

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.

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Financial Trends

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

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
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	\$ 646,348,259
Restricted	149,613,075	161,315,543	166,895,446	216,343,022	235,407,092	324,612,962	294,221,349
Unrestricted	77,475,772	90,250,905	90,632,786	77,994,397	100,365,953	100,909,316	116,838,316
Total governmental activities net assets	\$ 202,319,934	\$ 712,728,083	\$ 760,233,589	\$ 820,231,886	\$ 891,227,772	\$ 1,007,931,066	\$ 1,057,407,924
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	\$ 94,728,569
Restricted	-	-	-	31,508,733	25,352,801	21,040,157	8,375,108
Unrestricted	64,277,371	68,232,999	68,813,390	38,394,197	42,630,813	95,502,060	127,928,871
Total business-type activities net assets	\$ 153,751,267	\$ 159,264,467	\$ 164,476,969	\$ 171,098,465	\$ 167,985,075	\$ 193,333,731	\$ 231,032,548
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	\$ 741,076,828
Restricted	149,613,075	161,315,543	166,895,446	247,851,755	260,759,893	345,653,119	302,596,457
Unrestricted	141,753,143	158,483,904	159,446,176	116,388,594	142,996,766	196,411,376	244,767,187
Total primary government net assets	\$ 356,071,201	\$ 871,992,550	\$ 924,710,558	\$ 991,330,351	\$ 1,059,212,847	\$ 1,201,264,797	\$ 1,288,440,472

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 Seven Fiscal Years
(accrual basis of accounting)

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
Expenses							
Governmental activities:							
General government	\$ 15,286,357	\$ 20,816,577	\$ 22,491,222	\$ 23,167,617	\$ 46,891,843	\$ 36,573,422	\$ 41,220,915
Public safety	70,809,462	70,411,906	67,817,542	77,217,848	81,691,441	83,998,192	93,852,651
Community development	27,044,504	26,647,678	42,750,172	51,689,545	49,137,773	49,070,134	58,680,929
Library	4,671,657	4,338,731	4,498,038	2,689,240	4,422,800	2,795,396	4,377,237
Public works	13,228,471	12,628,368	11,470,405	12,598,967	11,530,391	33,550,596	31,097,065
Interest on long-term debt	13,529,196	10,833,248	11,596,326	14,192,152	13,955,705	12,402,162	13,592,069
Total governmental activities expenses	144,569,647	145,676,508	160,623,705	181,555,369	207,629,953	218,389,902	242,820,866
Business-type activities:							
Water	16,386,868	16,048,602	18,309,603	23,169,266	29,936,424	31,434,855	29,546,787
Sewer	8,341,420	7,420,726	7,822,323	9,916,097	12,779,813	8,906,357	10,583,454
Waste	15,106,531	17,313,881	18,706,598	19,824,702	22,723,516	22,417,370	22,381,564
Golf course	9,895	-	-	-	-	-	-
Convention Center	4,070,307	4,250,741	-	-	-	-	-
Total business-type activities expenses	43,915,021	45,033,950	44,838,524	52,910,065	65,439,753	62,758,582	62,511,805
Total primary government expenses	\$ 188,484,668	\$ 190,710,458	\$ 205,462,229	\$ 234,465,434	\$ 273,069,706	\$ 281,148,484	\$ 305,332,671
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	\$ 3,219,929
Public safety	3,013,611	3,135,490	3,440,264	2,964,363	3,052,620	3,982,037	2,883,571
Community development	4,871,542	5,390,332	6,133,449	8,396,665	10,955,059	17,075,558	27,303,814
Library	149,363	130,233	128,528	111,249	113,472	122,699	250,989
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	15,498,166
Capital grants and contributions	3,671,381	12,316,066	27,203,240	28,346,840	31,066,474	76,508,279	22,089,284
Total governmental activities program revenues	29,457,157	40,348,289	56,605,493	56,997,087	72,146,075	114,453,314	71,245,753
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	40,742,157
Sewer	10,119,307	10,069,023	9,904,183	11,384,075	11,787,568	13,803,439	15,638,977
Waste	21,430,115	21,314,771	21,882,087	26,620,819	27,679,931	31,442,422	32,802,198
Golf course	478,713	-	-	-	-	-	-
Convention Center	2,357,842	2,609,861	-	140,835	162,497	110,719	258,545
Operating grants and contributions	-	-	109,412	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-
Total business-type activities program revenues	61,302,239	60,599,833	58,629,652	67,850,154	70,691,130	81,772,283	107,291,723

