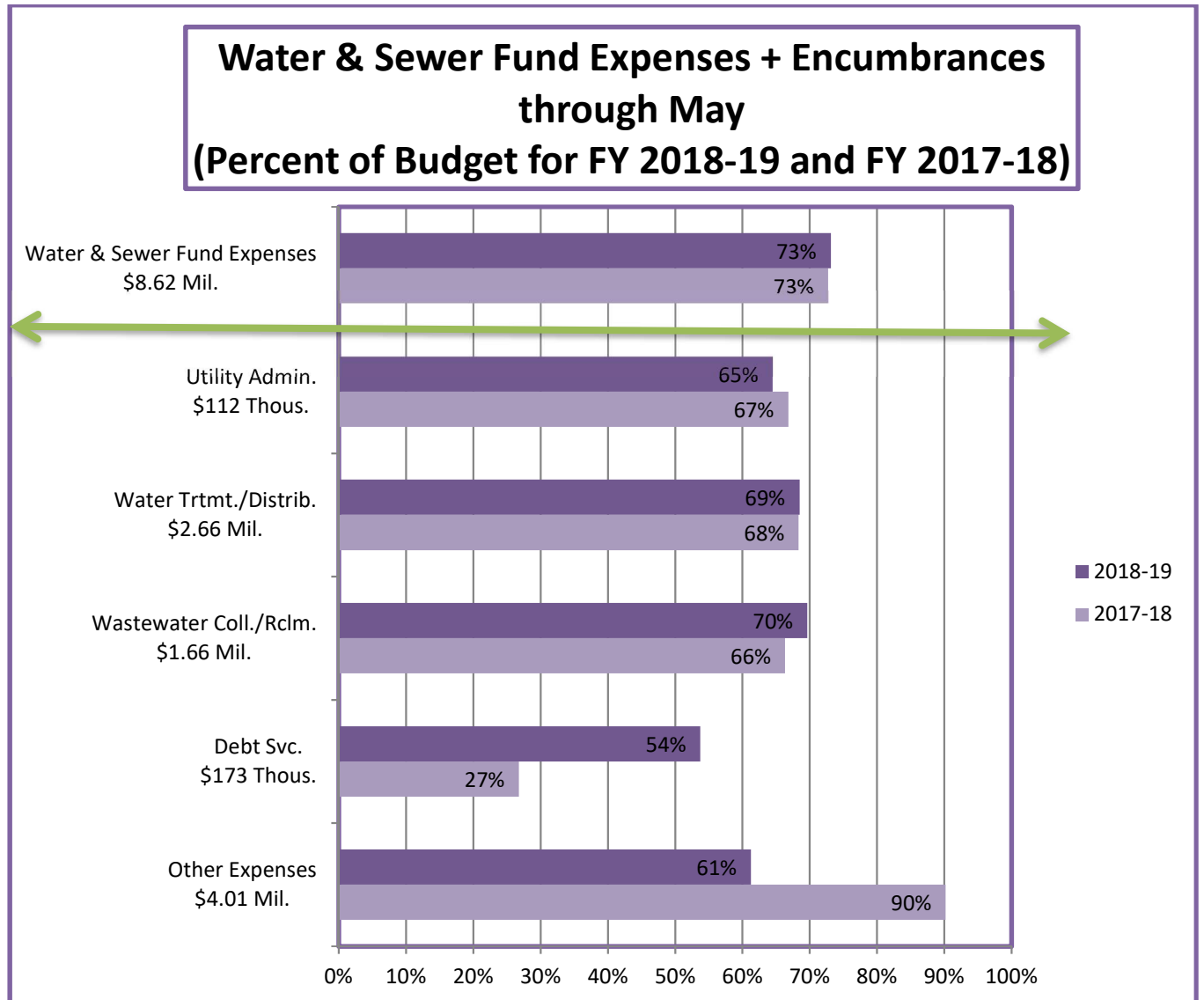
Revenue



- In total, Water & Sewer Fund revenues, through May, are \$8,952,243 or 62% of budgeted expectations, and are increased \$223,429 from prior year.
- Metered Sales- Water, through May, is at 58% of expected collections and is decreased \$(53,141) from May 2018.
- Collection of Sewer Fees, through May, is at 64% of budgeted expectations and is increased \$228,109 over prior year.
- Other Fees, Charges & Sales are \$725,857 or 74% of budgeted expectations through May and are increased \$48,461 from prior year.

