

# City of Upland



Financial Update  
August 31, 2018  
Fiscal Year 2018-2019

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

Fund Balance at 06/30/18 (Preliminary)*		\$ 16,533,597
* Subject to change due to FY 2017-18 year-end and audit adjustments		
Revenues	\$ 2,240,677	
Expenditures	<u>(4,823,508)</u>	
YTD Revenues over (under) expenditures		(2,582,831.06)
Fund Balance Designations		(4,668,886)
Estimated Fund Balance at 08/31/18		<u>\$ 9,281,879</u>
Over/(Under) 17.5% Reserve Limit		2,086,052

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended August 31, 2018**

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<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	16,621,280	72	0.0%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	-	0.0%
Business License Tax	1,058,722	1,036,158	950,000	135,094	14.2%
Other Taxes	745,414	801,575	745,530	51,302	6.9%
Franchise Tax	1,184,255	1,048,487	1,230,000	8,675	0.7%
Licenses & Permits	1,861,777	2,229,555	1,483,460	384,289	25.9%
Revenue from Other Governments	1,771,661	414,401	114,860	-	0.0%
Charges for Services	4,290,835	2,657,170	2,086,640	322,072	15.4%
Fines & Forfeitures	619,646	694,978	549,240	14,457	2.6%
Use of Money & Property	468,503	1,345,908	1,390,480	858,888	61.8%
Other Revenue	2,219,580	2,284,164	2,047,941	465,828	22.7%
Transfers In	437,960	-	-	-	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 48,113,886</b>	<b>\$ 40,147,863</b>	<b>\$ 41,195,221</b>	<b>\$ 2,240,677</b>	<b>5.4%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended August 31, 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	\$ 3,389,150	\$ 316,368	\$ 71,950	\$ 3,000,832	9.3%
Administrative Services	5,237,900	391,817	2,110,787	2,735,296	7.5%
Development Services	1,749,471	155,718	540,171	1,053,581	8.9%
Police	22,309,670	2,908,585	599,857	18,801,229	13.0%
Fire	58,740	10,978	-	47,762	18.7%
Community Services	1,657,850	251,262	180,637	1,225,950	15.2%
Public Works	6,716,230	788,780	1,588,665	4,338,785	11.7%
Transfers Out	-	-	-	-	0.0%
<b>General Fund</b>	<b>\$ 41,119,011</b>	<b>\$ 4,823,508</b>	<b>\$ 5,092,067</b>	<b>\$ 31,203,434</b>	<b>11.7%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End August 31, 2018**

						% of Year	17%
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	\$ 41,195,221	\$ 2,240,677	5.4%	\$ 41,119,011	\$ 4,823,508	11.7%
Housing Fund	201	3,725,000	556,376	14.9%	3,802,880	326,344	8.6%
Public Safety Augmentation Fund	203	810,050	98,556	12.2%	810,050	102,389	12.6%
Gas Tax Fund	204	3,233,140	118,280	3.7%	8,767,340	23,930	0.3%
Measure I	205	1,293,570	-	0.0%	4,052,800	-	0.0%
Sanitary Sewer	207	-	513,772	0.0%	-	-	0.0%
HOME	208	115,100	67,693	58.8%	210,000	-	0.0%
Community Development Block Grant	209	712,760	-	0.0%	1,104,730	31,088	2.8%
Parking Improvement District Area	210	43,600	15,290	35.1%	203,600	-	0.0%
Air Quality Management District	211	99,460	-	0.0%	111,160	634	0.6%
Homeland Security Grants - PD	214	-	-	0.0%	-	-	0.0%
Proposition 30	215	-	-	0.0%	140,000	-	0.0%
COPS	216	119,680	-	0.0%	579,910	-	0.0%
Other Grants	217	51,500	51,500	0.0%	51,500	51,500	0.0%
Office of Traffic Safety Grants	218	-	-	0.0%	-	34,267	0.0%
JAG Grant	219	-	-	0.0%	-	1,736	0.0%
Asset Forfeiture-Fed DOJ	220	-	-	0.0%	-	-	0.0%
Cal HOME	222	56,050	-	0.0%	270,000	-	0.0%
Asset Forfeiture-Fed Treas	223	-	-	0.0%	-	-	0.0%
Asset Forfeiture-State	224	-	-	0.0%	750	-	0.0%
BSCC Budget Acct	225	-	-	0.0%	-	-	0.0%
General Development	420	245,790	74,029	30.1%	1,122,510	872	0.1%
Park Acquisition & Development	421	410,000	200,462	48.9%	118,400	-	0.0%
Storm Drain Development	422	517,190	60,697	11.7%	471,520	-	0.0%
Street & Traffic Facility Development	423	347,310	48,509	14.0%	1,479,570	-	0.0%
General Capital Projects	425	-	-	0.0%	-	-	0.0%
Street & Alley Repairs - Burrtec	426	208,000	-	0.0%	779,070	1,117	0.1%
ERG Effic Capital Improved	427	-	-	0.0%	-	-	0.0%
Water Utility	640	24,259,850	5,642,371	23.3%	36,577,960	2,489,635	6.8%
Solid Waste Utility	641	11,773,161	1,955,670	16.6%	11,785,291	141,195	1.2%
Sewer Utility	645	10,020,620	1,795,901	17.9%	11,245,500	380,105	3.4%
Fire Worker's Comp	750	-	-	0.0%	-	-	0.0%
Self-Funded Liability	751	4,096,690	682,994	16.7%	4,096,690	1,482,439	36.2%
Fleet Management	752	1,392,000	219,018	15.7%	1,314,100	86,225	6.6%
Information Systems	753	1,565,130	230,529	14.7%	1,565,130	317,909	20.3%
Building Maint & Operations	754	1,098,830	183,142	16.7%	1,098,830	93,712	8.5%
Successor Agency	805	5,209,815	1,284,075	24.6%	5,170,145	171,175	3.3%
		<b>\$ 112,599,517</b>	<b>\$ 16,039,540</b>	<b>14.24%</b>	<b>\$ 138,048,447</b>	<b>\$ 10,559,780</b>	<b>7.65%</b>