

City of Upland



Financial Update
March 31, 2020
Fiscal Year 2019-2020

2019-2020 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 07/01/19		\$ 23,301,574
Revenues	\$ 27,435,377	
Expenditures	<u>(30,755,214)</u>	
YTD Revenues over (under) expenditures		(3,319,837)
Fund Balance Designations		(7,303,967)
Estimated Fund Balance at 03/31/20		<u>\$ 12,677,770</u>

City of Upland
General Fund Major Revenue Trends
For the Month Ended March 31, 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	9,841,412	58.2%
OTHER TAXES					
SALES & USE TAX	13,704,027	14,507,927	14,412,470	8,487,568	58.9%
BUSINESS LICENSE TAX	1,036,158	1,046,114	965,000	859,200	89.0%
ROCK EXTRACTION TAX	263,968	221,819	240,000	145,076	60.4%
TRANSIENT OCCUPANCY TAX	168,824	177,885	155,530	93,816	60.3%
REAL PROPERTY TRANSFER TAX	438,952	403,644	345,000	259,052	75.1%
DISABILTY ACCESS FEE-CASP CERT	15,413	19,187	10,000	15,144	151.4%
FRANCHISE TAX	1,227,857	1,246,233	1,230,000	356,471	29.0%
LICENSES & PERMITS	2,260,214	2,325,489	2,639,190	2,330,602	88.3%
OTHER GOVERNMENTS	414,401	100,321	60,570	100,948	166.7%
CHARGES FOR SERVICE	2,683,377	2,896,393	2,304,411	2,116,515	91.8%
FINES & FORFEITURES	727,072	1,274,347	748,220	631,890	84.5%
USE OF MONEY & PROP	483,799	2,059,622	876,840	541,049	61.7%
OTHER REVENUE	2,383,669	3,146,462	2,090,137	1,656,631	79.3%
GRANTS	-	-	-	-	0.0%
Total General Fund Revenues	\$40,634,277	\$47,597,183	\$42,992,278	\$27,435,377	63.8%

City of Upland
General Fund Expenditures by Department
For the Month Ended March 31, 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	2,640,616	56,943	2,134,530	55.8%
ADMINISTRATIVE SERVICES	5,587,535	3,089,458	911,552	1,586,525	71.6%
DEVELOPMENT SERVICES	1,806,229	1,168,446	257,871	379,911	79.0%
POLICE	22,744,848	15,654,417	461,823	6,628,608	70.9%
FIRE	14,538	94,918	12,236	(92,616)	737.1%
COMMUNITY SERVICES	1,814,302	1,310,844	95,162	408,296	77.5%
PUBLIC WORKS	6,964,044	4,420,518	727,199	1,816,327	73.9%
General Fund	\$46,058,386	\$30,755,214	\$2,522,787	\$12,780,385	72.3%

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month Ended March 31, 2020

Fund No. - Fund Title	Budgeted Revenues	YTD Revenues	% Realized
101 - GENERAL FUND	\$42,992,278	\$27,435,377	63.8%
201 - HOUSING FUND	4,165,000	2,021,430	48.5%
203 - PUB SAFETY AUGMENTATION	1,002,140	713,720	71.2%
204 - GAS TAX	3,336,710	2,226,323	66.7%
205 - MEASURE I	1,366,800	1,045,568	76.5%
208 - HOME	231,000	119,113	51.6%
209 - CDBG	638,560	132,682	20.8%
210 - PBIA	55,500	49,250	88.7%
211 - AIR QUALITY POLLUTION REDUCT	260,000	49,283	19.0%
214 - HOMELAND SECURITY GRANTS-PD	22,940	-	0.0%
215 - PROP 30	1,900	1,167	61.4%
216 - COPS ALLOCATION-PD	123,000	166,025	135.0%
217 - OTHER GRANTS	887	33,126	3734.6%
218 - OFFICE OF TRAFFIC SAFETY	220,770	100,264	45.4%
219 - OTHER PUBLIC SAFETY GRANTS	36,960	-	0.0%
220 - ASSET FORFEITURE-FED DOJ	-	4,003	0.0%
221 - HOMELAND SECURITY GRANTS-FIRE	-	-	0.0%
222 - CALHOME	54,000	9,410	17.4%
223 - ASSET FORFEITURE-FED TREASURY	-	80	0.0%
224 - ASSET FORFEITURE-STATE	-	16,197	0.0%
225 - BSCC BUDGET ACT	-	631	0.0%
420 - GENERAL DEVELOPMENT	434,300	629,049	144.8%
421 - PARK ACQUISITION & DEVELOPMENT	1,651,000	1,763,074	106.8%
422 - STORM DRAIN DEVELOPMENT	820,960	889,934	108.4%
423 - STREET & TRAFFIC FACILITY DEV	738,000	443,547	60.1%
424 - CFD- CAPITAL OUTLAY	-	-	0.0%
425 - GENERAL CAPITAL PROJECTS	1,644,800	1,725,996	104.9%
426 - STREET& ALLEY REPAIRS-BURRTEC	216,000	110,909	51.3%
427 - ERG EFFIC CAPITAL IMPROVED PRO	-	1,178	0.0%
640 - WATER UTILITY	29,353,500	21,495,373	73.2%
641 - SOLID WASTE UTILITY	13,717,240	9,218,017	67.2%
645 - SEWER UTILITY	10,232,280	8,502,560	83.1%
750 - FIRE ANNEXATION WORKER'S COMP	-	3,601	0.0%
751 - SELF-FUNDED LIABILITY	4,677,530	3,635,268	77.7%
752 - FLEET MANAGEMENT	1,213,420	980,739	80.8%
753 - INFORMATION SYSTEMS	1,824,560	1,378,643	75.6%
754 - BUILDING MAINT & OPERATIONS	1,078,670	820,687	76.1%
805 - SUCCESSOR AGENCY	3,366,250	578,550	17.2%
Grand Total	\$125,476,955	\$86,300,774	68.8%