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

	2002	2003	2004	2005	2006	2007	2008
Net (Expense)/Revenue							
Governmental activities	(115,112,490)	(105,328,219)	(104,018,212)	(124,558,282)	(135,483,878)	(103,936,588)	(171,575,113)
Business-type activities	17,387,218	15,565,883	13,791,128	14,940,089	5,251,377	19,013,701	44,779,918
Total primary government net expense	\$ (97,725,272)	\$ (89,762,336)	\$ (90,227,084)	\$ (109,618,193)	\$ (130,232,501)	\$ (84,922,887)	\$ (126,795,195)
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	\$ 89,308,552
Transient occupancy taxes	8,092,523	8,710,404	9,417,101	10,495,259	11,068,749	11,013,014	11,025,406
Sales taxes	39,722,815	39,829,603	46,018,272	54,003,509	63,445,795	61,385,360	67,081,615
Franchise taxes	2,019,481	1,880,977	2,136,494	2,188,460	2,337,806	2,561,379	2,696,335
Business licenses taxes	3,818,216	3,652,800	4,561,542	4,855,324	5,206,797	5,595,149	5,767,540
Other taxes	10,394,188	11,665,315	12,823,552	14,329,640	14,838,058	14,485,983	6,326,614
Intergovernmental, unrestricted:							
Motor vehicle in lieu	8,226,217	9,569,525	7,346,663	14,143,683	577,775	1,016,916	765,679
Use of money and property	9,540,766	8,886,483	4,136,564	8,537,607	8,949,418	18,691,740	25,038,438
Other	884,438	226,408	4,164,614	11,458,389	13,266,178	33,299,211	7,624,863
Transfers	11,417,406	11,255,895	11,544,945	12,208,807	13,891,361	12,381,811	12,329,981
Total governmental activities	136,155,875	141,929,098	151,531,983	184,841,760	204,546,741	237,515,145	227,965,023
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	\$ 5,248,580
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)	(12,329,981)
Total business-type activities	(9,749,377)	(7,058,935)	(8,337,416)	(8,187,953)	(8,399,044)	(3,329,007)	(7,081,101)
Total primary government	\$ 126,406,498	\$ 134,870,163	\$ 143,194,567	\$ 176,653,807	\$ 196,147,697	\$ 234,186,138	\$ 220,883,922
Change in Net Assets							
Governmental activities	\$ 21,043,385	\$ 36,600,879	\$ 47,513,771	\$ 60,283,478	\$ 69,062,863	\$ 133,578,557	\$ 56,389,910
Business-type activities	7,637,841	8,506,948	5,453,712	6,752,136	(3,147,667)	15,676,500	37,698,817
Total primary government program revenues	\$ 28,681,226	\$ 45,107,827	\$ 52,967,483	\$ 67,035,614	\$ 65,915,196	\$ 149,255,057	\$ 94,088,727

