



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 August 2021

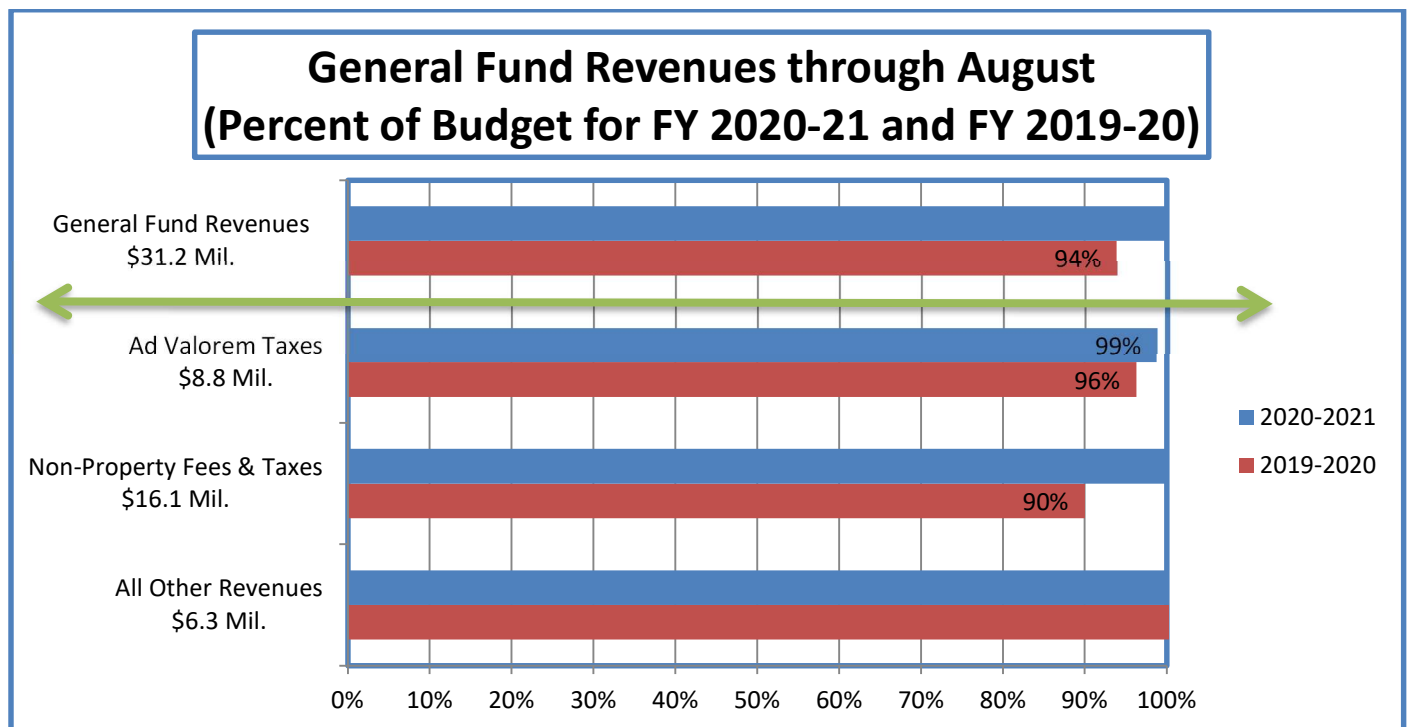
The information presented in this report provides a summary of the General Fund, Water and Sewer Fund, Solid Waste Fund, and other selected Funds revenues and expenditures/expenses which offers readers an overview of the City of Greenville's finances.

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 August, the Fiscal Year is 83% complete.

