

# City of Upland



Financial Update  
March 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	\$	27,129,430	
Expenditures	<u>(24,595,796)</u>		
YTD Revenues over (under) expenditures			2,533,634
Fund Balance Designations			(7,264,274)
Estimated Fund Balance at 03/31/19		\$	<u>9,440,769</u>
Over/(Under) 17.5% Reserve Limit			2,190,517

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended March 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	\$ 16,676,930	\$ 8,677,123	52.0%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	8,785,254	62.9%
Business License Tax	1,058,722	1,036,158	950,000	743,799	78.3%
Other Taxes	745,414	801,575	745,530	481,462	64.6%
Franchise Tax	1,184,255	1,048,487	1,230,000	360,623	29.3%
Licenses & Permits	1,861,777	2,229,555	1,483,460	1,439,345	97.0%
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	1,686,207	80.8%
Fines & Forfeitures	619,646	694,978	549,240	591,164	107.6%
Use of Money & Property	468,503	1,345,908	1,390,480	1,831,640	131.7%
Other Revenue	2,219,580	2,284,164	2,047,941	1,744,249	85.2%
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>\$ 27,129,430</b>	<b>64.8%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended March 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	\$ 873,086	\$ 36,494	\$ 2,480,570	25.8%
Administrative Services	5,245,177	2,759,847	1,287,946	1,197,384	52.6%
Development Services	1,761,471	1,013,391	311,269	436,812	57.5%
Police	22,309,769	14,227,771	330,307	7,751,690	63.8%
Fire	158,740	79,156	1,841	77,743	49.9%
Community Services	1,669,226	1,136,849	83,951	448,426	68.1%
Public Works	6,716,230	4,326,446	565,291	1,824,493	64.4%
Transfers Out	179,250	179,250	-	-	0.0%
<b>General Fund</b>	<b>\$ 41,430,013</b>	<b>\$ 24,595,796</b>	<b>\$ 2,617,099</b>	<b>\$ 14,217,118</b>	<b>59.4%</b>

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

				% of Year			75%
Current Year Activity							
Fund Title	Fund No.	Budgeted Revenue	YTD Revenues	%	Budgeted Expenditures	YTD Expenditures	% Expended
General Fund	101	41,891,135	\$ 27,129,430	64.8%	41,430,013	24,595,796	59.4%
Housing Fund	201	3,725,000	2,009,009	53.9%	3,811,630	1,804,963	47.4%
Public Safety Augmentation Fund	203	810,050	695,709	85.9%	810,050	481,490	59.4%
Gas Tax Fund	204	3,233,140	1,802,775	55.8%	8,405,556	1,640,645	19.5%
Measure I	205	1,293,570	776,909	60.1%	4,026,919	29,176	0.7%
HOME	208	115,100	218,561	189.9%	210,000	-	0.0%
Community Development Block Grant	209	712,760	259,993	36.5%	1,104,730	377,261	34.1%
Parking Improvement District Area	210	43,600	41,786	95.8%	231,543	1,309	0.6%
Air Quality Management District	211	99,460	49,563	49.8%	111,160	9,119	8.2%
Homeland Security Grants - PD	214	24,244	-	0.0%	24,244	1,304	0.0%
Proposition 30	215	-	1,313	0.0%	140,000	-	0.0%
COPS	216	119,680	132,352	110.6%	579,910	3,398	0.6%
Other Grants	217	58,515	58,644	0.0%	58,515	52,393	0.0%
Office of Traffic Safety Grants	218	235,757	103,955	0.0%	254,757	119,460	0.0%
JAG Grant	219	3,225	3,225	0.0%	3,225	3,588	0.0%
Asset Forfeiture-Fed DOJ	220	-	13,070	0.0%	-	-	0.0%
Cal HOME	222	56,050	10,582	18.9%	270,000	-	0.0%
Asseet Forfeiture-Fed Treas	223	-	2,816	0.0%	-	-	0.0%
Asset Forfeiture-State	224	-	2,356	0.0%	750	-	0.0%
BSCC Budget Acct	225	-	710	0.0%	-	-	0.0%
General Development	420	245,790	215,843	87.8%	1,122,201	13,706	1.2%
Park Acquisition & Development	421	410,000	447,512	109.1%	118,400	-	0.0%
Storm Drain Development	422	517,190	358,908	69.4%	471,520	157,725	33.5%
Street & Traffic Facility Development	423	347,310	197,943	57.0%	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	111,337	53.5%	790,536	185,281	23.4%
ERG Effic Capital Improved	427	-	3,898	0.0%	2,597,834	2,329,945	0.0%
Water Utility	640	24,259,850	19,722,578	81.3%	36,952,500	16,350,587	44.2%
Solid Waste Utility	641	11,792,298	8,883,967	75.3%	11,883,119	6,325,316	53.2%
Sewer Utility	645	10,020,620	7,997,430	79.8%	11,502,848	5,688,707	49.5%
Fire Worker's Comp	750	-	4,051	0.0%	-	-	0.0%
Self-Funded Liability	751	4,096,690	3,095,673	75.6%	4,096,690	3,331,348	81.3%
Fleet Management	752	1,392,000	999,358	71.8%	1,643,383	757,334	46.1%
Information Systems	753	1,565,130	1,216,876	77.7%	1,784,675	1,069,115	59.9%
Building Maint & Operations	754	1,278,080	1,012,218	79.2%	1,278,080	614,693	48.1%
Successor Agency	805	5,209,815	1,433,199	27.5%	5,171,442	2,936,604	56.8%
		<b>113,764,059</b>	<b>\$ 79,013,551</b>	<b>69.45%</b>	<b>142,427,233</b>	<b>68,943,939</b>	<b>48.41%</b>