

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

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
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	\$ 697,130,716
Restricted	149,613,075	161,315,543	166,895,446	216,343,022	235,407,092	324,612,962	294,221,349	270,086,388
Unrestricted	77,475,772	90,250,905	90,632,786	77,994,397	100,365,953	100,909,316	82,652,762	104,930,518
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>	<u>\$ 1,023,222,370</u>	<u>\$ 1,072,147,622</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	\$ 94,728,569	\$ 132,549,162
Restricted	-	-	-	31,508,733	25,352,801	21,040,157	8,375,108	12,035,268
Unrestricted	64,277,371	68,232,999	68,813,390	38,394,197	42,630,813	95,502,060	127,928,871	131,682,493
Total business-type activities net asset	<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>	<u>\$ 231,032,548</u>	<u>\$ 276,266,923</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	\$ 741,076,828	\$ 829,679,878
Restricted	149,613,075	161,315,543	166,895,446	247,851,755	260,759,893	345,653,119	302,596,457	282,121,656
Unrestricted	141,753,143	158,483,904	159,446,176	116,388,594	142,996,766	196,411,376	210,581,633	236,613,011
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>	<u>\$ 1,254,254,918</u>	<u>\$ 1,348,414,545</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 Eight Fiscal Years
(accrual basis of accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
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	\$ 36,950,147
Public safety	70,809,462	70,411,906	67,817,542	77,217,848	81,691,441	83,998,192	93,852,651	99,580,479
Community development	27,044,504	26,647,678	42,750,172	51,689,545	49,137,773	49,070,134	58,680,929	54,580,626
Library	4,671,657	4,338,731	4,498,038	2,689,240	4,422,800	2,795,396	4,377,237	4,219,081
Public works	13,228,471	12,628,368	11,470,405	12,598,967	11,530,391	33,550,596	31,097,065	8,688,268
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	14,146,879
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>	<u>242,820,866</u>	<u>218,165,480</u>
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	27,854,314
Sewer	8,341,420	7,420,726	7,822,323	9,916,097	12,779,813	8,906,357	10,583,454	10,270,538
Waste	15,106,531	17,313,881	18,706,598	19,824,702	22,723,516	22,417,370	22,381,564	21,791,770
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>	<u>62,511,805</u>	<u>59,916,622</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>	<u>\$ 305,332,671</u>	<u>\$ 278,082,102</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	\$ 3,219,929	\$ 1,542,584
Public safety	3,013,611	3,135,490	3,440,264	2,964,363	3,052,620	3,982,037	2,883,571	4,008,540
Community development	4,871,542	5,390,332	6,133,449	8,396,665	10,955,059	17,075,558	27,303,814	8,184,489
Library	149,363	130,233	128,528	111,249	113,472	122,699	250,989	259,285
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	14,629,676
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	26,218,115
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>	<u>71,245,753</u>	<u>54,842,689</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	40,742,157	46,201,981
Sewer	10,119,307	10,069,023	9,904,183	11,384,075	11,787,568	13,803,439	15,638,977	16,914,590
Waste	21,430,115	21,314,771	21,882,087	26,620,819	27,679,931	31,442,422	32,802,198	32,647,449
Golf course	478,713	-	-	-	-	-	-	-
Convention Center	2,357,842	2,609,861	-	-	-	-	-	-
Operating grants and contributions	-	-	109,412	140,835	162,497	110,719	258,545	52,324
Capital grants and contributions	-	-	-	-	-	-	17,849,846	-
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>	<u>107,291,723</u>	<u>95,816,344</u>
Total primary government program revenue:	<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>	<u>\$ 178,537,476</u>	<u>\$ 150,659,033</u>

