

STATISTICAL SECTION

Statistical Section

The statistical section of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Table of Contents

Financial Trends

These schedules contain trend information to help the readers understand how the City's financial performance and well-being have changed over time.

Schedule 1 – Net Assets by Component	153
Schedule 2 – Changes in Net Assets	154
Schedule 3 – Fund Balances, Governmental Funds	156
Schedule 4 – Changes in Fund Balances, Governmental Funds	157

Revenue Capacity

These schedules contain trend information to help the readers assess the factors affecting the City's most significant local revenue sources: property taxes and sales taxes.

Schedule 5 – Assessed Value and Estimated Actual Value of Taxable Property	158
Schedule 6 – Direct and Overlapping Property Tax Rates	159
Schedule 7 – Principal Property Tax Payers	160
Schedule 8 – Property Tax Levies and Collections	161
Schedule 9 – Taxable Sales by Category	162
Schedule 10 – Direct and Overlapping Sales Tax Rates	163
Schedule 11 – Sales Tax Revenue Payers by Industry	164

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Schedule 12 – Ratios of Outstanding Debt by Type	165
Schedule 13 – Ratios of General Bonded Debt Outstanding	166
Schedule 14 – Direct and Overlapping Governmental Activities Debt	167
Schedule 15 – Legal Debt Margin Information	168
Schedule 16 – Pledged-Revenue Coverage	169

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.

Schedule 17 – Demographic and Economic Statistics	170
Schedule 18 – Principal Employers	171

Operating Information

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

Schedule 19 – Full-time City Government Employees by Function	172
Schedule 20 – Operating Indicators by Function/Program	173
Schedule 21 – Capital Asset Statistics by Function/Program	174

City of Ontario
Net Assets by Component
Last Six Fiscal Years
(accrual basis of accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Governmental activities						
Invested in capital assets, net of related debt	\$ (24,768,913)	\$ 461,161,635	\$ 502,705,357	\$ 525,894,467	\$ 555,454,727	\$ 582,408,788
Restricted	149,613,075	161,315,543	166,895,446	216,343,022	235,407,092	324,612,962
Unrestricted	77,475,772	90,250,905	90,632,786	77,994,397	100,365,953	100,909,316
Total governmental activities net assets	<u>\$ 202,319,934</u>	<u>\$ 712,728,083</u>	<u>\$ 760,233,589</u>	<u>\$ 820,231,886</u>	<u>\$ 891,227,772</u>	<u>\$1,007,931,066</u>
Business-type activities						
Invested in capital assets, net of related debt	\$ 89,473,896	\$ 91,031,468	\$ 95,663,579	\$ 101,195,535	\$ 100,001,461	\$ 76,791,514
Restricted	-	-	-	31,508,733	25,352,801	21,040,157
Unrestricted	64,277,371	68,232,999	68,813,390	38,394,197	42,630,813	95,502,060
Total business-type activities net assets	<u>\$ 153,751,267</u>	<u>\$ 159,264,467</u>	<u>\$ 164,476,969</u>	<u>\$ 171,098,465</u>	<u>\$ 167,985,075</u>	<u>\$ 193,333,731</u>
Primary government						
Invested in capital assets, net of related debt	\$ 64,704,983	\$ 552,193,103	\$ 598,368,936	\$ 627,090,002	\$ 655,456,188	\$ 659,200,302
Restricted	149,613,075	161,315,543	166,895,446	247,851,755	260,759,893	345,653,119
Unrestricted	141,753,143	158,483,904	159,446,176	116,388,594	142,996,766	196,411,376
Total primary government net assets	<u>\$ 356,071,201</u>	<u>\$ 871,992,550</u>	<u>\$ 924,710,558</u>	<u>\$ 991,330,351</u>	<u>\$1,059,212,847</u>	<u>\$1,201,264,797</u>

Note: The City implemented GASB Statement No. 34 in fiscal year ended June 30, 2002. Information prior to the implementation of GASB 34 is not available.

