Appendices

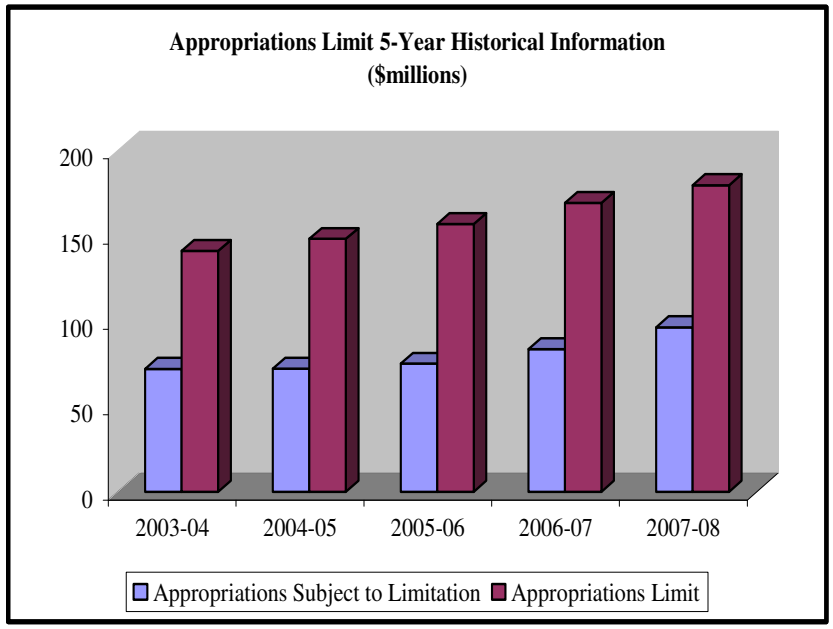
City of Ontario
Constitutional Spending Limits

Article XIII(B) of the California Constitution provides that the City's annual appropriations be subject to certain state limitations. This appropriations limit is often referred to as the GANN Limitation. The City's limitation is calculated each year and is established by a resolution of the City Council as a part of the Annual Operating Budget process.

Using the population and per capita personal income data provided by the California Department of Finance, the City's appropriation limit for Fiscal Year 2007-08 is **$191,077,508**. Appropriations subject to the limitation in the 2007-08 Adopted budget total **$96,680,978**, which is $94,396,530 or 49.40% less than the computed allowable limit.

The Article XIII(B) limitation is not a restricting factor for the City of Ontario due to the combination of high population growth during the past several years. This factor will continue to be monitored annually, and budget adjustments will be recommended if they are required in future years.

Appropriations Limit Computation for FY 2007-08			
Appropriations Limit			
2006-2007 Appropriations Limit		$	179,651,662
2007-2008 Adjustment Factors			
Population	1.0186		
Per Capita Income Change	1.0442		
Total Adjustment (1.0186 x 1.0442)	X		1.0636
2007-2008 Appropriations Limit		$	191,077,508
Appropriations Subject to Limitation			
Proceeds of Taxes		$	114,093,582
Less: Qualified Capital Outlay			(17,412,604)
Appropriations Subject to Limit		$	96,680,978
Percentage of Appropriations Limit Used			50.60%



RESOLUTION NO. 2007-076

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ONTARIO, ESTABLISHING AN APPROPRIATIONS LIMIT OF THE CITY OF ONTARIO FOR FISCAL YEAR 2007-08

WHEREAS, Section 1.5 of Article XIIIB of the Constitution of the State of California imposes upon units of State and Local Government the obligation to limit each fiscal year's appropriations of the proceeds of taxes to the amount of such appropriations in Fiscal Year 1986-87 as adjusted for changes in cost of living and population; and

WHEREAS, Section 7910 of the Government Code of the State of California directs the governing body of each local jurisdiction to establish its appropriation limit by resolution each year; and

WHEREAS, said section of the Government Code allows the governing body to choose between various factors to be used in the calculation of said appropriation limit and;

WHEREAS, the General Services Director of the City of Ontario has determined the City's appropriations limit for Fiscal Year 2007-08 in accordance with the said provisions of the Constitution and laws of the State of California and the documentation used in said determination has been available to the public since June 13, 2007, in the office of the General Services Director;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Ontario, as follows: (1) calculation of said limit for the City shall be determined by using the California Per Capita Income and the population growth of the County of San Bernardino, both as determined by the California Department of Finance; and (2) based upon the factors, the appropriations limit of the City of Ontario for the Fiscal Year 2007-08 is hereby found and determined to be **$191,077,508.**

APPROVED AND ADOPTED this **25th** day of **June, 2007**.

Paul S. Leon
Mayor of the City of Ontario

ATTEST:

City Clerk of the City of Ontario

CITY OF ONTARIO INCORPORATED DECEMBER 1891 CALIFORNIA

RESOLUTION NO. 2007-077

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ONTARIO, CALIFORNIA ADOPTING THE OPERATING BUDGET OF SAID CITY FOR THE FISCAL YEAR 2007-08

WHEREAS, the General Fund group is comprised of the General Fund and General Fund Trust;

WHEREAS, the Special Revenue Funds group is comprised of the following funds: Quiet Home Program, Gas Tax, Measure I, Park Development, Community Development Block Grant, HOME Grants, Asset Seizure, Park Interest, Assessment District Administration, Mobile Source Air, General Fund Grants, Dangerous Building, Parkway Maintenance, Storm Drain District, Street Light Maintenance, Facility Maintenance, Storm Drain Maintenance, Historic Preservation, and New Model Colony Public Services;

WHEREAS, the Capital Project Funds group is comprised of the following funds: Ground Access, Capital Projects, Law Enforcement Impact, Fire Impact, Old Model Colony Street Impact, Old Model Colony Water Impact, Old Model Colony Sewer Impact, Solid Waste Impact, General Facility Impact, Library Impact, Public Meeting Impact, Aquatics Impact, Old Model Colony Storm Drainage Impact, Species Habitat Impact, Fiber Impact, New Model Colony Street Impact, New Model Colony Water Impact, New Model Colony Sewer Impact, New Model Colony Storm Drainage Impact, Affordability In-Lieu, Community Events Center, CFD No. 9, CFD No. 10, CFD No. 11, CFD No. 12, and CFD No. 13;

WHEREAS, the Enterprise Funds group is comprised of the following funds: Water Operating, Water Capital, Sewer Operating, Sewer Capital, Solid Waste, and Solid Waste Facilities;

WHEREAS, the Internal Service Funds group is comprised of the following funds: Equipment Services, Self Insurance, and Information Technology;

WHEREAS, the Pension Trust Funds group is comprised of the following fund: Other Post Employment Benefits.

NOW THEREFORE, be it resolved, determined and ordered by the City Council of the City of Ontario that, the City's Operating Budget for the Fiscal Year 2007-08, submitted by the City Manager to the City Council, is herewith adopted for the City of Ontario for the Fiscal Year 2007-08.

NOW, THEREFORE, be it also resolved, that the 2007-08 Operating Budget Appropriations are as follows:

General Fund	$151,268,855
Special Revenue Funds	41,445,942
Capital Project Funds	72,828,905
Enterprise Funds	114,854,324
Internal Service Funds	27,486,671
Pension Trust Funds	2,300,000
Total Operating Budget	$410,184,697

APPROVED AND ADOPTED this **25th** day of **June, 2007**.

Paul S. Leon
Mayor of the City of Ontario

ATTEST:

City Clerk of the City of Ontario

Description of Entity

The reporting entity is a municipal corporation governed by an elected mayor and a four-member council. As required by generally accepted accounting principles, the City's financial statements present the City of Ontario (the City) and its component units, entities for which the City is considered financially accountable. Blended component units, although legally separate entities, are in substance, part of the Government's operation and so data from these units are combined therein. The following criteria were used in the determination of blended units:

- The members of the City Council also act as the governing body of the Ontario Redevelopment Agency, the Industrial Development Authority, the Ontario Redevelopment Financing Authority, and the Ontario Housing Authority.
- The City, Agency, and Authorities, are financially interdependent. The City makes loans to the Agency for use on redevelopment projects. Property tax revenues of the Agency are used to repay loans from the City.
- The Agency and Authorities are managed and staffed by employees of the City. A portion of the City's salary and overhead expenses are billed to the Agency.

The City of Ontario was incorporated December 10, 1891, under the general laws of the State of California and enjoys all the rights and privileges pertaining to "General Law" cities.

Blended Component Units:

The Ontario Redevelopment Agency (the Agency) was activated November 1, 1977, pursuant to the State of California Health and Safety Code, Section 33000 entitled "Community Development Law". The primary purpose of the Agency is to encourage private redevelopment of property and to rehabilitate areas suffering from economic disuse arising from poor and inadequate planning, inadequate street layout and street access, lack of open space, landscaping, and other improvements and facilities necessary to establish and maintain the economic growth of the City.

The Industrial Development Authority was established August 18, 1981, pursuant to the California Industrial Development Financing Act (AB74). The law authorizes limited issuance of small issue industrial development bonds to assist private industry. The sole function of the Authority is to review and approve the issuance of bonds to finance eligible projects.

The Ontario Redevelopment Financing Authority was established November 5, 1991, pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the California Government Code in order to jointly exercise powers of the Agency and the City and to establish a vehicle to reduce local borrowing costs and promote greater use of existing and new financial instruments.

The Ontario Housing Authority was established on December 2, 1997. Declaring that there was a "need" for a housing authority within the City of Ontario, adoption of Resolution No. OHA-1 by the Ontario Housing Authority on December 2, 1997, established the time and place of its regular meeting and established organizational bylaws.

Since the governing body of the Agency and the Authorities are the same, their data has been blended into that of the financial reporting entity. Complete financial statements for the individual blended component units can be obtained by visiting the City's website at www.ci.ontario.ca.us or by writing to:

City of Ontario
Fiscal Services Department
303 East "B" Street
Ontario, CA 91764

Other governmental agencies providing services either to the City in its entirety or to a portion thereof are:

State of California
Metropolitan Water District of Southern California
Ontario-Upland Treatment Plant Authority
Chino Valley Unified School District
Chaffey Joint Union High School District
Cucamonga Valley Water District
Chaffey Community College District
Chino Desalter Authority
County of San Bernardino
Inland Empire Utilities Agency
Cucamonga School District
Monte Vista Water District
Jurupa Community Services District
Ontario-Montclair School District
Mountain View School District

Measurement Focus

Measurement focus is used to describe the types of transactions and events that are reported in a fund's operating statement. All governmental funds are focused on changes in current financial resources. This means that the operating statement of a governmental fund includes all transactions and events that affect the fund's current financial resources, even though they may have no effect on net assets (for example, the issuance of debt, debt service payments, and capital outlay expenditures). Governmental funds do not attempt to match revenues and related cost. They focus instead on increases and decreases in current financial resources. Therefore, the principal of deferral and amortization does not apply to governmental funds.

The operating statement of a proprietary fund focuses on changes in economic resources, much like that of a private-sector business. The goal of the proprietary fund operating statement is to determine what transactions and events have increased or decreased the fund's total economic resources during the reporting period. Net assets are used as a practical measure of economic resources for this purpose. Unlike the governmental funds, the operating statement of a proprietary fund does not report the issuance of debt, debt service principal payments, or capital outlay expenditures. Proprietary funds attempt to match the cost of providing goods and services with the resulting revenues received from customers. Therefore, certain transactions and events such as debt issuance related costs or prepaid items are deferred or amortized over subsequent periods.

Agency funds, the only type of fiduciary fund the City uses, cannot be said to have a measurement focus.

Basis of Accounting

Basis of accounting describes the criteria governing the timing of the recognition of transactions and events. A fund's basis of accounting is inseparably tied to its measurement focus. Funds that focus on current financial resources (governmental funds) use modified accrual basis of accounting, thus revenues are recognized when they are available to finance expenditures of the current fiscal period, and liabilities are recognized as expenditures when payment is due. Funds that focus on total economic resources (proprietary funds) employ the full accrual basis of accounting, which recognizes increases and decreases in economic resources as soon as the underlying event or transaction occurs, regardless of the timing of related cash inflows and outflows. Agency funds use the accrual basis of accounting to recognize receivables and payables.

