

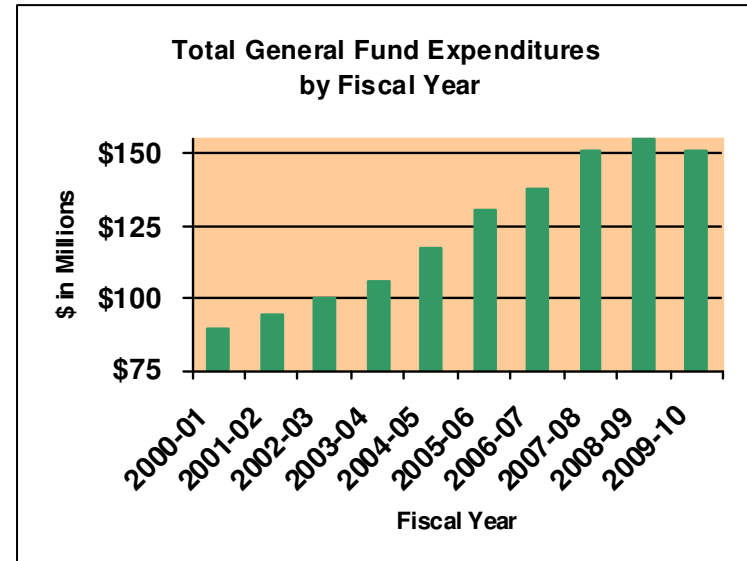
Expenditures

City of Ontario

Explanation of Major Expenditure Categories

General Fund

The General Fund provides most of the services commonly associated with governmental activities such as Fire, Police, Library, Recreation and Community Services, Parks and Maintenance, and Development (Planning, Building, and Engineering). Funding sources for the General Fund include Sales Tax, Transient Occupancy Tax, Business License, Parking Fee Tax, Motor Vehicle In-Lieu Tax, Franchise Fees, and Development Related Fees. The Undesignated Fund Balance of the General Fund is the City's reserve for providing cash flow and for unforeseen contingencies such as natural disasters and significant economic contractions. Total General Fund appropriations are projected to be **\$149,675,128** for Fiscal Year 2009-10, a **3.5%** or **\$5,396,561 decrease** over the General Fund appropriations amount of \$155,071,659 reflected in the FY 2008-09 Adopted Budget. This is primarily attributable to 1) the FY 2008-09 Mid-Year Budget Report in which the City Council authorized a \$3.9M reduction in the City's General Fund base through a variety of measures including the elimination of 28 positions; 2) the Fire and Police Bargaining groups voting to forgo scheduled wage increases due in FY 2009-10; and 3) operating departments were instructed to operate within their FY 2008-09 General Fund Budget levels. Highlights of changes within the specific expenditure categories are described below.



Personnel Services:

Personnel Services accounts for the largest share of General Fund dollars: **\$103,982,339 or 69.5%** of the total Proposed FY 2009-10 General Fund budget, representing a **2.5% decrease** over the prior year. There were no General Salary Increases (GSI) as employee bargaining groups voted to forgo such increases in light of the economic challenges being faced by the City. The amount for retiree medical accounts for just over **\$7 million** and represents the 2nd year that retiree medical is being accounted for within the "personnel" category.

Operating Expenditures:

General Fund Operating Expenditures, proposed at **\$22.4 million**, reflect a **4.2% decrease**. Reductions are seen across all accounts, except for Maintenance & Repairs, which increased due to the Operations and Maintenance costs for the City's new Soccer Complex (scheduled to open in Summer 2009). The Operating Expenditure category represents **15.0%** of the total Proposed General Fund Budget.

Contractual Services:

Contractual Services, as proposed in the amount of **\$5.3 million**, make up approximately **3.5%** of the total General Fund Proposed Budget for 2009-10. Included herein is a **decrease of 7.5%** over the FY 2008-09 Adopted Budget, again, attributed to the direction to Departments to operate within prior year levels. It should be noted that there has been a concerted effort to increase the amount of work done in-house with existing staff.

**Internal Service Charges:**

Internal Services Charges allocated to the General Fund, recommended in the amount of **\$17,894,467**, are projected to **decrease by 6.8%, or \$1,295,515** when compared to the FY 2008-09 Adopted Budget. Approximately 80% of the internal service allocation for Information Services is charged to the General Fund and supports technology advances made throughout the City such as network switch replacements; replacement of Public Safety MDC's; server replacements; upgrades of the many departmental hardware infrastructure needed for City employees to provide service to the public; and GIS / mapping related activities. Another component of the Internal Services allocation includes Equipment Services—which fluctuates as the costs of fuel and oil changes and as vehicles are replaced, removed, and/or added within the City's Fleet such as the 17 total replacement vehicles, across all funds, recommended in this budget). Internal Service Allocations make up **12.0%** of the 2009-10 Proposed General Fund Budget.

Debt Service:

The amount budgeted within the Debt Service category remains unchanged at a budgeted amount of **\$30,000** for certain reimbursement agreement(s) with Chaffey Joint Union High School.