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

		Fiscal Year							
		2002	2003	2004	2005	2006	2007	2008	2009
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)	\$ (163,322,791)
Business-type activities		17,387,218	15,565,883	13,791,128	14,940,089	5,251,377	19,013,701	44,779,918	35,899,722
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)	\$ (127,423,069)
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Taxes:									
Total	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	\$ 91,075,881
	Transient occupancy taxes	8,092,523	8,710,404	9,417,101	10,495,259	11,068,749	11,013,014	11,025,406	9,367,537
	Sales taxes	39,722,815	39,829,603	46,018,272	54,003,509	63,445,795	61,385,360	67,081,615	48,921,819
	Franchise taxes	2,019,481	1,880,977	2,136,494	2,188,460	2,337,806	2,561,379	2,696,335	3,162,639
	Business licenses taxes	3,818,216	3,652,800	4,561,542	4,855,324	5,206,797	5,595,149	5,767,540	5,550,779
	Other taxes	10,394,188	11,665,315	12,823,552	14,329,640	14,838,058	14,485,983	6,326,614	4,794,681
	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	590,224
	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	16,869,840
	Other	884,438	226,408	4,164,614	11,458,389	13,266,178	33,299,211	7,624,863	10,012,883
Transfers	11,417,406	11,255,895	11,544,945	12,208,807	13,891,361	12,381,811	12,329,981	(4,651,984)	
Total governmental activities		136,155,875	141,929,098	151,531,983	184,841,760	204,546,741	237,515,145	227,965,023	185,694,299
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	5,248,880	4,682,669
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)	4,651,984
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)	9,334,653
Total primary government		\$ 126,406,498	\$ 134,870,163	\$ 143,194,567	\$ 176,653,807	\$ 196,147,697	\$ 234,186,138	\$ 220,883,922	\$ 195,028,952
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	\$ 22,371,508
Business-type activities		7,637,841	8,506,948	5,453,712	6,752,136	(3,147,667)	15,676,500	37,698,817	45,234,375
Total primary government program revenue:		\$ 28,681,226	\$ 45,107,827	\$ 52,967,483	\$ 67,035,614	\$ 65,915,196	\$ 149,255,057	\$ 94,088,727	\$ 67,605,883

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 Eight Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Revenues								
Taxes	\$ 101,656,029	\$ 107,468,055	\$ 119,452,954	\$ 129,537,910	\$ 160,212,875	\$ 168,045,333	\$ 180,125,455	\$ 167,152,205
Licenses and permits	2,008,771	1,944,438	2,251,562	3,150,121	2,802,140	3,077,713	2,745,841	1,344,689
Intergovernmental	26,975,284	34,820,835	36,011,184	37,347,967	39,149,116	38,815,828	38,237,360	33,475,335
Charges for services	6,336,408	7,171,586	11,045,360	24,070,910	32,161,431	70,405,497	30,901,234	10,850,659
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	12,406,158
Fines and forfeitures	1,213,887	1,272,480	1,320,994	1,099,057	1,243,200	1,628,664	1,555,938	1,679,130
Contributions from property owners	-	-	-	-	-	-	-	3,887,060
Miscellaneous	8,040,835	10,530,343	9,609,247	15,952,394	17,701,314	38,854,280	8,910,669	11,499,201
Total Revenues	156,185,031	173,891,789	185,621,973	219,714,313	260,730,058	342,188,547	284,570,959	242,294,437
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	25,940,539
Public safety	72,302,733	73,814,220	82,159,396	77,600,019	80,070,884	87,796,439	99,449,853	101,562,349
Community development	28,470,179	29,499,351	47,871,264	54,441,920	61,499,015	82,665,039	140,914,334	113,840,713
Library	4,661,474	5,680,003	5,125,528	9,661,210	4,050,405	4,096,171	4,072,044	4,063,682
Public works	13,525,233	22,662,294	14,391,663	20,226,449	23,804,817	34,282,333	37,353,238	19,227,003
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	5,992,283
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	12,642,105
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	5,533,228
Total Expenditures	155,622,280	173,007,749	191,816,262	205,313,083	236,571,153	261,367,142	340,694,084	288,801,902
Excess (deficiency) of revenues over (under) expenditures	562,751	884,040	(6,194,289)	14,401,230	24,158,905	80,821,405	(56,123,125)	(46,507,465)