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 Fund Balances, Governmental Funds
Last Seven Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
Revenues							
Taxes	\$ 101,656,029	\$ 107,468,055	\$ 119,452,954	\$ 129,537,910	\$ 160,212,875	\$ 168,045,333	\$ 180,125,455
Licenses and permits	2,008,771	1,944,438	2,251,562	3,150,121	2,802,140	3,077,713	2,745,841
Intergovernmental	26,975,284	34,820,835	36,011,184	37,347,967	39,149,116	38,815,828	38,237,360
Charges for services	6,336,408	7,171,586	11,045,360	24,070,910	32,161,431	70,405,497	30,901,234
Use of money and property	9,953,817	10,684,052	5,930,672	8,555,954	7,459,982	21,361,232	22,094,462
Fines and forfeitures	1,213,887	1,272,480	1,320,994	1,099,057	1,243,200	1,628,664	1,555,938
Miscellaneous	8,040,835	10,530,343	9,609,247	15,952,394	17,701,314	38,854,280	8,910,669
Total Revenues	156,185,031	173,891,789	185,621,973	219,714,313	260,730,058	342,188,547	284,570,959
Expenditures							
Current:							
General government	20,928,474	22,876,851	19,548,804	23,230,597	46,664,029	32,363,072	34,054,015
Public safety	72,302,733	73,814,220	82,159,396	77,600,019	80,070,884	87,796,439	99,449,853
Community development	28,470,179	29,499,351	47,871,264	54,441,920	61,499,015	82,665,039	140,914,334
Library	4,661,474	5,680,003	5,125,528	9,661,210	4,050,405	4,096,171	4,072,044
Public works	13,525,233	22,662,294	14,391,663	20,226,449	23,804,817	34,282,333	37,353,238
Debt service:							
Principal retirement	3,103,385	5,196,558	8,459,675	5,394,502	5,450,309	5,226,752	5,288,739
Interest and fiscal charges	10,394,171	11,018,012	11,748,818	11,833,718	11,671,330	10,481,955	10,967,002
Bond issuance costs	-	-	-	-	-	-	857,247
Pass-through agreement payments	2,236,631	2,260,460	2,511,114	2,924,668	3,360,364	4,455,381	7,737,612
Total Expenditures	155,622,280	173,007,749	191,816,262	205,313,083	236,571,153	261,367,142	340,694,084
Excess (deficiency) of revenues over							

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

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
Other Financing Sources (Uses)							
Transfers in	51,489,441	32,220,587	42,436,046	51,291,283	56,891,273	72,178,081	58,742,988
Transfers out	(42,389,044)	(21,379,587)	(32,624,767)	(40,058,319)	(42,946,642)	(59,904,099)	(46,856,913)
Long-term debt issued	82,140,000	2,281,909	2,526,204	-	-	-	37,535,000
Gain (loss) on sale of assets	-	(1,342,434)	9,368,835	-	-	-	440,617
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	49,861,692
Net change in fund balances	\$ 58,624,021	\$ 12,664,515	\$ 15,512,029	\$ 25,634,194	\$ 38,103,536	\$ 93,095,387	\$ (6,261,434)
Total Current Expenditures	\$ 139,888,093	\$ 154,532,719	\$ 169,096,655	\$ 185,160,195	\$ 216,089,150	\$ 241,203,054	\$ 315,843,485
Less: Capital outlay	(6,661,272)	(18,194,734)	(21,974,651)	(19,221,376)	(23,776,968)	(34,827,340)	(83,833,847)
Total Non-Capital Expenditures	\$ 133,226,821	\$ 136,337,985	\$ 147,122,004	\$ 165,938,819	\$ 192,312,182	\$ 206,375,714	\$ 232,009,638
Total Debt Service Expenditures	\$ 15,734,187	\$ 18,475,030	\$ 22,719,607	\$ 20,152,888	\$ 20,482,003	\$ 20,164,088	\$ 24,850,599
Debt service as a percentage of non-capital expenditures	11.8%	13.6%	15.4%	12.1%	10.7%	9.8%	10.7%

Note: The City has elected to show only seven 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
Fund Balances, Governmental Funds
Last Seven Fiscal Years
(modified accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008
General Fund							
Reserved	\$ 13,804,470	\$ 8,858,104	\$ 18,569,213	\$ 17,815,758	\$ 22,255,872	\$ 19,375,419	\$ 13,625,169
Unreserved	48,081,052	59,646,214	64,703,450	58,249,854	68,713,905	70,563,181	78,056,275
Total General Fund	\$ 61,885,522	\$ 68,504,318	\$ 83,272,663	\$ 76,065,612	\$ 90,969,777	\$ 89,938,600	\$ 91,681,444
All Other Governmental Funds							
Reserved	\$ 74,070,775	\$ 70,159,174	\$ 133,394,841	\$ 140,455,533	\$ 150,812,635	\$ 222,774,135	\$ 209,906,550
Unreserved, reported in:							
Special revenue funds	14,869,500	13,741,229	8,950,039	7,598,913	8,779,811	18,540,822	19,523,748
Capital project funds	49,012,523	59,583,169	22,494,017	55,906,084	62,643,481	62,201,510	57,460,304
Debt service funds	15,964,044	19,844,475	(775,431)	(7,634,384)	(777,387)	11,740,681	13,449,217
Total All Other Governmental Funds	\$ 153,916,842	\$ 163,328,047	\$ 164,063,466	\$ 196,326,146	\$ 221,458,540	\$ 315,257,148	\$ 300,339,819