Description of Funds

The City of Ontario records cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein in a series of funds. Each fund is considered a separate fiscal and accounting entity with a self-balancing set of accounts. The operations of each fund are established in accordance with legal and professional accounting standards. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means

by which spending activities are controlled. The various funds in the City's financial statements are grouped into various fund types within three broad fund categories. The fund types and account groups are described as follows:

Government Fund Types

General Fund: The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of General Long-term Debt.

Capital Projects Funds: Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Funds used in government are classified into three broad categories: governmental, proprietary, and fiduciary. Governmental funds include activities usually associated with a state or local government operations (public safety, general government activities, etc.). Proprietary funds are used in government to account for activities often found in private sector (examples: utilities, stadiums and golf courses). Fiduciary funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent.

The funds utilized by the City of Ontario, governmental and proprietary, are detailed below.

Governmental Funds

General Fund

001 **General Fund** - This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund. It is used to account for all of the general revenues of the City not specifically levied or collected for other funds and for expenditures related to the rendering of general services.

098 **General Fund Trust** - accounts for resources allocated for long-term General Fund designated uses and liabilities.

Special Revenue Funds

002 **Quiet Home Program** - accounts for revenues received primarily from federal sources and the Los Angeles World Airports which are designated for specified airport noise mitigation programs, especially property acquisition, land use conversion and the noise insulation of residences.

003 **Gas Tax** - accounts for the financial transactions as prescribed by the State of California Statute on California Streets and Highways.

004 **Measure I** - revenues from a one-half percent sales tax on all retail transactions within the County. The proceeds are to be used for transportation improvements and traffic management programs. Measure I expires March 31, 2040.

007 **Park Development** - financial transactions associated with the acquisition and development of new parks and the initial purchase and/or installation of equipment in new and existing parks.

008 **Community Development Block Grants** - financial transactions as prescribed by the Federal Housing and Urban Development Block Grants.

009 **HOME Grants** - accounts for the financial transactions related to single- and multi-family rehabilitation loans funded from Federal Housing and Urban Development.

010 **Asset Seizure** - accounts for assets seized during police narcotic interdiction activities.

012 **Park - Interest** – prior interest earnings on the Park Development Fund and the accrued cash balance in the Park Interest Fund, which combined provides funding for development and maintenance of City parks.

013 **Assessment District Administration** - represents Assessment District funds established to account for the administrative activities of all districts.

014 **Mobile Source Air** - accounts for financial transactions as prescribed by the Air Quality Management Protection and California Clean Air Act.

015 **General Fund Grants** - accounts for the financial transactions related to grant-funded activities in departments such as Police, Fire, Library, and the Museum.

018 **Dangerous Buildings** - accounts for financial transactions associated with the elimination of dangerous structures throughout the City.

019 **Parkway Maintenance** - accounts for revenues from assessments for the operation and landscape maintenance of certain parkways.

021 **Storm Drain District** - accounts for revenues from developer-paid impact fees for construction of storm drains.

048 **Ontario Housing Authority** - accounts for the financial transactions for the Ontario Housing Authority.

070 **Street Light Maintenance** - accounts for revenues from assessments for the operation and maintenance of certain street lights.

076 **Facility Maintenance** - accounts for financial activities of the City's public facility maintenance program.

077 **Storm Drain Maintenance** - accounts for storm drain maintenance and capital activities.

114 **Historic Preservation** - accounts for the City's historic preservation related activities.

119 **NMC Public Services** - accounts for revenues from developers to finance City services as development proceeds in the New Model Colony.

Capital Projects Funds

016 **Ground Access** - accounts for financial transactions of roadway (major streets and highways) capital improvements.

017 **Capital Projects** - accounts for financial transactions of general capital improvements.

039 **Redevelopment Agency** - represents Redevelopment Agency funds established to account for the administrative activities of project areas.

040 **Project Area No. 2** - represents Redevelopment Agency project area funds established to account for financing, construction and administrative activities of this project area.

041 **Guasti Project Area** - represents Redevelopment Agency project area funds established to account for financing, construction and administrative activities of this project area.

043 **Project Area No. 1** - represents Redevelopment Agency project area funds established to account for financing, construction and administrative activities of this project area.

044 **Cimarron Project Area** - represents Redevelopment Agency project area funds established to account for financing, construction and administrative activities of this project area.

061 **Center City Project Area** - represents Redevelopment Agency project area funds established to account for financing, construction, and administrative activities of project areas.

066 **Housing Set Aside** - financial transactions of the Redevelopment Low/Moderate Income Housing Funds.

101 **Law Enforcement Impact** - accounts for revenues from developer-paid impact fees for law enforcement activities.

102 **Fire Impact** - accounts for revenues from developer-paid impact fees for fire prevention activities.

103 **OMC Street Impact** - accounts for revenues from developer-paid impact fees for street construction in the Old Model Colony.

104 **OMC Water Impact** - accounts for revenues from developer-paid impact fees for water facilities construction in the Old Model Colony.

105 **OMC Sewer Impact** - accounts for revenues from developer-paid impact fees for sewer facilities construction in the Old Model Colony.

106 **Solid Waste Impact** - accounts for revenues from developer-paid impact fees for solid waste facilities construction.

107 **General Facility Impact** - accounts for revenues from developer-paid impact fees for the construction of additional or expanded general facilities needed to extend the same level of services to the newly developed community.

108 **Library Impact** - accounts for revenues from developer-paid impact fees for the construction of libraries and the additional resources necessary for the library.

109 **Public Meeting Impact** – accounts for revenues from developer-paid impact fees for the construction of public meeting facilities or community public use centers.

110 **Aquatics Impact** – accounts for revenues from developer-paid impact fees for the construction of aquatics facilities.

111 **OMC Storm Drainage Impact** - accounts for revenues from developer-paid impact fees for the construction of a storm drain infrastructure in the Old Model Colony.

112 **Species Habitat Impact** – accounts for revenues from developer-paid impact fees to finance the purchase of land and conservation easements to mitigate the loss of open space, to protect endangered and threatened species and their habitat, to promote open space conservation and its inherent benefits, and to mitigate some of the more generalized adverse environmental impacts associated with development.

113 **Fiber Impact** - accounts for revenues from developer-paid impact fees for the fiber pipeline construction.

115 **NMC Street Impact** - accounts for revenues from developer-paid impact fees for street construction in the New Model Colony.

116 **NMC Water Impact** - accounts for revenues from developer-paid impact fees for water facilities construction in the New Model Colony.

117 **NMC Sewer Impact** - accounts for revenues from developer-paid impact fees for sewer facilities construction in the New Model Colony.

118 **NMC Storm Drainage Impact** - accounts for revenues from developer-paid impact fees for storm drains construction in the New Model Colony.

120 **Affordability In-Lieu** – accounts for revenues from developer fees to fund the construction of affordable housing.

121 **Community Events Center** – accounts for the financial transactions of the development of the Community Events Center.

501 **Community Facilities District No. 9 – Edenglen** – accounts for the financial transactions relating to the establishment and funding of services for Community Facilities District (CFD) No. 9 in the Edenglen development.

502 **Community Facilities District No. 10 – Ontario Airport Towers** - accounts for the financial transactions relating to the establishment and funding of services for Community Facilities District (CFD) No. 10 in the Ontario Airport Towers development.

503 **Community Facilities District No. 11 – Armada** - accounts for the financial transactions relating to the establishment and funding of services for Community Facilities District (CFD) No. 11 in the Armada development.

504 **Community Facilities District No. 12 – Ontario Festival -** accounts for the financial transactions relating to the establishment and funding of services for Community Facilities District (CFD) No. 12 in the Ontario Festival development.

505 **Community Facilities District No. 13 – Commerce Center -** accounts for the financial transactions relating to the establishment and funding of services for Community Facilities District (CFD) No. 13 in the Commerce Center development.

Debt Service Funds

054 **Project No. 2 Debt Service** - Redevelopment Agency fund receiving tax increment used to pay bond and other project area debts.

059 **Guasti Debt Service** - Redevelopment Agency fund receiving tax increment used to pay bond and other project area debts.

062 **Center City Debt Service** - Redevelopment Agency fund receiving tax increment used to pay bond and other project area debts.

063 **Project No. 1 Debt Service** - Redevelopment Agency fund receiving tax increment used to pay bond and other project area debts.

064 **Cimarron Debt Service** - Redevelopment Agency fund receiving tax increment used to pay bond and other project area debts.

Proprietary Funds

Enterprise Funds

024 **Water Operating** - accounts for the operation and maintenance of the City's water distribution system.

025 **Water Capital** - accounts for the capital activities of the City's water distribution system.

026 **Sewer Operating** - accounts for the operation and maintenance of the City's water waste collection system.

027 **Sewer Capital** - accounts for the capital activities of the City's water waste collection system.

029 **Solid Waste** - accounts for the collection and disposal of solid waste from industrial, commercial and residential users throughout the Ontario area.

031 **Solid Waste Facilities** - accounts for funds received from the county landfill for environmental mitigation.

Internal Service Funds

032 **Equipment Services** - was created to depreciate vehicles over estimated useful lives and accounts for the financial transactions for the repair, replacement and maintenance of all City-owned equipment except for police helicopters and citywide computers.

033 **Self Insurance** - accounts for the financial transactions of the City's self-insured workers' compensation program, public liability program and unemployment insurance program. This fund also includes salaries of staff responsible for the programs.

034 **Information Technology -** was created to fund the replacement of computers and telephone operating systems, maintenance expense, information systems, and telecommunications hardware and software.

Fiduciary Funds

Pension Trust Funds

099 **Other Post Employment Benefits -** supports the reporting requirements of GASB Statement 43 to separately identify the costs and activities related to employee post-employment benefits other than pensions.

Account Groups

093 **General Fixed Assets Account Group** - accounts for fixed assets of the City, Redevelopment Agency, and Housing Authority.

095 **General Long-Term Debt Account Group** - accounts for long-term debt of the City, Redevelopment Agency, and Housing Authority.

Budgetary Accounting

The annual budget adopted by the City Council provides for the general operation of the City. It includes proposed expenditures and the means of financing them.

The City Council approves total budgeted appropriations and any amendments to appropriations throughout the year. All amendments made during the year are included in the budgetary amounts reported herein. The "appropriated budget" covers all City expenditures. Actual expenditures may not exceed budgeted appropriations at the fund level. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.

Formal budgetary integration is employed as a management control device during the year. Commitments for materials and services, such as purchase orders and contracts, are recorded as encumbrances to assist in controlling expenditures. Appropriations which are encumbered lapse at year end.

Budgets for the General and Special Revenue Funds are proposed on a basis substantially consistent with generally accepted accounting principles (GAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.

Capital projects are budgeted through the Capital Projects Fund. Appropriations for capital projects authorized but not constructed or completed during the year lapse at year end.

Under Article XIIIB of the California Constitution (the GANN Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller or returned to the taxpayers through revised tax rates or revised fee schedules, or an excess in one year may be offset by a deficit in the following year. For the fiscal year ended June 30, 2007, proceeds of taxes did not exceed appropriations. Further, Section 5 of Article XIIIB allows the City to designate a portion of fund balance for general contingencies, to be used for any purpose.

Cost Allocation

The Cost Allocation Plan is a basic information tool in a number of financial and budgetary decision making situations. The Cost Allocation Plan can be used to identify indirect costs incurred by the City in administering and providing support services to special projects, funds, and contracts. By identifying total project costs, the Cost Allocation Plan can be used to determine the level of support and to reimburse the General Fund for the indirect costs incurred.

An indirect cost rate is a means for determining fairly and conveniently, within the boundaries of sound administrative principles, what proportion of indirect costs each project or activity should bear. It is the ratio of total indirect expenses to a direct cost base. By applying the indirect cost rate to any particular cost objective, the total cost of the project or activity can be calculated. Indirect costs are categorized as Departmental Overhead and General and Administrative (G & A) cost. Departmental Overhead is allocated on the basis of direct personnel costs, while G & A cost is allocated based on the total project or activity costs. This cost allocation methodology assumes that all indirect costs are incurred proportionately to the direct cost base of the project or activity up to $1 million.

The first step in the preparation of the City's Cost Allocation Plan is the determination of direct and indirect costs. The cost of departments or projects that primarily provide services to the public are identified as direct costs; whereas, the costs of departments or projects that primarily provide services to those inside the City are identified as indirect costs. Once that determination is made, overhead costs are separately identified from G & A expenses. Indirect costs allocable only to a specific operating department are used to determine the associated Departmental Overhead rate. The base for applying the Departmental Overhead rate is direct personnel costs. The G & A rate is computed on a Citywide basis and is applied to a project's total costs up to a base of $1 million. As with any allocation process, the bases used must be: (1) reasonable and consistently applied, (2) supported by accurate and current data, (3) appropriate to the particular cost being distributed, and (4) must result in an accurate measure of the benefits provided to each activity of the organization.