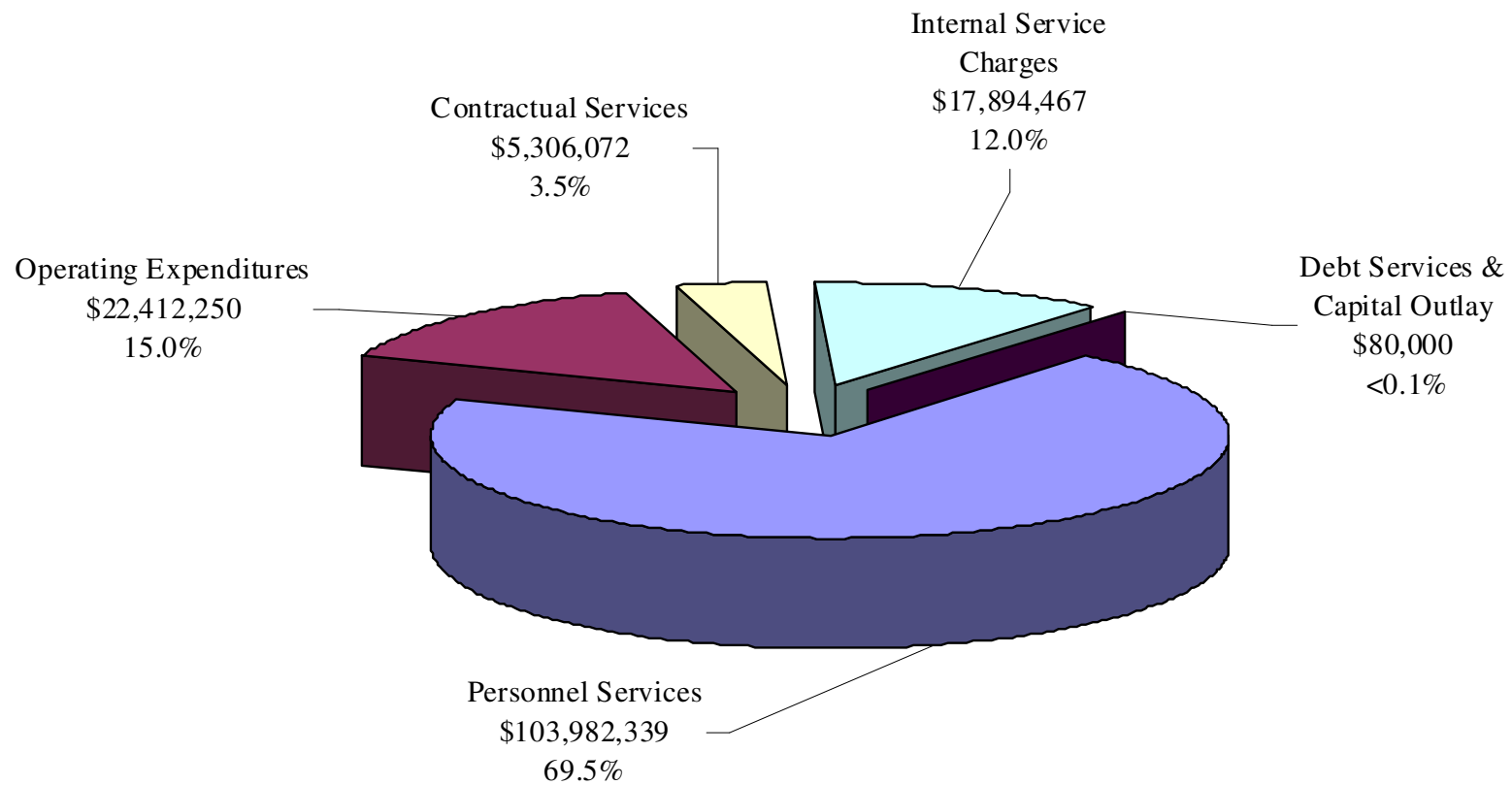
Capital Outlay:

The Capital Outlay category for FY 2009-10 General Fund Proposed Budget **represents less than 1%** of the total General Fund Budget and includes:

- **\$50,000** (2) Lifepak Defibrillators / Monitors for the EMS section of the Fire Department



City of Ontario
General Fund Expenditures - by Major Category
Total General Fund \$149,675,128



City of Ontario
2009-10 Total General Fund Expenditure by Major Category

		2006-07	2007-08	2008-09	2008-09	2009-10	% Change
		Actual	Actual	Adopted	Current	Adopted	to Adopted
				Budget	Budget	Budget	2008-09
<u>Personnel Services</u>							
51010	Salaries-Full Time	\$ 52,803,797	\$ 56,395,090	\$ 58,015,548	\$ 57,061,916	\$ 56,331,278	-2.9%
51020	Salaries-Temporary/Part Time	1,668,555	1,533,598	1,794,625	1,736,044	1,743,598	-2.8%
51030	Salaries-Overtime	10,750,607	11,702,008	10,562,422	11,034,103	10,283,123	-2.6%
51100	Fringe Benefits	24,504,721	26,902,043	35,772,481	35,382,825	35,093,800	-1.9%
51210	Auto Allowance	99,060	105,863	105,401	104,208	101,633	-3.6%
51310	Uniform Allowance	402,891	429,148	429,760	429,760	428,907	-0.2%
Total Personnel Services		\$ 90,229,631	\$ 97,067,750	\$ 106,680,237	\$ 105,748,856	\$ 103,982,339	-2.5%
<u>Operating Expenditures</u>							
52010	Computer Supplies	\$ 106,948	\$ 105,503	\$ 114,110	\$ 114,398	\$ 107,380	-5.9%
52020	Office Supplies	207,072	203,002	213,341	213,341	202,321	-5.2%
52030	Books/Publications	38,512	46,553	62,002	60,738	51,646	-16.7%
52031	Library Books Adult	166,622	165,436	176,340	176,340	176,340	0.0%
52032	Library Books Children	71,848	74,528	74,140	74,140	74,140	0.0%
52033	Magazines/Periodicals	32,628	32,552	44,225	44,225	43,390	-1.9%
52034	Videos/Cassettes	71,995	71,806	78,145	78,145	78,145	0.0%
52050	Uniforms	168,372	128,443	186,350	190,834	184,215	-1.1%
52110	Materials	955,601	783,681	1,545,477	1,562,256	1,515,037	-2.0%
52120	Fuel & Oil	171,611	195,484	193,263	193,263	193,263	0.0%
52140	Chemicals	26,093	35,710	40,820	40,820	40,820	0.0%
52155	Water Master Assess Fee	-	-	5,000	-	5,000	0.0%
52160	Equipment Under \$5,000	652,569	540,354	322,560	433,534	317,140	-1.7%
52190	Misc Materials/Supplies	873,006	954,990	1,031,531	1,254,879	1,001,536	-2.9%
52210	Maintenance & Repairs	1,157,657	1,226,757	1,815,555	1,771,487	2,032,034	11.9%
52310	Electric Services	2,378,723	2,166,063	2,491,456	2,518,160	2,518,660	1.1%
52320	Natural Gas Services	97,450	99,629	114,867	116,967	113,832	-0.9%