City of Ontario
Changes in Net Assets
Last Six Fiscal Years
(accrual basis of accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Expenses						
Governmental activities:						
General government	\$ 15,286,357	\$ 20,816,577	\$ 22,491,222	\$ 23,167,617	\$ 46,891,843	\$ 36,573,422
Public safety	70,809,462	70,411,906	67,817,542	77,217,848	81,691,441	83,998,192
Community development	27,044,504	26,647,678	42,750,172	51,689,545	49,137,773	49,070,134
Library	4,671,657	4,338,731	4,498,038	2,689,240	4,422,800	2,795,396
Public works	13,228,471	12,628,368	11,470,405	12,598,967	11,530,391	33,550,596
Interest on long-term debt	13,529,196	10,833,248	11,596,326	14,192,152	13,955,705	12,402,162
Total governmental activities expenses	<u>144,569,647</u>	<u>145,676,508</u>	<u>160,623,705</u>	<u>181,555,369</u>	<u>207,629,953</u>	<u>218,389,902</u>
Business-type activities:						
Water	16,386,868	16,048,602	18,309,603	23,169,266	29,936,424	31,434,855
Sewer	8,341,420	7,420,726	7,822,323	9,916,097	12,779,813	8,906,357
Waste	15,106,531	17,313,881	18,706,598	19,824,702	22,723,516	22,417,370
Golf course	9,895	-	-	-	-	-
Convention Center	4,070,307	4,250,741	-	-	-	-
Total business-type activities expenses	<u>43,915,021</u>	<u>45,033,950</u>	<u>44,838,524</u>	<u>52,910,065</u>	<u>65,439,753</u>	<u>62,758,582</u>
Total primary government expenses	<u>\$ 188,484,668</u>	<u>\$ 190,710,458</u>	<u>\$ 205,462,229</u>	<u>\$ 234,465,434</u>	<u>\$ 273,069,706</u>	<u>\$ 281,148,484</u>
Program Revenues						
Governmental activities:						
Charges for services:						
General government	\$ 842,117	\$ 1,262,376	\$ 1,137,552	\$ 1,557,704	\$ 2,167,719	\$ 2,405,392
Public safety	3,013,611	3,135,490	3,440,264	2,964,363	3,052,620	3,982,037
Community development	4,871,542	5,390,332	6,133,449	8,396,665	10,955,059	17,075,558
Library	149,363	130,233	128,528	111,249	113,472	122,699
Public works	997,485	-	-	-	-	-
Operating grants and contributions	15,911,658	18,113,792	18,562,460	15,620,266	24,790,731	14,359,349
Capital grants and contributions	3,671,381	12,316,066	27,203,240	28,346,840	31,066,474	76,508,279
Total governmental activities program revenues	<u>29,457,157</u>	<u>40,348,289</u>	<u>56,605,493</u>	<u>56,997,087</u>	<u>72,146,075</u>	<u>114,453,314</u>
Business-type activities:						
Charges for services:						
Water	26,916,262	26,606,178	26,733,970	29,704,425	31,061,134	36,415,703
Sewer	10,119,307	10,069,023	9,904,183	11,384,075	11,787,568	13,803,439
Waste	21,430,115	21,314,771	21,882,087	26,620,819	27,679,931	31,442,422
Golf course	478,713	-	-	-	-	-
Convention Center	2,357,842	2,609,861	-	-	-	-
Operating grants and contributions	-	-	109,412	140,835	162,497	110,719
Total business-type activities program revenues	<u>61,302,239</u>	<u>60,599,833</u>	<u>58,629,652</u>	<u>67,850,154</u>	<u>70,691,130</u>	<u>81,772,283</u>
Total primary government program revenues	<u>\$ 90,759,396</u>	<u>\$ 100,948,122</u>	<u>\$ 115,235,145</u>	<u>\$ 124,847,241</u>	<u>\$ 142,837,205</u>	<u>\$ 196,225,597</u>
Net (Expense)/Revenue						
Governmental activities	(115,112,490)	(105,328,219)	(104,018,212)	(124,558,282)	(135,483,878)	(103,936,588)
Business-type activities	17,387,218	15,565,883	13,791,128	14,940,089	5,251,377	19,013,701
Total primary government net expense	<u>\$ (97,725,272)</u>	<u>\$ (89,762,336)</u>	<u>\$ (90,227,084)</u>	<u>\$ (109,618,193)</u>	<u>\$ (130,232,501)</u>	<u>\$ (84,922,887)</u>

City of Ontario
Changes in Net Assets
Last Six Fiscal Years
(accrual basis of accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Taxes:						
Property taxes - general purpose	\$ 42,039,825	\$ 46,251,688	\$ 49,382,236	\$ 52,621,082	\$ 70,964,804	\$ 77,084,582
Transient occupancy taxes	8,092,523	8,710,404	9,417,101	10,495,259	11,068,749	11,013,014
Sales taxes	39,722,815	39,829,603	46,018,272	54,003,509	63,445,795	61,385,360
Franchise taxes	2,019,481	1,880,977	2,136,494	2,188,460	2,337,806	2,561,379
Business licenses taxes	3,818,216	3,652,800	4,561,542	4,855,324	5,206,797	5,595,149
Other taxes	10,394,188	11,665,315	12,823,552	14,329,640	14,838,058	14,485,983
Intergovernmental, unrestricted:						
Motor vehicle in lieu	8,226,217	9,569,525	7,346,663	14,143,683	577,775	1,016,916
Use of money and property	9,540,766	8,886,483	4,136,564	8,537,607	8,949,418	18,691,740
Other	884,438	226,408	4,164,614	11,458,389	13,266,178	33,299,211
Transfers	11,417,406	11,255,895	11,544,945	12,208,807	13,891,361	12,381,811
Total governmental activities	<u>136,155,875</u>	<u>141,929,098</u>	<u>151,531,983</u>	<u>184,841,760</u>	<u>204,546,741</u>	<u>237,515,145</u>
Business-type activities:						
Use of money and property	2,675,387	2,820,847	371,832	1,960,372	2,551,362	4,692,482
Other	(1,007,358)	1,376,113	2,835,697	2,060,482	2,940,955	4,360,322
Transfers	(11,417,406)	(11,255,895)	(11,544,945)	(12,208,807)	(13,891,361)	(12,381,811)
Total business-type activities	<u>(9,749,377)</u>	<u>(7,058,935)</u>	<u>(8,337,416)</u>	<u>(8,187,953)</u>	<u>(8,399,044)</u>	<u>(3,329,007)</u>
Total primary government	<u>\$ 126,406,498</u>	<u>\$ 134,870,163</u>	<u>\$ 143,194,567</u>	<u>\$ 176,653,807</u>	<u>\$ 196,147,697</u>	<u>\$ 234,186,138</u>
Change in Net Assets						
Governmental activities	\$ 21,043,385	\$ 36,600,879	\$ 47,513,771	\$ 60,283,478	\$ 69,062,863	\$ 133,578,557
Business-type activities	7,637,841	8,506,948	5,453,712	6,752,136	(3,147,667)	15,676,500
Total primary government program revenues	<u>\$ 28,681,226</u>	<u>\$ 45,107,827</u>	<u>\$ 52,967,483</u>	<u>\$ 67,035,614</u>	<u>\$ 65,915,196</u>	<u>\$ 149,255,057</u>

Note: The City implemented GASB Statement No. 34 in fiscal year ended June 30, 2002. Information prior to the implementation of GASB 34 is not available.

