

City of Upland



Financial Update
April 30, 2018
Fiscal Year 2017-2018

2017-2018 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/17		\$ 14,534,867
Revenues	\$ 29,077,854	
Expenditures	<u>(28,124,312)</u>	
YTD Revenues over (under) expenditures		953,542.70
Fund Balance Designations		(4,903,473)
Estimated Fund Balance at 04/30/18		<u>\$ 10,584,937</u>
Over/(Under) 17.5% Reserve Limit		3,619,195

City of Upland
General Fund Major Revenue Trends
For the Month Ended April 30, 2018

<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	
Property Tax	\$ 18,990,210	\$ 20,162,228	16,029,453	10,769,365	67.2%
Sales & Use Tax	13,909,909	13,293,304	13,919,500	9,129,808	65.6%
Business License Tax	873,568	1,058,722	873,500	772,638	88.5%
Other Taxes	832,211	745,414	747,580	575,957	77.0%
Franchise Tax	1,264,970	1,184,255	1,230,000	897,682	73.0%
Licenses & Permits	1,247,615	1,861,777	892,371	1,758,150	197.0%
Revenue from Other Governments	1,915,228	1,771,661	292,068	132,828	45.5%
Charges for Services	4,463,449	4,290,835	2,044,856	1,849,102	90.4%
Fines & Forfeitures	594,416	619,646	589,003	408,195	69.3%
Use of Money & Property	609,449	468,503	880,057	911,835	103.6%
Other Revenue	2,205,837	2,219,580	1,552,752	1,872,295	120.6%
Transfers In	121,523	437,960	-	-	100.0%
Total General Fund Revenues	\$ 47,028,386	\$ 48,113,885	\$ 39,051,140	\$ 29,077,854	74.5%

City of Upland
General Fund Expenditures by Department
For the Month Ended April 30, 2018

<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	\$ 785,914	\$ 786,461	\$ 40,518	\$ (41,065) *	100.1%
Administrative Services	5,309,324	3,406,815	827,353	1,075,156	64.2%
Development Services	1,715,458	1,152,544	109,185	453,729	67.2%
Police	20,836,010	14,959,752	348,104	5,528,154	71.8%
Fire	2,692,872	1,679,003	2,158	1,011,711	62.3%
Community Services	1,681,326	1,133,021	70,008	478,296	67.4%
Public Works	6,588,333	4,836,715	270,853	1,480,765	73.4%
Transfers Out	195,000	170,000	-	25,000	87.2%
General Fund	\$ 39,804,237	\$ 28,124,312	\$ 1,668,179	\$ 10,011,746	70.7%

* Due To Energy Efficiency Debt Service Payments

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month End April 30, 2018

		% 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	\$ 39,051,140	\$ 29,077,854	74.5%	\$ 39,804,237	\$ 28,124,312	70.7%	
Housing Fund	201	18,413,905	16,675,429	90.6%	24,619,292	20,522,795	83.4%	
Public Safety Augmentation Fund	203	780,995	710,883	91.0%	780,995	345,851	44.3%	
Gas Tax Fund	204	2,144,722	1,289,501	60.1%	7,209,643	2,506,250	34.8%	
Measure I	205	1,321,067	900,898	68.2%	1,998,978	14,610	0.7%	
Sanitary Sewer	207	-	857,030	0.0%	-	-	0.0%	
HOME	208	102,000	122,933	120.5%	180,000	-	0.0%	
Community Development Block Grant	209	682,125	96,530	14.2%	802,573	205,755	25.6%	
Parking Improvement District Area	210	43,850	40,336	92.0%	146,000	-	0.0%	
Air Quality Management District	211	92,675	48,407	52.2%	179,130	40,509	22.6%	
Homeland Security Grants - PD	214	64,928	5,177	8.0%	60,840	37,224	61.2%	
Proposition 30	215	75,500	775	1.0%	140,000	-	0.0%	
COPS	216	436,664	385,719	88.3%	579,914	-	0.0%	
Other Grants	217	46,028	46,112	100.2%	46,028	39,004	84.7%	
Office of Traffic Safety Grants	218	283,081	116,711	41.2%	283,081	113,041	39.9%	
JAG Grant	219	18,244	18,738	0.0%	18,628	4,041	21.7%	
Asset Forfeiture-Fed DOJ	220	91,400	406,116	444.3%	100,000	5,063	5.1%	
Cal HOME	222	767,100	122,277	15.9%	880,600	59,955	6.8%	
Asset Forfeiture-Fed Treas	223	10,100	6,904	68.4%	-	-	0.0%	
Asset Forfeiture-State	224	20,500	163,205	796.1%	20,000	1,931	9.7%	
BSCC Budget Acct	225	-	78,450	0.0%	-	-	0.0%	
General Development	420	124,000	350,259	282.5%	516,450	114,755	22.2%	
Park Acquisition & Development	421	472,500	871,632	184.5%	215,988	100,000	46.3%	
Storm Drain Development	422	271,929	758,280	278.9%	241,561	47	0.0%	
Street & Traffic Facility Development	423	140,500	515,079	366.6%	1,942,109	1,137,208	58.6%	
General Capital Projects	425	-	-	0.0%	830,385	641,506	77.3%	
Street & Alley Repairs - Burrtec	426	204,480	119,280	58.3%	594,071	6,802	1.1%	
Water Utility	640	21,415,000	22,796,539	106.5%	29,936,902	16,260,925	54.3%	
Solid Waste Utility	641	10,814,750	9,457,382	87.4%	11,106,270	6,556,074	59.0%	
Sewer Utility	645	9,405,400	8,488,235	90.2%	11,521,551	5,957,477	51.7%	
Fire Worker's Comp	750	-	2,818	0.0%	-	-	0.0%	
Self-Funded Liability	751	4,020,832	3,357,498	83.5%	4,020,832	3,745,678	93.2%	
Fleet Management	752	1,295,915	1,062,797	82.0%	1,720,544	867,073	50.4%	
Information Systems	753	1,658,813	1,332,900	80.4%	2,025,024	1,226,705	60.6%	
Building Maint & Operations	754	1,319,840	1,086,301	82.3%	1,319,840	750,992	56.9%	
Successor Agency	805	3,935,421	184,996	4.7%	3,658,089	1,277,104	34.9%	
		\$ 119,525,404	\$ 101,553,983	84.96%	\$ 147,499,555	\$ 90,662,687	61.47%	