City of Ontario
2009-10 Total General Fund Expenditure by Major Category

		2006-07	2007-08	2008-09	2008-09	2009-10	% Change
		Actual	Actual	Adopted	Current	Adopted	to Adopted
				Budget	Budget	Budget	2008-09
52330	Telecommunication Services	384,342	389,856	424,111	424,111	415,766	-2.0%
52341	City Utilities Service	1,124,790	1,133,097	1,326,012	1,341,012	1,239,685	-6.5%
52410	Advertising/Promotional	346,450	151,996	293,360	260,526	227,000	-22.6%
52510	Travel/Conference/Training	584,003	511,914	611,870	605,911	549,698	-10.2%
52520	Dues and Memberships	136,714	157,175	157,456	157,456	152,786	-3.0%
52530	Employee Education	5,775	7,440	12,500	12,500	12,500	0.0%
52610	Rental/Lease Expense	2,504,829	3,102,042	4,865,914	4,860,174	4,655,563	-4.3%
52710	Duplicating Expense	133,318	133,033	197,977	182,276	189,532	-4.3%
52720	Postage Expense	419,937	416,342	480,583	409,828	480,583	0.0%
52730	Booking Fees-Police	220,467	437	118,155	118,155	118,155	0.0%
52740	Landfill Disposal	11,195	7,944	26,528	26,528	24,223	-8.7%
52990	Miscellaneous Services	2,153,266	2,185,504	2,419,282	2,562,145	2,216,436	-8.4%
52991	Maintenance Services	1,401,612	1,222,865	1,079,830	1,095,710	1,080,826	0.1%
53610	Bad Debt Expense	-	8,291	-	-	-	0.0%
53730	Property Tax Assessment	127,973	81,396	84,365	152,990	84,365	0.0%
53990	Other Expense	2,820,484	2,676,193	2,779,918	2,993,171	2,310,233	-16.9%
Total Operating Expenditures		\$ 19,551,861	\$ 19,016,016	\$ 23,387,043	\$ 24,046,020	\$ 22,412,250	-4.2%
<u>Contractual Services</u>							
55010	Legal Services	\$ 951,137	\$ 1,155,609	\$ 1,181,280	\$ 1,198,720	\$ 1,180,765	0.0%
55020	Accounting & Auditing Services	47,750	48,959	51,450	51,450	52,850	2.7%
55110	Architect & Engineer Services	-	-	22,660	22,660	8,000	-64.7%
55120	Construction Contracts	94,374	51,892	-	1,451	-	0.0%
55130	Improvement Costs	647,766	669,707	689,830	689,830	645,152	-6.5%
55140	Environmental Remediation	45,396	18,956	74,860	68,039	64,860	-13.4%
55150	Site Clearance Costs	8,446	119,345	20,600	17,617	20,600	0.0%
55310	Other Professional Services	7,303,131	6,837,911	3,652,517	6,173,680	3,287,925	-10.0%

City of Ontario
2009-10 Total General Fund Expenditure by Major Category

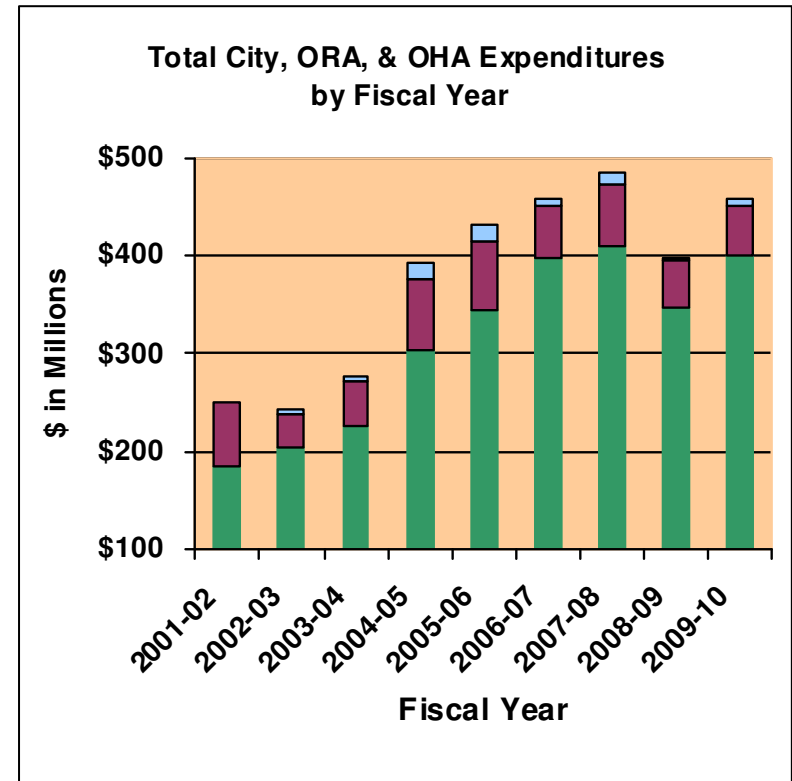
		2006-07	2007-08	2008-09	2008-09	2009-10	% Change
		Actual	Actual	Adopted	Current	Adopted	to Adopted
				Budget	Budget	Budget	2008-09
55330	Property Management Services	59,340	54,849	41,200	45,650	45,920	11.5%
Total Contractual Services		\$ 9,157,340	\$ 8,957,228	\$ 5,734,397	\$ 8,269,097	\$ 5,306,072	-7.5%
<u>Internal Service Allocations</u>							
57010	Equipment Services-City	\$ 4,703,482	\$ 4,765,334	\$ 4,908,295	\$ 4,908,295	\$ 4,487,799	-8.6%
57110	Information Services-City	6,536,740	6,940,533	7,140,641	7,140,641	6,732,969	-5.7%
57210	Risk Liability-City	2,400,965	2,494,217	2,527,765	2,527,765	2,123,304	-16.0%
57310	Workers Compensation	3,165,949	3,945,692	3,948,548	3,931,219	3,912,047	-0.9%
57410	Disability/Unemployment	423,893	444,628	664,733	642,424	638,348	-4.0%
Total Internal Service Allocations		\$ 17,231,029	\$ 18,590,405	\$ 19,189,982	\$ 19,150,344	\$ 17,894,467	-6.8%
<u>Debt Service</u>							
58110	Reimbursement Agreements	\$ 24,049	\$ 13,206	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
Total Debt Service		\$ 24,049	\$ 13,206	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
<u>Capital Outlay</u>							
60010	Office Equipment & Furniture	\$ 64,834	\$ 53,657	\$ -	\$ 14,802	\$ -	0.0%
61010	Vehicles	186,447	2,992,423	-	21,000	-	0.0%
62010	Other Equipment	371,999	355,565	50,000	51,356	50,000	0.0%
Total Capital Outlay		\$ 623,280	\$ 3,401,645	\$ 50,000	\$ 87,158	\$ 50,000	0.0%
TOTAL GENERAL FUND EXPENDITURE		\$ 136,817,189	\$ 147,046,250	\$ 155,071,659	\$ 157,331,475	\$ 149,675,128	-3.5%

Historical data may reflect fluctuations due to organizational restructuring.