City of Ontario
Fund Balances, Governmental Funds
Last Six Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
General Fund						
Reserved	\$ 13,804,470	\$ 8,858,104	\$ 18,569,213	\$ 17,815,758	\$ 22,255,872	\$ 19,375,419
Unreserved	48,081,052	59,646,214	64,703,450	58,249,854	68,713,905	70,563,181
Total General Fund	<u>\$ 61,885,522</u>	<u>\$ 68,504,318</u>	<u>\$ 83,272,663</u>	<u>\$ 76,065,612</u>	<u>\$ 90,969,777</u>	<u>\$ 89,938,600</u>
All Other Governmental Funds						
Reserved	\$ 74,070,775	\$ 70,159,174	\$ 133,394,841	\$ 140,455,533	\$ 150,812,635	\$ 222,774,135
Unreserved, reported in:						
Special revenue funds	14,869,500	13,741,229	8,950,039	7,598,913	8,779,811	18,540,822
Capital project funds	49,012,523	59,583,169	22,494,017	55,906,084	62,643,481	62,201,510
Debt service funds	15,964,044	19,844,475	(775,431)	(7,634,384)	(777,387)	11,740,681
Total All Other Governmental Funds	<u>\$ 153,916,842</u>	<u>\$ 163,328,047</u>	<u>\$ 164,063,466</u>	<u>\$ 196,326,146</u>	<u>\$ 221,458,540</u>	<u>\$ 315,257,148</u>

Note: The City has elected to show only six years of data for this schedule, beginning fiscal year ended June 30, 2002, the first year that GASB Statement No. 34 was implemented.

City of Ontario
Changes in Fund Balances, Governmental Funds
Last Six Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Revenues						
Taxes	\$ 101,656,029	\$ 107,468,055	\$ 119,452,954	\$ 129,537,910	\$ 160,212,875	\$ 168,045,333
Licenses and permits	2,008,771	1,944,438	2,251,562	3,150,121	2,802,140	3,077,713
Intergovernmental	26,975,284	34,820,835	36,011,184	37,347,967	39,149,116	38,815,828
Charges for services	6,336,408	7,171,586	11,045,360	24,070,910	32,161,431	70,405,497
Use of money and property	9,953,817	10,684,052	5,930,672	8,555,954	7,459,982	21,361,232
Fines and forfeitures	1,213,887	1,272,480	1,320,994	1,099,057	1,243,200	1,628,664
Miscellaneous	8,040,835	10,530,343	9,609,247	15,952,394	17,701,314	38,854,280
Total Revenues	156,185,031	173,891,789	185,621,973	219,714,313	260,730,058	342,188,547
Expenditures						
Current:						
General government	20,928,474	22,876,851	19,548,804	23,230,597	46,664,029	32,363,072
Public safety	72,302,733	73,814,220	82,159,396	77,600,019	80,070,884	87,796,439
Community development	28,470,179	29,499,351	47,871,264	54,441,920	61,499,015	82,665,039
Library	4,661,474	5,680,003	5,125,528	9,661,210	4,050,405	4,096,171
Public works	13,525,233	22,662,294	14,391,663	20,226,449	23,804,817	34,282,333
Debt service:						
Principal retirement	3,103,385	5,196,558	8,459,675	5,394,502	5,450,309	5,226,752
Interest and fiscal charges	10,394,171	11,018,012	11,748,818	11,833,718	11,671,330	10,481,955
Pass-through agreement payments	2,236,631	2,260,460	2,511,114	2,924,668	3,360,364	4,455,381
Total Expenditures	155,622,280	173,007,749	191,816,262	205,313,083	236,571,153	261,367,142
Excess (deficiency) of revenues over (under) expenditures	562,751	884,040	(6,194,289)	14,401,230	24,158,905	80,821,405
Other Financing Sources (Uses)						
Transfers in	51,489,441	32,220,587	42,436,046	51,291,283	56,891,273	72,178,081
Transfers out	(42,389,044)	(21,379,587)	(32,624,767)	(40,058,319)	(42,946,642)	(59,904,099)
Long-term debt issued	82,140,000	2,281,909	2,526,204	-	-	-
Gain (loss) on sale of assets	-	(1,342,434)	9,368,835	-	-	-
Payment to refunded bond escrow	(33,179,127)	-	-	-	-	-
Total Other Financing Sources (Uses)	58,061,270	11,780,475	21,706,318	11,232,964	13,944,631	12,273,982
Net change in fund balances	\$ 58,624,021	\$ 12,664,515	\$ 15,512,029	\$ 25,634,194	\$ 38,103,536	\$ 93,095,387
Debt service as a percentage of non-capital expenditures	14.1%	14.8%	18.7%	15.4%	13.2%	12.7%

Note: The City has elected to show only six years of data for this schedule, beginning fiscal year ended June 30, 2002, the first year that GASB Statement No. 34 was implemented.