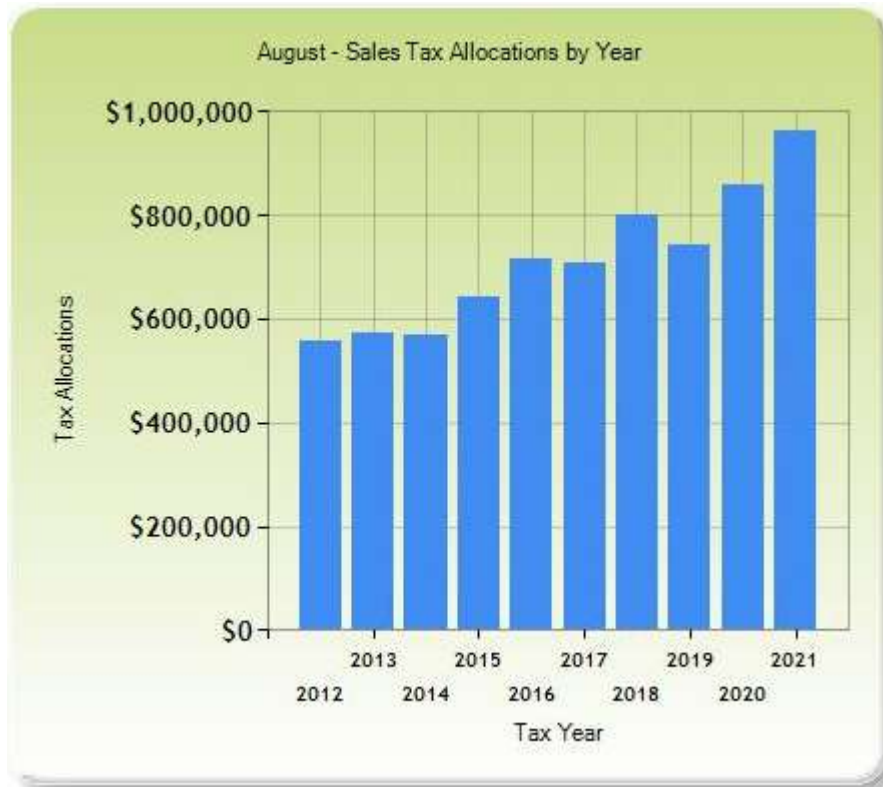
GENERAL FUND

Revenue



- Through August, total General Fund revenues are at \$31,248,932 or 119% of expected collections. Please note that this total includes \$1.3M of CARES Act grant revenue, and \$3.5M of ARPA funding received. Total revenues increased \$7,401,378 over last Fiscal Year.
- Collections of ad valorem tax revenues increased \$614,431 from last Fiscal Year.
- Sales tax revenues, through August, are at 103% of expected collections, and increased \$944,452 over prior year.