Note: The City has elected to show only seven 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	
	Less:			Taxable Assessed		Taxable Assessed Value		
	Secured	Unsecured	Exemptions	Secured	Unsecured			
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	9,337,098	1,494,847	(115,349)	10,716,596	2,827,674	727,732	3,555,406	1.0056
2007	10,576,169	1,410,250	(115,154)	11,871,265	3,217,432	729,855	3,947,287	1.0050
2008	11,750,445	1,663,422	(113,948)	13,299,919	3,716,427	923,355	4,639,782	1.0048

Source: San Bernardino County Valuations - Tax Rates Code Area Tax Rates 2007-08; Bonded Indebtedness June 30, 2007

*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		County	School Districts	Metropolitan Water District
		Debt Service	Total Direct Tax Rate			
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
2008	-	1.0048	1.0048	1.0000	0.0640	0.0045

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

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

	2008			1999		
	Taxpayer	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	
	Ontario Mills Limited Partnership	\$ 226,302,908	1.46%	\$ 371,446,290	5.71%	
	Pro Logis California I, LLC	155,055,701	1.00%	84,502,782	1.30%	
	Majestic CCC IV, LLC	116,296,194	0.75%	52,303,922	0.80%	
	Land Mark PR I Ontario LLC	109,277,000	0.71%	-	-	
	UPS Worldwide Forwarding Inc.	105,363,746	0.68%	-	-	
	Catellus Operating LP / Catellus Finance I LLC	103,846,477	0.67%	50,310,069	0.77%	
	Teachers Insurance & Annuity Association of America	74,818,701	0.48%	-	-	
	SVF Safari LLC	68,120,189	0.44%	-	-	
	EJC Ontario Gateway West LLC	66,093,622	0.43%	-	-	
	RAR2 Inland Empire Offices CA Inc.	65,152,000	0.42%	-	-	
	United Parcel Service Company	-	-	196,279,560	3.02%	
	Southwest Airlines Company Inc.	-	-	106,991,283	1.65%	
	Great Spring Waters of America	-	-	63,021,081	0.97%	
	Coca Cola Company	-	-	58,531,276	0.90%	
	Inland Paperboard & Packaging Inc.	-	-	99,643,372	1.53%	
	Toyota Motor Sales USA Inc	-	-	74,197,518	1.14%	
		<u>\$ 1,090,326,538</u>	<u>7.04%</u>	<u>\$ 1,157,227,153</u>	<u>17.80%</u>	

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

*Source: Current year- California Municipal Statistics, Inc
Nine years ago-HdL Core & Cone .*

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
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%
2008	23,191,120	22,533,906	97.17%	2,157,204	24,691,110	106.47%

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	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Auto sales	\$ 490,423	\$ 561,427	\$ 610,127	\$ 735,591	\$ 842,605	\$ 932,806	\$ 1,781,328	\$ 1,148,077	\$ 1,050,735	\$ 883,833
Building materials	327,490	357,853	381,182	392,599	468,420	638,923	341,090	855,968	780,673	579,673
Light/heavy industry	296,573	295,404	287,853	260,115	262,397	301,412	459,060	503,716	552,228	519,269
Office equipment	156,378	288,712	483,171	426,870	330,363	382,298	474,797	557,941	653,700	645,673
Service stations/energy sales	241,069	282,816	323,532	287,847	346,284	393,699	466,516	599,628	624,462	703,387
General merchandise	344,436	379,123	410,552	410,806	437,887	459,861	310,785	484,736	484,810	470,656
Restaurants	195,331	212,381	223,606	241,611	265,632	291,205	432,850	319,950	341,347	335,842
Furniture/appliances	144,134	160,796	163,961	220,787	437,785	433,392	228,512	377,035	279,664	304,128
Apparel stores	151,419	159,407	180,178	187,084	201,969	219,889	231,384	256,932	273,946	284,932
Health & Government	223,429	293,321	258,746	237,376	236,737	236,284	166,870	244,338	262,062	282,988
Leasing	164,464	198,129	205,645	212,913	179,235	172,135	1668700/10	188,508	181,861	206,351
Other	74,999	82,537	191,196	42,321	130,454	149,872	203,914	255,045	274,486	373,262
Total	\$ 2,810,144	\$ 3,271,906	\$ 3,719,748	\$ 3,655,919	\$ 4,139,768	\$ 4,611,775	\$ 5,097,106	\$ 5,791,874	\$ 5,759,973	\$ 5,589,994

