

# City of Upland



Financial Update  
March 31, 2017  
Fiscal Year 2016-2017

## 2016-2017 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Estimated Beginning Fund Balance at 7/1/16		\$	14,542,495
Revenues	\$	28,529,460	
Expenditures	<u>(32,764,466)</u>		
YTD Revenues over (under) expenditures			(4,235,006)
Fund Balance Designations			(2,715,000)
Estimated Preliminary Fund Balance at 03/31/17		<u>\$</u>	<u>7,592,489</u>
Over/(Under) 15.0% Reserve Limit			149,818

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended March 31, 2017**

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<b><u>Major Revenue Accounts</u></b>	<b><u>Fiscal Year Actuals (Totals)</u></b>		<b><u>Budget</u></b>	<b><u>Year-to-Date</u></b>	<b><u>Realized</u></b>
	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>	<b><u>2016-17</u></b>	
Property Tax	\$ 18,376,071	\$ 18,990,210	\$ 19,828,964	\$ 11,278,376	56.9%
Sales & Use Tax	12,477,307	13,909,909	13,622,588	7,984,124	58.6%
Business License Tax	994,195	873,568	850,000	735,559	86.5%
Other Taxes	620,054	832,211	720,000	421,862	58.6%
Franchise Tax	1,270,508	1,264,970	1,230,000	353,248	28.7%
Licenses & Permits	1,120,049	1,247,615	1,066,186	860,540	80.7%
Revenue from Other Governments	2,443,850	1,915,228	1,908,000	1,313,831	68.9%
Charges for Services	5,606,821	4,463,449	3,789,481	2,767,294	73.0%
Fines & Forfeitures	604,509	594,416	434,000	337,491	77.8%
Use of Money & Property	554,933	609,449	566,560	658,829	116.3%
Other Revenue	5,137,849	2,205,837	1,494,813	1,421,346	95.1%
Transfers In	-	121,523	396,960	396,960	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 49,206,146</b>	<b>\$ 47,028,385</b>	<b>\$ 45,907,552</b>	<b>\$ 28,529,460</b>	<b>62.1%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended March 31, 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	\$ 278,622	\$ 22,616	\$ 136,909	63.59%
Administrative Services	5,497,085	2,700,815	820,097	1,976,173	49.13%
Development Services	1,537,894	860,266	266,717	410,911	55.94%
Police	18,972,969	12,877,885	228,013	5,867,071	67.87%
Fire	14,076,874	8,817,776	350,532	4,908,566	62.64%
Community Services	2,337,598	1,437,480	73,437	826,681	61.49%
Public Works	5,656,430	3,271,621	694,855	1,689,954	57.84%
Transfers Out	1,100,804	20,000	-	1,080,804	1.82%
PARS Transfer	-	2,500,000	-	(2,500,000)	0.00%
(Fund Balance Designation)					
<b>General Fund</b>	<b>\$ 49,617,801</b>	<b>\$ 32,764,466</b>	<b>\$ 2,456,267</b>	<b>\$ 14,397,068</b>	<b>66.03%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End March 31, 2017**

						% of Year	75%
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	\$ 45,907,552	\$ 28,529,460	62.1%	\$ 49,617,801	\$ 32,764,466	66.0%
Housing Fund	201	3,358,905	1,526,639	45.5%	5,684,430	1,457,046	25.6%
Public Safety Augmentation Fund	203	801,000	585,764	73.1%	801,000	585,764	73.1%
Gas Tax Fund	204	1,552,744	953,479	61.4%	7,164,015	1,199,018	16.7%
Measure I	205	1,001,400	777,001	77.6%	3,336,611	1,123,749	33.7%
Sanitary Sewer	207	2,731,206	448,184	16.4%	2,731,206	2,731,206	100.0%
HOME	208	116,000	72,748	62.7%	790,000	29,894	3.8%
Community Development Block Grant	209	812,909	411,700	50.6%	844,904	213,789	25.3%
Parking Improvement District Area	210	40,000	33,951	84.9%	50,000	6,400	12.8%
Air Quality Management District	211	92,400	47,226	51.1%	116,536	60,784	52.2%
Homeland Security Grants - PD	214	17,028	-	0.0%	17,028	-	0.0%
Proposition 30	215	75,000	230	0.3%	140,000	-	0.0%
COPS	216	233,588	252,092	107.9%	527,930	63,088	11.9%
Other Grants	217	59,378	59,406	0.0%	59,378	53,849	0.0%
Office of Traffic Safety Grants	218	237,851	104,970	0.0%	237,851	84,161	35.4%
JAG Grant	219	37,743	26,561	70.4%	38,644	15,059	39.0%
Asset Forfeiture	220	40,000	926	2.3%	47,500	35,311	74.3%
Homeland Security Grants - Fire	221	16,877	-	0.0%	-	-	0.0%
Cal HOME	222	826,600	131,488	15.9%	820,600	60,000	7.3%
Financing Authority	301	20,000	20,046		280,650	259,325	92.4%
General Development	420	270,000	233,439	86.5%	636,771	400,877	63.0%
Park Acquisition & Development	421	600,000	839,234	139.9%	430,361	171,727	39.9%
Storm Drain Development	422	215,018	585,606	272.4%	241,744	183	0.1%
Street & Traffic Facility Development	423	270,000	599,413	222.0%	192,274	165	0.1%
General Capital Projects	425	-	-	-	-	-	0.0%
Street & Alley Repairs - Burrtec	426	204,484	135,270	77.5%	399,421	1,164	0.3%
Water Utility	640	19,598,388	15,194,744	77.5%	26,706,298	13,578,855	50.8%
Solid Waste Utility	641	10,315,768	8,275,139	0.0%	10,299,276	7,030,982	68.3%
Sewer Utility	645	9,027,100	7,099,708	78.6%	11,006,224	4,168,973	37.9%
Self-Funded Liability	751	4,412,933	2,876,681	65.2%	4,412,933	4,407,683	99.9%
Fleet Management	752	1,401,144	730,619	52.1%	1,238,034	483,594	39.1%
Information Systems	753	1,528,376	1,214,709	79.5%	2,219,693	913,821	41.2%
Building Maint & Operations	754	1,122,650	823,976	73.4%	1,122,650	525,182	46.8%
Successor Agency	805	3,549,773	14,538,765	409.6%	3,532,319	1,635,265	46.3%
		<b>\$ 110,493,815</b>	<b>\$ 87,129,174</b>	<b>78.85%</b>	<b>\$ 135,744,082</b>	<b>\$ 74,061,379</b>	<b>54.56%</b>