The Cost Allocation Plan is designed to assist management in developing more comprehensive cost accounting information. Such information should enhance the ability of decision makers to identify, analyze, and control the causes of costs, as well as establish links between cost information and program efficiency and effectiveness.

Citywide General and Administrative (G&A) Rates

Full Cost	15.78%	OMB A-87	15.51%

Departmental Overhead Rates

Development		**Public Works/Community Services**	
Planning	20.35%	Parks and Maintenance	24.43%
Building	16.33%	Water	29.18%
Engineering	12.79%	Sewer	19.99%
		Solid Waste	9.89%
Housing		Recreation and Community Services	24.14%
Housing	43.37%	Library	55.26%
Code Enforcement	20.34%	Museum	11.18%
Quiet Home Program	4.92%		
CDBG/HUD Grants/Set Aside	13.24%	**Police**	23.91%
Redevelopment Agency	11.11%	**Fire**	12.94%

Investments

The investment policy applies to all monies belonging to the City of Ontario, the Ontario Redevelopment Agency, and proceeds from bonds or notes issued by the City of Ontario, the Ontario Redevelopment Agency, and any authorized special districts. Bond proceeds and any funds associated with bond issues and other monies arising from bond indebtedness are further restricted by the pertinent bond indenture.

The City complies with all applicable sections of the Internal Revenue Code of 1986, Arbitrage Rebate Regulations and bond covenants with regard to the investment of bond proceeds.

All monies entrusted to the City Treasurer will be pooled in an actively managed portfolio and will be referred to as the "fund" or the "portfolio" throughout the remainder of this document.

In accordance with State law and under the authority granted by the City Council in its resolution dated February 17, 2004, the City Treasurer and Deputy City Treasurer(s) are authorized to invest the unexpended cash in the City treasury. The responsibility for the day to day investment of the City's funds is delegated to the Investment Officer. In the absence of the Investment Officer, the Deputy City Treasurers will be responsible for the investment function.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent investor" standard (California Government Code Section 53600.3) and shall be applied in the context of managing an overall portfolio.

Safety of principal is the foremost objective of the investment policies and practices of the City of Ontario. Investment decisions shall seek to minimize net capital losses on a portfolio basis. The City shall seek to preserve principal by mitigating credit risk and market risk.

Credit risk shall be mitigated by diversifying the fund so that the failure of any one issuer would not unduly harm the City's cash flow. No more than 5% of the portfolio may be invested (at time of purchase) in the securities of any one single issuer except the U.S. Government, its agencies, or the State of California Local Agency Investment Fund.

Market risk will be mitigated by limiting the weighted average maturity of the fund to 2 ½ years.

The City's fund will be structured to ensure that the projected expenditure requirements of the City for the next six months can be met with a combination of anticipated revenues, maturing securities, principal and interest payments and liquid instruments as required by California Government Code Section 53646.

The performance of the City's investment portfolio will be measured on a total return basis.

With the exception of insured Certificates of Deposit and the Local Agency Investment Fund of the State of California, all securities owned by the City including collateral for repurchase agreements shall be held in safekeeping by the City's custodial bank of a third party bank trust department acting as agent for the City under terms of a custody or trustee agreement executed by the bank and the City.

The City Treasurer is required to submit an investment report on a quarterly basis to the City Manager, the Internal Auditor, and the City Council, in accordance with California Government Code Section 53646. The report is required to be submitted within 30 days of the end of the quarter.

The Investment Officer shall maintain a list of financial institutions qualified to do business with the City. Banks and broker/dealers will be selected on the basis of creditworthiness, experience, and capitalization.

Under the provisions of the City's investment policy, and in accordance with Section 53600 of the California Government Code, the City may invest in the following types of investments:

United States Treasury Bills, Notes and Bonds
Federal Agency Obligations
Banker's Acceptances
Commercial paper
Negotiable Certificates of Deposit
Repurchase Agreements
Local Agency Investment Fund (LAIF)
Collateralized Time Deposits
Medium-term notes
Collateralized Mortgage Obligations

Capital Assets

Capital assets include property, plant, equipment, and infrastructure (e.g., roads, bridges, sidewalks, drainage systems, water and sewer systems etc.). In accordance with GASB Statement No. 34, the City has elected the Modified Approach for reporting its governmental-activities infrastructure assets. To use the modified approach, the City is required to (a) maintain an up-to-date inventory of infrastructure assets; (b) regularly assess the condition of all infrastructure assets and summarized the results, using a measurement scale; (c) each year, estimate the annual cost required to maintain and preserve the assets at a minimum condition level established by the City. The modified approach to valuing capital assets incorporates the benefits, or value, of maintenance activities into the reporting process.

According to GASB Statement No. 34, the assessment of infrastructure conditions must be conducted at least once every three years. In June 2005, the City commissioned a study to update the physical condition assessment of the streets. Streets, primarily surfaced with asphalt and concrete, were defined as all physical features associated with the operation of motorized vehicles that exist within the limits of right of way. Currently, 50% of the City's arterial and collectors and 25% of the local streets and alleys are being assessed each year. Each street was assigned a physical condition based on 17 potential defects. A Pavement Condition Index (PCI), a nationally recognized index, was assigned to each street and expressed in a continuous scale from 0 to 100, where 0 is assigned to the least acceptable physical condition and 100 is assigned the physical characteristics of a new street. The City's policy is to maintain the existing weighted average rating of "Good" (a PCI rating within 56-70) for all streets.

As a result of the employment of the modified approach, no accumulated depreciation or depreciation expense has been recorded for the City's governmental-activities infrastructure. All other capital assets were reported using the basic approach, whereby accumulated depreciation and depreciation expense has been recorded. The table below presents summary information on the governmental activity infrastructure assets for the fiscal year ending June 30, 2006.

Description	Net Cost at July 1, 2005	Net Cost at June 30, 2006
Governmental Activities		
Modified Approach:		
Streets	$ 269,525,206	$ 272,372,420
Traffic signals	11,812,470	12,211,665
Bridges	93,200,000	93,200,000
Curbs	47,803,528	47,803,528
Gutters	15,907,791	16,112,741
Handicap Ramps	1,367,247	1,367,247
Sidewalks	35,701,335	35,879,878
	$ 475,317,577	$ 478,947,479

The City is continuously taking actions to arrest the deterioration of street and other infrastructure assets through short-term maintenance activities. The table below summarizes the estimated and actual infrastructure maintenance expenditures for Fiscal Years 2003 through 2007.

Infrastructure Maintenance
Estimated and Actual Expenditures ($000)

	2003	2004	2005	2006	2007
Streets:					
Estimated	$ 4,249	$ 8,042	$ 13,284	$ 11,793	$ 14,214
Actual	3,904	7,190	10,483	6,787	
Sidewalks:					
Estimated	1,679	1,538	1,843	1,723	1,716
Actual	1,574	1,545	1,657	1,648	
Storm Drain:					
Estimated	153	194	217	221	338
Actual	149	189	213	207	
Traffic Signal/Street Lights:					
Estimated	2,070	2,032	2,054	2,260	2,244
Actual	1,872	1,687	1,846	2,362	

City of Ontario
Long-Term Debt
Fiscal Year 2007-08

Pursuant to State of California Government Code Section 43605, the City's legal bonded indebtedness shall not exceed 15% of the assessed value of all real and personal property in the City. This code section, however, does not apply to bonded indebtedness of the Ontario Redevelopment Agency. As of June 30, 2006, the City had no bonded indebtedness against its debt limit of **$1,624,792**. The City has no single, comprehensive debt policy statement. Accordingly, State law pertaining to local government debt and past City debt transactions serve as a de facto policy. The City's strategy is not to enter into bonded indebtedness against the General Fund, but to finance Capital Improvement projects on a "pay as you go" basis or through other means - such as through Redevelopment, Housing, Assessment Districts, Community Facilities District, and/or Enterprise Funds financing. These funds have resources that can directly support the financing of long-term debt. The City's practice is not to obligate the resources of the General Fund for the purpose of financing long-term debt. General Fund resources are allocated toward the City's provision of basic municipal services, such as Public Safety, Parks and Maintenance, Library, Recreation & Community Services, and Citywide Administration.

Ontario's long-term obligations are directly or indirectly related to activities of the Ontario Redevelopment Agency. This debt is serviced primarily from tax increment revenues. The City is under no obligation for the principal of the Redevelopment obligations. The total indebtedness has been segregated below and summarized as to the changes therein during the Fiscal Year Ended June 30, 2006. This schedule contains audited numbers from the June 30, 2006 Comprehensive Annual Financial Report (CAFR).

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

CITY OF ONTARIO
COMPUTATION OF LEGAL DEBT MARGIN
(dollars in thousands)
JUNE 30, 2006

Assessed Value For June 30, 2006	$ 10,831,944
Debt Limit: 15% of Assessed Valuation *	$ 1,624,792
Amount Of Debt Applicable To Debt Limit Total Bonded Debt	0
Legal Debt Margin	$ 1,624,792
Percent Of Legal Debt Limit Authorized	0.00%

* The Legal Debt Limit of 15% is established by California Code Section 43605.

SOURCE: City of Ontario - Administrative Services Agency

City of Ontario
Long-Term Debt – Governmental Activities
June 30, 2006

The following is a summary of changes in Long-Term Debt of the City for the Fiscal Year ended June 30, 2006:

	Balance July 1, 2005	Additions	Deletions	Defeasance	Balance June 30, 2006	Due within One Year
Tax Allocation Bonds Payable	$ 62,336,980	$ 796,429			$ 63,133,409	$ 3,125,200
Revenue Bonds	51,712,409	1,439,677	4,860,100		48,291,986	1,795,962
Loans Payable	14,737,719	-	590,209	-	14,147,510	305,590
Claims and Judgements	7,955,508	4,818,384	3,813,257		8,960,635	4,103,000
Compensated Absences	7,971,595	1,258,624	667,311	-	8,562,908	716,810
Total	$ 144,714,211	$ 8,313,114	9,930,877	$ -	$ 143,096,448	$ 10,046,562
			Unamortized bond premium		1,669,230	
					$ 144,765,678	

Long-term Debt – Governmental Activities

Tax Allocation Bonds:

Project Area No. 1

The 1992 Tax Allocation Bonds were issued to defease the Tax Allocation Bond Issue of 1985. In February 2002, the Ontario Redevelopment Financing Authority issued the 2002 Revenue Bonds to refund a portion of the 1992 Tax Allocation Bonds. As a result, except for the 1992 Tax Allocation Bonds capital appreciation portion, the 1992 Tax Allocation Bonds are considered to be defeased and the liability of these bonds have been removed from long term debt. The capital appreciation bond balance at June 30, 2006 is: 10,757,331

The 1993 Tax Allocation Bonds in the amount of $45,708,900 were issued on June 11, 1993 to finance redevelopment activities related to Project Area No. 1. The Ontario Redevelopment Agency sold the bonds to the Ontario Redevelopment Financing Authority at a purchase price equal to the principle amount of the bonds plus a premium. The investment by the Authority in the bonds is held in an agency fund. The terms were renegotiated in the prior year and outstanding principal balance was reduced by $800. Additionally, the maturity date was extended two years to August 1, 2025. The interest is paid semi-annually at the stated rate of 12%. The balance at June 30, 2006 is: 45,708,100

On August 15, 1995, the Ontario Redevelopment Agency issued $4,041,700 in 1995 Tax Allocation Bonds. The bonds were sold to the Ontario Redevelopment Financing Authority at par plus a premium. All proceeds of the 1995 Bonds are used to finance redevelopment projects related to Project Area No. 1. The 1995 Bonds were issued on parity with the Agency's existing Project Area No. 1 1992 and 1993 Tax Allocation Bonds. The 1995 Bonds were issued with an interest rate of 12%, provided that the interest rate for the period from August 1, 1995 through July 1, 1996 shall be 10.55% per annum, the interest rate for the period from August 1, 1996 through July 31, 1997 shall be 11.70% per annum, the interest rate for the period from August 1, 1997 through July 31, 1999 shall be 11.86% per annum. Interest is paid semi-annually each year and commenced February 1, 1996 until a final maturity on August 1, 2025. The balance at June 30, 2006, amounted to: 4,041,700