City direct sales tax rate

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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: MuniServices, LLC

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

Fiscal Year Ended June 30	City Direct Rate	County Transportation Authority Rate	San Bernardino County Rate	State Rate
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%
2008	-	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 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 2008			Fiscal Year 1999		
	Number of Filers	Percentage of Total	Tax Liability	Number of Filers	Percentage of Total	Tax Liability
General retail	1,816	38.75%	\$ 8,571	1,088	26.01%	\$ 5,172
Food products	641	13.68%	4,773	582	13.91%	2,991
Transportation	545	11.63%	15,317	504	12.05%	7,051
Construction	258	5.51%	5,797	190	4.54%	3,275
Business to business	1,092	23.30%	18,509	1,129	26.99%	7,311
Miscellaneous	334	7.13%	2,934	690	16.50%	2,302
	<u>4,686</u>	<u>100.00%</u>	<u>\$ 55,901</u>	<u>4,183</u>	<u>100.00%</u>	<u>\$ 28,102</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: MuniServices, LLC

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	Total		Term Loan	Certificates of Participation	Business-type Activities	Total				
				Loans	Capital Leases					Governmental Activities			
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	
2008	65,905	58,046	18,908	13,520	-	156,378	-	48,730	48,730	205,108	6.27%	1,181	

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	
	General Obligation Bonds	Redevelopment Bonds		Total		Per Capita ^b
		Tax Allocation Bonds	Revenue Bonds			
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	0.69%	627.99
2008	65,905	58,046	18,908	142,859	0.80%	822.49

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 10 prior calendar years.

City of Ontario
Direct and Overlapping Governmental Activities Debt
As of June 30, 2008
(dollars in thousands)

City Assessed Valuation
 Redevelopment Agency Incremental Valuation
Total Assessed Valuation

\$ 13,413,868
 4,639,782
\$ 18,053,650

	Outstanding Debt 06/30/2008	Percentage Applicable ^a	Est. Share of Overlapping Debt 06/30/2008
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Overlapping Debt Repaid with Property Taxes:

Metropolitan Water District
 Chaffey Community College District
 Chino Valley Unified School District
 Chaffey Union High School District
 Mountain View School District
 Ontario-Montclair School District
 Mountain View School District School Facilities
 Improvement District No. 1
 Mountain View School District CFD No. 1
 Mountain View School District CFD No. 1997-1
 Ontario Community Facilities District No. 5
 City of Ontario 1915 Act Bonds

\$	327,215	0.760%	\$ 2,487
	175,820	24.428%	42,949
	144,650	5.156%	7,458
	105,155	47.475%	49,922
	595	99.960%	595
	32,060	79.390%	25,452
	15,434	99.953%	15,427
	5,335	100.000%	5,335
	1,095	100.000%	1,095
	7,155	100.000%	7,155
	22,073	100.000%	22,073
	<u>836,587</u>		<u>179,949</u>

Total overlapping debt repaid with property taxes

Overlapping General Fund Debt:

San Bernardino County General Fund Obligations
 San Bernardino County Pension Obligations
 San Bernardino County Flood Control District GF Obligation
 Chaffey Community College District Certificates of Participation
 Chaffey Union High School District Certificates of Participation
 Chino Valley Unified School District Certificates of Participation
 Cucamonga School District Certificate of Participation
 Ontario-Montclair School District Certificate of Participation
 Monte Vista County Water District Certificate of Participation
 West Valley Vector Control District Certificate of Participation

791,760	10.973%	86,880
688,326	10.973%	75,530
119,920	10.973%	13,159
12,715	24.428%	3,106
510	47.475%	242
45,805	5.156%	2,362
12,550	63.673%	7,991
5,190	79.390%	4,120
275	0.026%	0
3,945	31.951%	1,260
<u>1,680,996</u>		<u>194,650</u>

Total overlapping general fund debt

Total overlapping debt

City direct debt

Total direct and overlapping debt

\$	2,517,583	374,599
		156,378
	<u>\$ 530,977</u>	

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 direct debt can be obtained from Schedule 12

