

City of Upland



Financial Update
April 30, 2017
Fiscal Year 2016-2017

2016-2017 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Estimated Beginning Fund Balance at 07/01/16		\$	14,542,495
Revenues	\$	35,430,895	
Expenditures	<u>(38,577,694)</u>		
YTD Revenues over (under) expenditures			(3,146,799)
Fund Balance Designations			(1,715,000)
Estimated Preliminary Fund Balance at 04/30/17		<u>\$</u>	<u>9,680,696</u>
Over/(Under) 15.0% Reserve Limit			2,076,266

City of Upland
General Fund Major Revenue Trends
For the Month Ended April 30, 2017

<u>Major Revenue Accounts</u>	Fiscal Year Actuals (Totals)		Budget	Year-to-Date	Realized
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	
Property Tax	\$ 18,376,071	\$ 18,990,210	\$ 19,828,964	\$ 15,928,073	80.3%
Sales & Use Tax	12,477,307	13,909,909	13,622,588	8,809,024	64.7%
Business License Tax	994,195	873,568	850,000	735,559	86.5%
Other Taxes	620,054	832,211	720,000	476,699	66.2%
Franchise Tax	1,270,508	1,264,970	1,230,000	844,828	68.7%
Licenses & Permits	1,120,049	1,247,615	1,066,186	1,028,564	96.5%
Revenue from Other Governments	2,443,850	1,915,228	1,908,000	1,356,008	71.1%
Charges for Services	5,606,821	4,463,449	3,867,881	3,121,247	80.7%
Fines & Forfeitures	604,509	594,416	434,000	400,207	92.2%
Use of Money & Property	554,933	609,449	566,560	743,545	131.2%
Other Revenue	5,137,849	2,205,837	1,494,813	1,590,181	106.4%
Transfers In	-	121,523	396,960	396,960	100.0%
Total General Fund Revenues	\$ 49,206,146	\$ 47,028,385	\$ 45,985,952	\$ 35,430,895	77.0%

City of Upland
General Fund Expenditures by Department
For the Month Ended April 30, 2017

<u>Department Name</u>	<u>Annual Budget</u>	<u>YTD Expend.</u>	<u>YTD Encumb</u>	<u>Available Budget</u>	<u>Percent Utilized</u>
General Government	\$ 438,147	\$ 325,300	\$ 42,446	\$ 70,401	74.24%
Administrative Services	5,497,085	3,277,051	699,194	1,520,840	59.61%
Development Services	1,586,694	990,383	241,392	354,919	62.42%
Police	18,972,969	14,281,724	214,534	4,476,711	75.27%
Fire	14,076,874	9,787,491	377,083	3,912,300	69.53%
Community Services	2,337,598	1,562,105	76,107	699,386	66.83%
Public Works	5,686,030	3,732,836	571,759	1,381,435	65.65%
Transfers Out	2,100,804	2,120,804	-	(20,000)	100.95%
PARS Transfer	-	2,500,000	-	(2,500,000)	0.00%
(Fund Balance Designation)					
General Fund	<u>\$ 50,696,201</u>	<u>\$ 38,577,694</u>	<u>\$ 2,222,515</u>	<u>\$ 9,895,992</u>	<u>76.10%</u>

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month End April 30, 2017

						% of Year	83%
Current Year Activity							
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>
General Fund	101	\$ 45,985,952	\$ 35,430,895	77.0%	\$ 50,696,201	\$ 38,577,694	76.1%
Housing Fund	201	3,358,905	1,658,576	49.4%	5,684,430	1,627,752	28.6%
Public Safety Augmentation Fund	203	801,000	648,152	80.9%	801,000	585,764	73.1%
Gas Tax Fund	204	1,552,744	956,119	61.6%	7,490,618	1,271,730	17.0%
Measure I	205	1,001,400	777,912	77.7%	3,336,611	1,188,447	35.6%
Sanitary Sewer	207	2,731,206	671,445	24.6%	2,731,206	2,731,206	100.0%
HOME	208	116,000	115,920	99.9%	790,000	29,894	3.8%
Community Development Block Grant	209	812,909	411,790	50.7%	844,904	247,165	29.3%
Parking Improvement District Area	210	60,000	54,006	90.0%	70,000	6,400	9.1%
Air Quality Management District	211	92,400	47,283	51.2%	116,536	93,393	80.1%
Homeland Security Grants - PD	214	41,988	-	0.0%	41,988	-	0.0%
Proposition 30	215	75,000	291	0.4%	140,000	-	0.0%
COPS	216	233,588	270,733	115.9%	527,930	63,088	11.9%
Other Grants	217	59,378	59,411	0.0%	59,378	53,849	0.0%
Office of Traffic Safety Grants	218	237,851	111,544	0.0%	237,851	96,457	40.6%
JAG Grant	219	37,743	38,773	102.7%	38,644	15,059	39.0%
Asset Forfeiture	220	40,000	1,168	2.9%	47,500	35,384	74.5%
Homeland Security Grants - Fire	221	16,877	-	0.0%	-	-	0.0%
Cal HOME	222	826,600	181,853	22.0%	820,600	60,000	7.3%
Financing Authority	301	20,000	20,046		280,650	259,325	92.4%
General Development	420	270,000	349,465	129.4%	636,771	401,697	63.1%
Park Acquisition & Development	421	600,000	1,088,337	181.4%	430,361	171,965	40.0%
Storm Drain Development	422	215,018	656,689	305.4%	241,744	183	0.1%
Street & Traffic Facility Development	423	270,000	648,236	240.1%	192,274	165	0.1%
General Capital Projects	425	1,000,000	1,000,000	-	1,000,000	-	0.0%
Street & Alley Repairs - Burrtec	426	204,484	135,270	66.2%	399,421	2,889	0.7%
Water Utility	640	19,598,388	16,929,225	86.4%	26,706,298	15,090,878	56.5%
Solid Waste Utility	641	10,315,768	9,124,859	0.0%	10,299,276	7,086,910	68.8%
Sewer Utility	645	9,027,100	7,869,821	87.2%	11,006,224	5,579,499	50.7%
Self-Funded Liability	751	4,412,933	4,903,520	111.1%	4,412,933	4,731,763	107.2%
Fleet Management	752	1,401,144	1,241,946	88.6%	1,238,034	543,968	43.9%
Information Systems	753	1,528,376	1,341,993	87.8%	2,219,693	1,005,954	45.3%
Building Maint & Operations	754	1,122,650	938,639	83.6%	1,122,650	594,723	53.0%
Successor Agency	805	3,549,773	14,538,770	409.6%	3,532,319	1,652,728	46.8%
		\$ 111,617,175	\$ 102,222,687	91.58%	\$ 138,194,045	\$ 83,805,929	60.64%