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

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
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	42,761,972
Transfers out	(42,389,044)	(21,379,587)	(32,624,767)	(40,058,319)	(42,946,642)	(59,904,099)	(46,856,913)	(30,049,115)
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	12,712,857
Net change in fund balances	<u>\$ 58,624,021</u>	<u>\$ 12,664,515</u>	<u>\$ 15,512,029</u>	<u>\$ 25,634,194</u>	<u>\$ 38,103,536</u>	<u>\$ 93,095,387</u>	<u>\$ (6,261,433)</u>	<u>\$ (33,794,608)</u>
Total Current Expenditures	\$ 155,622,280	\$ 173,007,749	\$ 191,816,262	\$ 205,313,083	\$ 236,571,153	\$ 261,367,142	\$ 340,694,084	\$ 288,801,902
Less: Capital outlay	(3,981,290)	(22,155,772)	(26,078,170)	(23,385,658)	(28,687,456)	(44,713,839)	(94,401,317)	(64,193,377)
Total Non-Capital Expenditures	<u>\$ 151,640,990</u>	<u>\$ 150,851,977</u>	<u>\$ 165,738,092</u>	<u>\$ 181,927,425</u>	<u>\$ 207,883,697</u>	<u>\$ 216,653,303</u>	<u>\$ 246,292,767</u>	<u>\$ 224,608,525</u>
Total Debt Service Expenditures	<u>\$ 13,497,556</u>	<u>\$ 16,214,570</u>	<u>\$ 20,208,493</u>	<u>\$ 17,228,220</u>	<u>\$ 17,121,639</u>	<u>\$ 15,708,707</u>	<u>\$ 16,255,741</u>	<u>\$ 18,634,388</u>
Debt service as a percentage of non-capital expenditures	8.9%	10.7%	12.2%	9.5%	8.2%	7.3%	6.6%	8.3%

Note: The City has elected to show only eight 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 Eight Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
General Fund								
Reserved	\$ 13,804,470	\$ 8,858,104	\$ 18,569,213	\$ 17,815,758	\$ 22,255,872	\$ 19,375,419	\$ 13,625,169	\$ 15,576,453
Unreserved	48,081,052	59,646,214	64,703,450	58,249,854	68,713,905	70,563,181	78,056,275	70,919,119
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>	<u>\$ 91,681,444</u>	<u>\$ 86,495,572</u>
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	\$ 134,952,208
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	25,069,564
Capital project funds	49,012,523	59,583,169	22,494,017	55,906,084	62,643,481	62,201,510	57,460,304	87,314,009
Debt service funds	15,964,044	19,844,475	(775,431)	(7,634,384)	(777,387)	11,740,681	13,449,217	22,750,607
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>	<u>\$ 300,339,819</u>	<u>\$ 270,086,388</u>

Note: The City has elected to show only eight 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	
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)	11,871,265	3,217,432	729,945	3,947,377	1.0050
2008	11,750,445	1,663,422	(113,948)	13,299,919	3,716,427	923,354	4,639,781	1.0048
2009	12,260,106	1,906,125	(114,675)	14,051,556	4,064,889	878,769	4,943,658	1.0046

Source: San Bernardino County Valuations - Tax Rates Code Area Tax Rates 2008-09; Bonded Indebtedness June 30, 2008

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
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
2009	-	1.0046	1.0046	1.0000	0.0648	0.0043

Source: San Bernardino County Valuations - Tax Rates Code Area Tax Rates 2008-09; Bonded Indebtedness June 30, 2008