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

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Assessed valuation ^a	\$ 6,500,045	\$ 6,452,981	\$ 7,170,715	\$ 7,867,628	\$ 8,577,510	\$ 9,202,628	\$ 9,827,299	\$ 10,831,944	\$ 11,871,265	\$ 13,185,970
Conversion percentage ^b	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted assessed valuation	1,625,011	1,613,245	1,792,679	1,966,907	2,144,378	2,300,657	2,456,825	2,707,986	2,967,816	3,296,493
Debt limit percentage ^c	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	243,752	241,987	268,902	295,036	321,657	345,099	368,524	406,198	445,172	494,474
Total net debt applicable to limit:										
General obligation bonds	2,157	1,982	1,797	33,717	33,057	32,187	31,282	29,997	29,191	65,905
Legal debt margin	\$ 241,595	\$ 240,005	\$ 267,105	\$ 261,319	\$ 288,600	\$ 312,912	\$ 337,242	\$ 376,201	\$ 415,981	\$ 428,569
Total debt applicable to the limit as a percentage of debt limit	0.89%	0.83%	0.67%	12.90%	11.45%	10.29%	9.28%	7.97%	7.02%	15.38%

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	Principal	Debt Service Interest	Coverage	Water Revenue	Less Operating Expenses	Net Available Revenue	Debt Service Principal	Interest	Coverage
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	27,269	6,237	850	2,536	1.84
2007	42,880	4,971	7,903	3.33	39,944	29,049	10,895	915	2,497	3.19
2008	51,760	5,143	7,877	3.98	40,742	27,261	13,481	940	2,470	3.95

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)		Per Capita Personal Income	Unemployment Rate (3)
		(2)			
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	6.3%
2004	170,373	2,806,549		16,473	5.8%
2005	171,113	2,954,897		17,285	5.2%
2006	172,701	2,929,000		16,960	4.8%
2007	173,690	3,270,000		17,857	5.6%

Source: (1) - State of California Department of Finance Demographic Research Unit web site.

(2) - John Husing Quarterly report from johnhusing.com

(3) - California Labor Market Info, EDD. <http://www.labormarketinfo.edd.ca.gov>

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

Employer	2008		Employment Sector	2008		Employment Sector	1999	
	Number of Employees	Percentage of Total City Employment		Number of Employees	Percentage of Total City Employment		Number of Employees	Percentage of Total City Employment
LA-ONT Airport	7,690	9.90%	Logistics/Transportation	21,550	20.84%	Logistics/Transportation	15,855	21.11%
United Parcel Service (UPS)	3,500	4.50%	Retail Trade	17,920	17.33%	Retail Trade	14,402	19.18%
Pro & Sons Inc.	1,575	2.03%	Manufacturing	15,586	15.07%	Manufacturing	15,811	21.05%
City of Ontario	1,101	1.42%	Help Agency	15,289	14.79%	Help Agency	5,210	6.94%
U S Merchants Financial Group	1,000	1.29%	Construction	5,383	5.21%	Construction	3,626	4.83%
Mag Instrument	900	1.16%	Education	4,871	4.71%	Education	5,208	6.93%
CVB Financial Corp.	719	0.93%	Other Services	3,840	3.71%	Other Services	3,079	4.10%
ICEE Company	700	0.90%	Business Services	3,800	3.68%	Business Services	1,679	2.24%
Marriott	624	0.80%	Engineering and Management	3,127	3.02%	Engineering and Management	1,147	1.53%
Toyota	530	0.68%	Financial Institution/Insurance/Real Estate	3,105	3.00%	Financial Institution/Insurance/Real Estate	1,739	2.32%
Total	18,339	23.60%	Hotels and Entertainment	2,341	2.26%	Hotels and Entertainment	1,694	2.26%
			Agriculture	1,840	1.78%	Agriculture	1,253	1.67%
			Health Services	1,692	1.64%	Health Services	1,292	1.72%
			Utilities	1,311	1.27%	Utilities	866	1.15%
			Government Agencies	1,138	1.10%	Government Agencies	1,079	1.44%
			Aerospace	603	0.58%	Aerospace	1,161	1.55%
			Total	103,396	100.00%	Total	75,101	100.00%

Note: Information regarding the City of Ontario's principal employer information is not available for the year of 1999, therefore, the City presented information about principal employment sector for current year and nine years ago as an alternative.

