

# City of Upland



Financial Update  
May 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	\$ 39,074,975	
Expenditures	<u>(30,385,766)</u>	
YTD Revenues over (under) expenditures		8,689,209
Fund Balance Designations		(7,014,274)
Estimated Fund Balance at 05/31/19		<u>\$ 15,846,344</u>
Over/(Under) 17.5% Reserve Limit		8,552,342

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended May 31, 2019**

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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	\$ 16,676,930	\$ 15,699,867	94.1%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	10,895,882	78.0%
Business License Tax	1,058,722	1,036,158	950,000	811,418	85.4%
Other Taxes	745,414	801,575	745,530	632,892	84.9%
Franchise Tax	1,184,255	1,048,487	1,230,000	1,065,850	86.7%
Licenses & Permits	1,861,777	2,229,555	1,483,460	2,014,928	135.8%
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	2,397,845	114.9%
Fines & Forfeitures	619,646	694,978	549,240	749,825	136.5%
Use of Money & Property	468,503	1,345,908	1,390,480	1,941,313	139.6%
Other Revenue	2,219,580	2,284,164	2,047,941	2,076,588	101.4%
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>\$ 39,074,975</b>	<b>93.3%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended May 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	\$ 957,565	\$ 31,753	\$ 2,400,832	28.2%
Administrative Services	5,245,177	3,526,309	887,201	831,668	67.2%
Development Services	1,761,471	1,231,978	220,899	308,594	69.9%
Police	22,309,769	17,424,350	279,909	4,605,510	78.1%
Fire	158,740	94,084	16,202	48,454	59.3%
Community Services	1,669,226	1,417,510	48,743	202,973	84.9%
Public Works	6,716,230	5,304,721	327,051	1,084,459	79.0%
Transfers Out	429,250	429,250	-	-	0.0%
<b>General Fund</b>	<b><u>\$ 41,680,013</u></b>	<b><u>\$ 30,385,766</u></b>	<b><u>\$ 1,811,758</u></b>	<b><u>\$ 9,482,489</u></b>	<b><u>72.9%</u></b>

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

							% of Year	92%
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	\$ 39,074,975	93.3%	41,680,013	30,385,766	72.9%	
Housing Fund	201	3,725,000	2,437,462	65.4%	3,811,630	2,208,366	57.9%	
Public Safety Augmentation Fund	203	810,050	838,837	103.6%	810,050	581,110	71.7%	
Gas Tax Fund	204	3,233,140	2,436,609	75.4%	8,405,556	2,364,817	28.1%	
Measure I	205	1,293,570	1,033,695	79.9%	4,026,919	252,811	6.3%	
HOME	208	115,100	223,858	194.5%	210,000	-	0.0%	
Community Development Block Grant	209	712,760	371,782	52.2%	1,104,730	455,816	41.3%	
Parking Improvement District Area	210	43,600	47,645	109.3%	231,543	6,874	3.0%	
Air Quality Management District	211	99,460	76,371	76.8%	111,160	11,203	10.1%	
Homeland Security Grants - PD	214	24,244	1,304	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	133,966	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	313,260	127.5%	1,122,201	13,900	1.2%	
Park Acquisition & Development	421	410,000	667,918	162.9%	118,400	-	0.0%	
Storm Drain Development	422	517,190	447,759	86.6%	471,520	173,825	36.9%	
Street & Traffic Facility Development	423	347,310	273,378	78.7%	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	148,839	71.6%	790,536	218,788	27.7%	
ERG Effic Capital Improved	427	-	4,479	0.0%	2,597,834	2,329,945	0.0%	
Water Utility	640	24,259,850	23,809,865	98.1%	36,952,500	19,181,600	51.9%	
Solid Waste Utility	641	11,792,298	11,109,224	94.2%	11,883,119	8,356,292	70.3%	
Sewer Utility	645	10,020,620	9,782,763	97.6%	11,502,848	7,131,313	62.0%	
Fire Worker's Comp	750	-	5,708	0.0%	-	-	0.0%	
Self-Funded Liability	751	4,096,690	3,807,654	92.9%	4,096,690	3,661,270	89.4%	
Fleet Management	752	1,392,000	1,231,621	88.5%	1,643,383	1,919,148	116.8%	
Information Systems	753	1,565,130	1,497,820	95.7%	1,851,361	1,367,343	73.9%	
Building Maint & Operations	754	1,278,080	1,199,626	93.9%	1,278,080	723,357	56.6%	
Successor Agency	805	5,209,815	4,184,449	80.3%	5,171,442	2,962,558	57.3%	
		<b>114,014,059</b>	<b>\$ 105,708,943</b>	<b>92.72%</b>	<b>142,993,919</b>	<b>84,569,207</b>	<b>59.14%</b>	