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

Taxpayer	2009		2000	
	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
Ontario Mills Limited Partnership	\$ 230,828,967	1.40%	\$ 378,875,216	5.87%
Catellus Operating LP / Catellus Finance 1 LLC	224,750,744	1.37%	\$ 51,316,271	0.80%
Pro Logis California I, LLC	171,622,955	1.04%	86,192,837	1.34%
Majestic CCC IV, LLC	118,622,119	0.72%	53,350,000	0.83%
UPS Worldwide Forwarding Inc.	112,118,058	0.68%	-	-
Land Mark PR I Ontario LLC	111,462,540	0.68%	-	-
LBA Realty Fund II-WBP II LLC	79,879,776	0.49%	-	-
Teachers Insurance & Annuity Assoc. of America	76,312,075	0.46%	-	-
Vintage Ontario LLC	69,590,376	0.42%	-	-
SVF Safari LLC	69,482,594	0.42%	-	-
United Parcel Service Company	-	-	200,205,151	3.10%
Southwest Airlines Company Inc.	-	-	109,131,109	1.69%
Great Spring Waters of America	-	-	64,281,503	1.00%
Coca Cola Company	-	-	59,701,902	0.93%
Inland Paperboard & Packaging Inc.	-	-	101,636,239	1.58%
Toyota Motor Sales USA Inc	-	-	75,681,469	1.17%
	<u>1,264,670,204</u>	<u>7.68%</u>	<u>\$ 1,180,371,697</u>	<u>18.29%</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 ¹	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date ²	
		Amount	Percent of Levy		Amount	Percent of Levy
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%
2009	24,751,328	23,056,214	93.15%	2,777,894	25,834,108	104.37%

¹ Represents original tax levied by the County and does not include supplemental levies.

² Total collections to date also includes supplemental levies that are not included in original tax levied by the County.

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Auto sales	\$ 561,427	\$ 610,127	\$ 735,591	\$ 842,605	\$ 932,806	\$ 1,053,320	\$ 1,148,077	\$ 1,050,735	\$ 883,833	\$ 581,717
Building materials	357,853	381,182	392,599	468,420	638,923	714,608	855,968	780,673	579,673	455,628
Light/heavy industry	295,404	287,853	260,115	262,397	301,412	350,243	503,716	552,228	519,269	531,546
Office equipment	288,712	483,171	426,870	330,363	382,298	476,302	557,941	653,700	645,673	683,900
Service stations/energy sale	282,816	323,532	287,847	346,284	393,699	457,606	599,628	624,462	703,387	613,754
General merchandise	379,123	410,552	410,806	437,887	459,861	490,827	484,736	484,810	470,656	427,398
Restaurants	212,381	223,606	241,611	265,632	291,205	310,863	319,950	341,347	335,842	313,180
Furniture/appliances	160,796	163,961	220,787	437,785	433,392	432,805	377,035	279,664	304,128	221,834
Apparel stores	159,407	180,178	187,084	201,969	219,889	228,512	256,932	273,946	284,932	269,066
Health & Government	293,321	258,746	237,376	236,737	236,284	231,384	244,338	262,062	282,988	316,590
Leasing	198,129	205,645	212,913	179,235	172,135	167,165	188,508	181,861	206,351	140,654
Other	82,537	191,196	42,321	130,454	149,872	183,493	255,045	274,486	373,262	293,485
Total	\$ 3,271,906	\$ 3,719,748	\$ 3,655,919	\$ 4,139,768	\$ 4,611,775	\$ 5,097,128	\$ 5,791,874	\$ 5,759,973	\$ 5,589,994	\$ 4,848,751
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: MuniServices, LLC

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>
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%
2009	-	0.50%	1.00%	7.25%