Report Notes Continued August 2021

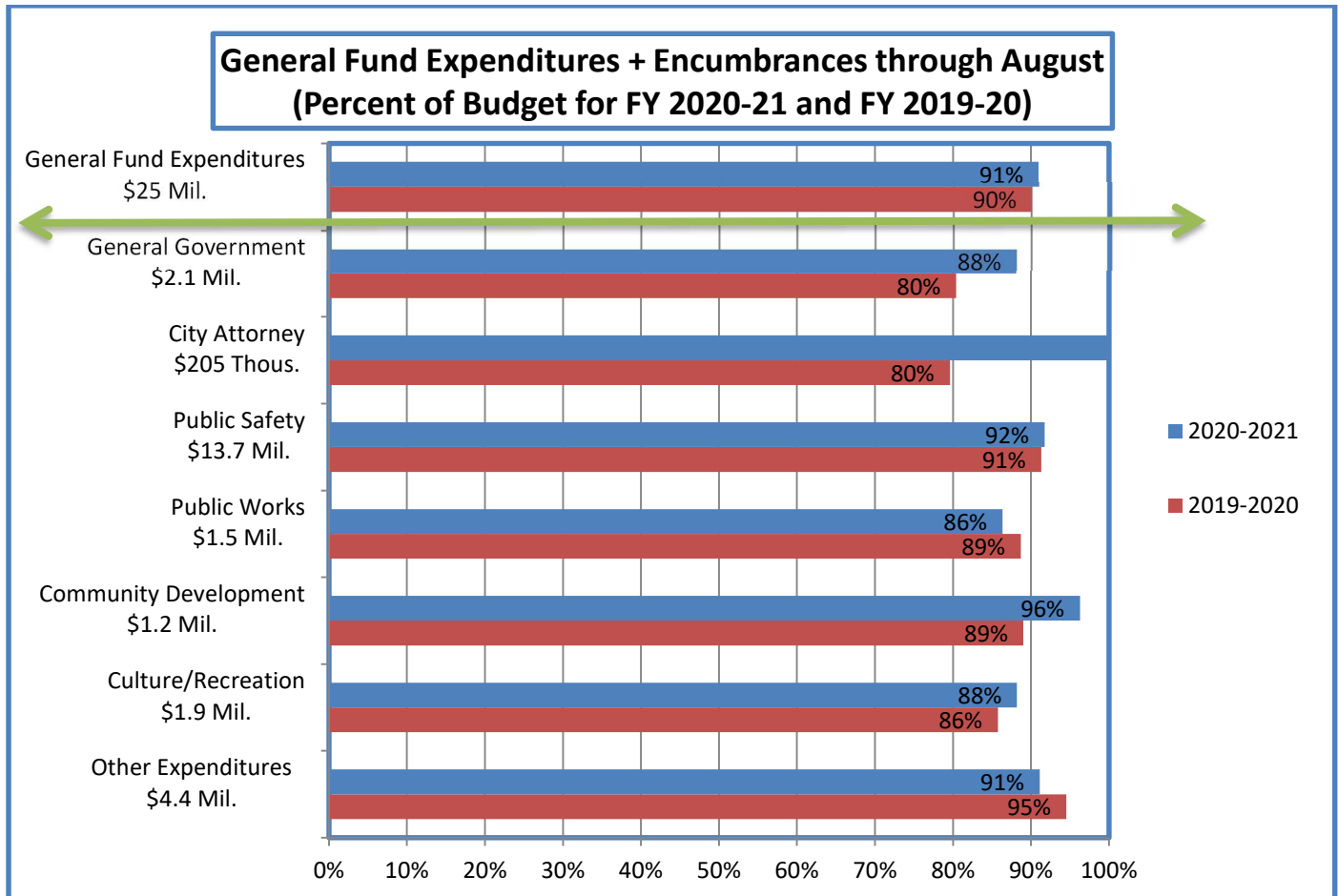


<https://www.mactexas.com/IssuerAccess/SalesTaxCharts/SalesTaxCharts/100902/105684>

- Franchise Fee revenues, through August, are at 91% of expected collections and are increased \$788,250 from prior year.
- Through August, collections of Licenses & Permits fees are at 163% of expected collections and have increased \$446,313 over prior year.
- Court Fine revenues finished August at \$151,608 or 88.8% of anticipated collections and increased \$2,582 from prior year.
- Library Fine revenues ended the month at 113% of expected collections and were increased \$2,233 from August 2020.