City of Ontario
Assessed Value and Estimated Actual Value of Taxable Property*
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year Ended June 30	City				Redevelopment Agency			Total Direct Tax Rate ^a
	Secured	Unsecured	Less: Exemptions	Taxable Assessed Value	Secured	Unsecured	Taxable Assessed Value	
1998	\$ 5,303,607	\$ 1,045,839	\$ (119,999)	\$ 6,229,447	\$ 1,668,395	\$ 417,263	\$ 2,085,658	1.0175
1999	5,375,723	1,241,154	(116,832)	6,500,045	1,595,004	570,589	2,165,593	1.0173
2000	5,531,002	1,036,623	(114,644)	6,452,981	1,648,355	545,418	2,193,773	1.0112
2001	6,058,772	1,220,951	(109,008)	7,170,715	1,828,755	616,092	2,444,848	1.0119
2002	6,646,259	1,333,726	(112,357)	7,867,628	2,002,183	648,677	2,650,860	1.0085
2003	7,387,329	1,303,833	(113,652)	8,577,510	2,218,900	664,672	2,883,571	1.0068
2004	7,958,470	1,361,315	(117,157)	9,202,628	2,369,395	730,649	3,100,044	1.0065
2005	8,571,566	1,372,657	(116,924)	9,827,299	2,529,595	689,338	3,218,934	1.0062
2006	9,452,251	1,494,847	(115,154)	10,831,944	2,827,674	727,732	3,555,406	1.0056
2007	10,576,169	1,410,250	(115,154)	11,986,419	3,217,432	729,945	3,947,377	1.0050

*Note: * In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. The value of the property was set at its 1975-76 level but was allowed to increase by an "inflation factor" (limited to a maximum increase of 2%) each year. With few exceptions, property is only reassessed at its value when acquired through a change of ownership or by new construction. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described earlier. The estimated actual taxable value is, therefore, not readily available for cities in the State of California.*

^a See Schedule 6 for Total Direct Tax Rate information..

City of Ontario
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$1,000 of assessed value)

Fiscal Year Ended June 30	City Direct Rates			Overlapping Rates		
	Basic Rate	Redevelopment Debt Service	Total Direct Tax Rate	County	School Districts	Metropolitan Water District
1998	-	1.0175	1.0175	1.0000	0.0025	0.0182
1999	-	1.0173	1.0173	1.0000	0.0333	0.0218
2000	-	1.0112	1.0112	1.0000	0.0291	0.0118
2001	-	1.0119	1.0119	1.0000	0.0448	0.0100
2002	-	1.0085	1.0085	1.0000	0.0138	0.0089
2003	-	1.0068	1.0068	1.0000	0.1112	0.0067
2004	-	1.0065	1.0065	1.0000	0.0761	0.0061
2005	-	1.0062	1.0062	1.0000	0.0712	0.0058
2006	-	1.0056	1.0056	1.0000	0.0874	0.0052
2007	-	1.0050	1.0050	1.0000	0.0675	0.0047

Source: County of San Bernardino, Auditor/Controller-Recorder's Office.

City of Ontario
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2007		1998	
	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
Ontario Mills Limited Partnership	\$ 221,865,598	1.61%	\$ 364,163,029	5.85%
Pro Logis California I, LLC	152,015,392	1.10%	82,845,864	1.33%
Majestic CCC IV, LLC	114,015,877	0.83%	51,278,354	0.82%
Catellus Operating Lp / Catellus Finance 1 LLC	101,810,271	0.74%	49,323,597	0.79%
UPS Worldwide Forwarding Inc.	90,434,439	0.66%	-	-
SVF Safrai LLC	66,784,500	0.48%	-	-
EJC Ontario Gateway West, LLC	64,797,668	0.47%	-	-
GRE Empire Towers LP	61,000,000	0.44%	-	-
IBK Ontario LP	58,539,206	0.42%	-	-
Toyota Motor Sales USA Inc.	58,000,000	0.42%	72,742,665	1.17%
United Parcel Service Company	-	-	192,430,941	3.09%
Southwest Airlines Company Inc.	-	-	104,893,415	1.68%
Great Spring Waters of America	-	-	61,785,374	0.99%
Coca Cola Company	-	-	57,383,604	0.92%
Inland Paperboard & Packaging Inc.	-	-	97,689,580	1.57%
	<u>\$ 989,262,951</u>	<u>7.17%</u>	<u>\$ 1,134,536,425</u>	<u>18.22%</u>

Note: The amounts shown above include assessed value data for both the City and the Redevelopment Agency.

*Source: MBIA MuniServices Company for the 2007 information.
HdL Core & Cone for the 1998 information.*

City of Ontario
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
1998	\$ 10,842,201	\$ 10,636,418	98.10%	\$ 258,032	\$ 10,894,450	100.48%
1999	11,331,422	10,671,559	94.18%	708,388	11,379,947	100.43%
2000	11,230,507	10,712,119	95.38%	820,213	11,532,332	102.69%
2001	12,513,369	12,098,915	96.69%	661,397	12,760,312	101.97%
2002	13,150,467	13,194,390	100.33%	751,719	13,946,109	106.05%
2003	14,816,615	14,473,076	97.68%	912,227	15,385,303	103.84%
2004	15,992,023	15,986,773	99.97%	1,072,574	17,059,347	106.67%
2005	16,998,903	17,568,906	103.35%	1,171,806	18,740,712	110.25%
2006	18,767,438	19,697,312	104.95%	1,373,391	21,070,703	112.27%
2007	20,731,782	21,053,512	101.55%	2,036,294	23,089,806	111.37%

Note: The amounts presented include City property taxes only. This schedule does not include amounts collected by the City that were passed-through to other agencies, such as the Redevelopment Agency.