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 2009				Fiscal Year 2000			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
General retail	1,726	37.91%	\$ 7,659	16.84%	1,216	29.97%	\$ 5,509	16.84%
Food products	639	14.03%	4,285	9.42%	499	12.30%	3,430	10.48%
Transportation	514	11.29%	11,494	25.27%	476	11.73%	8,219	25.12%
Construction	252	5.53%	4,556	10.02%	187	4.61%	3,582	10.95%
Business to business	1,078	23.68%	14,257	31.34%	1,053	25.95%	8,980	27.44%
Miscellaneous	344	7.56%	3,236	7.11%	627	15.45%	3,003	9.18%
	<u>4,553</u>	<u>100.00%</u>	<u>\$ 45,487</u>	<u>100.00%</u>	<u>4,058</u>	<u>100.00%</u>	<u>\$ 32,723</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 ^c	Per Capita ^c
	General Obligation Bonds	Tax Allocation Bonds	Revenue Bonds	Loans	Capital Leases	Total Governmental Activities	Term Loan	Certificates of Participation	Total Business-type Activities			
2000	1,982	93,894	-	2,744	1,652	100,273	891	-	891	101,163	3.38%	640
2001	1,797	91,749	-	4,054	1,283	98,884	857	-	857	99,741	3.20%	625
2002	33,717	55,119	34,880	18,695	1,149	143,560	822	-	822	144,382	5.69%	884
2003	33,057	60,883	24,775	18,004	1,005	137,725	747	-	747	138,472	5.20%	833
2004	32,187	61,588	22,703	15,313	-	131,791	-	-	-	131,791	5.19%	783
2005 ^a	31,282	62,337	20,430	14,738	-	128,787	-	51,470	51,470	180,257	6.42%	1,060
2006	29,997	63,133	18,295	14,148	-	125,573	-	50,585	50,585	176,158	5.96%	1,033
2007	29,191	60,681	18,582	13,842	-	122,296	-	49,670	49,670	171,966	5.87%	1,000
2008 ^b	65,905	58,046	18,908	13,520	-	156,378	-	48,730	48,730	205,108	6.27%	1,188
2009	64,504	55,139	19,277	13,181	-	152,102	-	47,750	47,750	199,852	5.79%	1,154

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 The City issued approximately \$38 million of revenue bonds in 2008.

^c 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	Redevelopment Bonds		Total		
		Tax Allocation Bonds	Revenue Bonds			
2000	1,982	93,894	-	95,876	1.11%	606.78
2001	1,797	91,749	-	93,546	0.97%	586.64
2002	33,717	55,119	34,880	123,716	1.18%	757.72
2003	33,057	60,883	24,775	118,715	1.04%	714.42
2004	32,187	61,588	22,703	116,478	0.95%	692.00
2005	31,282	62,337	20,430	114,049	0.87%	670.44
2006	29,997	63,133	18,295	111,425	0.77%	653.26
2007	29,191	60,681	18,582	108,454	0.68%	630.87
2008	65,905	58,046	18,908	142,859	0.79%	827.65
2009	64,504	55,139	19,277	138,920	0.72%	802.14

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, 2009
(dollars in thousands)

City Assessed Valuation	\$ 14,280,906
Redevelopment Agency Incremental Valuation	4,942,177
Total Assessed Valuation	<u>\$ 19,223,083</u>