Report Notes Continued May 2019

Expenses

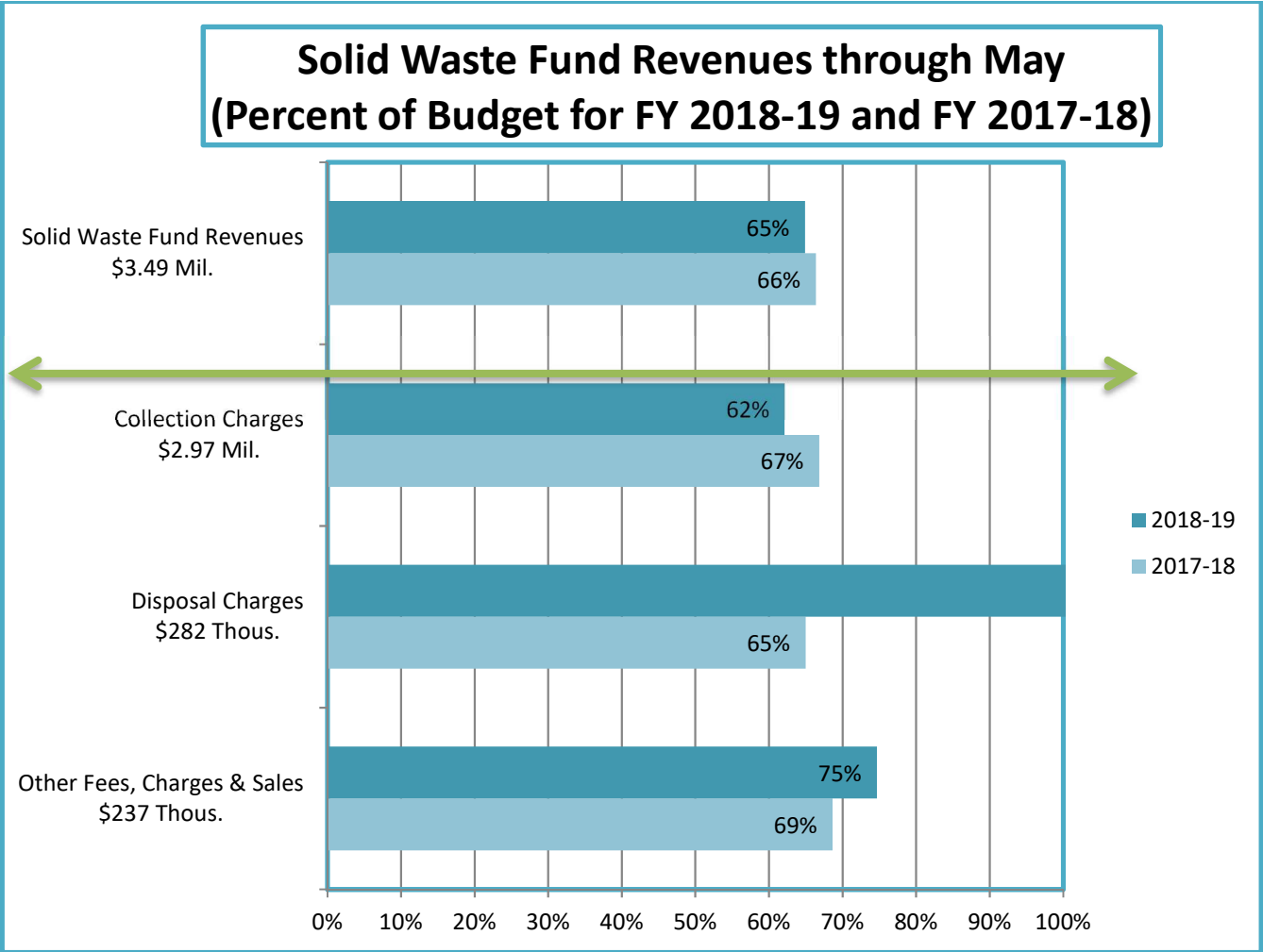


- In total, Water & Sewer Fund expenses + encumbrances are \$8,621,428 and are at 73% of budgeted expectations through May. Total expenses + encumbrances are increased \$1,176,003 over prior year.
- The Utility Administration department, at 65% of budgeted expectations, is increased \$7,106 over prior year.
- The Water Treatment department, at 69% of budgeted expectations, is increased \$353,398 over prior year.
- Total Non-Department expenses, at 61% of budgeted expectations, are increased \$788,517 over prior year.