For the City of Ontario, property and sales taxes provide similar amounts of annual revenue; therefore, the City has elected to disclose revenue capacity information about both the property and the sales tax.

Source: San Bernardino County Auditor Controller's Office.

City of Ontario
Taxable Sales by Category
Last Ten Calendar Years
(in thousands of dollars)

Category	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Auto sales	\$ 439,565	\$ 495,207	\$ 568,198	\$ 612,929	\$ 736,076	\$ 843,324	\$ 936,408	\$1,059,902	\$ 1,152,112	\$ 1,058,978
Building materials	266,047	327,490	355,914	377,624	382,117	455,887	620,516	703,102	836,117	764,552
Light/heavy industry	288,724	324,072	332,517	319,590	288,100	296,027	329,604	373,434	388,496	402,257
Office equipment	125,670	159,254	293,600	486,856	429,842	332,482	383,551	497,135	610,363	689,589
Service stations/energy sales	212,403	232,558	259,713	311,655	268,310	317,806	352,797	419,524	535,269	537,754
General merchandise	335,346	344,433	379,122	410,511	410,764	437,843	459,760	465,277	626,076	644,686
Restaurants	171,134	195,331	212,377	223,605	241,611	265,632	291,080	310,619	320,011	336,295
Furniture/appliances	96,294	144,232	161,040	164,158	222,323	401,682	276,739	314,353	320,233	272,380
Apparel stores	142,682	151,417	159,407	180,178	187,080	202,750	221,570	230,230	254,303	272,223
Health & Government	174,766	196,578	258,159	231,673	214,248	210,083	214,688	211,423	225,111	246,173
Leasing	124,842	164,464	200,069	208,948	222,330	189,983	186,467	185,604	205,970	198,650
Other	73,965	74,999	82,537	191,043	42,340	129,613	147,944	165,328	200,850	233,000
Total	\$ 2,451,436	\$2,810,033	\$ 3,262,652	\$ 3,718,768	\$ 3,645,142	\$ 4,083,111	\$ 4,421,125	\$4,935,931	\$ 5,674,910	\$ 5,656,538
City direct sales tax rate	-	-	-	-	-	-	-	-	-	-

Note: For the City of Ontario, property and sales taxes provide similar amounts of annual revenue; therefore, the City has elected to disclose revenue capacity information about both the property and the sales tax.

Source: MBIA MuniServices Company.

City of Ontario
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

<u>Fiscal Year Ended June 30</u>	<u>City Direct Rate</u>	<u>County Transportation Authority Rate</u>	<u>San Bernardino County Rate</u>	<u>State Rate</u>
1998	-	0.50%	1.25%	6.00%
1999	-	0.50%	1.25%	6.00%
2000	-	0.50%	1.25%	6.00%
2001	-	0.50%	1.25%	5.75%
2002	-	0.50%	1.25%	6.00%
2003	-	0.50%	1.25%	6.00%
2004	-	0.50%	1.25%	6.00%
2005	-	0.50%	1.00%	6.25%
2006	-	0.50%	1.00%	6.25%
2007	-	0.50%	1.00%	6.25%

Note: The Bradley-Burns Uniform Local Sales and Use Tax Law was enacted in 1955. The law authorizes counties to impose a sales and use tax. Effective January 1, 1962, all counties within the State of California have adopted ordinances for the Board of Equalization to collect the local tax. Local tax rate for the San Bernardino County have been 1.00% since July 1, 2004. The City of Ontario does not impose a direct sales and use tax.

Source: State of California Board of Equalization.

City of Ontario
Sales Tax Payers by Industry
Current Year and Nine Years Ago
(in thousands of dollars)

Economic Category	Fiscal Year 2007				Fiscal Year 1998			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
General retail	1,839	39.50%	\$ 10,336	18.27%	476	22.37%	\$ 4,665	19.03%
Food products	640	13.75%	4,553	8.05%	354	16.64%	2,642	10.78%
Transportation	526	11.30%	15,601	27.58%	318	14.94%	6,280	25.62%
Construction	230	4.94%	7,646	13.52%	128	6.02%	2,660	10.85%
Business to business	1,099	23.60%	15,852	28.02%	671	31.53%	6,450	26.31%
Miscellaneous	322	6.92%	2,577	4.56%	181	8.51%	1,817	7.41%
	<u>4,656</u>	<u>100.00%</u>	<u>\$ 56,565</u>	<u>100.00%</u>	<u>2,128</u>	<u>100.00%</u>	<u>\$ 24,514</u>	<u>100.00%</u>

Notes: Due to confidentiality issues, the names of the ten largest sales tax remitters are not available. The categories presented above are intended to provide alternative information regarding the sources of the City's revenue.

Source: MBIA MuniServices Company.

