

City of Upland



Financial Update
January 31, 2019
Fiscal Year 2018-2019

2018-2019 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/18		\$ 14,171,409
Revenues	\$ 21,800,722	
Expenditures	<u>(15,975,454)</u>	
YTD Revenues over (under) expenditures		5,825,268
Fund Balance Designations		(7,264,274)
Estimated Fund Balance at 01/31/19		<u>\$ 12,732,403</u>
Over/(Under) 17.5% Reserve Limit		5,513,520

City of Upland
General Fund Major Revenue Trends
For the Month Ended January 31, 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	\$ 16,621,280	\$ 8,231,745	49.5%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	6,415,590	45.9%
Business License Tax	1,058,722	1,036,158	950,000	394,881	41.6%
Other Taxes	745,414	801,575	745,530	408,783	54.8%
Franchise Tax	1,184,255	1,048,487	1,230,000	178,871	14.5%
Licenses & Permits	1,861,777	2,229,555	1,483,460	1,106,923	74.6%
Revenue from Other Governments	1,771,661	414,401	114,860	51,273	44.6%
Charges for Services	4,290,835	2,657,170	2,086,640	1,368,206	65.6%
Fines & Forfeitures	619,646	694,978	549,240	455,901	83.0%
Use of Money & Property	468,503	1,345,908	1,390,480	1,671,076	120.2%
Other Revenue	2,219,580	2,284,164	2,047,941	1,489,264	72.7%
Transfers In	437,960	-	-	28,209	100.0%
Total General Fund Revenues	\$ 48,113,886	\$ 40,147,863	\$ 41,195,221	\$ 21,800,722	52.9%

City of Upland
General Fund Expenditures by Department
For the Month Ended January 31, 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	\$ 570,504	\$ 55,429	\$ 2,764,217	16.8%
Administrative Services	5,245,177	2,176,202	1,443,736	1,625,239	41.5%
Development Services	1,761,471	763,214	343,296	654,961	43.3%
Police	22,309,769	11,251,802	358,203	10,699,764	50.4%
Fire	158,740	59,507	-	99,233	37.5%
Community Services	1,669,226	894,161	111,387	663,678	53.6%
Public Works	6,716,230	3,473,065	785,063	2,458,102	51.7%
Transfers Out	-	(3,213,001)	-	3,213,001	0.0%
General Fund	<u>\$ 41,250,763</u>	<u>\$ 15,975,454</u>	<u>\$ 3,097,115</u>	<u>\$ 22,178,195</u>	<u>38.7%</u>

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month End January 31, 2019

				% of Year			58%
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	\$ 21,800,722	52.9%	41,250,763	15,975,454	38.7%
Housing Fund	201	3,725,000	1,628,475	43.7%	3,811,630	1,352,095	35.5%
Public Safety Augmentation Fund	203	810,050	506,192	62.5%	810,050	382,635	47.2%
Gas Tax Fund	204	3,233,140	1,354,876	41.9%	8,405,556	973,838	11.6%
Measure I	205	1,293,570	615,952	47.6%	4,026,919	25,570	0.6%
HOME	208	115,100	211,893	184.1%	210,000	-	0.0%
Community Development Block Grant	209	712,760	49,093	6.9%	1,103,600	305,569	27.7%
Parking Improvement District Area	210	43,600	26,253	60.2%	231,543	1,309	0.6%
Air Quality Management District	211	99,460	25,641	25.8%	111,160	6,621	6.0%
Homeland Security Grants - PD	214	24,244	-	0.0%	24,244	1,304	0.0%
Proposition 30	215	-	563	0.0%	140,000	-	0.0%
COPS	216	119,680	129,225	108.0%	579,910	3,398	0.6%
Other Grants	217	58,515	58,571	0.0%	58,515	52,393	0.0%
Office of Traffic Safety Grants	218	235,757	34,521	0.0%	254,757	89,172	0.0%
JAG Grant	219	3,225	3,225	0.0%	3,225	3,256	0.0%
Asset Forfeiture-Fed DOJ	220	-	1,907	0.0%	-	-	0.0%
Cal HOME	222	56,050	8,589	15.3%	270,000	-	0.0%
Asseet Forfeiture-Fed Treas	223	-	27	0.0%	-	-	0.0%
Asset Forfeiture-State	224	-	1,460	0.0%	750	-	0.0%
BSCC Budget Acct	225	-	304	0.0%	-	-	0.0%
General Development	420	245,790	142,250	57.9%	1,122,201	13,488	1.2%
Park Acquisition & Development	421	410,000	291,593	71.1%	118,400	-	0.0%
Storm Drain Development	422	517,190	270,056	52.2%	471,520	-	0.0%
Street & Traffic Facility Development	423	347,310	148,881	42.9%	1,479,570	48	0.0%
General Capital Projects	425	-	-	0.0%	61,433	35,418	0.0%
Street & Alley Repairs - Burrtec	426	208,000	89,889	43.2%	790,536	125,690	15.9%
ERG Effic Capital Improved	427	-	3,354	0.0%	2,597,834	1,838,370	0.0%
Water Utility	640	24,259,850	16,484,061	67.9%	36,521,334	13,018,927	35.6%
Solid Waste Utility	641	11,792,298	6,916,081	58.6%	11,807,925	5,176,948	43.8%
Sewer Utility	645	10,020,620	6,207,247	61.9%	11,313,294	4,017,035	35.5%
Fire Worker's Comp	750	-	1,738	0.0%	-	-	0.0%
Self-Funded Liability	751	4,096,690	(800,711)	-19.5%	4,096,690	2,955,398	72.1%
Fleet Management	752	1,392,000	769,280	55.3%	1,643,383	624,302	38.0%
Information Systems	753	1,565,130	931,585	59.5%	1,784,675	769,567	43.1%
Building Maint & Operations	754	1,098,830	644,679	58.7%	1,098,830	477,433	43.4%
Successor Agency	805	5,209,815	1,432,001	27.5%	5,171,442	2,421,297	46.8%
		112,888,895	\$ 59,989,473	53.14%	141,371,689	50,674,744	35.85%