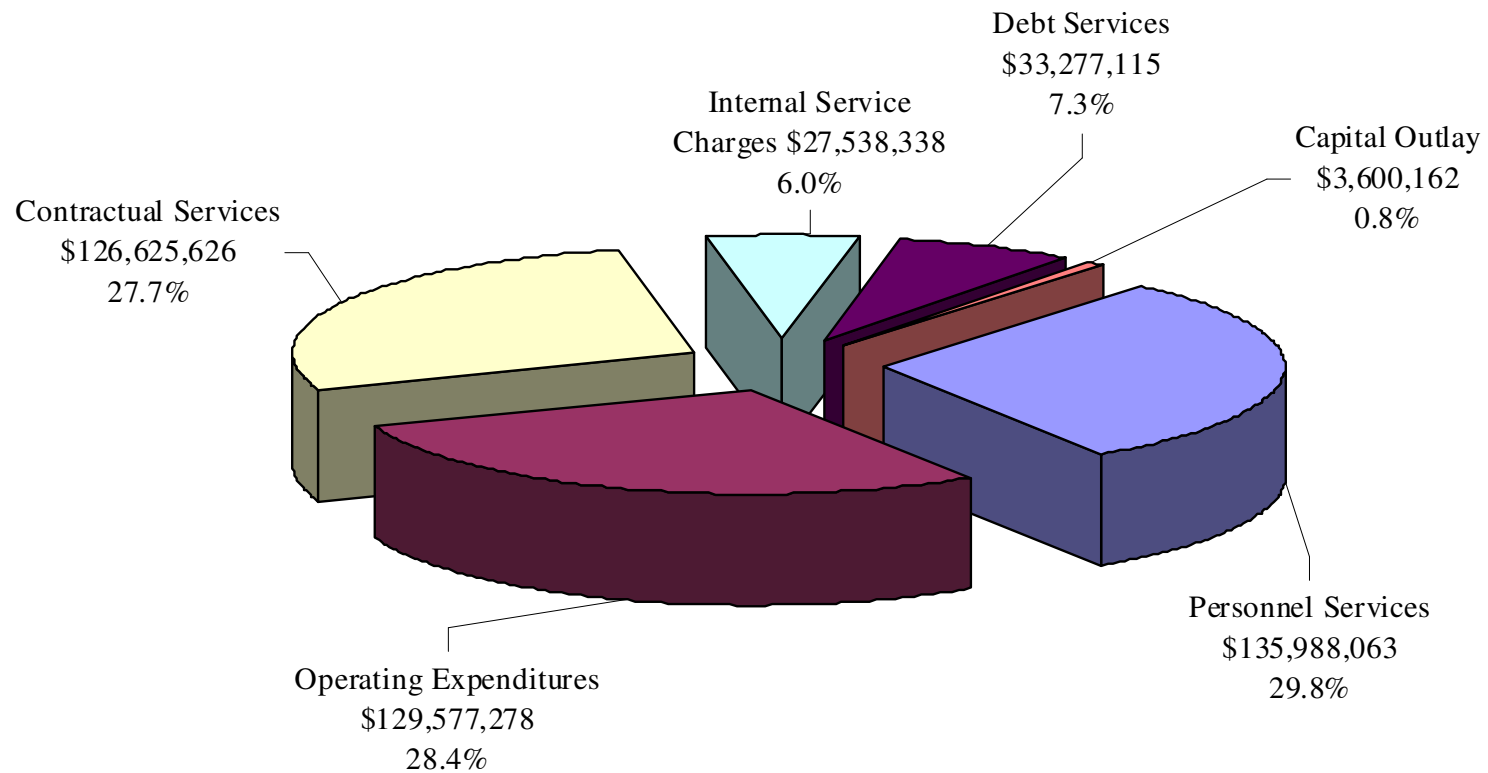
Total Expenditures – All Funds

Total Expenditures for the City, Ontario Redevelopment Agency (ORA), and Ontario Housing Authority (OHA) included in the Fiscal Year 2009-10 Proposed Budget are **\$456,606,582**, which is a increase of **14.6%** or approximately **\$58.1 million** from the FY 2008-09 Adopted Budget amount of \$398,492,829. Highlights of major budgeted items include:

- \$18,500,000 City Hall Renovations
- \$ 4,000,000 Recycled Water Transmission Lines
- \$ 3,100,000 Brooks Street Sewer Replacement
- \$ 2,100,000 Street Pavement Rehabilitation
- \$ 2,000,000 Ontario CARES Program Investment
- \$ 850,000 Whispering Lakes Golf Course Clubhouse
- \$ 200,000 Energy Efficiency Lighting
- \$ 176,000 Water Conservation – Irrigation Controllers



City of Ontario
Total Expenditure by Major Category
Total City, ORA & OHA Expenditures \$456,606,582