Cimarron Project Area

The 1992 Tax Allocation Bonds were issued to defease the Agency's Tax Allocation Bond Issue of 1985. In February 2002, the Ontario Redevelopment Financing Authority issued the 2002 Revenue Bonds to refund a portion of the 1992 Tax Allocation Bonds. As a result, except for the 1992 Tax Allocation Bonds capital appreciation bonds, the 1992 Tax Allocation Bonds are considered to be defeased and the liability of those bonds have been removed from long term debt. The capital appreciation bonds balance as of June 20, 2006 is: 959,309

Center City Project Area

The 1992 Tax Allocation Bonds were issued to defease the Agency's Tax Allocation Bond Issue of 1985 and to finance public improvement projects in the Center City Project Area. In February 2002, the Ontario Redevelopment Financing Authority issued the 2002 Revenue Bonds to refund a portion of the 1992 Tax Allocation Bonds. As a result, except for the 1992 Tax Allocation Bonds capital appreciation bonds, the 1992 Tax Allocation Bonds are considered to be defeased and the liability of those bonds have been removed from long term debt. The capital appreciation bond balance as of June 30, 2006 is: 1,666,969

Total Tax Allocation Bonds: **$63,133,409**

Revenue Bonds:

In January 1992, the Ontario Redevelopment Financing Authority issued revenue bonds in order to advance refund the 1985 Certificates of Participation in the amount of $2,735,000. The Certificates were originally sold to finance the construction of the Police/Fire Facilities, which were leased by the Ontario Redevelopment Agency to the City of Ontario. In order to provide for the repayment of the bonds, the City has entered into a capital lease agreement with the Authority. The total lease is for $3,167,290, for a term of twenty years with variable, semi-annual payments. The balance at June 30, 2006 is:	712,290
In August 2001, the Ontario Redevelopment Financing Authority issued revenue bonds in the amount of $31,705,000 to provide funds to finance the cost of acquisition, construction, and installation of certain capital improvements, including public safety, City library, public recreation and redevelopment improvements, facilities and equipments. The bonds dated August 1, 2001 and issued at a premium of $417,024 mature in 2029 and are payable from rental payments to be made by the City of Ontario for the right to the use of certain property and facilities pursuant to a lease agreement dated November 1, 2001. The balance at June 30, 2006, including the unamortized bond premium of $350,002 is:	29,635,002
In February 2002, the Ontario Redevelopment Financing Authority issued revenue bonds in the amount of $35,290,000 to provide funds to concurrently refund on a current basis a portion of the Authority's 1992 Revenue Bonds and certain outstanding tax allocation bonds of the Ontario Redevelopment Agency and to finance redevelopment activities within the Agency's Project Area No. 1, Center City and Cimarron redevelopment areas. The bonds are secured by a pledge of and lien on a portion of the taxes levied upon all taxable property within the related project area of the Agency. The bonds issued at a net premium of $1,702,231, mature in 2021 with interest paid semi-annually. The balance at June 30, 2006 including the unamortized bond premium of $1,319,229 amounted to:	19,613,925
Total Revenue Bonds:	**$49,961,217**

Loans Payable:

Redevelopment Agency Loan

During Fiscal Year 2001-02, the Agency entered into an agreement with the Ontario Doubletree Hotel. The Ontario Doubletree Hotel built a 150 room expansion to the former Red Lion Inn and covenanted to make those rooms, as well as about 100 rooms in the current hotel available for the Ontario Convention Center to reserve at specified rates from 18 to 48 months in advance, for 30 years. The Agency agreed to pay $2,500,000 for the covenant; $1,000,000 to be paid at the close of escrow on the land and $300,000 per year for five years beginning after the new rooms are completed. At June 30, 2006, the Agency's obligation on this covenant was paid off.

Pursuant to a loan agreement dated February 1, 2002, the Ontario Redevelopment Agency issued the Ontario Redevelopment Project No. 1 2002 Housing Set-aside loan in the amount of $15,145,000 to finance low and moderate income activities of the Agency within or of the benefit to the Agency's Redevelopment Project Area No. 1. The loan matures in 2029 and is payable from Housing Tax Revenues allocated to the Agency. Interest is paid semi-annually at a rate of 5.3% per annum. The balance at June 30, 2006 is: 14,147,510

Total Loans Payable: **$14,147,510**

Summary of Debt Service Requirements:

The annual debt service requirements to maturity for governmental activity long-term debt outstanding as of June 30, 2006 are summarized below:

Fiscal Year Ending June 30,	Tax Allocation Bonds	Revenue Bonds	Loans Payable	Total
2007	9,073,949	3,800,228	1,047,310	13,921,487
2008	9,010,469	3,562,707	1,046,881	13,620,057
2009	8,729,559	3,477,367	1,046,429	13,253,355
2010	8,573,437	3,398,531	1,045,953	13,017,921
2011	8,422,078	3,335,501	1,045,452	12,803,031
2011-2016	30,405,673	22,435,819	5,218,763	58,060,255
2016-2021	42,116,130	14,475,048	5,201,593	61,792,771
2021-2026	38,033,856	11,196,690	5,179,364	54,409,910
2026-2031		8,362,690	4,123,146	12,485,836
	$ 154,365,151	$ 74,044,581	$ 24,954,891	$ 253,364,623
Less: Interest	91,231,742	25,752,595	10,807,381	127,791,718
Debt Principal Balance	$ 63,133,409	$ 48,291,986	$ 14,147,510	$ 125,572,905

Long-term Debt - Business - type Activities

The following is a summary of changes in Proprietary Fund long-term debt for the year ended June 30, 2006:

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006	Due within one year
Water System Improvement	$ 51,470,000	$ -	$ 885,000	$ 50,585,000	$ 915,000
Compensated Absences	708,242	114,954	19,566	803,630	50,000
Total	$ 52,178,242	$ 114,954	$ 904,566	$ 51,388,630	$ 965,000
		Unamortized Bond Premium		1,304,691	
				$ 52,693,321	

Special Assessment Bonds

The City has entered into a number of Special Assessment Bond programs. The City of Ontario is not obligated in any manner for the Special Assessment Bonds, as the bonds are secured by unpaid assessments against the property owners. Accordingly, the City is only acting as an agent for the property owners/bond holders in collecting and forwarding the special assessments. Special Assessment Bonds payable at June 30, 2006 totaled $41,116,562. The construction phase is reported in the Capital Project Funds, likewise, amounts recorded in the Agency Funds represent only debt service activities, i.e. collection from property owners and payment to bond holders.

Other Bond and Loan Programs

The City has entered into a number of bond programs to provide low-interest financing for various residential and industrial developments within the City. Although the City has arranged these financing programs, these debts are not payable from any revenues or assets of the City. Neither the faith or credit, nor the taxing power of the City, or any political subdivision of the City is pledged to repay the indebtedness. Generally, the bondholders may look only to assets held by trustees for security on the indebtedness. Accordingly, these debts do not constitute an obligation of the City.

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: General Obligation Bonds	Redevelopment Bonds: Tax Allocation Bonds	Redevelopment Bonds: Revenue Bonds	Total	Percentage of Assessed Value of Property	Population	Per Capita
1997	$ 2,477	$ 99,699	$ -	$ 102,176	1.29%	141,082	$ 724.23
1998	2,322	97,859	-	100,181	1.20%	143,799	696.67
1999	2,157	95,929	-	98,086	1.13%	145,886	672.35
2000	1,982	93,894	-	95,876	1.11%	151,488	632.90
2001	1,797	91,749	-	93,546	0.97%	158,969	588.45
2002	33,717	55,119	34,880	123,716	1.18%	162,268	762.42
2003	33,057	60,883	24,775	118,715	1.04%	165,678	716.54
2004	32,187	61,588	22,703	116,478	0.95%	167,921	693.65
2005	31,282	62,337	20,430	114,049	0.87%	170,373	669.41
2006	29,997	63,133	18,295	111,425	0.77%	171,113	651.18

NOTE: General bonded debt is debt payable with governmental fund resources and general obligation bonds recorded in enterprise fund (of which the City has none).

SOURCE: City of Ontario, Administrative Services Agency

City of Ontario
Schedule of Payments on Long-term Debt
Fiscal Year 2007-08

Due Date	Fund	Description	Principal	Interest	Total
07/01/07	025	ORFA 2004 Water System Improvement Project Certificate of Participation	$ 915,000	$ 1,248,481	$ 2,163,481
08/01/07	001	ORFA 1992 Revenue Refunding Bonds - Police/Fire Facility Lease	96,852	166,117	262,969
08/01/07	063	ORA 1992 Capital Appreciation Bond Refunding 1985 Bonds - Project Area No. 1	470,964	769,036	1,240,000
08/01/07	062	ORA 1992 Capital Appreciation Bond Refunding 1985 Bonds - Center City Project Area	144,328	235,672	380,000
08/01/07	064	ORA 1992 Capital Appreciation Bond Refunding 1985 Bonds- Cimarron Project Area	81,659	133,341	215,000
08/01/07	063	ORA 1992 Capital Appreciation Bond Refunding 1987 Bonds - Project Area No. 1	446,277	728,723	1,175,000
08/01/07	063	ORA 1993 Tax Allocation Bond - Project Area No. 1	131,934	2,736,174	2,868,108
08/01/07	063	ORA 1995 Tax Allocation Bond - Project Area No. 1	11,666	242,502	254,168
08/01/07	050	ORFA 2001 Lease Revenue Bond	725,000	695,399	1,420,399
08/01/07	066	ORA 2002 Housing Set Aside Loan	321,787	366,811	688,598
08/01/07	063	ORA 2002 Revenue Bonds - Project Area No. 1	499,023	442,477	941,500
08/01/07	062	ORA 2002 Revenue Bonds - Center City Project	45,000	151,482	196,482
08/01/07	064	ORA 2002 Revenue Bonds - Cimarron Redevelopment Project	5,000	32,199	37,199
09/02/07	050	ORFA 1995 Series A and B Revenue Bonds	1,675,000	67,701	1,742,701
01/01/08	025	ORFA 2004 Water System Improvement Project Certificate of Participation	-	1,234,756	1,234,756
02/01/08	001	ORFA 1992 Revenue Refunding Bonds - Police/Fire Facility Lease	-	7,969	7,969
02/01/08	063	ORA 1993 Tax Allocation Bond - Project Area No. 1	-	2,736,174	2,736,174
02/01/08	063	ORA 1995 Tax Allocation Bond - Project Area No. 1	-	242,502	242,502
02/01/08	050	ORFA 2001 Lease Revenue Bond	-	683,618	683,618
02/01/08	066	ORA 2002 Housing Set Aside Loan	-	358,284	358,284
02/01/08	062	ORA 2002 Revenue Bonds - Center City Project	-	150,751	150,751
02/01/08	064	ORA 2002 Revenue Bonds - Cimarron Redevelopment Project	-	32,118	32,118
03/02/08	050	ORFA 1995 Series A and B Revenue Bonds	-	14,519	14,519
Total Payments			**$ 5,569,490**	**$ 13,476,806**	**$ 19,046,296**

City of Ontario
Employee Benefit Programs by Employee Groups

The City of Ontario has two major employment categories subject to separate retirement programs: Miscellaneous, and Safety. There are six employee groups within the Miscellaneous category: Employees represented by the American Federation of State, County, and Municipal Employees (AFSCME); employees represented by the San Bernardino Public Employees Association (SBPEA); non-represented Confidential Employees; employees represented by the Association of Ontario Management Employees (AOME), which includes Administrative Management (AMG) and Supervisory Management (SMG); non-represented Department Head employees; and Executive Management employees. There are four employee groups within the Safety category: Employees represented by the Ontario Professional Firefighters Association and the Ontario Fire Management Group, employees represented by the Ontario Police Officers Association, and the employees represented by the Ontario Police Management Group. Highlights of the fringe benefits for each employee group are described below:

Miscellaneous Category

American Federation of State, County, and Municipal Employees (AFSCME)

