

City of Upland



Financial Update
November 30, 2018
Fiscal Year 2018-2019

2018-2019 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/18 (Preliminary)*		\$ 17,384,410
<small>* Subject to change due to FY 2017-18 year-end and audit adjustments</small>		
Revenues	\$ 9,774,228	
Expenditures	<u>(13,210,420)</u>	
YTD Revenues over (under) expenditures		(3,436,191)
Fund Balance Designations		(4,653,473)
Estimated Fund Balance at 11/30/18		<u>\$ 9,294,746</u>
Over/(Under) 17.5% Reserve Limit		2,099,682

City of Upland
General Fund Major Revenue Trends
For the Month Ended November 30, 2018

<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	\$ 1,064,920	6.4%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	3,936,707	28.2%
Business License Tax	1,058,722	1,036,158	950,000	233,018	24.5%
Other Taxes	745,414	801,575	745,530	241,264	32.4%
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	809,712	54.6%
Revenue from Other Governments	1,771,661	414,401	114,860	27,168	23.7%
Charges for Services	4,290,835	2,657,170	2,086,640	945,986	45.3%
Fines & Forfeitures	619,646	694,978	549,240	299,452	54.5%
Use of Money & Property	468,503	1,345,908	1,390,480	1,218,488	87.6%
Other Revenue	2,219,580	2,284,164	2,047,941	818,642	40.0%
Transfers In	437,960	-	-	-	100.0%
Total General Fund Revenues	\$ 48,113,886	\$ 40,147,863	\$ 41,195,221	\$ 9,774,228	23.7%

City of Upland
General Fund Expenditures by Department
For the Month Ended November 30, 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	\$ 438,499	\$ 94,099	\$ 2,856,551	12.9%
Administrative Services	5,233,541	1,371,594	1,771,947	2,090,000	26.2%
Development Services	1,749,471	523,633	422,616	803,222	29.9%
Police	22,309,670	7,654,600	480,084	14,174,986	34.3%
Fire	58,740	46,188	-	12,552	78.6%
Community Services	1,657,850	618,820	155,024	884,006	37.3%
Public Works	6,716,230	2,557,085	975,376	3,183,769	38.1%
Transfers Out	-	-	-	-	0.0%
General Fund	\$ 41,114,652	\$ 13,210,420	\$ 3,899,146	\$ 24,005,086	32.1%

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month End November 30, 2018

						% of Year	42%
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	\$ 9,774,228	23.7%	\$ 41,114,652	\$ 13,210,420	32.1%
Housing Fund	201	3,725,000	1,167,456	31.3%	3,802,880	910,585	23.9%
Public Safety Augmentation Fund	203	810,050	334,101	41.2%	810,050	262,233	32.4%
Gas Tax Fund	204	3,233,140	879,123	27.2%	8,767,340	182,564	2.1%
Measure I	205	1,293,570	252,063	19.5%	4,052,800	4,100	0.1%
HOME	208	115,100	169,386	147.2%	210,000	-	0.0%
Community Development Block Grant	209	712,760	49,093	6.9%	1,104,730	216,727	19.6%
Parking Improvement District Area	210	43,600	20,239	46.4%	203,600	-	0.0%
Air Quality Management District	211	99,460	-	0.0%	111,160	3,403	3.1%
Homeland Security Grants - PD	214	24,244	-	0.0%	24,244	1,304	0.0%
Proposition 30	215	-	-	0.0%	140,000	-	0.0%
COPS	216	119,680	-	0.0%	579,910	-	0.0%
Other Grants	217	58,515	58,515	0.0%	58,515	51,500	0.0%
Office of Traffic Safety Grants	218	235,757	34,521	0.0%	235,757	45,329	0.0%
JAG Grant	219	3,225.00	3,225	0.0%	3,225	2,876	0.0%
Asset Forfeiture-Fed DOJ	220	-	-	0.0%	-	-	0.0%
Cal HOME	222	56,050	-	0.0%	270,000	-	0.0%
Asseet Forfeiture-Fed Treas	223	-	-	0.0%	-	-	0.0%
Asset Forfeiture-State	224	-	789	0.0%	750	-	0.0%
BSCC Budget Acct	225	-	-	0.0%	-	-	0.0%
General Development	420	245,790	106,423	43.3%	1,122,510	1,357	0.1%
Park Acquisition & Development	421	410,000	243,262	59.3%	118,400	-	0.0%
Storm Drain Development	422	517,190	238,186	46.1%	471,520	-	0.0%
Street & Traffic Facility Development	423	347,310	125,968	36.3%	1,479,570	-	0.0%
General Capital Projects	425	-	-	0.0%	-	13,750	0.0%
Street & Alley Repairs - Burrtec	426	208,000	34,734	16.7%	779,070	25,243	3.2%
ERG Effic Capital Improved	427	-	2,824	0.0%	-	1,432,600	0.0%
Water Utility	640	24,259,850	13,989,158	57.7%	36,580,575	8,695,669	23.8%
Solid Waste Utility	641	11,792,298	3,068,597	26.0%	11,805,300	2,093,938	17.7%
Sewer Utility	645	10,020,620	3,614,110	36.1%	11,246,372	2,522,841	22.4%
Fire Worker's Comp	750	-	-	0.0%	-	-	0.0%
Self-Funded Liability	751	4,096,690	1,728,713	42.2%	4,096,690	2,121,043	51.8%
Fleet Management	752	1,392,000	547,583	39.3%	1,314,100	382,239	29.1%
Information Systems	753	1,565,130	687,468	43.9%	1,565,130	596,902	38.1%
Building Maint & Operations	754	1,098,830	457,855	41.7%	1,098,830	297,696	27.1%
Successor Agency	805	5,209,815	1,301,119	25.0%	5,170,145	2,389,858	46.2%
		\$ 112,888,895	\$ 38,888,738	34.45%	\$ 138,337,825	\$ 35,464,175	25.64%