City of Ontario
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(dollars in thousands, except per capita)

Fiscal Year Ended June 30	Governmental Activities						Business-type Activities			Total Primary Government	Percentage of Personal Income ^b	Per Capita ^b
	General Obligation Bonds	Tax Allocation Bonds	Revenue Bonds	Loans	Capital Leases	Total Governmental Activities	Term Loan	Certificates of Participation	Total Business-type Activities			
1998	\$ 2,322	\$ 97,859	\$ -	\$ 4,582	\$ 2,321	\$ 107,084	\$ 954	\$ -	\$ 954	\$ 108,038	4.38%	\$ 751
1999	2,157	95,929	-	5,342	1,998	105,427	923	-	923	106,350	4.17%	729
2000	1,982	93,894	-	2,744	1,652	100,273	891	-	891	101,163	3.38%	668
2001	1,797	91,749	-	4,054	1,283	98,884	857	-	857	99,741	3.20%	627
2002	33,717	55,119	34,880	18,695	1,149	143,560	822	-	822	144,382	5.69%	890
2003	33,057	60,883	24,775	18,004	1,005	137,725	747	-	747	138,472	5.20%	836
2004	32,187	61,588	22,703	15,313	-	131,791	-	-	-	131,791	5.19%	785
2005 ^a	31,282	62,337	20,430	14,738	-	128,787	-	51,470	51,470	180,257	6.42%	1,058
2006	29,997	63,133	18,295	14,148	-	125,573	-	50,585	50,585	176,158	5.96%	1,029
2007	29,191	60,681	18,582	13,842	-	122,296	-	49,670	49,670	171,966	5.87%	996

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

^a *The City issued over \$50 million of new certificates of participation in 2004.*

^b *See Schedule 17 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.*

City of Ontario
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(dollars in thousands, except per capita)

Fiscal Year Ended June 30	General Bonded Debt Outstanding				Percentage of Assessed Value ^a of Property	Per Capita ^b
	General Obligation Bonds	Tax Allocation Bonds	Revenue Bonds	Total		
1998	\$ 2,322	\$ 97,859	\$ -	\$ 100,181	1.20%	\$ 696.67
1999	2,157	95,929	-	98,086	1.13%	672.35
2000	1,982	93,894	-	95,876	1.11%	632.90
2001	1,797	91,749	-	93,546	0.97%	588.45
2002	33,717	55,119	34,880	123,716	1.18%	762.42
2003	33,057	60,883	24,775	118,715	1.04%	716.54
2004	32,187	61,588	22,703	116,478	0.95%	693.65
2005	31,282	62,337	20,430	114,049	0.87%	669.41
2006	29,997	63,133	18,295	111,425	0.77%	651.18
2007	29,191	60,681	18,582	108,454	0.68%	627.99

Note: General bonded debt is debt payable with governmental fund resources and general obligation bonds recorded in enterprise funds (of which, the City has none). Details regarding the City's outstanding debt can be found in the notes to the financial statements.

^a *Assessed value has been used because the actual value of taxable property is not readily available in the State of California. See Schedule 5 for assessed property value data.*

^b *See Schedule 17 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.*

City of Ontario
Direct and Overlapping Governmental Activities Debt
As of June 30, 2007
(dollars in thousands)

City Assessed Valuation	\$ 11,986,420		
Redevelopment Agency Incremental Valuation	3,947,285		
Total Assessed Valuation	<u>\$ 15,933,705</u>		
	Outstanding Debt 06/30/2007	Percentage Applicable ^a	Est. Share of Overlapping Debt 06/30/2007
Overlapping Debt Repaid with Property Taxes:			
Metropolitan Water District	\$ 359,115	0.738%	\$ 2,650
Chaffey Community College District	184,370	24.532%	45,230
Chino Valley Unified School District	145,620	5.295%	7,711
Chino Valley Unified School District CFD No. 1	45	19.926%	9
Chaffey Union High School District	108,810	47.536%	51,724
Mountain View School District	645	99.955%	645
Ontario-Montclair School District	25,130	78.835%	19,811
Mountain View School District School Facilities Improvement District No. 1	15,709	99.948%	15,701
Mountain View School District CFD No. 1	6,175	100.000%	6,175
Mountain View School District CFD No. 1997-1	1,125	100.000%	1,125
Ontario Community Facilities District No. 1	941	100.000%	941
Ontario Community Facilities District No. 5	7,670	100.000%	7,670
City of Ontario 1915 Act Bonds	26,758	100.000%	26,758
Total overlapping debt repaid with property taxes	<u>882,113</u>		<u>186,149</u>
Overlapping General Fund Debt:			
San Bernardino County General Fund Obligations	840,890	11.056%	92,969
San Bernardino County Pension Obligations	738,426	11.056%	81,640
San Bernardino County Flood Control District GF Obligation	127,625	11.056%	14,110
Chaffey Community College District Certificates of Participation	2,620	24.532%	643
Chaffey Union High School District Certificates of Participation	1,010	47.536%	480
Chino Valley and Upland Unified School District Certificate of Participation	47,635	5.295%	2,522
Cucamonga School District Certificate of Participation	12,940	63.960%	8,276
Ontario-Montclair School District Certificate of Participation	5,285	78.835%	4,166
Monte Vista County Water District Certificate of Participation	405	0.029%	0
West Valley Vector Control District Certificate of Participation	4,100	32.163%	1,319
Total overlapping general fund debt	<u>1,780,936</u>		<u>206,126</u>
Total overlapping debt	<u>\$ 2,663,049</u>		392,275
City direct debt			122,296
Total direct and overlapping debt			<u>\$ 514,571</u>

Source: California Municipal Statistics, Inc.
City direct debt can be obtained from Schedule 12.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and, therefore, responsible for repaying the debt of each overlapping government.