- Up to $684 per month towards family coverage in CalPERS sponsored health and City dental insurance programs, including four health and two dental plans
- $206.14 per month toward health insurance premiums for retired employees
- Vision insurance program
- Short and long term disability insurance programs
- Premium for life insurance policy of $30,000 and Accidental Death and Dismemberment of $30,000
- 8% of annual salary to the Public Employees Retirement System (PERS) on behalf of the employee with 2.5% at age 55 retirement benefit option
- 6.2% to Social Security with equal match by employee
- 1.45% to Medicare with equal match by employee
- 80 hours of paid vacation leave for the first year, increasing incrementally according to years of service thereafter
- 13 paid holidays per calendar year
- Sick leave accumulated on the basis of 96 hours per year
- Deferred compensation program available
- Tuition reimbursement of up to $700 annual for job-related courses

San Bernardino Public Employees Association (SBPEA)

- Up to $756 per month towards family coverage in City sponsored health and dental insurance programs including four health and two dental plans
- $204.67 per month toward health insurance premiums for retired employees
- Vision insurance program
- Short and long term disability insurance programs
- Premium for life insurance policy of $30,000 and Accidental Death and Dismemberment of $30,000
- 8% of annual salary to the Public Employees Retirement System (PERS) on behalf of the employee with 2.5% at age 55 retirement benefit option
- 6.2% to Social Security with equal match by employee
- 1.45% to Medicare with equal match by employee
- 80 hours of paid vacation leave for the first year, increasing incrementally according to years of service thereafter
- 13 paid holidays per calendar year
- Sick leave accumulated on the basis of 96 hours per year
- Deferred compensation program available
- Tuition reimbursement of up to $700 annually for job-related courses

Confidential Employees

- Up to $672 per month towards family coverage in City sponsored health and dental insurance programs, including four health and two dental plans
- $204.67 per month toward health insurance premiums for retired employees
- Vision insurance program
- Premium for life insurance policy of $36,000 and Accidental Death and Dismemberment of $39,000
- Short and long term disability insurance programs
- Deferred compensation program including monthly City contribution of $50, $100 for designated positions
- 8% of regular salary contributed by the City to the Public Employees Retirement System (PERS) on behalf of the employee with benefit of 2.5% for retirement at age 55
- 6.2% to Social Security with equal match by employee
- 1.45% to Medicare with equal match by employee
- 112 hours of paid vacation leave per calendar year in the first year, increasing incrementally according to years of service thereafter
- 13 paid holidays per calendar year

- Sick leave accumulated on the basis of 96 hours per year
- Tuition reimbursement of up to $800 annually for job-related courses
- Flexible Spending Account available

Association of Ontario Management Employees

- Up to $779 per month towards family coverage in City sponsored health insurance programs, four plans to choose from
- $300 per month toward health insurance premiums for retired employees
- Dental insurance program, including two plans to choose from
- Vision insurance program
- Short and long term disability insurance programs
- Premium for life insurance policy up to $46,000 for Supervisory Management (SMG) and $51,000 for Administrative Management (AMG)
- Accidental Death and Dismemberment up to $49,000 for SMG and $54,000 for AMG
- Deferred compensation program including monthly City contribution of $200
- 8% of annual salary contributed by the City to the Public Employees Retirement System (PERS) on behalf of the employee with benefit of 2.5% for retirement at age 55
- 6.2% to Social Security with equal match by employee
- 1.45% to Medicare with equal match by employee
- 192 hours of paid annual leave per calendar year for the first year, increasing incrementally according to years of service thereafter
- 13 paid holidays per calendar year
- 40 hours of paid management leave annually
- Tuition reimbursement of up to $800 annually for job-related courses
- Flexible Spending Account available

Department Heads

- Up to $779 per month towards family coverage in City sponsored health insurance programs, four plans to choose from
- $300 per month toward health insurance premiums for retired employees
- Dental insurance program, including two plans to choose from
- Vision insurance program
- Short and long term disability insurance programs

- Premium for life insurance policy up to $51,000 and Accidental Death and Dismemberment up to $54,000
- Deferred compensation program including monthly City contribution of $225
- 8% of annual salary contributed by the City to the Public Employees Retirement System (PERS) on behalf of the employee with benefit of 2.5% for retirement at age 55
- 6.2% to Social Security with equal match by employee
- 1.45% to Medicare with equal match by employee
- 192 hours of paid annual leave per calendar year for the first year, increasing incrementally according to years of service thereafter
- 13 paid holidays per calendar year
- 40 hours of paid management leave annually
- Flexible Spending Account available

Executive Management Group

- Up to $820 per month towards family coverage in City sponsored health insurance programs, four plans to choose from
- $563 per month toward health insurance premiums for retired employees
- Dental insurance program including two plans to choose from
- Vision insurance program
- Short and long term disability insurance programs
- Life insurance policy up to $106,000 and Accidental Death and Dismemberment up to $109,000
- Deferred compensation program including monthly City contribution of 7.5% of the employee's base salary, up to the maximum amount established by the relevant sections of Internal Revenue Code
- 8% of annual salary contributed by the City to the Public Employees Retirement System (PERS) on behalf of the employee with benefit of 2.5% for retirement at age of 55 for non-safety executive management. 9% of annual salary contributed by the City to PERS on behalf of the employee with benefit of 3% for retirement at age 50 for safety executive management
- 6.2% to Social Security with equal match by employee
- 1.45% to Medicare with equal match by employee
- 192 to 272 hours of paid annual leave per calendar year
- 13 paid holidays per calendar year
- 48 hours of paid management leave annually
- Flexible Spending Account available

Police Safety Category

Ontario Police Officers Association

- Up to $797 per month towards family coverage in City sponsored health insurance programs including five health plans
- $613.08 per month toward health insurance premiums for retired employees
- Dental and vision insurance programs
- Life insurance policy of $100,000 and Accidental Death and Dismemberment of $100,000
- Deferred compensation program including monthly City contribution of $150
- 9% of annual salary contributed by the City to the Public Employees Retirement System (PERS) on behalf of the employee with benefit of 3% for retirement at age 50
- City contributes 1.45% to Medicare with equal match by the employee
- 96 hours of paid vacation leave for the first year, increasing incrementally according to years of service thereafter
- 14 paid holidays per calendar year
- Sick leave accumulated on the basis of 96 hours per year
- Additional pays include: uniform maintenance allowance, longevity pay, education incentive pay

Ontario Police Management Group

- Up to $797 per month towards family coverage in City sponsored health insurance programs including five health plans
- $613.08 per month toward health insurance premiums for retired employees
- Dental and vision insurance programs
- Life insurance policy of $250,000 and Accidental Death and Dismemberment of $250,000
- Deferred compensation program including monthly City contribution of $500
- 9% of annual salary contributed by the City to the Public Employees Retirement System (PERS) on behalf of the employee with benefit of 3% for retirement at age 50
- City contributes 1.45% to Medicare with equal match by the employee
- 112 hours of paid vacation leave for the first year, increasing incrementally according to years of service thereafter
- 14 paid holidays per calendar year
- Sick leave accumulated on the basis of 96 hours per year
- Additional pays include: uniform maintenance allowance, longevity pay, education incentive pay

Fire Safety Category

Ontario Professional Firefighters Association

- Up to $1,037 per month towards family coverage in CalPERS sponsored health insurance programs for active and retired employees
- Dental and vision insurance programs
- Premium for life insurance policy of $5,000 and Accidental Death and Dismemberment of $13,000
- Deferred compensation program including monthly City contribution of $150
- 9% of annual salary contributed by the City to the Public Employees Retirement System (PERS) on behalf of the employee with benefit of 3% for retirement at age 50
- City contributes 1.45% to Medicare with equal match by the employee
- Paid vacation increasing incrementally according to years of service
- 15+ paid holidays per calendar year
- Sick leave accumulated on the basis of 12 days per year
- Additional pays include: uniform maintenance allowance, longevity pay; skill compensation; education incentives

Ontario Fire Management Association

- Up to $1,037 per month towards family coverage in CalPERS sponsored health insurance programs for active and retired employees
- Dental and vision insurance programs
- Premium for life and accidental death and dismemberment insurance policy of $35,000 for Battalion Supervisors and $40,000 for the Deputy Fire Chiefs
- Deferred compensation program including monthly City contribution of $185 for Battalion Supervisor and $195 for Deputy Fire Chiefs
- 9% of annual salary contributed by the City to the Public Employees Retirement System (PERS) on behalf of the employee with benefit of 3% for retirement at age 50
- 1.45% to Medicare with equal match by the employee
- Annual leave increasing incrementally according to years of service
- 15+ paid holidays per calendar year
- Additional pays include: uniform maintenance allowance, longevity pay, and professional development incentive pay

City of Ontario

2007-08 Salary Ranges

Monthly Salary Based on a 40-Hour Work Week as of July 1, 2007

Position Title	Min	Max
Account Clerk	2,722	3,308
Account Technician	3,145	3,823
Accountant	4,128	5,017
Accounting Manager	6,550	7,962
Accounting Technician	3,459	4,205
Accounts Payable Technician	3,459	4,205
Administrative Aide	3,936	4,785
Administrative Assistant	3,291	4,000
Administrative Asst to the City Council	4,643	5,644
Administrative Officer	6,550	7,962
Administrative Services/Finance Director	9,974	13,364
Administrative Specialist	3,563	4,331
Administrative Technician	3,067	3,728
Assessment District Specialist	5,225	6,351
Asset Forfeiture Fiscal Coordinator	4,594	5,584
Assistant City Engineer	9,095	11,055
Assistant Engineer	5,486	6,668
Assistant Planning Director	8,590	10,441
Assistant Solid Waste Director	6,620	8,047
Assistant Utilities Director	9,095	11,055
Assistant Utilities Director/Operations	7,057	8,578
Assistant Utilities Director/Solid Waste	6,620	8,047
Associate Civil Engineer	6,035	7,336
Associate Engineer	6,035	7,336
Associate Library Director	5,959	7,243
Associate Planner	5,271	6,407

Position Title	Min	Max
Building Inspection Manager	6,946	8,443
Building Official	9,299	11,304
Building Plans Examiner	5,570	6,771
Central Services Specialist	2,722	3,309
City Clerk	931	931
City Engineer	10,686	12,988
City Manager	10,545	21,351
City Treasurer	931	931
Code Enforcement Attorney	8,095	9,840
Code Enforcement Director	7,377	8,968
Code Enforcement Manager	5,815	7,068
Code Enforcement Officer	3,783	4,598
Communications Supervisor	4,594	5,584
Communications Technician	4,076	4,954
Council Member	1,406	1,406
Crime Analysis Supervisor	5,418	6,586
Crime Analyst	4,349	5,286
Crime Prevention Specialist	3,373	4,100
Custodial Services Supervisor	3,660	4,448
Custodian	2,344	2,849
Customer Services Representative	2,722	3,308
Database Administrator	6,378	7,752
Debt Management/Special Districts Manager	6,550	7,962
Departmental Administrator	7,852	9,544
Deputy City Manager	9,974	13,364
Deputy Fire Chief	9,232	11,222
Deputy Police Chief	9,877	13,235
Detective	5,262	6,396
Development Director	10,361	13,883
Development Manager	7,658	9,309
Economic Development Coordinator	5,393	6,555

Position Title	Min	Max
Economic Development Director	9,503	12,734
Economic Development Manager	6,700	8,143
Emergency Manager	5,522	6,713
EMS/Nurse Administrator	6,066	7,373
Engineering Aide	4,056	4,930
Engineering Assistant	4,572	5,557
Engineering Assistant/GIS	4,572	5,557
Environmental Programs Manager	5,757	6,997
Environmental Water/Wastewater Engineer	6,028	7,327
Equipment Mechanic	3,321	4,036
Equipment Service Technician	3,005	3,652
Equipment Services Director	6,500	7,901
Equipment Services Manager	5,584	6,788
Evidence Technician	3,290	3,999
Executive Assistant to the City Manager	6,890	8,374
Facilities Maintenance Supervisor	4,262	5,181
Facilities Maintenance Technician	3,127	3,801
Financial Analyst	5,446	6,619
Fire Battalion Supervisor	8,356	10,157
Fire Captain	6,447	7,836
Fire Chief	10,915	14,626
Fire Engineer	5,452	6,627
Fire Fighter	4,576	5,562
Fire Prevention Inspector	5,452	6,627
Fire Protection Analyst	6,035	7,336
Fire Safety Specialist	4,263	5,182
Fiscal Services Director	7,377	8,968
Forensic Specialist	3,811	4,679
Forensic Supervisor	4,870	5,920
General Services Director	7,852	9,544
GIS Analyst	4,437	5,393

