

# City of Upland



Financial Update  
December 31, 2017  
Fiscal Year 2017-2018

## 2017-2018 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/17		\$ 14,534,867
Revenues	\$ 13,779,666	
Expenditures	<u>(17,558,540)</u>	
YTD Revenues over (under) expenditures		(3,778,874)
Fund Balance Designations		(145,000)
Estimated Fund Balance at 12/31/17		<u>\$ 10,610,993</u>
Over/(Under) 15.0% Reserve Limit		4,656,366

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

<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	\$ 14,687,653	3,478,134	23.7%
Sales & Use Tax	13,909,909	13,293,304	13,919,500	4,804,278	34.5%
Business License Tax	873,568	1,058,722	873,500	221,211	25.3%
Other Taxes	832,211	745,414	747,580	279,643	37.4%
Franchise Tax	1,264,970	1,184,255	1,230,000	197,866	16.1%
Licenses & Permits	1,247,615	1,861,777	892,371	717,225	80.4%
Revenue from Other Governments	1,915,228	1,771,661	1,633,868	794,851	48.6%
Charges for Services	4,463,449	4,290,835	2,018,607	1,102,939	54.6%
Fines & Forfeitures	594,416	619,646	589,003	236,065	40.1%
Use of Money & Property	609,449	468,503	735,641	675,434	91.8%
Other Revenue	2,205,837	2,219,580	1,552,752	1,272,019	81.9%
Transfers In	121,523	437,960	-	-	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 47,028,386</b>	<b>\$ 48,113,885</b>	<b>\$ 38,880,475</b>	<b>\$ 13,779,666</b>	<b>35.4%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended December 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	\$ 731,914	\$ 236,319	\$ 52,421	\$ 443,174	32.3%
Administrative Services	5,309,324	2,214,687	1,262,055	1,832,582	41.7%
Development Services	1,715,458	679,801	296,646	739,011	39.6%
Police	20,836,010	9,018,854	439,747	11,377,409	43.3%
Fire	2,682,872	1,528,949	-	1,153,923	57.0%
Community Services	1,681,326	672,590	135,494	873,242	40.0%
Public Works	6,568,080	3,037,340	624,520	2,906,220	46.2%
Transfers Out	172,532	170,000	-	2,532	98.5%
<b>General Fund</b>	<b><u>\$ 39,697,516</u></b>	<b><u>\$ 17,558,540</u></b>	<b><u>\$ 2,810,883</u></b>	<b><u>\$ 19,328,093</u></b>	<b><u>44.2%</u></b>

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

						% of Year	50%
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	\$ 38,880,475	\$ 13,779,666	35.4%	\$ 39,697,516	\$ 17,558,540	44.2%
Housing Fund	201	18,413,905	15,916,530	86.4%	24,619,292	19,371,997	78.7%
Public Safety Augmentation Fund	203	780,995	394,515	50.5%	780,995	191,126	24.5%
Gas Tax Fund	204	2,147,254	587,801	27.4%	7,209,643	2,230,273	30.9%
Measure I	205	1,321,067	467,479	35.4%	1,998,978	7,290	0.4%
Sanitary Sewer	207	-	397,372	0.0%	-	-	0.0%
HOME	208	102,000	98,172	96.2%	180,000	-	0.0%
Community Development Block Grant	209	682,125	59,558	8.7%	802,573	96,528	12.0%
Parking Improvement District Area	210	43,850	20,029	45.7%	146,000	-	0.0%
Air Quality Management District	211	92,675	25,010	27.0%	179,130	38,444	21.5%
Homeland Security Grants - PD	214	41,988	-	0.0%	37,900	35,322	93.2%
Proposition 30	215	75,500	16	0.0%	140,000	-	0.0%
COPS	216	390,667	61,126	15.6%	533,917	-	0.0%
Other Grants	217	46,028	40,502	88.0%	46,028	38,527	83.7%
Office of Traffic Safety Grants	218	283,081	94,073	33.2%	283,081	87,813	31.0%
JAG Grant	219	18,436	7	0.0%	18,436	1,825	9.9%
Asset Forfeiture-Fed DOJ	220	91,400	73	0.1%	100,000	4,995	5.0%
Homeland Security Grants - Fire	221	-	-	0.0%	-	-	0.0%
Cal HOME	222	767,100	120,228	15.7%	880,600	53,550	6.1%
Asset Forfeiture-Fed Treas	223	10,100	-	0.0%	-	-	0.0%
Asset Forfeiture-State	224	20,500	2,047	10.0%	20,000	370	1.8%
Financing Authority	301	-	37	0.0%	-	-	0.0%
General Development	420	124,000	177,656	143.3%	516,450	60,981	11.8%
Park Acquisition & Development	421	472,500	250,932	53.1%	215,988	-	0.0%
Storm Drain Development	422	271,929	489,589	180.0%	241,561	47	0.0%
Street & Traffic Facility Development	423	140,500	319,548	227.4%	1,942,109	1,137,208	58.6%
General Capital Projects	425	-	-	0.0%	1,638,059	135,667	8.3%
Street & Alley Repairs - Burrtec	426	204,480	51,120	25.0%	594,071	5,652	1.0%
Water Utility	640	21,350,000	15,934,883	74.6%	29,891,902	9,751,108	32.6%
Solid Waste Utility	641	10,793,779	5,488,878	50.9%	11,088,299	2,880,573	26.0%
Sewer Utility	645	9,405,400	5,034,784	53.5%	11,532,551	3,152,646	27.3%
Fire Worker's Comp	750	-	60	0.0%	-	-	0.0%
Self-Funded Liability	751	4,020,832	2,015,548	50.1%	4,020,832	2,395,762	59.6%
Fleet Management	752	1,270,915	635,305	50.0%	1,695,544	539,261	31.8%
Information Systems	753	1,658,813	779,019	47.0%	2,282,912	709,552	31.1%
Building Maint & Operations	754	1,319,840	717,004	54.3%	1,319,840	460,750	34.9%
Successor Agency	805	3,935,421	159,556	4.1%	3,658,089	669,020	18.3%
		<b>\$ 119,177,555</b>	<b>\$ 64,118,122</b>	<b>53.80%</b>	<b>\$ 148,312,296</b>	<b>\$ 61,614,827</b>	<b>41.54%</b>