

City of Upland



Financial Update
April 30, 2020
Fiscal Year 2019-2020

2019-2020 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 07/01/19		\$ 23,301,574
Revenues	\$ 32,952,441	
Expenditures	<u>(33,757,719)</u>	
YTD Revenues over (under) expenditures		(805,279)
Fund Balance Designations		(7,596,244)
Estimated Fund Balance at 04/30/20		<u>\$ 14,900,051</u>

City of Upland
General Fund Major Revenue Trends
For the Month Ended April 30, 2020

Major Revenue Accounts	Fiscal Year Actuals 2017-18	Fiscal Year Actuals 2018-19	Budget 2019-20	Year-to-Date 2019-20	Realized
TRANSFERS IN	\$-	\$724,123	\$-	\$-	0.0%
PROPERTY TAX	14,826,546	17,447,616	16,914,910	12,674,855	74.9%
OTHER TAXES					
SALES & USE TAX	13,704,027	14,507,927	14,412,470	9,354,788	64.9%
BUSINESS LICENSE TAX	1,036,158	1,046,114	965,000	905,558	93.8%
ROCK EXTRACTION TAX	263,968	221,819	240,000	208,724	87.0%
TRANSIENT OCCUPANCY TAX	168,824	177,885	155,530	131,618	84.6%
REAL PROPERTY TRANSFER TAX	438,952	403,644	345,000	294,310	85.3%
DISABILTY ACCESS FEE-CASP CERT	15,413	19,187	10,000	16,211	162.1%
FRANCHISE TAX	1,227,857	1,246,233	1,230,000	886,249	72.1%
LICENSES & PERMITS	2,260,214	2,325,489	2,639,190	2,413,128	91.4%
OTHER GOVERNMENTS	414,401	100,321	60,570	100,948	166.7%
CHARGES FOR SERVICE	2,683,377	2,896,393	2,304,411	2,305,054	100.0%
FINES & FORFEITURES	727,072	1,274,347	748,220	702,468	93.9%
USE OF MONEY & PROP	483,799	2,059,622	876,840	1,145,184	130.6%
OTHER REVENUE	2,383,669	3,146,462	2,090,137	1,813,346	86.8%
GRANTS	-	-	-	-	0.0%
Total General Fund Revenues	\$40,634,277	\$47,597,183	\$42,992,278	\$32,952,441	76.6%

City of Upland
General Fund Expenditures by Department
For the Month Ended April 30, 2020

Department Name	Annual Budget	YTD Expend	YTD Encumb	Available Budget	Percent Utilized
TRANSFERS OUT	\$2,294,800	\$2,375,996	\$-	(\$81,196)	103.5%
GENERAL GOVERNMENT	4,832,090	2,876,519	59,599	1,895,973	60.8%
ADMINISTRATIVE SERVICES	5,587,535	3,430,331	797,671	1,359,534	75.7%
DEVELOPMENT SERVICES	1,806,229	1,378,164	135,959	292,106	83.8%
POLICE	22,744,848	17,287,819	423,460	5,033,569	77.9%
FIRE	14,538	96,164	11,481	(93,106)	740.4%
COMMUNITY SERVICES	1,814,302	1,434,436	87,847	292,019	83.9%
PUBLIC WORKS	6,964,044	4,878,291	588,195	1,497,558	78.5%
General Fund	\$46,058,386	\$33,757,719	\$2,104,211	\$10,196,455	77.9%