^a *For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.*

Source: California Municipal Statistics, Inc.

City of Ontario
Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Assessed valuation ^a	\$ 6,229,447	\$ 6,500,045	\$ 6,452,981	\$ 7,170,715	\$ 7,867,628	\$ 8,577,510	\$ 9,202,628	\$ 9,827,299	\$ 10,831,944	\$ 11,986,419
Conversion percentage ^b	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted assessed valuation	1,557,362	1,625,011	1,613,245	1,792,679	1,966,907	2,144,378	2,300,657	2,456,825	2,707,986	2,996,605
Debt limit percentage ^c	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	233,604	243,752	241,987	268,902	295,036	321,657	345,099	368,524	406,198	449,491
Total net debt applicable to limit: General obligation bonds	2,322	2,157	1,982	1,797	33,717	33,057	32,187	31,282	29,997	29,191
Legal debt margin	<u>\$ 231,282</u>	<u>\$ 241,595</u>	<u>\$ 240,005</u>	<u>\$ 267,105</u>	<u>\$ 261,319</u>	<u>\$ 288,600</u>	<u>\$ 312,912</u>	<u>\$ 337,242</u>	<u>\$ 376,201</u>	<u>\$ 420,300</u>
Total debt applicable to the limit as a percentage of debt limit	1.00%	0.89%	0.83%	0.67%	12.90%	11.45%	10.29%	9.28%	7.97%	6.95%

Notes: ^a Assessed valuation includes the City portion only.

^b The California Code Section 43605 provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computation shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the State.

^c The legal debt limit of 15% is established by the State of California Code Section 43605.

Source: City of Ontario, Administrative Services Agency.

City of Ontario
Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)

Fiscal Year Ended June 30	Tax Allocation/Tax Increment Revenue Bonds				Water Certificates of Participation					
	Tax Increment	Debt Service		Coverage	Water Revenue	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
		Principal	Interest					Principal	Interest	
1998	\$ 21,082	\$ 1,840	\$ 8,488	2.04	\$ -	\$ -	\$ -	\$ -	\$ -	-
1999	23,029	3,770	6,625	2.22	-	-	-	-	-	-
2000	24,151	2,035	8,392	2.32	-	-	-	-	-	-
2001	27,432	2,145	8,277	2.63	-	-	-	-	-	-
2002	28,399	9,276 ^a	1,148	2.72	-	-	-	-	-	-
2003	31,237	3,555	1,181	6.60	-	-	-	-	-	-
2004	32,770	3,393	1,580	6.59	-	-	-	-	-	-
2005	34,493	3,104	1,912	6.88	31,007	19,504	11,503	-	1,090	10.55
2006	39,323	2,842	2,211	7.78	33,506	23,856	9,649	850	2,536	2.85
2007	42,877	4,971	7,903	3.33	39,081	29,049	10,032	915	2,497	2.94

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation, or amortization expenses.

^a *In Fiscal Year 2001-02, new revenue bonds were issued to defease the existing tax allocation bonds..*

City of Ontario
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income	Unemployment Rate (3)
1997	143,799	\$ 2,464,782	\$ 17,140	6.5%
1998	145,886	2,547,709	17,464	5.7%
1999	151,488	2,994,084	19,764	4.9%
2000	158,969	3,114,139	19,590	4.8%
2001	162,268	2,536,097	15,629	5.1%
2002	165,678	2,661,524	16,064	6.0%
2003	167,921	2,540,000	15,126	6.2%
2004	170,373	2,806,549	16,473	5.7%
2005	171,113	2,955,000	17,269	5.0%
2006	172,701	2,929,000	16,960	4.7%

Source: (1) State Department of Finance, Demographic Research Unit.

(2) City of Ontario, Administrative Services Agency; Economic and Politics, Inc.

(3) State of California Employment Development Department (data shown above is for the County of San Bernardino).

City of Ontario
Principal Employers – Current Year ^a
Principal Employment Sectors - Current Year and Nine Years Ago ^a

Employer	2007	
	Number of Employees	Percentage of Total City Employment
LA-ONT Airport	7,690	9.66%
United Parcel Service (UPS)	3,500	4.40%
Pro & Sons Inc.	1,575	1.98%
Cardenas Markets	1,275	1.60%
City of Ontario	1,075	1.35%
Mag Instrument, Inc.	900	1.13%
CVB Financial Corp.	719	0.90%
McC Development Corp.	718	0.90%
ICEE Company	700	0.88%
ALFA Leisure Inc.	680	0.85%
Total	18,832	18.15%

Employment Sector	2007		1998	
	Number of Employees	Percentage of Total City Employment	Number of Employees	Percentage of Total City Employment
Logistics/Transportation	21,550	20.77%	14,604	21.78%
Retail Trade	17,920	17.27%	13,526	20.18%
Manufacturing	15,586	15.02%	13,672	20.39%
Help Agency	15,289	14.74%	2,949	4.40%
Construction	5,383	5.19%	3,382	5.04%
Education	4,871	4.69%	4,971	7.42%
Other Services	3,840	3.70%	2,788	4.16%
Business Services	3,800	3.66%	1,634	2.44%
Engineering and Management	3,127	3.01%	588	0.88%
Financial Institution/Insurance/Real Estate	3,105	2.99%	1,683	2.51%
Hotels and Entertainment	2,341	2.26%	1,488	2.22%
Agriculture	1,840	1.77%	1,181	1.76%
Health Services	1,692	1.63%	1,243	1.85%
Utilities	1,311	1.26%	898	1.34%
Government Agencies	1,138	1.10%	1,133	1.69%
Aerospace	963	0.93%	1,297	1.93%
Total	103,756	100.00%	67,037	100.00%

Notes: "Total Employment" as used above represents the total employment of all employers located within City limits.