*Source: Largest Employers - City's Economic Development Department
Number of employees by sector - Housing's Ontario Economic Profile
Total number of employees - www.labormarketinfo.edd.ca.gov*

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government	63	63	72	84	87	99	108	111	110	108
Public Safety	483	484	484	485	482	484	492	501	504	494
Community Development	122	122	127	129	130	131	146	156	158	145
Library ^a	50	51	66	65	-	-	-	-	-	-
Public Works/Community Services	217	226	239	248	309	315	329	338	355	354
Total	935	946	988	1,011	1,008	1,029	1,075	1,106	1,127	1,101

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.

Source: City of Ontario, Administrative Services Agency.

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

Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General government										
Building permits issued	2,302	2,173	3,242	3,750	4,452	4,789	5,057	4,945	3,999	2,933
Police										
Physical arrests	9,021	9,185	9,236	10,287	10,022	10,264	10,134	9,561	11,207	11,001
Citations	22,550	19,200	14,472	12,950	16,647	15,558	14,293	16,155	20,762	20,436
Fire										
Emergency response	15,615	18,502	20,234	21,785	21,375	20,146	15,628 ^b	15,811	16,153	16,227
Fire inspections	1,582	1,661	1,744	1,622	1,574	1,589	1,760	1,635	1,987	1,967
Public works										
Street resurfacing (miles)	15	31	32	32	24	24	19	13	10	11.5
Parks and recreation										
Number of recreation classes	80	83	86	90	95	100	1,245 ^a	1,350	1,358	1,340
Number of facility rentals	560	575	585	595	590	605	625	644	788	772
Library										
Total volumes of books borrowed	716,278	674,443	609,325	570,423	458,594	443,490	418,100	380,016	403,964	423,011
Total volumes of audio/visual items borrowed	221,257	210,857	221,806	204,004	157,825	163,804	184,928	187,853	147,190	174,635
Water										
Number of recycled water connections	1	4	4	4	4	4	4	5	4	70
Number of potable connections	30,278	31,897	32,104	32,198	32,251	32,281	32,714	33,964	33,872	32,553
Average daily potable consumption (MGD)	36	39	41	39	40	39	38	38	39	39
Solid waste										
Refuse collected (tons per day)	493	503	514	524	535	550	582	569	552	754
Recyclables collected (tons per day)	25	27	29	32	35	39	41	44	41	56
Recyclables recovered (tons per day)	16	18	19	21	23	24	25	28	25	39

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.

^b Method of reporting incident calls changed with Fiscal Year 2004-05. Prior method reflected total incident calls per apparatus which may have been duplicated due to one apparatus being on the same call.

Source: City of Ontario, various departments

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

Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Police										
Police stations	3	3	3	3	3	2	2	2	2	2
Fire										
Fire stations	7	8	8	8	8	8	8	8	8	8
Public works										
Streets (miles)	428	430	430	430	520	572	572	572	579	579
Traffic signals	123	123	123	123	144	150	150	152	157 ^a	161
Parks and recreation										
Parks	17	17	17	17	18	18	18	18	18	18
Community centers	6	6	6	6	6	6	6	6	6	6
Library										
Buildings	1	1	1	1	1	2	2	2	2	2
Water										
Number of wells	28	28	29	29	26	23	22	22	18	20
Water lines (miles)	587	596	596	596	541	541	536	538	556	553
Storage capacity (millions of gallons)	51	51	51	60	60	60	60	60	76	76
Sewer										
Sewer lines (miles)	394	398	398	398	370	371	375	378	386	396
Storm drainage										
Storm drainage (miles) ^b	55	59	59	60	60	60	61	61	61	63

Note: ^a Number of traffic signals include 13 owned by the L4-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



Ontario

MAYOR
Paul S. Leon

MAYOR PRO TEM
Jim W. Bowman

COUNCIL MEMBERS
Alan D. Wapner
Sheila Mautz
Debra Dorst-Porada

CITY TREASURER
James R. Milhiser

CITY CLERK
Mary E. Wirtes

CITY MANAGER
Gregory C. Devereaux

**ADMINISTRATIVE SERVICES/
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