

# City of Upland



Financial Update  
April 30, 2019  
Fiscal Year 2018-2019

## 2018-2019 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/18		\$ 14,171,409
Revenues	\$ 31,930,265	
Expenditures	<u>(27,382,073)</u>	
YTD Revenues over (under) expenditures		4,548,192
Fund Balance Designations		(7,014,274)
Estimated Fund Balance at 04/30/19		<u>\$ 11,705,327</u>
Over/(Under) 17.5% Reserve Limit		4,411,325

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended April 30, 2019**

<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	
Property Tax	\$ 20,162,228	\$ 14,826,546	\$ 16,676,930	\$ 11,113,051	66.6%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	9,769,000	69.9%
Business License Tax	1,058,722	1,036,158	950,000	785,754	82.7%
Other Taxes	745,414	801,575	745,530	547,764	73.5%
Franchise Tax	1,184,255	1,048,487	1,230,000	883,518	71.8%
Licenses & Permits	1,861,777	2,229,555	1,483,460	1,636,857	110.3%
Revenue from Other Governments	1,771,661	414,401	59,210	64,443	108.8%
Charges for Services	4,290,835	2,657,170	2,086,640	1,947,013	93.3%
Fines & Forfeitures	619,646	694,978	549,240	644,404	117.3%
Use of Money & Property	468,503	1,345,908	1,390,480	1,932,273	139.0%
Other Revenue	2,219,580	2,284,164	2,047,941	1,882,065	91.9%
Transfers In	437,960	-	695,914	724,123	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 48,113,886</b>	<b>\$ 40,147,863</b>	<b>\$ 41,891,135</b>	<b>\$ 31,930,265</b>	<b>76.2%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended April 30, 2019**

<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	\$ 3,390,150	\$ 897,608	\$ 36,494	\$ 2,456,048	26.5%
Administrative Services	5,245,177	2,942,672	1,251,275	1,051,230	56.1%
Development Services	1,761,471	1,122,539	259,537	379,395	63.7%
Police	22,309,769	15,851,682	305,056	6,153,031	71.1%
Fire	158,740	83,705	21,841	53,194	52.7%
Community Services	1,669,226	1,271,933	62,570	334,724	76.2%
Public Works	6,716,230	4,782,684	454,485	1,479,061	71.2%
Transfers Out	429,250	429,250	-	-	0.0%
<b>General Fund</b>	<b><u>\$ 41,680,013</u></b>	<b><u>\$ 27,382,073</u></b>	<b><u>\$ 2,391,258</u></b>	<b><u>\$ 11,906,682</u></b>	<b><u>65.7%</u></b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End April 30, 2019**

						% 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	41,891,135	\$ 31,930,265	76.2%	41,680,013	27,382,073	65.7%
Housing Fund	201	3,725,000	2,207,883	59.3%	3,811,630	2,004,056	52.6%
Public Safety Augmentation Fund	203	810,050	772,587	95.4%	810,050	533,088	65.8%
Gas Tax Fund	204	3,233,140	2,206,774	68.3%	8,405,556	1,749,677	20.8%
Measure I	205	1,293,570	917,059	70.9%	4,026,919	249,312	6.2%
HOME	208	115,100	223,558	194.2%	210,000	-	0.0%
Community Development Block Grant	209	712,760	259,993	36.5%	1,104,730	407,329	36.9%
Parking Improvement District Area	210	43,600	44,027	101.0%	231,543	6,874	3.0%
Air Quality Management District	211	99,460	50,319	50.6%	111,160	10,552	9.5%
Homeland Security Grants - PD	214	24,244	-	0.0%	24,244	1,304	0.0%
Proposition 30	215	-	1,850	0.0%	140,000	-	0.0%
COPS	216	119,680	182,729	152.7%	579,910	3,398	0.6%
Other Grants	217	58,515	58,694	0.0%	58,515	54,604	0.0%
Office of Traffic Safety Grants	218	235,757	118,941	0.0%	254,757	130,471	0.0%
JAG Grant	219	3,225	3,225	0.0%	3,225	3,588	0.0%
Asset Forfeiture-Fed DOJ	220	-	14,911	0.0%	-	-	0.0%
Cal HOME	222	56,050	44,837	80.0%	270,000	-	0.0%
Asseet Forfeiture-Fed Treas	223	-	2,852	0.0%	-	-	0.0%
Asset Forfeiture-State	224	-	2,999	0.0%	750	-	0.0%
BSCC Budget Acct	225	-	1,000	0.0%	-	-	0.0%
General Development	420	245,790	284,472	115.7%	1,122,201	13,754	1.2%
Park Acquisition & Development	421	410,000	591,406	144.2%	118,400	-	0.0%
Storm Drain Development	422	517,190	422,634	81.7%	471,520	173,075	36.7%
Street & Traffic Facility Development	423	347,310	255,642	73.6%	1,479,570	48	0.0%
General Capital Projects	425	250,000	250,000	0.0%	311,433	37,988	0.0%
Street & Alley Repairs - Burrtec	426	208,000	131,472	63.2%	790,536	216,388	27.4%
ERG Effic Capital Improved	427	-	4,179	0.0%	2,597,834	2,329,945	0.0%
Water Utility	640	24,259,850	21,535,633	88.8%	36,952,500	17,852,944	48.3%
Solid Waste Utility	641	11,792,298	10,013,713	84.9%	11,883,119	7,357,919	61.9%
Sewer Utility	645	10,020,620	8,909,487	88.9%	11,502,848	6,408,710	55.7%
Fire Worker's Comp	750	-	5,708	0.0%	-	-	0.0%
Self-Funded Liability	751	4,096,690	3,437,320	83.9%	4,096,690	3,510,743	85.7%
Fleet Management	752	1,392,000	1,122,112	80.6%	1,643,383	886,757	54.0%
Information Systems	753	1,565,130	1,341,751	85.7%	1,851,361	1,265,787	68.4%
Building Maint & Operations	754	1,278,080	1,108,055	86.7%	1,278,080	670,991	52.5%
Successor Agency	805	5,209,815	1,433,824	27.5%	5,171,442	2,949,580	57.0%
		<b>114,014,059</b>	<b>\$ 89,891,913</b>	<b>78.84%</b>	<b>142,993,919</b>	<b>76,239,165</b>	<b>53.32%</b>