Position Title	Min	Max
GIS Specialist	3,801	4,620
Helicopter Mechanic	4,455	5,415
Housing Manager	7,060	8,581
Housing & Neighborhood Revitalization Director	9,503	12,734
Human Resources Analyst	4,794	5,828
Human Resources Director	8,869	10,782
Human Resources Technician	3,820	4,644
Internal Auditor	4,829	5,870
Inventory Assistant	2,294	2,789
Investment Officer	5,925	7,202
IT Applications Manager	7,480	9,092
IT Director	9,503	12,734
IT Operations Manager	7,480	9,092
IT Specialist	4,020	4,886
IT Systems Manager	7,480	9,092
Landscape Planner	4,297	5,223
Lead Forensic Specialist	4,234	5,147
Lead Mechanic	4,484	5,450
Librarian	3,424	4,204
Library Assistant	2,735	3,325
Library Clerk	2,252	2,737
Library Director	8,095	9,840
Maintenance Worker/Meter Reader	2,660	3,233
Maintenance Worker	2,562	3,114
Management Analyst	4,349	5,286
Mayor	4,292	4,292
Museum Curator	3,424	4,204
Museum Director	5,376	6,535
Neighborhood Improvement Specialist	3,783	4,598
Office Assistant	2,252	2,737
Office Specialist	2,722	3,308

Position Title	Min	Max
Operations Supervisor	5,870	7,135
Park Maintenance Technician	3,127	3,801
Parks & Maintenance Director	7,377	8,968
Parks & Maintenance Manager	5,584	6,788
Parks & Maintenance Supervisor	4,262	5,181
Parts Specialist	3,064	3,724
Payroll Clerk	3,145	3,822
Payroll Supervisor	4,794	5,827
Payroll Technician	3,459	4,205
Permit Technician	3,399	4,131
Plan Check Engineer	6,035	7,336
Plan Checker	4,946	6,012
Plan Check and Permit Services Manager	7,658	9,309
Planning Aide	3,315	4,029
Planning Director	9,765	11,869
Police Administrative Services Manager	7,852	9,544
Police Captain	7,764	9,438
Police Chief	11,278	15,113
Police Corporal	4,763	5,789
Police Grants Analyst	4,349	5,286
Police Lieutenant	6,823	8,373
Police Officer	4,310	5,239
Police Records Specialist	2,722	3,308
Police Records Supervisor	3,617	4,397
Police Recruit	3,901	4,742
Police Sergeant	6,051	7,355
Police Technician	2,962	3,600
Principal Engineer	7,727	9,392
Principal Planner	7,727	9,492
Project Coordinator	4,436	5,392
Project Manager	5,932	7,210

Position Title	Min	Max
Public Safety Dispatcher	3,256	3,998
Public Works Inspector	4,475	5,439
Public Works/Community Services Director	10,915	14,626
Purchasing Assistant	3,225	3,919
Purchasing Clerk	2,722	3,308
Purchasing Supervisor	5,205	6,327
Records Management Director/Assistant City Clerk	7,149	8,689
Records Manager	4,142	5,035
Records Specialist	2,936	3,568
Recreation/Community Services Coordinator	2,751	3,344
Recreation/Community Services Director	7,852	9,544
Recreation/Community Services Manager	5,584	6,788
Recreation/Community Services Supervisor	3,423	4,161
Redevelopment Director	9,503	12,734
Revenue Services Director	7,149	8,689
Revenue Services Specialist	3,260	3,962
Revenue Services Supervisor	4,503	5,474
Risk Management Director	7,377	8,968
Risk/Benefits Analyst	4,794	5,827
Risk/Benefits Assistant	3,145	3,822
Senior Accountant	4,794	5,827
Senior Administrative Assistant	3,619	4,399
Senior Associate Civil Engineer	6,687	8,129
Senior Associate Engineer	6,687	8,129
Senior Code Enforcement Officer	4,158	5,054
Senior Combination Building Inspector	4,711	5,726
Senior Electrician	4,167	5,065
Senior Environmental Technician	3,660	4,448
Senior Equipment Mechanic	3,668	4,459
Senior Facilities Maintenance Technician	3,456	4,200
Senior Facilities Maintenance Worker	2,831	3,441

Position Title	Min	Max
Senior Fire Equipment Mechanic	4,053	4,926
Senior Helicopter Mechanic	4,923	5,984
Senior Human Resources Analyst	5,829	7,085
Senior Information Technology Specialist	4,437	5,393
Senior Landscape Planner	5,656	6,875
Senior Librarian	3,766	4,624
Senior Library Assistant	3,113	3,822
Senior Library Clerk	2,475	3,009
Senior Neighborhood Improvement Specialist	4,179	5,080
Senior Park Maintenance Technician	3,456	4,200
Senior Park Maintenance Worker	2,831	3,441
Senior Permit Technician	3,755	4,564
Senior Plan Check Engineer	6,758	8,214
Senior Planner	6,458	7,850
Senior Police Records Specialist	3,156	3,836
Senior Project Coordinator	4,858	5,905
Senior Project Manager	6,555	7,967
Senior Public Safety Dispatcher	3,581	4,397
Senior Public Works Inspector	4,995	6,071
Senior Rec/Comm Svc Supervisor	4,475	5,439
Senior Records Specialist	3,462	4,208
Senior Solid Waste Collector	2,904	3,529
Senior Street Maintenance Technician	3,456	4,200
Senior Street Maintenance Worker	2,831	3,441
Senior Systems Analyst	5,961	7,245
Senior Telecommunications Analyst	5,961	7,245
Senior Telecommunications Analyst	5,961	7,245
Senior Utilities Technician	3,588	4,362
Solid Waste Collector	2,628	3,194
Solid Waste Maintenance Worker	2,562	3,114
Solid Waste Manager	5,584	6,788

Position Title	Min	Max
Solid Waste Manager	5,584	6,788
Solid Waste Service Representative	2,904	3,529
Solid Waste Supervisor	4,262	5,181
Street Maintenance Supervisor	4,262	5,181
Street Maintenance Technician	3,127	3,801
Supervising Building Inspector	5,799	7,049
Supervising Code Enforcement Officer	4,526	5,556
Supervising Librarian	4,143	5,087
Supervising Library Clerk	2,735	3,325
Supervising Public Works Inspector	5,570	6,771
Survey Party Chief	4,585	5,573
Survey Technician	4,168	5,066
Systems Analyst	4,437	5,393
Traffic/Transportation Manager	9,095	11,055
Utilities & Solid Waste Director	10,253	12,463
Utilities Inspector	4,475	5,439
Utilities Maintenance Worker	2,939	3,573
Utilities Operations Manager	5,584	6,788
Utilities Project Manager	6,275	7,627
Utilities Service Representative	3,242	3,941
Utilities Supervisor	4,485	5,452
Utilities Technician	3,247	3,947
Water Production Operator	3,842	4,669
Water Production Supervisor	4,485	5,452
Water Quality Specialist	4,711	5,726
Water/Wastewater Technician	3,863	4,696
Web Technician	3,617	4,397
Welder	3,007	3,655

2007-08 Authorized Positions

	2005-06	2006-07	2007-08
Account Clerk	1	1	1
Account Technician	2	1	1
Accountant	1	1	1
Accounting Clerk	1	1	0
Accounting Manager	1	1	1
Accounting Technician	2	2	2
Accounts Payable Technician	1	1	3
Administrative Aide	1	1	1
Administrative Assistant	11	14	14
Administrative Assistant to the City Council	1	1	1
Administrative Officer	1	1	1
Administrative Services/Finance Director	1	1	1
Administrative Specialist	1	2	2
Administrative Technician	3	3	4
Assessment District Specialist	1	1	1
Asset Forfeiture Fiscal Coordinator	1	1	1
Assistant City Engineer	2	2	2
Assistant Engineer	7	7	9
Assistant Planner	2	0	0
Assistant Planning Director	0	0	1
Assistant Solid Waste Director	0	0	1
Assistant to the City Manager	0	1	0
Assistant Utilities Director	0	0	1
Assistant Utilities Director/Engineering	1	1	0
Assistant Utilities Director/Operations	1	2	1
Assistant Utilities Director/Solid Waste	1	1	0
Associate Civil Engineer	8	9	9
Associate Engineer	3	3	3
Associate Library Director	1	1	1
Associate Planner	6	10	11

	2005-06	2006-07	2007-08
Building Inspection Manager	1	1	1
Building Official	1	1	1
Building Plans Examiner	0	1	1
Central Services Clerk	1	0	0
Central Services Specialist	1	2	2
City Clerk	1	1	1
City Engineer	1	1	1
City Manager	1	1	1
City Treasurer	1	1	1
Code Enforcement Attorney	1	1	1
Code Enforcement Director	1	1	1
Code Enforcement Manager	1	1	1
Code Enforcement Officer	7	7	7
Communications Supervisor	8	10	10
Communications Technician	1	1	1
Council Member	4	4	4
Crime Analysis Supervisor	1	1	1
Crime Analyst	1	1	1
Crime Prevention Specialist	5	5	5
Custodial Services Supervisor	0	0	1
Custodian	7	8	8
Customer Services Representative	15	15	15
Database Administrator	1	1	1
Debt Management/Special Districts Manager	0	0	1
Departmental Administrator	2	2	2
Deputy City Manager	1	1	1
Deputy Fire Chief	3	3	3
Deputy Police Chief	1	1	1
Detective	31	30	30
Development Director	1	1	1

	2005-06	2006-07	2007-08
Development Manager	2	2	2
Disaster Preparedness Analyst	1	0	0
Economic Development Coordinator	1	2	2
Economic Development Director	1	1	1
Economic Development Manager	1	1	1
Economic Development Specialist	1	0	0
Emergency Manager	0	1	1
EMS/Nurse Administrator	0	1	1
Engineering Aide	2	2	2
Engineering Assistant	6	6	5
Engineering Assistant/GIS	1	1	1
Environmental Programs Manager	1	1	1
Environmental Technician	1	0	0
Environmental Water/Wastewater Engineer	1	1	1
Equipment Mechanic	7	7	7
Equipment Service Technician	2	2	2
Equipment Services Director	1	1	1
Equipment Services Manager	0	0	1
Evidence Technician	2	2	2
Executive Assistant to the City Manager	1	1	1
Facilities Maintenance Specialist	1	1	0
Facilities Maintenance Supervisor	0	0	1
Facilities Maintenance Technician	1	1	1
Facilities Services Coordinator	1	1	0
Financial Analyst	3	3	2
Fire Battalion Supervisor	6	6	6
Fire Captain	34	34	34
Fire Chief	1	1	1
Fire Engineer	30	30	30
Fire Equipment Mechanic	1	0	0

	2005-06	2006-07	2007-08
Fire Prevention Inspector	2	2	2
Fire Protection Analyst	0	1	1
Fire Safety Specialist	4	4	4
Firefighter	60	60	60
Fiscal Services Director	1	1	1
Forensic Specialist	9	8	8
Forensic Supervisor	1	1	1
General Services Director	1	1	1
GIS Analyst	1	1	1
GIS Specialist	2	2	2
Helicopter Mechanic	1	1	1
Housing Manager	2	2	2
Housing/Neighborhood Revit. Director	1	1	1
Human Resources Analyst	1	1	2
Human Resources Director	1	1	1
Human Resources Technician	3	3	2
Information Technology Applications Manager	1	1	1
Information Technology Director	1	1	1
Information Technology Operations Manager	1	1	1
Information Technology Specialist	3	3	3
Information Technology Systems Manager	1	1	1
Internal Auditor	1	1	1
Inventory Assistant	3	3	3
Investment Officer	1	1	1
Landscape Planner	1	1	1
Lead Forensic Specialist	0	1	1
Lead Mechanic	2	2	2
Librarian	4	4	4
Library Assistant	0	1	1
Library Clerk	10	11	11