City of Ontario
2009-10 Total Expenditure by Major Category

		2006-07	2007-08	2008-09	2008-09	2009-10	% Change
		Actual	Actual	Adopted	Current	Adopted	to Adopted
				Budget	Budget	Budget	2008-09
<u>Personnel Services</u>							
51010	Salaries-Full Time	\$ 68,216,861	\$ 72,922,930	\$ 77,002,439	\$ 76,363,136	\$ 74,855,911	-2.8%
51020	Salaries-Temporary/Part Time	1,721,432	1,582,989	1,952,142	1,893,561	1,857,126	-4.9%
51030	Salaries-Overtime	12,166,173	12,983,176	12,343,974	13,154,077	12,038,176	-2.5%
51050	Compensated Absence	99,398	(36,591)	-	-	-	0.0%
51100	Fringe Benefits	30,033,546	33,332,709	44,335,107	44,113,382	43,544,474	-1.8%
51140	Disability Benefits Payments	160,487	76,766	110,000	110,000	110,000	0.0%
51160	Retired Employee Group Ins	1,951,206	2,277,675	2,300,000	2,300,000	3,000,000	30.4%
51210	Auto Allowance	138,668	143,229	143,879	143,036	145,475	1.1%
51310	Uniform Allowance	406,950	433,200	433,700	437,301	436,901	0.7%
Total Personnel Services		\$ 114,894,722	\$ 123,716,082	\$ 138,621,241	\$ 138,514,493	\$ 135,988,063	-1.9%
<u>Operating Expenditures</u>							
52010	Computer Supplies	\$ 210,731	\$ 268,981	\$ 255,615	\$ 292,553	\$ 191,040	-25.3%
52020	Office Supplies	283,119	293,648	319,081	364,818	299,916	-6.0%
52030	Books/Publications	57,245	58,136	85,592	84,628	74,486	-13.0%
52031	Library Books Adult	166,622	167,273	189,340	189,340	181,340	-4.2%
52032	Library Books Children	71,848	81,191	89,140	89,140	79,140	-11.2%
52033	Magazines/Periodicals	33,028	33,139	44,625	44,625	43,790	-1.9%
52034	Videos/Cassettes	73,477	76,655	94,145	94,145	83,145	-11.7%
52050	Uniforms	172,667	128,443	186,350	196,634	188,572	1.2%
52110	Materials	3,326,033	3,422,710	4,971,017	5,426,911	4,518,862	-9.1%
52120	Fuel & Oil	1,478,731	1,692,463	2,029,263	2,029,263	2,017,763	-0.6%
52130	Tires	296,320	337,432	375,000	375,000	375,000	0.0%
52140	Chemicals	45,004	53,698	174,820	174,820	217,320	24.3%
52150	Water Purchases	10,889,955	10,669,456	14,255,700	14,256,800	14,255,700	0.0%
52155	Water Master Assess Fee	-	-	5,000	-	5,000	0.0%

City of Ontario
2009-10 Total Expenditure by Major Category

		2006-07	2007-08	2008-09	2008-09	2009-10	% Change
		Actual	Actual	Adopted	Current	Adopted	to Adopted
				Budget	Budget	Budget	2008-09
52160	Equipment Under \$5,000	3,851,461	3,310,606	1,741,935	3,105,206	1,574,103	-9.6%
52190	Misc Materials/Supplies	1,529,679	1,263,139	2,191,067	2,456,550	2,033,636	-7.2%
52210	Maintenance & Repairs	3,826,822	3,380,105	6,132,650	6,403,442	5,952,277	-2.9%
52310	Electric Services	5,163,129	4,732,130	6,323,956	6,525,660	6,229,760	-1.5%
52320	Natural Gas Services	577,196	697,322	759,867	761,967	806,482	6.1%
52330	Telecommunication Services	939,651	800,609	1,060,516	1,070,768	1,021,565	-3.7%
52340	Sewage Treatment Services	5,932,076	6,502,997	7,200,000	7,200,000	7,800,000	8.3%
52341	City Utilities Service	1,408,004	1,418,102	1,592,912	1,642,812	1,577,085	-1.0%
52410	Advertising/Promotional	1,179,730	869,462	1,176,166	1,232,964	1,029,387	-12.5%
52510	Travel/Conference/Training	808,511	789,249	986,378	1,020,418	881,099	-10.7%
52520	Dues and Memberships	180,604	205,146	212,674	213,374	209,244	-1.6%
52530	Employee Education	5,775	7,440	12,500	12,500	12,500	0.0%
52610	Rental/Lease Expense	3,349,021	3,709,329	5,447,348	5,045,312	4,795,734	-12.0%
52620	Insurance Premium	1,784,079	1,477,549	1,800,000	1,700,000	1,800,000	0.0%
52630	Settlement Claims Expense	3,738,122	5,218,980	3,825,000	4,425,000	3,825,000	0.0%
52710	Duplicating Expense	391,839	194,486	298,352	287,967	248,407	-16.7%
52720	Postage Expense	489,064	482,197	552,083	504,509	612,133	10.9%
52730	Booking Fees-Police	220,467	437	118,155	118,155	118,155	0.0%
52740	Landfill Disposal	9,460,876	8,683,792	11,513,028	11,513,028	8,982,723	-22.0%
52750	S.B. County Household Hazard	149,554	237,689	240,000	240,000	255,000	6.3%
52990	Miscellaneous Services	4,441,077	4,478,778	5,014,807	5,176,273	4,594,715	-8.4%
52991	Maintenance Services	2,123,665	2,244,693	2,850,720	3,406,410	2,806,466	-1.6%
53010	Property Acquisition Exp	61,610,540	15,560,217	11,261,886	18,162,064	10,719,908	-4.8%
53020	Relocation Services Costs	237,457	94,181	192,338	426,363	237,500	23.5%
53030	Relocation Payments	2,345,468	1,479,321	1,525,142	1,265,436	860,000	-43.6%
53210	Loans	168,469	-	132,983	412,633	412,633	210.3%
53211	H.O.M.E. Loan	-	7,341	139,033	-	154,392	11.0%