Report Notes Continued August 2021

Expenditures



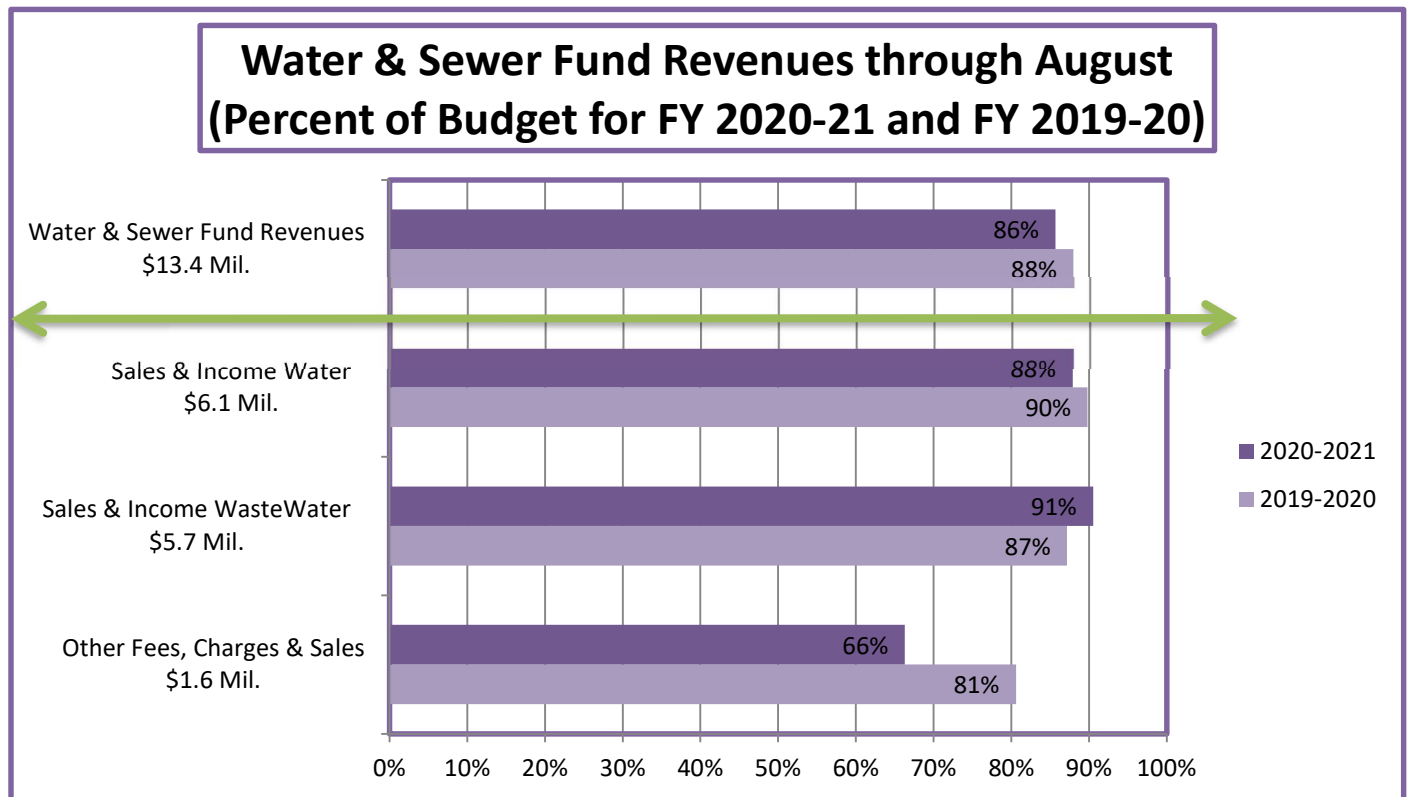
- Through August, General Fund expenditures + encumbrances are at \$25,091,908 or 91% of budgeted expectations. Total expenditures + encumbrances increased \$1,620,215 from prior year.
- The General Government category includes the following Departments: City Council, City Secretary, Municipal Court, City Manager, Finance, Tax, and Human Resources. Through August General Government expenditures + encumbrances are at 88% of budgeted expectations and are increased \$223,696 from prior year.
- The Public Safety category includes the Police and Fire Departments. Expenditures + encumbrances, through August, are at 92% of budgeted expectations and are increased \$649,133 from prior year.
- The Public Works category includes the following Departments: Administration, Streets, Traffic, and Engineering. Public Works expenditures + encumbrances, through August, are at 86% and are decreased -\$11,738 from prior year.

Report Notes Continued August 2021

- The Community Development category includes the following Departments: Planning, Airport Permitting, Code Enforcement, and Animal Control. Through August, Community Development expenditures + encumbrances are at 96% and are increased \$66,992 from prior year.
- The Culture / Recreation category includes the following Departments: Parks & Recreation, Library, and Main Street. Culture / Recreation expenditures + encumbrances, through August, are at 88% and are increased \$66,992 from prior year.