	2005-06	2006-07	2007-08
Library Director	1	1	1
Maintenance Worker	14	16	20
Maintenance Worker/Meter Reader	4	4	4
Management Analyst	4	4	4
Mayor	1	1	1
Museum Curator	1	2	2
Museum Director	1	1	1
Neighborhood Improvement Specialist	3	3	3
Office Assistant	5	5	5
Office Specialist	29	30	29
Operations Supervisor	1	1	1
Park Maintenance Technician	6	6	6
Parks & Maintenance Director	1	1	1
Parks & Maintenance Manager	4	4	4
Parks & Maintenance Specialist	4	4	0
Parks & Maintenance Supervisor	0	0	4
Parts Specialist	1	1	1
Payroll Clerk	1	1	1
Payroll Supervisor	1	1	1
Payroll Technician	3	3	3
Permit Technician	8	8	8
Plan Check and Permit Services Manager	1	1	1
Plan Check Engineer	2	1	1
Plan Checker	2	1	1
Planning Aide	1	1	1
Planning Compliance Inspector	0	1	0
Planning Director	1	1	1
Police Administrative Services Manager	1	1	1
Police Captain	2	2	2
Police Chief	1	1	1

	2005-06	2006-07	2007-08
Police Corporal	37	37	37
Police Grants Analyst	0	1	1
Police Grants Coordinator	1	0	0
Police Lieutenant	8	9	9
Police Officer	120	122	122
Police Records Specialist	21	19	19
Police Records Supervisor	2	2	2
Police Sergeant	27	28	28
Police Technician	18	20	23
Principal Engineer	7	8	8
Principal Planner	3	3	2
Project Coordinator	2	2	2
Project Manager	1	1	1
Public Safety Dispatcher/Sr. Public Safety Dispatcher	29	31	31
Public Works Inspector	1	1	1
Public Works/Community Services Director	1	1	1
Purchasing Assistant	2	2	2
Purchasing Clerk	1	1	1
Purchasing Supervisor	1	1	1
Records Management Director/Assistant City Clerk	1	1	1
Records Manager	1	1	1
Records Specialist	1	1	1
Recreation/Community Svcs Coordinator	7	7	7
Recreation/Community Svcs Director	1	1	1
Recreation/Community Svcs Manager	3	3	3
Recreation/Community Svcs Supervisor	4	4	4
Redevelopment Director	1	1	1
Redevelopment Program Analyst	1	0	0
Revenue Services Director	1	1	1
Revenue Services Specialist	5	5	5

	2005-06	2006-07	2007-08
Revenue Services Supervisor	2	2	2
Risk Management Director	0	1	1
Risk/Benefits Analyst	1	1	1
Risk/Benefits Assistant	3	3	3
Risk/Safety Manager	1	0	0
Senior Accountant	1	1	1
Senior Accounting Clerk	1	1	0
Senior Administrative Assistant	8	8	8
Senior Associate Civil Engineer	1	3	3
Senior Associate Engineer	2	2	2
Senior Code Enforcement Officer	3	3	3
Senior Combination Building Inspector	6	7	7
Senior Combination Building Inspector/Plan Checker	1	0	0
Senior Electrician	2	2	2
Senior Environmental Technician	2	2	2
Senior Equipment Mechanic	8	9	10
Senior Facilities Maintenance Technician	1	1	1
Senior Facilities Maintenance Worker	1	1	1
Senior Fire Equipment Mechanic	1	1	1
Senior Helicopter Mechanic	1	1	1
Senior Human Resources Analyst	3	3	3
Senior Information Technology Specialist	4	3	3
Senior Landscape Planner	1	1	1
Senior Librarian	1	2	2
Senior Library Assistant	5	4	4
Senior Library Clerk	3	2	2
Senior Neighborhood Improvement Specialist	1	1	1
Senior Park Maintenance Technician	2	2	2
Senior Park Maintenance Worker	7	7	8
Senior Permit Technician	1	1	1

	2005-06	2006-07	2007-08
Senior Plan Check Engineer	1	3	3
Senior Planner	6	6	6
Senior Police Records Specialist	1	2	2
Senior Project Coordinator	1	1	1
Senior Project Manager	2	3	3
Senior Public Works Inspector	3	3	2
Senior Records Specialist	3	3	3
Senior Recreation/Community Svcs Supervisor	6	6	6
Senior Solid Waste Collector	55	59	61
Senior Street Maintenance Technician	3	3	3
Senior Street Maintenance Worker	9	9	9
Senior Systems Analyst	4	5	5
Senior Telecommunications Analyst	1	1	1
Senior Utilities Technician	5	5	5
Solid Waste Administrative Manager	1	0	0
Solid Waste Collector	20	20	20
Solid Waste Maintenance Worker	3	3	4
Solid Waste Manager	1	1	1
Solid Waste Service Representative	2	2	2
Solid Waste Specialist	3	4	0
Solid Waste Supervisor	0	0	4
Street Maintenance Specialist	2	2	0
Street Maintenance Supervisor	0	0	2
Street Maintenance Technician	8	8	8
Supervising Building Inspector	1	1	1
Supervising Code Enforcement Officer	2	2	2
Supervising Librarian	5	5	5
Supervising Library Clerk	2	2	2
Supervising Public Works Inspector	0	0	1
Survey Party Chief	2	2	2

	2005-06	2006-07	2007-08
Survey Technician	0	2	2
Systems Analyst	2	2	2
Traffic/Transportation Manager	1	1	1
Utilities & Solid Waste Director	0	0	1
Utilities Director	1	1	0
Utilities Maintenance Worker	12	12	13
Utilities Operations Manager	2	1	2
Utilities Project Manager	2	3	3
Utilities Service Representative	2	2	2
Utilities Supervisor	0	0	4
Utilities Systems Specialist	4	4	0
Utilities Technician	11	11	13
Water Production Operator	3	3	3
Water Production Specialist	1	2	0
Water Production Supervisor	0	0	2
Water Production Technician	1	0	0
Water Quality Specialist	2	2	2
Water/Wastewater Technician	1	1	1
Web Technician	1	1	1
Welder	2	2	2
Total Citywide Authorized Full-Time Positions	***1,077***	***1,111***	***1,127***
Percentage change		***3.2%***	***1.4%***

List of Acronyms

This document includes numerous abbreviations and acronyms in need of explanation. Thus, a list of acronyms is provided to aid the reader when the context does not define the meaning.

ADA Federal legislation, the American Disabilities Act, requiring the accessibility of public facilities to handicapped persons

ADDAI American Dream Down Payment Assistance Initiative, the Federal legislation that provides funding for down payment assistance programs

AQMD Air Quality Management District

ARR Acquisition, Rehabilitation and Resale

AVL Automated Vehicle Locator

CAFR The Comprehensive Annual Financial Report is prepared in conformity with Generally Accepted Accounting Principals (GAAP) as set forth by the Governmental Accounting Standards Boards (GASB).

CALTRANS State of California Department of Transportation

CARES **C**ode Enforcement **A**rterial Street Improvement **R**e-leaf Program; **E**xterior Improvement Program; **S**idewalk Program – Safe Route to School Program, which is administered by the Housing Agency

CDA Chino Desalter Authority

C.D.B.G. The Community Development Block Grant Program is funded by the Department of Housing and Urban Development of the federal government.

CEQA California Environmental Quality Act

CERT Community Emergency Response Team

CFD Community Facilities Districts are established as funding mechanisms for capital improvements for a specific area of development.

CHRP-O California Housing Rehabilitation Program provides deferred rehabilitation loans to eligible income occupant homeowners

CIP Capital Improvement Program outlining the infrastructure needs for the City of Ontario

CIS Customer Information System

CIT Community Improvement Team

CNG Compressed Natural Gas

COPS Implementation of Community Oriented Problem Solving bringing all City departments together as a team

CSMFO California Society of Municipal Finance Officers – The organization promotes professional administration of municipal finance and strives to attain professional status of those responsible for the conduct of activities of the field.

DARE Drug Abuse Resistance Education

DDA Developer Disposition Agreement

DIF Developer Impact Fee

DPAL Down Payment Assistance Loan Program

EDU Equivalent Dwelling Unit

EMS Emergency Medical Services

EOC Emergency Operations Center

ERAF Educational Revenue Augmentation Fund is a state mandated property tax shift to schools

FAA Federal Aviation Administration

FAU The Federal Aid Urban Program provides for funding of transportation improvements in urbanized areas; and regional agencies allocate monies to local governments based on population.

FEMA Federal Emergency Management Agency – Governing agency for emergency services nationwide

FTE The designation of staffing based on the **F**ull-**T**ime **E**quivalent for personnel using a guideline of 2,080 hours per year (1.0 FTE) or for 1,040 hours (0.5 FTE)

GFOA Government Finance Officers Association is a non-profit professional association serving 9,500 government finance professionals throughout North America. Over 11,000 governments participate actively in the Association's activities.

GIS A computer-based **G**eographic **I**nformation **S**ystem designed to track and monitor development projects

GPS Global Positioning System

HOME Home Investment Partnership Program

HOPE Homeless Outreach Programs and Education

HPS High Pressure Sodium (a type of street light)

HVAC Heating, Ventilation and Air Conditioning System

HUD Housing and Urban Development

IBIS Identification Based Information System

IEUA The Inland Empire Utilities Agency, which supplies imported and recycled water and collects, treats, and disposes of wastewater

IRNET Inland Regional Narcotics Enforcement Team is a program designed to enhance law enforcement's ability by using monies seized from drug offenders.

JPA	Joint Powers Authority
LADWP	Los Angeles Department of Water and Power
LAIF	Local Agency Investment Fund – state pool of municipal funds
LA/ONT	LA/Ontario International Airport
LAWA	Los Angeles World Airport
L.F.	Linear foot/feet – measurement term different from cubic foot and square foot
MAGLEV	High speed rail technology powered by magnetic levitation
MGD	Millions of gallons per day – rating used in infrastructure projects (water)
MHZ	Megahertz is a designation of the broadcast capability of a local government radio system
MOE	Maintenance of Effort criteria that must be met in street improvements mandated by the State
MWD	The Metropolitan Water District utilizes a system of water transmission systems for collection of water for the City and County of Los Angeles
NMC	New Model Colony
NPDES	National Pollutant Discharge Elimination System
OCC	Ontario Convention Center
OES	Office of Emergency Services is the lead State Agency for disaster/emergency management in California
OMC	Old Model Colony
ORA	Ontario Redevelopment Agency
OHA	Ontario Housing Authority

OPA Owner Participation Agreement

OPEN Ontario Ownership Program Enhancing Neighborhoods

PERS California Public Employees Retirement System

POST Peace Officer Standards and Training Act regulates law enforcement standards

PUC Public Utilities Commission

RACES Radio Amateur Civil Emergency Service

RDA The Redevelopment Agency of the City of Ontario is a major funding source for many of the capital projects within designated redevelopment areas

ROW **R**ight-**O**f-**W**ay is the public designation for space needed to accommodate streets, public utilities and public facilities

RTIP The Regional Transportation Improvement Program as coordinated by the Southern California Association of Governments (SCAG) in cooperation with the state (Caltrans), County Transportation Commissions (CTC) and public transit operators. The resulting document consists of a listing and identification of proposed projects and recommended funding sources.

SANBAG The San Bernardino Associated Governments acts as the clearing house for the intergovernmental agency review of capital facilities and other local government activities.

SBCFCD San Bernardino County Flood Control District operates and maintains regional flood control facilities within their rights of way.

SBE State Board of Equalization

SCADA Supervisory Control and Data Acquisition

SCAG Southern California Association of Governments conducts studies which provide information to local governments.

SCE Southern California Edison transmits numerous above-ground electrical facilities throughout the City of Ontario.

SQUID Squad Car Unit Identification

STP Reviews all street and traffic projects according to the State Transportation Program which outlines the long-term capital needs for local government.

SPRR Southern Pacific Railroad

TOC The Ontario Center

TOT Transient Occupancy Tax

UPRR Union Pacific Railroad

WFA Water Facility Authority

WLGC Whispering Lakes Golf Course

Glossary

A-87 Cost Allocation Plan: Circular published by the Federal Government's Office of Management and Budget (OMB), establishing principles and standards for determining costs applicable to Federal grants, contracts, and other agreements. These principles and standards recognize "Total Cost" as allowable direct costs plus allowable indirect costs, less applicable credits. The significant difference between this plan and a "Full Cost Allocation Plan" is that "Legislative" costs are not allowable under the A-87 Plan.