^a Information regarding the City of Ontario's principal employer information is not available for the year of 1998, therefore, the City presented information about principal employment sectors for current year and nine years ago as an alternative.

Sources: City of Ontario, Economic Development Department.

State of California Employment Development Department.

Economic and Politics, Inc.

City of Ontario
Full-time City Government Employees by Function
Last Ten Fiscal Years

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Government	72	63	63	72	84	87	99	108	111	94
Public Safety	499	483	484	484	485	482	484	492	501	504
Community Development	125	122	122	127	129	130	131	146	156	158
Library ^a	38	50	51	66	65	-	-	-	-	-
Public Works/Community Services	234	217	226	239	248	309	315	329	338	355
Convention Center ^b	1	-	-	-	-	-	-	-	-	-
Total	<u>969</u>	<u>935</u>	<u>946</u>	<u>988</u>	<u>1,011</u>	<u>1,008</u>	<u>1,029</u>	<u>1,075</u>	<u>1,106</u>	<u>1,111</u>

Note: A full-time employee is scheduled to work 2,088 hours per year (including vacation and sick leave)

^a *Library department was merged into Public works/Community services agency in Fiscal Year 2002-03.*

^b *Convention Center was transferred to a private management company in Fiscal Year 1998-98.*

Source: City of Ontario, Administrative Services Agency.

City of Ontario
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General government										
Building permits issued	2,125	2,302	2,173	3,242	3,750	4,452	4,789	5,057	4,945	3,993
Police										
Physical arrests	9,975	9,021	9,185	9,236	10,287	10,022	10,264	10,134	9,561	11,207
Citations	23,981	22,550	19,200	14,472	12,950	16,647	15,558	14,293	16,155	20,762
Fire										
Emergency response	13,726	15,615	18,502	20,234	21,785	21,375	20,146	21,989	22,151	22,832
Fire inspections	1,536	1,582	1,661	1,744	1,622	1,574	1,589	1,760	1,635	1,987
Public works										
Street resurfacing (miles)	24	15	31	32	32	24	24	19	13	10
Parks and recreation										
Number of recreation classes	78	80	83	86	90	95	100	1,245 ^a	1,350	1,358
Number of facility rentals	550	560	575	585	595	590	605	625	644	788
Library										
Total volumes of books borrowed	755,531	716,278	674,443	609,325	570,423	458,594	443,490	418,100	380,016	403,964
Total volumes of audio/visual items borrowed	240,227	221,257	210,857	221,806	204,004	157,825	163,804	184,928	187,853	147,190
Water										
Number of recycled water connections	-	1	4	4	4	4	4	4	5	4
Number of potable connections	30,859	30,278	31,897	32,104	32,198	32,251	32,281	32,714	33,964	33,872
Average daily potable consumption (MGD)	38	36	39	41	39	40	39	38	38	39
Solid waste										
Refuse collected (tons per day)	483	493	503	514	524	535	550	582	569	552
Recyclables collected (tons per day)	23	25	27	29	32	35	39	41	44	41
Recyclables recovered (tons per day)	15	16	18	19	21	23	24	25	28	25

Note: ^a Method of recording contract classes changed with Fiscal Year 2004-05 budget. Prior method reflected number of annual class titles, starting Fiscal Year 2004-05, the numbers reflect individual class sessions.

Source: City of Ontario, various departments

City of Ontario
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Police										
Police stations	3	3	3	3	3	3	2	2	2	2
Fire										
Fire stations	7	7	8	8	8	8	8	8	8	8
Public works										
Streets (miles)	428	428	430	430	430	520	572	572	572	579
Traffic signals	123	123	123	123	123	144	150	150	152	157 ^a
Parks and recreation										
Parks	17	17	17	17	17	18	18	18	18	18
Community centers	6	6	6	6	6	6	6	6	6	6
Library										
Buildings	1	1	1	1	1	1	2	2	2	2
Water										
Number of wells	23	28	28	29	29	26	23	22	22	18
Water lines (miles)	587	587	596	596	596	541	541	536	538	556
Storage capacity (millions of gallons)	51	51	51	51	60	60	60	60	60	76
Sewer										
Sewer lines (miles)	394	394	398	398	398	370	371	375	378	386
Storm drainage										
Storm drainage (miles) ^b	54	55	59	59	60	60	60	61	61	61

Note: ^a Number of traffic signals include 13 owned by the LA-ONT airport, but maintained and operated by the City.

^b Number of miles reflect only the storm drains with 36-inch diameter or larger.

Source: City of Ontario, various departments

City of Ontario, California

MAYOR
Paul S. Leon

MAYOR PRO TEM
Jason Anderson

COUNCIL MEMBERS
Alan D. Wapner
Sheila Mautz
Jim W. Bowman

CITY TREASURER
James R. Milhiser

CITY CLERK
Mary E. Wirtes



CITY MANAGER
Gregory C. Devereaux

ADMINISTRATIVE SERVICES/
FINANCE DIRECTOR
Grant D. Yee

303 EAST B STREET
ONTARIO, CALIFORNIA 91764
909.395.2000

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