WATER & SEWER FUND

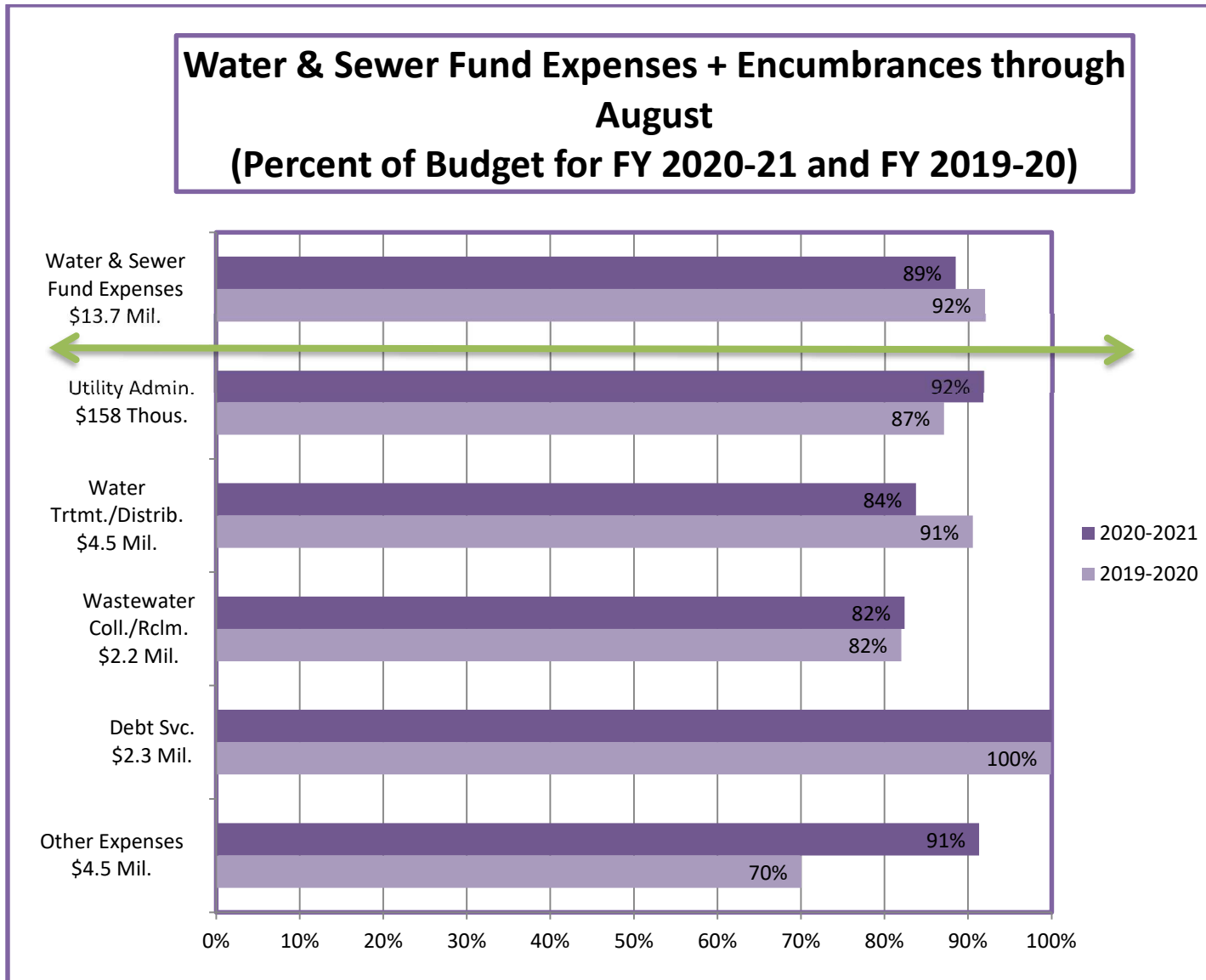
Revenue



- In total, Water & Sewer Fund revenues, through August, are \$13,488,167 or 86% of budgeted expectations, and are increased \$840,042 from prior year.
- Metered Sales- Water, through August, is at 88% of expected collections and is decreased -\$135,159 from August 2020.
- Collection of Sewer Fees, through August, is at 91% of budgeted expectations and is increased \$215,208 from prior year.
- Other Fees, Charges & Sales are \$1,584,787 or 66% of budgeted expectations through August and are increased \$759,993 from prior year.