	Outstanding Debt 06/30/2009	Percentage Applicable ^a	Est. Share of Overlapping Debt 06/30/2009
Overlapping Debt Repaid with Property Taxes:			
Metropolitan Water District	\$ 293,425,000	0.775%	\$ 2,274,044
Chaffey Community College District	166,392	24.818%	41,295
Chino Valley Unified School District	143,460	4.994%	7,164
Chaffey Union High School District	101,360	48.186%	48,841
Mountain View School District	540	99.962%	540
Ontario-Montclair School District	31,385	79.163%	24,845
Mountain View School District School Facilities Improvement District No. 1	15,109	99.957%	15,103
Mountain View School District CFD No. 1	4,455	100.000%	4,455
Mountain View School District CFD No. 1997-1	1,065	100.000%	1,065
Ontario Community Facilities District No. 5	6,610	100.000%	6,610
Ontario Community Facilities District No. 13	4,635	100.000%	4,635
City of Ontario 1915 Act Bonds	18,346	100.000%	18,346
Total overlapping debt repaid with property taxes	<u>293,918,357</u>		<u>2,446,943</u>
Overlapping General Fund Debt:			
San Bernardino County General Fund Obligations	741,740	11.329%	84,032
San Bernardino County Pension Obligations	688,326	11.329%	77,980
San Bernardino County Flood Control District GF Obligation	117,495	11.329%	13,311
Chaffey Community College District Certificates of Participatio	12,631	24.818%	3,135
Chino Valley Unified School District Certificates of Participatio	43,875	4.994%	2,191
Cucamonga School District Certificate of Participation	12,140	64.388%	7,817
Monte Vista County Water District Certificate of Participation	140	0.026%	0
West Valley Vector Control District Certificate of Participation	3,785	32.358%	1,225
Total overlapping general fund debt	<u>1,620,132</u>		<u>189,691</u>
Total overlapping debt	<u>\$ 295,538,489</u>		2,636,634
City direct debt			152,102
Total direct and overlapping debt			<u>\$ 2,788,736</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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Assessed valuation ^a	\$ 6,452,981	\$ 7,170,715	\$ 7,867,628	\$ 8,577,510	\$ 9,202,628	\$ 9,827,299	\$ 10,831,944	\$ 11,871,265	\$ 13,299,919	\$ 14,164,750
Conversion percentage ^b	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted assessed valuation	1,613,245	1,792,679	1,966,907	2,144,378	2,300,657	2,456,825	2,707,986	2,967,816	3,324,980	3,541,188
Debt limit percentage ^c	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	241,987	268,902	295,036	321,657	345,099	368,524	406,198	445,172	498,747	531,178
Total net debt applicable to limit:										
General obligation bonds	1,982	1,797	33,717	33,057	32,187	31,282	29,997	29,191	65,905	64,085
Legal debt margin	<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>\$ 415,981</u>	<u>\$ 432,842</u>	<u>\$ 467,093</u>
Total debt applicable to the limit as a percentage of debt limit	0.83%	0.67%	12.90%	11.45%	10.29%	9.28%	7.97%	7.02%	15.23%	13.72%

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		
		Principal	Interest					Principal	Interest	Coverage
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	42,880	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
2009	51,410	5,638	9,580	3.38	46,202	25,643	20,559	980	2,432	6.03

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 ^(2a)	Unemployment Rate (3)
1999	152,413	2,994,084	19,645	4.9%
2000	158,007	3,114,139	19,709	4.8%
2001	159,461	2,536,097	15,904	5.1%
2002	163,275	2,661,524	16,301	6.0%
2003	166,169	2,540,000	15,286	6.3%
2004	168,322	2,806,549	16,674	5.8%
2005	170,111	2,954,897	17,285	5.2%
2006	170,567	2,929,000	17,172	4.8%
2007	171,911	3,270,000	17,857	5.6%
2008	172,608	3,453,541	20,008	8.0%

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
Principal Employment Sectors - Current Year and Nine Years Ago

Employer	2009	
	Number of Employees	Percentage of Total City Employment
LA-ONT Airport	7,690	10.09%
United Parcel Service (UPS)	3,500	4.59%
Pro & Sons Inc.	1,575	2.07%
City of Ontario	1,068	1.40%
U S Merchants Financial Group	1,000	1.31%
Mag Instrument	900	1.18%
CVB Financial Corp.	719	0.94%
ICEE Company	700	0.92%
Marriott	624	0.82%
Toyota	530	0.70%
Total	18,306	24.02%

Employment Sector	2009		2000	
	Number of Employees	Percentage of Total City Employment	Number of Employees	Percentage of Total City Employment
Distribution	25,384	23.31%	17,363	22.14%
Retail Trade	17,483	16.05%	14,983	19.10%
Manufacturing	15,966	14.66%	16,750	21.36%
Help Agency	17,328	15.91%	4,441	5.66%
Construction	5,007	4.60%	3,653	4.66%
Education	5,084	4.67%	5,800	7.40%
Other Services	3,198	2.94%	3,144	4.01%
Business Services	4,246	3.90%	1,980	2.52%
Engineering and Management	2,518	2.31%	1,431	1.82%
Financial Institution/Insurance/Real Estate	4,036	3.71%	1,935	2.47%
Hotels and Entertainment	1,978	1.82%	1,529	1.95%
Agriculture	1,574	1.45%	1,373	1.75%
Health Services	2,249	2.06%	1,235	1.57%
Utilities	857	0.79%	715	0.91%
Government Agencies	1,294	1.19%	1,059	1.35%
Aerospace	716	0.66%	1,039	1.32%
Total	108,918	100.00%	78,430	100.00%