Fund No. - Fund Title	Budgeted Expenditures	YTD Expenditures	% Expended
101 - GENERAL FUND	\$46,058,386	\$30,755,214	72.3%
201 - HOUSING FUND	4,128,240	1,590,553	46.8%
203 - PUB SAFETY AUGMENTATION	1,002,140	491,592	49.1%
204 - GAS TAX	8,357,707	1,364,172	23.7%
205 - MEASURE I	6,073,872	212,953	4.0%
206 - ROAD MAINT REHAB ACCOUNT	-	-	0.0%
208 - HOME	205,000	-	0.0%
209 - CDBG	1,025,714	242,827	35.1%
210 - PBIA	222,201	42,871	38.9%
211 - AIR QUALITY POLLUTION REDUCT	355,210	305,992	86.1%
214 - HOMELAND SECURITY GRANTS-PD	22,940	22,940	101.2%
215 - PROP 30	140,000	-	0.0%
216 - COPS ALLOCATION-PD	744,331	47,894	6.9%
217 - OTHER GRANTS	887	28,795	3246.4%
218 - OFFICE OF TRAFFIC SAFETY	220,770	126,446	57.3%
219 - OTHER PUBLIC SAFETY GRANTS	36,960	-	0.0%
220 - ASSET FORFEITURE-FED DOJ	-	-	0.0%
221 - HOMELAND SECURITY GRANTS-FIRE	-	-	0.0%
222 - CALHOME	210,000	-	0.0%
224 - ASSET FORFEITURE-STATE	-	1,000	0.0%
420 - GENERAL DEVELOPMENT	54,850	-	0.0%
421 - PARK ACQUISITION & DEVELOPMENT	171,012	17,875	15.3%
422 - STORM DRAIN DEVELOPMENT	588,150	6,026	7.5%
423 - STREET & TRAFFIC FACILITY DEV	1,629,522	-	0.0%
424 - CFD- CAPITAL OUTLAY	-	-	0.0%
425 - GENERAL CAPITAL PROJECTS	2,006,306	264,392	18.0%
426 - STREET& ALLEY REPAIRS-BURRTEC	745,388	4,235	15.3%
427 - ERG EFFIC CAPITAL IMPROVED PRO	101,857	27,991	27.5%
640 - WATER UTILITY	41,468,723	13,810,911	49.1%
641 - SOLID WASTE UTILITY	13,397,530	6,798,259	98.4%
645 - SEWER UTILITY	12,725,450	5,993,626	69.3%
750 - FIRE ANNEXATION WORKER'S COMP	-	-	0.0%
751 - SELF-FUNDED LIABILITY	4,177,530	3,856,770	94.5%
752 - FLEET MANAGEMENT	1,887,265	908,872	75.8%
753 - INFORMATION SYSTEMS	2,030,012	1,259,686	75.9%
754 - BUILDING MAINT & OPERATIONS	1,296,015	671,363	63.6%
805 - SUCCESSOR AGENCY	3,323,870	1,062,432	32.0%
Grand Total	\$154,407,838	\$69,915,684	58.7%