Report Notes Continued August 2021

Expenses

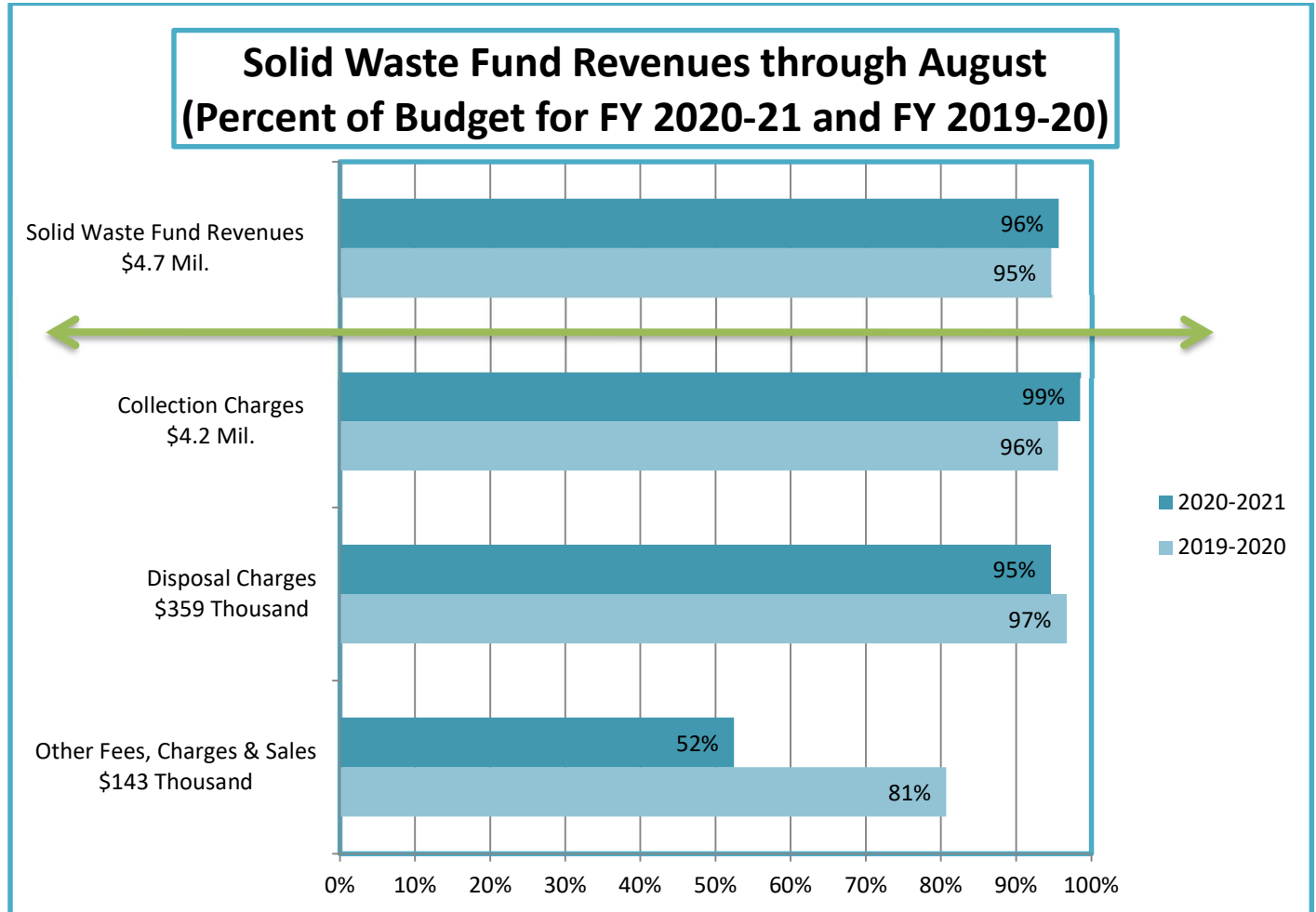


- In total, Water & Sewer Fund expenses + encumbrances are \$13,754,073 and are at 89% of budgeted expectations through August. Total expenses + encumbrances are increased \$1,564,299 from prior year.
- The Utility Administration department, at 92% of budgeted expectations, is increased \$12,225 from prior year.
- The Water Treatment department, at 84% of budgeted expectations, is increased \$912,972 over prior year.
- Total Non-Department expenses, at 91% of budgeted expectations, increased \$460,713 from prior year.