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month Ended April 30, 2020

% of Year **83%**

Current Year Activity							
Revenues				Expenditures			
Fund No. - Fund Title	Budgeted Revenues	YTD Revenues	% Realized	Fund No. - Fund Title	Budgeted Expenditures	YTD Expenditures	% Expended
101 - GENERAL FUND	\$42,992,278	\$32,952,441	76.6%	101 - GENERAL FUND	\$46,058,386	\$33,757,719	77.9%
201 - HOUSING FUND	4,165,000	2,262,383	54.3%	201 - HOUSING FUND	4,128,240	1,751,427	48.4%
203 - PUB SAFETY AUGMENTATION	1,002,140	789,314	78.8%	203 - PUB SAFETY AUGMENTATION	1,002,140	556,038	55.5%
204 - GAS TAX	3,336,710	2,653,689	79.5%	204 - GAS TAX	8,357,707	1,539,799	23.4%
205 - MEASURE I	1,366,800	1,140,460	83.4%	205 - MEASURE I	6,073,872	216,423	4.3%
208 - HOME	231,000	218,033	94.4%	206 - ROAD MAINT REHAB ACCOUNT	-	-	0.0%
209 - CDBG	638,560	132,682	20.8%	208 - HOME	205,000	-	0.0%
210 - PBIA	55,500	50,219	90.5%	209 - CDBG	1,025,714	275,445	35.5%
211 - AIR QUALITY POLLUTION REDUCT	260,000	49,283	19.0%	210 - PBIA	222,201	48,964	45.5%
214 - HOMELAND SECURITY GRANTS-PD	22,940	-	0.0%	211 - AIR QUALITY POLLUTION REDUCT	355,210	306,406	86.3%
215 - PROP 30	1,900	1,167	61.4%	214 - HOMELAND SECURITY GRANTS-PD	22,940	22,940	101.2%
216 - COPS ALLOCATION-PD	123,000	178,919	145.5%	215 - PROP 30	140,000	-	0.0%
217 - OTHER GRANTS	887	33,126	3734.6%	216 - COPS ALLOCATION-PD	744,331	47,894	6.9%
218 - OFFICE OF TRAFFIC SAFETY	220,770	100,264	45.4%	217 - OTHER GRANTS	887	34,054	3839.2%
219 - OTHER PUBLIC SAFETY GRANTS	36,960	-	0.0%	218 - OFFICE OF TRAFFIC SAFETY	220,770	126,446	57.3%
220 - ASSET FORFEITURE-FED DOJ	-	4,003	0.0%	219 - OTHER PUBLIC SAFETY GRANTS	36,960	-	0.0%
221 - HOMELAND SECURITY GRANTS-FIRE	-	-	0.0%	220 - ASSET FORFEITURE-FED DOJ	-	-	0.0%
222 - CALHOME	54,000	84,575	156.6%	221 - HOMELAND SECURITY GRANTS-FIRE	-	-	0.0%
223 - ASSET FORFEITURE-FED TREASURY	-	80	0.0%	222 - CALHOME	210,000	-	0.0%
224 - ASSET FORFEITURE-STATE	-	16,197	0.0%	224 - ASSET FORFEITURE-STATE	-	1,000	0.0%
225 - BSCC BUDGET ACT	-	631	0.0%	420 - GENERAL DEVELOPMENT	54,850	-	0.0%
420 - GENERAL DEVELOPMENT	434,300	629,049	144.8%	421 - PARK ACQUISITION & DEVELOPMENT	171,012	18,059	15.4%
421 - PARK ACQUISITION & DEVELOPMENT	1,651,000	1,763,074	106.8%	422 - STORM DRAIN DEVELOPMENT	588,150	6,052	6.9%
422 - STORM DRAIN DEVELOPMENT	820,960	916,721	111.7%	423 - STREET & TRAFFIC FACILITY DEV	1,629,522	-	0.0%
423 - STREET & TRAFFIC FACILITY DEV	738,000	443,547	60.1%	424 - CFD- CAPITAL OUTLAY	-	-	0.0%
424 - CFD- CAPITAL OUTLAY	-	-	0.0%	425 - GENERAL CAPITAL PROJECTS	2,006,306	344,631	19.9%
425 - GENERAL CAPITAL PROJECTS	1,644,800	1,725,996	104.9%	426 - STREET& ALLEY REPAIRS-BURRTEC	745,388	5,164	15.7%
426 - STREET& ALLEY REPAIRS-BURRTEC	216,000	146,305	67.7%	427 - ERG EFFIC CAPITAL IMPROVED PRO	101,857	78,919	77.5%
427 - ERG EFFIC CAPITAL IMPROVED PRO	-	1,183	0.0%	640 - WATER UTILITY	41,468,723	15,552,731	51.1%
640 - WATER UTILITY	29,353,500	23,215,746	79.1%	641 - SOLID WASTE UTILITY	13,397,530	8,939,205	102.6%
641 - SOLID WASTE UTILITY	13,717,240	10,946,694	79.8%	645 - SEWER UTILITY	12,725,450	6,702,191	70.9%
645 - SEWER UTILITY	10,232,280	9,331,909	91.2%	750 - FIRE ANNEXATION WORKER'S COMP	-	-	0.0%
750 - FIRE ANNEXATION WORKER'S COMP	-	3,601	0.0%	751 - SELF-FUNDED LIABILITY	4,177,530	4,108,317	100.5%
751 - SELF-FUNDED LIABILITY	4,677,530	3,983,488	85.2%	752 - FLEET MANAGEMENT	1,887,265	1,061,703	80.7%
752 - FLEET MANAGEMENT	1,213,420	1,078,183	88.9%	753 - INFORMATION SYSTEMS	2,030,012	1,359,111	80.0%
753 - INFORMATION SYSTEMS	1,824,560	1,511,525	82.8%	754 - BUILDING MAINT & OPERATIONS	1,296,015	744,147	67.4%
754 - BUILDING MAINT & OPERATIONS	1,078,670	910,579	84.4%	805 - SUCCESSOR AGENCY	3,323,870	1,078,452	32.4%
805 - SUCCESSOR AGENCY	3,366,250	578,670	17.2%	Grand Total	\$154,407,838	\$78,683,236	61.9%
Grand Total	\$125,476,955	\$97,853,734	78.0%				