

# City of Upland



Financial Update  
November 30, 2017  
Fiscal Year 2017-2018

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

Fund Balance at 06/30/17		\$	14,534,867
Revenues	\$	8,330,635	
Expenditures	<u>(14,747,386)</u>		
YTD Revenues over (under) expenditures			(6,416,751)
Fund Balance Designations			(145,000)
Estimated Fund Balance at 11/30/17		<u>\$</u>	<u>7,973,116</u>
Over/(Under) 15.0% Reserve Limit			2,018,489

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended November 30, 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>	
		as of 1-4-18			
Property Tax	\$ 18,990,210	\$ 20,162,228	\$ 14,687,653	928,032	6.3%
Sales & Use Tax	13,909,909	13,293,304	13,919,500	3,487,100	25.1%
Business License Tax	873,568	1,058,722	873,500	220,023	25.2%
Other Taxes	832,211	745,414	747,580	211,130	28.2%
Franchise Tax	1,264,970	1,184,255	1,230,000	197,865	16.1%
Licenses & Permits	1,247,615	1,861,777	892,371	552,618	61.9%
Revenue from Other Governments	1,915,228	1,771,661	1,633,868	24,983	1.5%
Charges for Services	4,463,449	4,290,835	2,018,607	942,739	46.7%
Fines & Forfeitures	594,416	619,646	589,003	205,953	35.0%
Use of Money & Property	609,449	468,503	735,641	524,311	71.3%
Other Revenue	2,205,837	2,219,580	1,552,752	1,035,881	66.7%
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>\$ 8,330,635</b>	<b>21.4%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended November 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	\$ 731,914	\$ 181,679	\$ 27,401	\$ 522,834	24.8%
Administrative Services	5,309,324	1,791,584	1,118,751	2,398,989	33.7%
Development Services	1,715,458	561,068	345,798	808,592	32.7%
Police	20,836,010	7,579,611	471,840	12,784,559	36.4%
Fire	2,682,872	1,494,897	-	1,187,975	55.7%
Community Services	1,681,326	533,527	164,577	983,222	31.7%
Public Works	6,568,080	2,435,020	738,375	3,394,685	37.1%
Transfers Out	172,532	170,000	-	2,532	98.5%
<b>General Fund</b>	<b><u>\$ 39,697,516</u></b>	<b><u>\$ 14,747,386</u></b>	<b><u>\$ 2,866,742</u></b>	<b><u>\$ 22,083,388</u></b>	<b><u>37.1%</u></b>

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

						% of Year	42%
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	\$ 8,330,635	21.4%	\$ 39,697,516	\$ 14,747,386	37.1%
Housing Fund	201	18,413,905	15,705,451	85.3%	24,619,292	19,272,614	78.3%
Public Safety Augmentation Fund	203	780,995	305,825	39.2%	780,995	157,023	20.1%
Gas Tax Fund	204	2,147,254	587,200	27.3%	7,209,643	2,180,588	30.2%
Measure I	205	1,321,067	338,984	25.7%	1,998,978	6,724	0.3%
Sanitary Sewer	207	-	297,288	0.0%	-	-	0.0%
HOME	208	102,000	98,080	96.2%	180,000	-	0.0%
Community Development Block Grant	209	682,125	-	0.0%	802,573	79,438	9.9%
Parking Improvement District Area	210	43,850	20,011	45.6%	146,000	-	0.0%
Air Quality Management District	211	92,675	-	0.0%	179,130	33,978	19.0%
Homeland Security Grants - PD	214	17,028	-	0.0%	17,028	35,322	207.4%
Proposition 30	215	75,500	-	0.0%	140,000	-	0.0%
COPS	216	120,700	45,997	38.1%	535,240	-	0.0%
Other Grants	217	40,500	40,500	100.0%	44,386	37,425	84.3%
Office of Traffic Safety Grants	218	207,929	29,370	14.1%	207,929	75,657	36.4%
JAG Grant	219	-	-	0.0%	23,752	1,520	6.4%
Asset Forfeiture-Fed DOJ	220	91,400	-	0.0%	100,000	4,725	4.7%
Homeland Security Grants - Fire	221	-	-	0.0%	-	-	0.0%
Cal HOME	222	767,100	115,183	15.0%	880,600	22,262	2.5%
Asset Forfeiture-Fed Treas	223	10,100	-	0.0%	-	-	0.0%
Asset Forfeiture-State	224	20,500	1,628	7.9%	20,000	308	1.5%
Financing Authority	301	-	37	0.0%	-	-	0.0%
General Development	420	124,000	172,934	139.5%	516,450	1,305	0.3%
Park Acquisition & Development	421	472,500	250,407	53.0%	215,988	-	0.0%
Storm Drain Development	422	271,929	452,695	166.5%	241,561	47	0.0%
Street & Traffic Facility Development	423	140,500	266,216	189.5%	1,942,109	1,127,488	58.1%
General Capital Projects	425	-	-	0.0%	1,638,059	132,830	8.1%
Street & Alley Repairs - Burrtec	426	204,480	51,120	25.0%	594,071	5,337	0.9%
Water Utility	640	21,350,000	14,286,709	66.9%	29,891,902	8,213,182	27.5%
Solid Waste Utility	641	10,769,997	4,573,879	42.5%	11,038,492	2,760,742	25.0%
Sewer Utility	645	9,405,400	4,189,164	44.5%	11,532,551	2,857,146	24.8%
Self-Funded Liability	751	4,020,832	1,680,468	41.8%	4,020,832	2,227,975	55.4%
Fleet Management	752	1,270,915	529,355	41.7%	1,695,544	414,850	24.5%
Information Systems	753	1,658,813	650,662	39.2%	2,282,912	618,014	27.1%
Building Maint & Operations	754	1,319,840	630,432	47.8%	1,319,840	322,689	24.4%
Successor Agency	805	3,935,421	25,328	0.6%	3,658,089	648,617	17.7%
		<b>\$ 118,759,730</b>	<b>\$ 53,675,558</b>	<b>45.20%</b>	<b>\$ 148,171,462</b>	<b>\$ 55,985,192</b>	<b>37.78%</b>