City of Ontario
2009-10 Total Expenditure by Major Category

		2006-07	2007-08	2008-09	2008-09	2009-10	% Change
		Actual	Actual	Adopted	Current	Adopted	to Adopted
				Budget	Budget	Budget	Budget
							2008-09
53212	Rehabilitation Loan M/F	-	1,276,909	3,699,293	8,757,835	6,961,316	88.2%
53213	Rehabilitation Loan S/F	(967)	-	352,521	352,521	279,231	-20.8%
53220	Rehabilitation Grants	1,532,194	1,072,690	2,130,000	2,169,305	2,130,000	0.0%
53310	Debt Issuance Expense	23,965	881,212	-	-	-	0.0%
53410	Administrative Expense	3,081,129	4,251,834	1,262,416	2,837,053	2,897,287	129.5%
53510	Depreciation	5,364,906	6,924,244	440,840	6,927,000	7,203,000	1533.9%
53610	Bad Debt Expense	136,028	235,841	200,000	260,000	200,000	0.0%
53710	County Tax Collection Fee	495,282	864,374	952,089	952,089	842,411	-11.5%
53720	RDA Pass-Thru Expense	4,386,299	5,185,795	4,345,276	4,345,276	3,812,296	-12.3%
53730	Property Tax Assessment	154,248	92,419	102,365	170,990	104,365	2.0%
53990	Other Expense	7,277,977	10,015,689	8,951,211	19,642,102	13,066,394	46.0%
Total Operating Expenditures		\$ 155,468,177	\$ 115,929,525	\$ 119,812,195	\$ 154,361,659	\$ 129,577,278	8.2%
<u>Contractual Services</u>							
55010	Legal Services	\$ 1,855,906	\$ 1,953,983	\$ 1,997,859	\$ 2,303,725	\$ 1,821,654	-8.8%
55020	Accounting & Auditing Services	64,660	64,903	88,308	75,208	91,100	3.2%
55110	Architect & Engineer Services	7,789,858	8,292,494	4,232,179	19,273,964	10,183,095	140.6%
55120	Construction Contracts	42,690,979	101,699,947	29,710,729	132,573,947	102,209,500	244.0%
55130	Improvement Costs	780,887	1,628,791	1,113,787	3,107,527	845,152	-24.1%
55140	Environmental Remediation	70,259	42,899	217,410	228,498	207,410	-4.6%
55150	Site Clearance Costs	833,235	522,278	762,893	1,027,631	671,070	-12.0%
55310	Other Professional Services	16,944,597	18,611,894	9,028,566	22,432,178	9,510,645	5.3%
55320	Property Acquisition Services	331,656	119,319	246,000	378,635	894,000	263.4%
55330	Property Management Services	204,998	170,971	114,409	277,644	192,000	67.8%
Total Contractual Services		\$ 71,567,035	\$ 133,107,479	\$ 47,512,140	\$ 181,678,957	\$ 126,625,626	166.5%

City of Ontario
2009-10 Total Expenditure by Major Category

		2006-07	2007-08	2008-09	2008-09	2009-10	% Change
		Actual	Actual	Adopted	Current	Adopted	to Adopted
				Budget	Budget	Budget	2008-09
<u>Internal Service Allocations</u>							
57010	Equipment Services-City	\$ 9,971,717	\$ 10,691,778	\$ 10,994,815	\$ 10,994,815	\$ 10,571,744	-3.8%
57110	Information Services-City	8,169,102	8,639,082	8,946,543	8,983,743	8,538,871	-4.6%
57210	Risk Liability-City	3,051,076	3,170,811	3,237,815	3,237,815	2,833,354	-12.5%
57310	Workers Compensation	3,781,758	4,605,312	4,766,039	4,777,208	4,650,157	-2.4%
57410	Disability/Unemployment	547,022	574,595	974,554	960,965	944,212	-3.1%
Total Internal Service Allocations		\$ 25,520,675	\$ 27,681,579	\$ 28,919,766	\$ 28,954,546	\$ 27,538,338	-4.8%
<u>Debt Service</u>							
58010	Debt - Principal	\$ 15,055,270	\$ 3,294,554	\$ 8,887,764	\$ 3,752,946	\$ 3,637,908	-59.1%
58011	Debt - City Advance Repayments	-	-	-	5,301,474	5,681,564	0.0%
58020	Interest Expense	17,815,075	13,792,086	13,276,947	13,293,612	14,207,971	7.0%
58110	Reimbursement Agreements	11,347,922	20,402,668	38,884,096	44,006,807	9,749,672	-74.9%
Total Debt Service		\$ 44,218,267	\$ 37,489,308	\$ 61,048,807	\$ 66,354,839	\$ 33,277,115	-45.5%
<u>Capital Outlay</u>							
60010	Office Equipment & Furniture	\$ 118,154	\$ 835,857	\$ 54,680	\$ 3,837,682	\$ 2,200,300	3924.0%
61010	Vehicles	5,195,448	7,284,105	1,743,000	5,442,620	909,362	-47.8%
62010	Other Equipment	1,469,359	1,176,504	781,000	3,455,203	490,500	-37.2%
63010	Building & Structures	95,881	-	-	-	-	0.0%
Total Capital Outlay		\$ 6,878,842	\$ 9,296,466	\$ 2,578,680	\$ 12,735,505	\$ 3,600,162	39.6%
TOTAL EXPENDITURE		\$ 418,547,718	\$ 447,220,437	\$ 398,492,829	\$ 582,599,999	\$ 456,606,582	14.6%

Historical data may reflect fluctuations due to organizational restructuring.

