

# City of Upland



Financial Update  
May 31, 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	\$	41,872,898	
Expenditures	<u>(42,252,131)</u>		
YTD Revenues over (under) expenditures			(379,233)
Fund Balance Designations			(2,215,000)
Estimated Preliminary Fund Balance at 05/31/17		<u>\$</u>	<u>11,948,262</u>
Over/(Under) 15.0% Reserve Limit			4,343,832

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended May 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	\$ 19,815,053	99.9%
Sales & Use Tax	12,477,307	13,909,909	13,622,588	9,908,824	72.7%
Business License Tax	994,195	873,568	850,000	815,896	96.0%
Other Taxes	620,054	832,211	720,000	571,991	79.4%
Franchise Tax	1,270,508	1,264,970	1,230,000	1,015,150	82.5%
Licenses & Permits	1,120,049	1,247,615	1,066,186	1,223,105	114.7%
Revenue from Other Governments	2,443,850	1,915,228	1,908,000	1,435,861	75.3%
Charges for Services	5,606,821	4,463,449	3,867,881	3,556,305	91.9%
Fines & Forfeitures	604,509	594,416	434,000	482,321	111.1%
Use of Money & Property	554,933	609,449	566,560	739,870	130.6%
Other Revenue	5,137,849	2,205,837	1,494,813	1,911,562	127.9%
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>\$ 45,985,952</b>	<b>\$ 41,872,898</b>	<b>91.1%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended May 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	\$ 370,825	\$ 28,216	\$ 39,106	84.6%
Administrative Services	5,497,085	3,599,367	849,404	1,048,314	65.5%
Development Services	1,586,694	1,143,113	197,343	246,238	72.0%
Police	18,972,969	15,714,898	100,213	3,157,858	82.8%
Fire	14,076,874	10,940,272	140,870	2,995,732	77.7%
Community Services	2,337,598	1,735,883	47,009	554,706	74.3%
Public Works	5,686,030	4,126,969	430,658	1,128,403	72.6%
Transfers Out	2,100,804	2,120,804	-	(20,000)	101.0%
PARS Transfer	-	2,500,000	-	(2,500,000)	0.0%
(Fund Balance Designation)					
<b>General Fund</b>	<b>\$ 50,696,201</b>	<b>\$ 42,252,131</b>	<b>\$ 1,793,713</b>	<b>\$ 6,650,357</b>	<b>83.3%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End May 31, 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	\$ 41,872,898	91.1%	\$ 50,696,201	\$ 42,252,131	83.3%
Housing Fund	201	3,358,905	1,782,359	53.1%	5,684,430	1,842,638	32.4%
Public Safety Augmentation Fund	203	801,000	709,297	88.6%	801,000	585,764	73.1%
Gas Tax Fund	204	1,552,744	1,209,774	77.9%	7,490,618	2,047,778	27.3%
Measure I	205	1,001,400	970,386	96.9%	3,336,611	1,361,767	40.8%
Sanitary Sewer	207	2,731,206	917,663	33.6%	2,731,206	2,731,206	100.0%
HOME	208	116,000	116,665	100.6%	790,000	29,894	3.8%
Community Development Block Grant	209	812,909	525,140	64.6%	844,904	323,089	38.2%
Parking Improvement District Area	210	60,000	63,205	105.3%	70,000	9,900	14.1%
Air Quality Management District	211	92,400	72,543	78.5%	116,536	94,734	81.3%
Homeland Security Grants - PD	214	41,988	-	0.0%	41,988	-	0.0%
Proposition 30	215	75,000	437	0.6%	140,000	-	0.0%
COPS	216	233,588	271,172	116.1%	527,930	63,088	11.9%
Other Grants	217	59,378	59,424	100.1%	59,378	53,849	0.0%
Office of Traffic Safety Grants	218	237,851	125,170	52.6%	237,851	103,560	43.5%
JAG Grant	219	37,743	38,824	102.9%	38,644	20,070	51.9%
Asset Forfeiture	220	40,000	1,774	4.4%	47,500	36,364	76.6%
Homeland Security Grants - Fire	221	16,877	-	0.0%	-	-	0.0%
Cal HOME	222	826,600	182,114	22.0%	820,600	60,000	7.3%
Financing Authority	301	20,000	20,046	100.2%	280,650	259,325	92.4%
General Development	420	310,000	441,215	142.3%	676,771	404,216	59.7%
Park Acquisition & Development	421	600,000	1,178,884	196.5%	430,361	181,504	42.2%
Storm Drain Development	422	215,018	694,004	322.8%	241,744	183	0.1%
Street & Traffic Facility Development	423	270,000	698,348	258.6%	192,274	165	0.1%
General Capital Projects	425	1,000,000	1,000,000	100.0%	1,000,000	80,608	0.0%
Street & Alley Repairs - Burrtec	426	204,484	152,310	74.5%	399,421	3,414	0.9%
Water Utility	640	19,598,388	18,901,705	96.4%	26,706,298	17,384,044	65.1%
Solid Waste Utility	641	10,335,175	10,081,424	97.5%	10,318,683	7,979,067	77.3%
Sewer Utility	645	9,027,100	8,697,770	96.4%	11,006,224	5,746,333	52.2%
Self-Funded Liability	751	4,412,933	5,223,108	118.4%	4,412,933	5,037,105	114.1%
Fleet Management	752	1,401,144	1,306,587	93.3%	1,238,034	590,956	47.7%
Information Systems	753	1,528,376	1,504,043	98.4%	2,219,693	1,155,819	52.1%
Building Maint & Operations	754	1,122,650	1,030,652	91.8%	1,122,650	642,466	57.2%
Successor Agency	805	3,549,773	789,137	22.2%	3,532,319	1,775,038	50.3%
		<b>\$ 111,676,582</b>	<b>\$ 100,638,078</b>	<b>90.12%</b>	<b>\$ 138,253,452</b>	<b>\$ 92,856,075</b>	<b>67.16%</b>