Source: Largest Employers - City's Economic Development Department
Number of employees by sector - Husing'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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government	63	72	84	87	99	108	111	110	108	100
Public Safety	484	484	485	482	484	492	501	504	494	493
Community Development	122	127	129	130	131	146	156	158	145	133
Library ^a	51	66	65	-	-	-	-	-	-	-
Public Works	226	239	248	309	315	329	338	355	354	342
Total	946	988	1,011	1,008	1,029	1,075	1,106	1,127	1,101	1,068

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General government										
Building permits issued	2,173	3,242	3,750	4,452	4,789	5,057	4,945	3,999	2,933	2,339
Police										
Physical arrests	9,185	9,236	10,287	10,022	10,264	10,134	9,561	11,207	11,001	10,945
Citations	19,200	14,472	12,950	16,647	15,558	14,293	16,155	20,762	20,436	19,710
Fire										
Emergency response	18,502	20,234	21,785	21,375	20,146	21,989	22,151	22,832	16,227 ^b	15,157 ^b
Fire inspections	1,661	1,744	1,622	1,574	1,589	1,760	1,635	1,987	1,967	2,358
Public works										
Street resurfacing (miles)	31	32	32	24	24	19	13	10	11.5	9.2
Parks and recreation										
Number of recreation classes	83	86	90	95	100	1,245 ^a	1,350	1,358	1,340	1,353
Number of facility rentals	575	585	595	590	605	625	644	788	772	754
Library										
Total volumes of books borrowed	674,443	609,325	570,423	458,594	443,490	418,100	380,016	403,964	423,011	436,576
Total volumes of audio/visual items borrowed	210,857	221,806	204,004	157,825	163,804	184,928	187,853	147,190	174,635	176,665
Water										
Number of recycled water connections	4	4	4	4	4	4	5	4	70	113
Number of potable connections	31,897	32,104	32,198	32,251	32,281	32,714	33,964	33,872	32,553	32,752
Average daily potable consumption (MGD)	39	41	39	40	39	38	38	39	39	36
Solid waste										
Refuse collected (tons per day)	503	514	524	535	550	582	569	552	754	599
Recyclables collected (tons per day)	27	29	32	35	39	41	44	41	56	52
Recyclables recovered (tons per day)	18	19	21	23	24	25	28	25	39	34

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 2007-08. 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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Police										
Police stations	3	3	3	3	2	2	2	2	2	2
Fire										
Fire stations	8	8	8	8	8	8	8	8	8	8
Public works										
Streets (miles)	430	430	430	520	572	572	572	579	579	587
Traffic signals	123	123	123	144	150	150	152	157 ^a	161 ^a	184
Parks and recreation										
Parks	17	17	17	18	18	18	18	18	18	18
Community centers	6	6	6	6	6	6	6	6	6	6
Library										
Buildings	1	1	1	1	2	2	2	2	2	2
Water										
Number of wells	28	29	29	26	23	22	22	18	20	24
Water lines (miles)	596	596	596	541	541	536	538	556	553	556
Storage capacity (millions of gallons)	51	51	60	60	60	60	60	76	76	76
Sewer										
Sewer lines (miles)	398	398	398	370	371	375	378	386	396	386
Storm drainage										
Storm drainage (miles) ^b	59	59	60	60	60	61	61	61	63	67

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.



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/
FINANCE DIRECTOR**

Grant D. Yee

Ontario



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