City of Ontario
2009-10 Total Expenditure by Fund

		2006-07	2007-08	2008-09	2008-09	2009-10	% Change to
		Actual	Actual	Adopted	Current	Adopted	Adopted
				Budget	Budget	Budget	Budget
							2008-09
CITY OF ONTARIO							
<u>General</u>							
001	General Fund	\$ 136,817,189	\$ 147,046,250	\$ 155,071,659	\$ 157,331,475	\$ 149,675,128	-3.5%
Total General		\$ 136,817,189	\$ 147,046,250	\$ 155,071,659	\$ 157,331,475	\$ 149,675,128	-3.5%
<u>Special Revenue</u>							
002	Quiet Home Program	\$ 20,880,177	\$ 11,669,779	\$ 19,041,205	\$ 22,204,896	\$ 17,086,682	-10.3%
003	Gas Tax	3,376,354	3,589,309	4,818,368	9,572,443	4,168,213	-13.5%
004	Measure I	3,322,349	2,271,646	2,832,767	8,093,273	2,989,749	5.5%
005	Measure I Valley Major Project	-	-	-	1,800,000	3,861,550	0.0%
007	Park Development	314,236	56,397	3,140,058	3,807,602	-	-100.0%
008	C.D.B.G	3,582,047	4,478,236	3,010,846	3,386,647	3,256,089	8.1%
009	HOME Grants	227,053	1,833,209	3,991,619	4,806,477	3,832,522	-4.0%
010	Asset Seizure	317,249	318,257	417,325	418,938	460,857	10.4%
011	Neighborhood Stabilization Prg	-	-	-	2,738,309	2,108,478	0.0%
013	A.D. Administration	161,148	138,719	198,535	198,535	198,434	-0.1%
014	Mobile Source Air	32,015	12,135	42,267	481,367	32,302	-23.6%
015	General Fund Grants	1,196,369	2,261,972	3,465,103	7,561,325	925,293	-73.3%
018	Dangerous Buildings	41,939	55,269	81,370	762,387	935,103	1049.2%
019	Parkway Maintenance	622,751	591,775	666,547	666,547	665,317	-0.2%
070	Street Light Maintenance	234,443	236,789	303,223	303,223	303,582	0.1%
076	Facility Maintenance	958,619	1,251,649	658,070	862,870	489,790	-25.6%
077	Storm Drain Maintenance	1,265,722	1,337,623	1,393,875	1,584,256	1,361,599	-2.3%
114	Historic Preservation	100,000	-	-	-	-	0.0%
Total Special Revenue		\$ 36,632,470	\$ 30,102,765	\$ 44,061,178	\$ 69,249,095	\$ 42,675,560	-3.1%
<u>Capital Project</u>							
016	Ground Access	\$ 655,862	\$ 2,906,393	\$ 2,015,606	\$ 6,253,563	\$ 52,553,038	2507.3%
017	Capital Projects	2,687,453	4,704,556	-	21,080,267	19,381,110	0.0%
071	CFD No. 10 - Public Services	-	-	-	4,400	9,292	0.0%
072	NMC - CFD	-	-	-	17,873	17,993	0.0%
101	Law Enforcement Impact	218	4,000	210,000	394,100	-	-100.0%
102	Fire Impact	430,145	1,852,364	150,000	993,423	-	-100.0%

City of Ontario
2009-10 Total Expenditure by Fund

		2006-07	2007-08	2008-09	2008-09	2009-10	% Change to
		Actual	Actual	Adopted	Current	Adopted	Adopted
				Budget	Budget	Budget	Budget
							2008-09
103	OMC Street Impact	28,740	132,265	538,247	3,179,647	19,314,450	3488.4%
104	OMC Water Impact	96,935	46,086	-	-	-	0.0%
106	Solid Waste Impact	395,276	40,953	-	-	-	0.0%
108	Library Impact	-	9,048	-	-	-	0.0%
111	OMC Storm Drainage Impact	-	-	-	275,000	75,000	0.0%
112	Species Habitat Impact	72,354	48,885	-	-	-	0.0%
113	Fiber Impact	1,862,685	772,861	-	1,596,492	-	0.0%
115	NMC Street Impact	212,103	1,893,753	153,000	1,224,826	-	-100.0%
116	NMC Water Impact	16,270,122	10,034,508	-	5,550,557	-	0.0%
117	NMC Sewer Impact	-	-	-	3,000,521	-	0.0%
118	NMC Storm Drainage Impact	1,297,444	-	-	-	-	0.0%
121	Community Events Center	20,489,126	76,020,398	-	47,811,558	-	0.0%
501	CFD No.9-Edenglen	56,185	-	17,873	-	-	-100.0%
502	CFD No.10-OAT	46,841	10,576	-	-	-	0.0%
503	CFD No.11-Armada	4,750	5,148	-	18,750	-	0.0%
505	CFD No.13-Commerce Center	-	-	334,910	4,221,971	-	-100.0%
Total Capital Project		\$ 44,606,241	\$ 98,481,793	\$ 3,419,636	\$ 95,622,948	\$ 91,350,883	2571.4%
<u>Enterprise</u>							
024	Water Operating	\$ 20,631,063	\$ 21,819,728	\$ 29,000,307	\$ 31,535,253	\$ 30,686,340	5.8%
025	Water Capital	14,171,935	14,398,295	44,393,043	69,340,261	11,934,740	-73.1%
026	Sewer Operating	8,338,352	9,277,825	10,611,163	11,909,930	11,691,068	10.2%
027	Sewer Capital	3,495,128	3,364,074	2,902,267	10,950,381	4,347,875	49.8%
029	Solid Waste	24,204,387	24,417,606	30,854,131	33,907,908	26,714,050	-13.4%
031	Solid Waste Facilities	-	165,131	-	94,868	-	0.0%
Total Enterprise		\$ 70,840,865	\$ 73,442,658	\$ 117,760,911	\$ 157,738,601	\$ 85,374,073	-27.5%
<u>Internal Service</u>							
032	Equipment Services	\$ 12,812,018	\$ 12,473,652	\$ 9,766,282	\$ 14,741,437	\$ 11,449,414	17.2%
033	Self Insurance	5,842,875	7,414,550	6,487,843	6,987,843	6,480,836	-0.1%
034	Information Technology	6,175,480	5,874,247	7,339,494	8,134,628	7,162,585	-2.4%
Total Internal Service		\$ 24,830,373	\$ 25,762,449	\$ 23,593,619	\$ 29,863,908	\$ 25,092,835	6.4%