Report Notes Continued May 2019

SOLID WASTE FUND

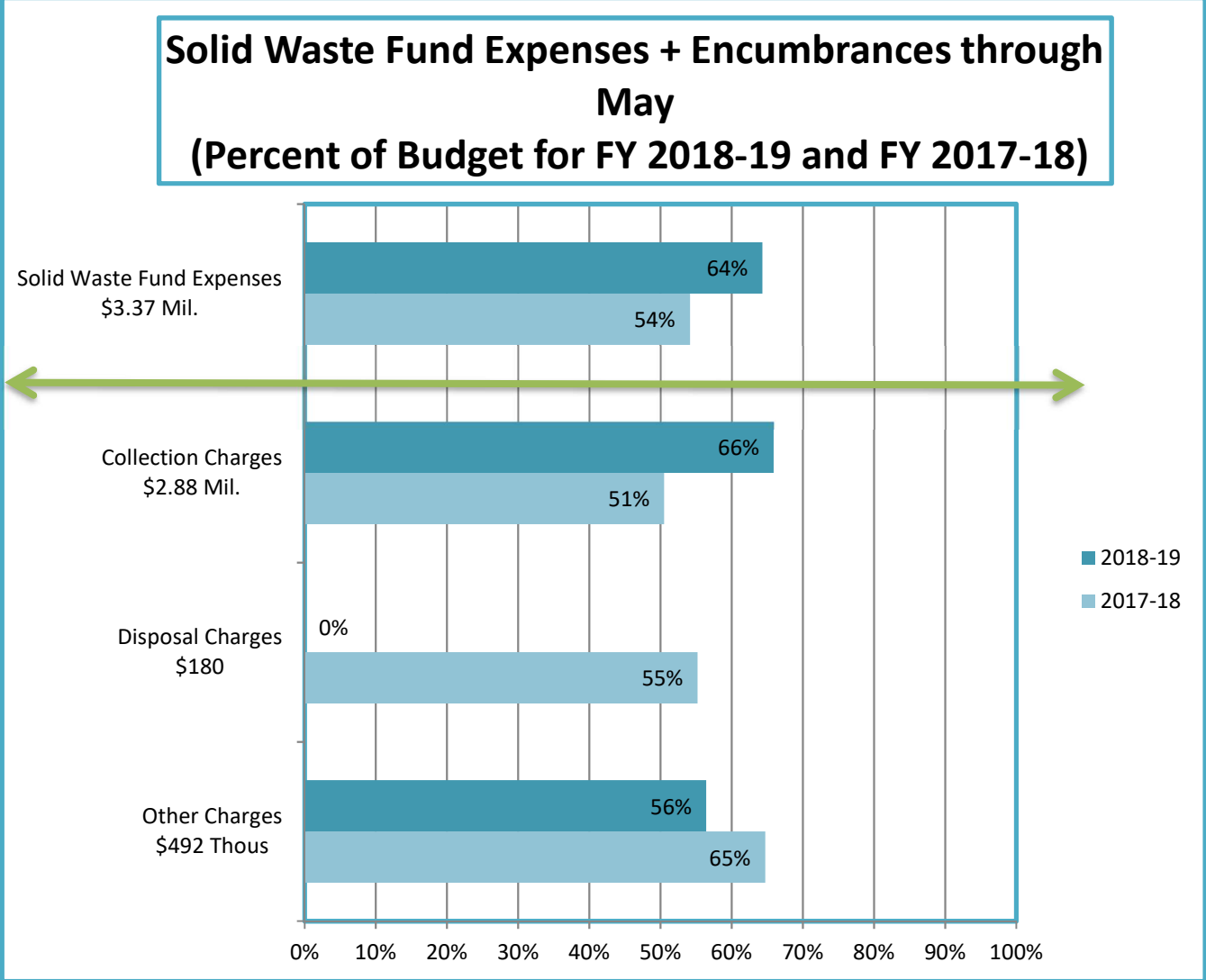
Revenue



- 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 \$3,489,159 or 65% of budget and are increased \$865,123 over prior year.

Report Notes Continued May 2019

Expenses



- In total, Solid Waste Fund expenses + encumbrances through May are \$3,372,712 or 64% of budget and are increased \$1,330,106 over prior year.