

# City of Upland



Financial Update  
May 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	\$ 39,128,120	
Expenditures	<u>(36,692,055)</u>	
YTD Revenues over (under) expenditures		2,436,064
Fund Balance Designations		(7,728,503)
Estimated Fund Balance at 05/31/20		<u>\$ 18,009,135</u>

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended May 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	17,534,566	103.7%
OTHER TAXES					
SALES & USE TAX	13,704,027	14,507,927	12,626,470	9,718,581	77.0%
BUSINESS LICENSE TAX	1,036,158	1,046,114	965,000	918,466	95.2%
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	317,002	91.9%
DISABILTY ACCESS FEE-CASP CERT	15,413	19,187	10,000	16,174	161.7%
FRANCHISE TAX	1,227,857	1,246,233	1,230,000	1,070,040	87.0%
LICENSES & PERMITS	2,260,214	2,325,489	2,639,190	2,559,565	97.0%
OTHER GOVERNMENTS	414,401	100,321	60,570	100,948	166.7%
CHARGES FOR SERVICE	2,683,377	2,896,393	2,304,411	2,412,116	104.7%
FINES & FORFEITURES	727,072	1,274,347	748,220	734,128	98.1%
USE OF MONEY & PROP	483,799	2,059,622	876,840	1,440,434	164.3%
OTHER REVENUE	2,383,669	3,146,462	2,090,137	1,965,756	94.0%
GRANTS	-	-	-	-	0.0%
<b>Total General Fund Revenues</b>	<b>\$40,634,277</b>	<b>\$47,597,183</b>	<b>\$41,206,278</b>	<b>\$39,128,120</b>	<b>95.0%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended May 31, 2020**

<b>Department Name</b>	<b>Annual Budget</b>	<b>YTD Expend</b>	<b>YTD Encumb</b>	<b>Available Budget</b>	<b>Percent Utilized</b>
TRANSFERS OUT	\$2,294,800	\$2,375,996	\$-	(\$81,196)	103.5%
GENERAL GOVERNMENT	4,807,090	3,150,388	79,576	1,577,127	67.2%
ADMINISTRATIVE SERVICES	5,587,535	3,827,644	655,880	1,104,011	80.2%
DEVELOPMENT SERVICES	1,831,229	1,506,889	117,400	206,940	88.7%
POLICE	22,744,848	18,740,076	351,177	3,419,359	85.0%
FIRE	14,538	98,119	10,612	(94,192)	747.9%
COMMUNITY SERVICES	1,814,302	1,533,172	74,857	206,273	88.6%
PUBLIC WORKS	6,964,044	5,225,535	586,041	1,152,468	83.5%
<b>General Fund</b>	<b>\$46,058,386</b>	<b>\$36,457,818</b>	<b>\$1,875,541</b>	<b>\$7,490,789</b>	<b>83.2%</b>

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

% of Year **92%**

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	\$41,206,278	\$39,128,120	95.0%	101 - GENERAL FUND	\$46,058,386	\$36,457,818	79.2%
201 - HOUSING FUND	4,165,000	2,407,486	57.8%	201 - HOUSING FUND	4,128,240	1,916,456	52.2%
203 - PUB SAFETY AUGMENTATION	1,002,140	856,113	85.4%	203 - PUB SAFETY AUGMENTATION	1,002,140	856,113	85.4%
204 - GAS TAX	3,336,710	2,714,055	81.3%	204 - GAS TAX	8,357,707	1,577,374	24.2%
205 - MEASURE I	1,366,800	1,140,460	83.4%	205 - MEASURE I	6,073,872	220,451	4.4%
208 - HOME	231,000	218,183	94.5%	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	50,747	91.4%	209 - CDBG	1,025,714	320,522	35.3%
211 - AIR QUALITY POLLUTION REDUCT	260,000	75,157	28.9%	210 - PBIA	222,201	57,543	45.5%
214 - HOMELAND SECURITY GRANTS-PD	22,940	-	0.0%	211 - AIR QUALITY POLLUTION REDUCT	355,210	306,820	86.4%
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	41,193	4644.1%
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	-	6.5%
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	617,133	142.1%	421 - PARK ACQUISITION & DEVELOPMENT	171,012	18,268	15.5%
421 - PARK ACQUISITION & DEVELOPMENT	1,651,000	1,643,054	99.5%	422 - STORM DRAIN DEVELOPMENT	588,150	6,157	6.9%
422 - STORM DRAIN DEVELOPMENT	820,960	892,678	108.7%	423 - STREET & TRAFFIC FACILITY DEV	1,629,522	-	0.0%
423 - STREET & TRAFFIC FACILITY DEV	738,000	424,507	57.5%	424 - CFD- CAPITAL OUTLAY	-	-	0.0%
424 - CFD- CAPITAL OUTLAY	-	-	0.0%	425 - GENERAL CAPITAL PROJECTS	2,006,306	344,870	19.9%
425 - GENERAL CAPITAL PROJECTS	1,644,800	1,725,996	104.9%	426 - STREET & ALLEY REPAIRS-BURRTEC	745,388	6,842	15.9%
426 - STREET & ALLEY REPAIRS-BURRTEC	216,000	164,334	76.1%	427 - ERG EFFIC CAPITAL IMPROVED PRO	101,857	78,919	77.5%
427 - ERG EFFIC CAPITAL IMPROVED PRO	-	1,237	0.0%	640 - WATER UTILITY	41,468,723	16,807,566	53.3%
640 - WATER UTILITY	29,353,500	25,229,207	85.9%	641 - SOLID WASTE UTILITY	13,397,530	10,118,570	104.8%
641 - SOLID WASTE UTILITY	13,717,240	12,119,127	88.3%	645 - SEWER UTILITY	12,725,450	7,393,361	72.0%
645 - SEWER UTILITY	10,232,280	10,189,357	99.6%	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	5,108,446	124.1%
751 - SELF-FUNDED LIABILITY	4,677,530	4,331,729	92.6%	752 - FLEET MANAGEMENT	1,887,265	1,247,255	83.4%
752 - FLEET MANAGEMENT	1,213,420	1,175,627	96.9%	753 - INFORMATION SYSTEMS	2,030,012	1,467,755	83.5%
753 - INFORMATION SYSTEMS	1,824,560	1,681,166	92.1%	754 - BUILDING MAINT & OPERATIONS	1,296,015	798,487	70.9%
754 - BUILDING MAINT & OPERATIONS	1,078,670	1,000,471	92.8%	805 - SUCCESSOR AGENCY	3,323,870	1,096,809	33.0%
805 - SUCCESSOR AGENCY	3,366,250	3,506,410	104.2%	<b>Grand Total</b>	<b>\$154,407,838</b>	<b>\$86,445,876</b>	<b>65.5%</b>
<b>Grand Total</b>	<b>\$123,690,955</b>	<b>\$111,847,597</b>	<b>90.4%</b>				