Report Notes Continued August 2021

SOLID WASTE FUND

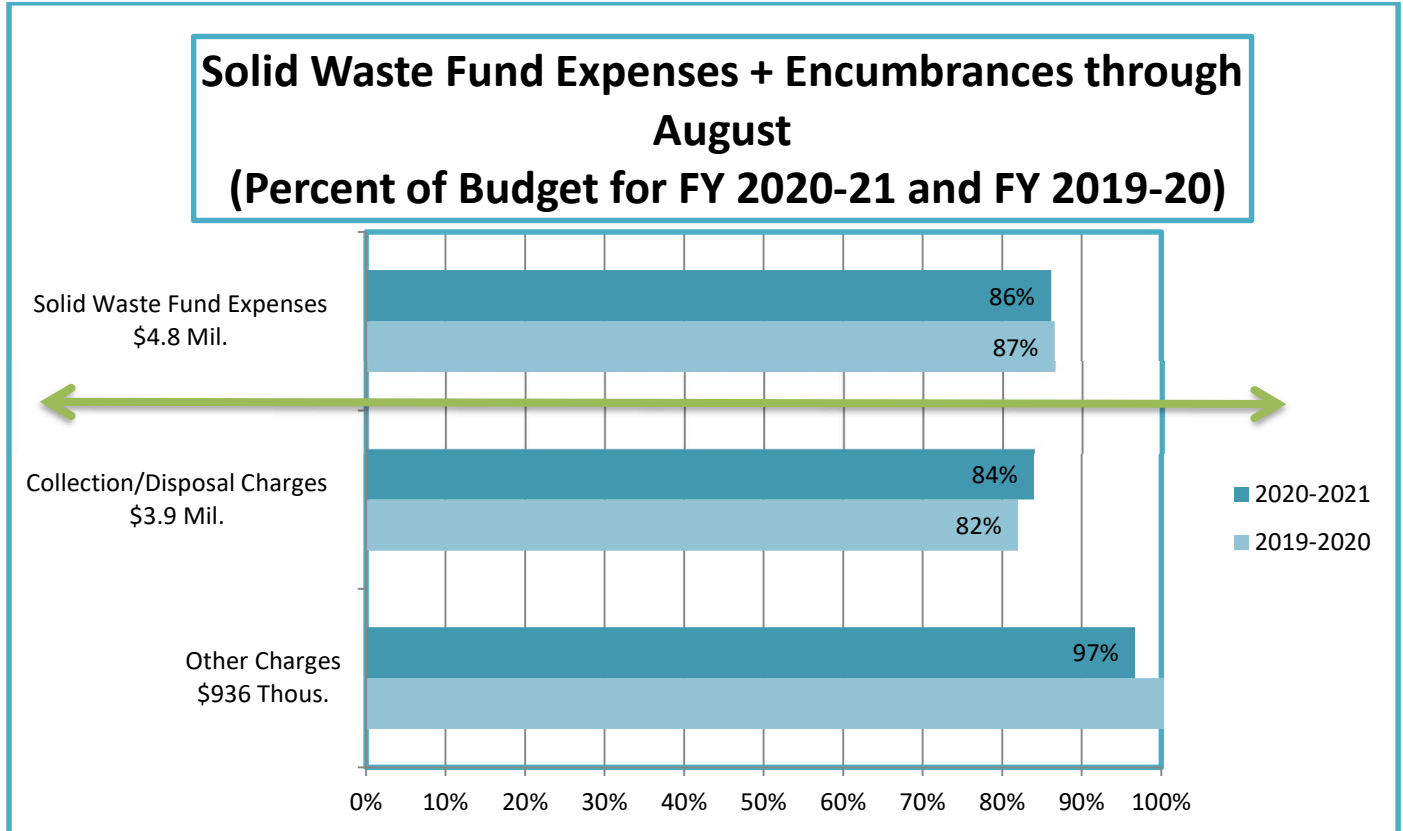
Revenue



- 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 \$4,766,023 or 96% of budget and are increased \$61,468 from prior year.

Report Notes Continued August 2021

Expenses



- In total, Solid Waste Fund expenses + encumbrances through August are \$4,842,506 or 86% of budget and are increased \$172,737 from prior year.