City of Ontario
2009-10 Total Expenditure by Fund

							% Change to Adopted Budget 2008-09
		2006-07 Actual	2007-08 Actual	2008-09 Adopted Budget	2008-09 Current Budget	2009-10 Adopted Budget	
<u>Pension Trust</u>							
099	Other Post Employment Benefits	\$ 1,951,206	\$ 2,277,675	\$ 2,300,000	\$ 2,300,000	\$ 3,000,000	30.4%
Total Pension Trust		\$ 1,951,206	\$ 2,277,675	\$ 2,300,000	\$ 2,300,000	\$ 3,000,000	30.4%
TOTAL CITY FUNDS		\$ 315,678,344	\$ 377,113,589	\$ 346,207,003	\$ 512,106,027	\$ 397,168,479	14.7%
<u>ONTARIO REDEVELOPMENT AGENCY</u>							
<u>Debt Service</u>							
054	RDA Project 2 Debt Service	\$ 1,355,618	\$ 1,534,725	\$ 1,591,679	\$ 1,633,890	\$ 2,691,525	69.1%
059	RDA Guasti Debt Service	22,743	182,333	190,766	197,015	212,743	11.5%
062	RDA Ctr City Debt Service	1,085,420	1,118,328	1,651,893	2,043,519	2,467,898	49.4%
063	RDA Project 1 Debt Service	32,725,815	17,702,778	20,668,417	20,382,950	19,866,430	-3.9%
064	RDA Cimarron Debt Service	656,197	704,860	920,216	948,918	868,633	-5.6%
Total Debt Service		\$ 35,845,793	\$ 21,243,023	\$ 25,022,971	\$ 25,206,292	\$ 26,107,229	4.3%
<u>Capital Project</u>							
039	Redevelopment Agency	\$ 3,190,327	\$ 3,299,245	\$ 3,361,610	\$ 3,731,101	\$ 3,187,971	-5.2%
040	RDA Project Area No. 2	1,449,788	339,411	941,750	1,052,619	452,966	-51.9%
041	RDA Guasti Project Area	5	3,091	35,000	41,904	76,608	118.9%
043	RDA Project Area No. 1	42,040,279	19,934,810	4,023,201	7,736,136	3,133,141	-22.1%
044	RDA Cimarron Project Area	229,203	40,408	160,750	822,621	191,815	19.3%
061	RDA Center City	888,600	3,432,741	3,744,263	4,035,869	2,761,299	-26.3%
066	Housing Set Aside	12,055,084	15,095,792	10,924,427	17,907,405	15,162,922	38.8%
Total Capital Project		\$ 59,853,287	\$ 42,145,497	\$ 23,191,001	\$ 35,327,655	\$ 24,966,722	7.7%
TOTAL ONTARIO REDEVELOPMENT AGENCY		\$ 95,699,080	\$ 63,388,520	\$ 48,213,972	\$ 60,533,947	\$ 51,073,951	5.9%
<u>ONTARIO HOUSING AUTHORITY</u>							
048	Ontario Housing Authority	7,170,294	6,718,328	4,071,854	9,960,025	8,364,152	105.4%
TOTAL ONTARIO HOUSING AUTHORITY		\$ 7,170,294	\$ 6,718,328	\$ 4,071,854	\$ 9,960,025	\$ 8,364,152	105.4%
<u>GRAND TOTAL ALL FUNDS</u>		\$ 418,547,718	\$ 447,220,437	\$ 398,492,829	\$ 582,599,999	\$ 456,606,582	14.6%

City of Ontario
Internal Service's Charges
Fiscal Year 2009-10

Equipment Services

The City of Ontario maintains a separate fund to account for the accumulation and expenditure of monies related to the ongoing maintenance and replacement of the City's fleet, with the exception of Police helicopters. A separate Public Safety Equipment Replacement Fund reserve was established in Fiscal Year 2001-02 to accumulate replacement costs for the helicopters and certain fire apparatus. \$1.0 million has been allocated to the reserve fund each fiscal year thereafter, including Fiscal Year 2009-10.

The City maintains its vehicles and equipment in a comprehensive fleet maintenance system, FleetAnywhere. Vehicle and equipment maintenance and overhead costs are tracked in the system, and depreciation is calculated for each vehicle. Each year, an equipment replacement rate is calculated for each vehicle based on its class (type of the vehicle), annual maintenance costs, and depreciation amount. The rate is then adjusted by inflation, replacement contingency rate, and a Citywide full-cost general and administrative overhead rate to arrive at a Class Average. The Class Average amount is totaled by the agency or department to which the vehicles belong, then allocated based on the number of full-time employees of that agency or department for inclusion in the Annual Operating Budget. Equipment Services expenditures for annual operating and maintenance costs are recorded as internal services charges in their respective funds. These internal services charges then become a source of monies for the Equipment Services Fund.

Depreciation schedules used for the Equipment Services Fund coincide with the City's Depreciation Policy. Over time, depreciation expenses accumulate within this fund to provide for equipment replacement. Replacement vehicles are purchased from the Equipment Services Fund in accordance with established replacement schedules. Police vehicles scheduled for replacement that are still in serviceable condition may be rotated into the City's fleet vehicle inventory for use by City staff. Vehicles and rolling stock which are beyond economical repair are sold at public auction. New vehicle and rolling stock purchases that are non-replacement items are budgeted for by the departments when submitting their annual operating budgets.

Information Technology

The Information Technology Department is responsible for all maintenance and support of the City's information technology resources as well as providing support services for Public Safety computer aided dispatch and records systems. Specifically, the Information Technology Department supports computer systems, software, telecommunications, computer networks, and provides technology consulting resources for all other City agencies and departments.

Information Technology Department expenditures for annual operating and maintenance costs are recorded as internal services charges in their respective funds. These charges then become a source of monies for the Information Technology Fund. Each year, Information Technology internal services charges are calculated by agency or department based on the agency or department's prior year usage of IT resources, allocated by the number of full-time employees for that department. The allocation is then included in the respective department's annual operating budget.

Self Insurance (Liability, Workers' Compensation and Safety Program)

Liability

Each department is charged for liability expenses for property insurance coverage, automobile liability, general liability, and excess liability. Charges are determined by review of the department's five-year loss summary maintained by NovaPro Risk Solutions, the City's third-party liability administrator. The number of employees and facilities utilized are factors that are taken into consideration for those departments that have little or no loss history.

Workers' Compensation

The City utilizes five workers compensation job codes to determine cost allocations. The classifications are: Police, Fire, Clerical, Non-manual Labor, and Manual Labor. When the allocations are made, there is a cross-check made with the pure premium rates published by the Workers' Compensation Insurance Rate Bureau of California. Payroll dollars and percentage of total payroll are factors used in the allocations to agencies and departments.

Safety Program

Safety allocations are made by analysis of which departments historically utilize the Risk Management Department's resources regarding education, instruction, and monitoring of communicable disease exposures, equipment training, and accident history.