Absorption Rate: An estimate of the expected annual sales or new occupancy of a particular type of land use

Account: A subdivision within a fund for the purpose of classifying transactions

Account Number: A numeric identification of the account, typically a unique number or series of numbers. The City of Ontario's number structure is comprised of five fields of characters. The first field is five characters wide and identifies the various Expenditure/Revenue Accounts within the accounting system. The next field contains three characters and identifies the Funds within the City. The third field contains three characters and identifies the Department number. The fourth field contains six characters and identifies a specific Project, or Grant if needed. The last field contains five characters and identifies for reporting purposes, a specific task, program, or function, if needed. The combination of the five fields makes up the account number.

Accrual Basis or Accrual Method: Accounting method whereby income and expense items are recognized as they are earned or incurred, even though they may not yet have been received or actually paid in cash. The alternative is the Cash Basis. The City of Ontario uses the widely recognized method of "Modified Accrual."

Actual Cost: The amount paid for an asset; not its market value, insurable value or retail value. It generally includes freight-in and installation costs but not interest on the debt to acquire it.

Administrative Expense: Often grouped with General Expenses, expenses that are not as easily associated with a specific function as are direct costs of providing services.

Adopted Budget: A budget which typically has been reviewed by the public and "Adopted" (approved) by the City Council prior to the start of the fiscal year. The legal authority to expend money for specified purposes in the fiscal year time period.

Allocation: A distribution of funds or an expenditure limit established for an organizational unit.

Allocable Costs: Costs are allocable to a particular cost objective to the extent that there are benefits received by such objective.

Applied Overhead: Amount of Overhead expenses that are charged in a Cost Accounting system to a production job or a department.

Appropriate: Set apart for, or assign to, a particular purpose or use.

Appropriated Expenditure: A budget amount set aside for a specific acquisition or purpose.

Appropriation: An authorization by the City Council to make expenditures and to incur obligations for specific amounts and purposes. For most local governments, the Adopted Budget document is the source for all or most appropriations. All annual appropriations lapse at fiscal year end.

Appropriations Limit: As defined by Section 8 of Article XIIIB of the California Constitution enacted by the passage of Proposition 4 at the November 6, 1979 general election, the growth in the level of certain appropriations from tax proceeds is generally limited to the level of the prior year's appropriation limit as adjusted for changes in cost of living and population. Other adjustments may be made for such reasons as the transfer of services from one government entity to another.

Appropriation Resolution: The official enactment by the City Council to establish legal authority for City Officials to obligate and expend resources.

Assessed Valuation: An official value established for real estate or other property as a basis for levying property taxes.

Assessments: Charges made to parties for actual services or benefits received.

Audit: A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

Authorized Positions: Ongoing positions which are approved in the final budget adopted by the City Council.

Balance Available: The amount of money available for appropriation or encumbrance. It is the excess of cash and near-cash assets of a fund over its liabilities and reserves; or commonly called surplus available for appropriation. It is also the unobligated balance of an appropriation which may be encumbered for the purposes of the specific appropriation.

Baseline Budget: A Baseline Budget reflects the anticipated costs of carrying out the current level of service or activities as authorized by the City Council in the current budget. It includes an adjustment for cost increases, but does not include changes in service levels or authorized positions over that authorized by the City Council.

Bond: A municipal bond is a written promise from a local government to repay a sum of money on a specific date at a specified interest rate. Bonds are most frequently used to finance capital improvement projects such as buildings, streets, and bridges.

Budget: A plan of financial operation, for a set time period, which identifies specific types of levels of services to be provided, proposed appropriations or expenses, and the recommended means of financing them.

Budget Amendments: The City Council has the sole responsibility for adopting the City's budget and may amend or supplement the budget at any time after adoption by majority vote. The City Manager has the authority to approve line item budgetary transfers between expenditure objects of the budget as long as it is in the same fund and within the same division.

Budget Calendar: The schedule of key dates which City departments follow in the preparation, revision, adoption, and administration of the budget.

Budget Detail: A support document to the published budget that details the line item approved expenditures.

Budget Document: The financial plan report reviewed and adopted by the City Council.

Budget Message: The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and presents recommendations made by the City Manager.

Budget Year: This is the fiscal year for which the budget is being considered; the fiscal year following the current year.

Budgetary Unit: An organizational component budgeted separately, usually an agency, a department or further subdivision.

Cafeteria Benefit Plan: Qualified benefit package as defined by Section 125 of the Internal Revenue Code. This includes Ontario employee benefits for deferred compensation, disability, health, dental, life and vision insurance.

Capital Expenditures: An acquisition or an improvement (as distinguished from a repair) that will generally have a life of five years or more. The City of Ontario's Operating Budget defines "Capital" as acquisitions costing $5,000 or more.

Capital Improvement Budget: A financial plan of authorized expenditures for tangible, long-term construction of, or improvements to, public facilities.

Capital Improvement Plan (CIP): A long-term plan (usually of five or more years) for multi-year projects such as street or park improvements, building construction, and various kinds of major facility maintenance. The projects set out in the plan usually require funding beyond the one-year period of the annual budget; and the plan details funding sources and expenditure amounts.

Capital Outlay: Expenditures which result in the acquisition of, or addition to, fixed assets. A capital item is tangible, durable, non-consumable, costs $5,000 or more, and generally has a useful life of five years or more.

Capital Project Fund: A governmental fund used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Carryover or Carryforward: Process of carrying a budgeted and encumbered item from the current fiscal year to the next fiscal year. For example, a purchase order for a budgeted computer purchase is placed in Fiscal Year 2003-04. However, due to the backlog at the computer factory, the computer shipment is delayed and is not received at the City until Fiscal Year 2004-05. The budget for Fiscal Year 2004-05 did not include a purchase of a computer. The unspent Fiscal Year 2003-04 budget for this item is carried over to the next fiscal year, and the Fiscal Year 2004-05 budget is adjusted (increased) for this purchase.

Certificate of Participation (COP): Obligations of a public entity based on a lease or installment sale agreement.

Comprehensive Annual Financial report (CAFR): The official annual financial report of a government presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants.

Contractual Services: A series of Expenditure Accounts, which include the expense of custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units.

Consumer Price Index (CPI): A measure of the change in prices paid by consumers as determined by a monthly survey of the U. S. Bureau of Labor Statistics. Many pension and employment contracts are tied to changes in consumer prices as protection against inflation and reduced purchasing power. Among the CPI components are the costs of housing, food, transportation and electricity. It is also known as the Cost-of-Living Index.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, federal mandates, shortfalls in revenue and similar events.

Contingency Fund: Amount reserved for a possible loss.

Cost Accounting: The continuous process of analyzing, classifying, recording and summarizing cost data within the confines and controls of a formal cost accounting system and reporting them to users on a regular basis.

Cost Allocation: Method for identifying and distributing indirect costs to agencies and departments.

Cost Basis: Original price of an asset, used in determining depreciation and capital gains or losses.

Cost of Living Allowance (COLA): Adjustment of wages designed to offset changes in the cost of living, usually as measured by the Consumer Price Index. COLAs are key bargaining used in labor contracts and are politically sensitive elements of social security payments and federal pensions because they affect millions of people.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

Debt Service Fund: A governmental fund used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Deficit: (1) Insufficiency in an account, whether as the result of increased costs, insufficient revenues, or shrinkage in value; (2) excess of the government's spending over its revenues.

Department: A basic organizational unit of government which is functionally unique in its delivery of services.

Departmental Overhead: Cost of a Department's Indirect Labor and Material/Supplies divided by the Department's Direct Salary and Wages cost. The result is expressed as a percentage to be applied to direct salary and wages.

Depreciation: Loss in value of an asset, whether due to physical changes, obsolescence, or factors outside of the asset.

Designated Fund Balance: A portion of unreserved fund balance designated by City policy for a specific future use.

Development: In real estate, the process of placing improvements on or to a parcel of land; projects where such improvements are being made. Such improvements may include drainage, utilities, subdividing, access, buildings, and any combination of these elements.

Division: An organizational component of an agency or department.

Economic Growth Rate: Rate of change in the Gross Domestic Product (GDP) as expressed in an annual percentage. If adjusted for inflation, it is called the *Real Economic Growth Rate.*

Encumbrance: Commitment of appropriated funds to purchase goods or services. An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Enterprise Fund: A proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the legislative body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Expenditure/Expense: The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expenditure is actually paid. This term applies to Governmental Funds. The term expense is used for Enterprise and Internal Service Funds. (An encumbrance is not an expenditure.)

Expenditure Account Number: Unique identification number and title for a minor expenditure category. Represents the most detailed level of budgeting and recording of expenditures, referred to as a "line item".

Fiscal Year (FY): The 12-month period for recording financial transactions specified by the City of Ontario as beginning July 1st of each year and ending on June 30th of each year.

Fixed Assets: Assets of long-term character such as land, buildings, machinery, equipment, and furniture.

Fixed Asset Management: Tagging and preparing asset ledgers for plant, facilities, and equipment; recording changes in asset status; and conducting periodic inventories of assets.

Forecasts: Estimates of the future impact of current revenue and expenditure policies based on specific assumptions about future conditions such as inflation or population growth. Forecasts are neither predictions about the future nor a statement of policy intentions.

Franchise Fee: A franchise fee is charged for the privilege of using public rights-of-way and property within the City for public or private purposes. The City currently assesses franchise fees on cable television and utilities.

Fringe Benefits: Compensation that an employer contributes to its employees such as social security, retirement, life/health insurance, or training supplements. Fringe benefits can be either mandatory, such as social security contributions, or voluntary, such as retirement and health insurance benefits.

Full-time Equivalent (FTE): Positions or fractions thereof based on a full-time definition of forty hours of work per week.

Fund: A separate accounting entity with a self-balancing set of accounts to record all financial transactions (revenues and expenditures) for specific activities or government functions. Funds are classified into three categories: governmental, proprietary, and fiduciary. Commonly used funds in governmental accounting are: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Internal Service Funds, Agency Funds, and Special Assessment Funds.

Fund Accounting: System used by nonprofit organizations, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements. Financial reporting is directed at the public rather than investors.

Fund Balance: Excess of assets over liabilities and reserves, also known as surplus funds (term applies to governmental funds only).

Function: An activity or a group of related activities for which the budgetary unit is responsible.

Gas Tax Fund: A fund to account for receipts and expenditures of money apportioned under Street and Highway Code Section 2105, 2106, 2107 and 2107.5 of the State of California.

General Fund: A governmental fund used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP): Conventions, rules and procedures that define accepted accounting practice, including broad guidelines as well as detailed procedures.

General Obligation (GO) Bond: Bonds that are limited by State law as to the amount as well as the length of indebtedness that a government can have. These "Full Faith and Credit" bonds are secured by all of the financial assets of the local government, including property taxes.

Goal: A general statement of broad direction, purpose, or intent which describes the essential reason for existence and which is not limited to a one-year time frame. Generally, a goal does not change from year to year.

Grant: Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grants awarded by the federal government.

Gross Domestic Product (GDP): Total value of goods and services produced within a country's economy over a particular period of time, usually one year. GDP measures a country's economic activity regardless of who owns the productive assets in that country and is the primary indicator of the status of the economy.

Historical Cost: Actual expenses incurred during the previous fiscal year and the basis for how trends are determined. Accounting principles require that all financial statement items be based on original or acquisition costs.

Homeless Outreach Programs and Education (HOPE): Supportive referral and education services to homeless and disadvantaged.

Indirect Cost: Costs which cannot be easily seen in the product or service. Electricity, hazard insurance on the building, and data processing costs are examples of this.

Indirect Labor: Wages and related costs of support for administrative employees whose time is not charged directly to the project or service. The efforts of these personnel benefit many of the products or services and direct charging to the project is not feasible.

Infrastructure: The physical assets of the City, i.e., streets, water, sewer, public buildings, and parks, and the support structures within a development.

Inflation: A rise in the prices of goods and services, as happens when spending increases relative to supply of goods on the market.

Interest Revenues: Revenues received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Internal Service Fund: A proprietary fund used to account for the financing of goods and services provided by one department to another department on a cost-reimbursement basis.

Jurisdiction: Geographic or political entity governed by a particular legal system or body of laws.

Landscape and Lighting Maintenance District Funds: Funds to account for revenues derived from annual assessments which are used to pay the cost incurred by the City for landscape maintenance and street lighting maintenance.

Line Item Budget: A budget that lists detailed expenditures categories (personnel, operating, contractual, internal services and capital outlay) separately, along with the amount budgeted for each specific category. The City uses a line-item budget.

Modified Accrual Basis or Modified Accrual Method: An accounting method whereby income and expense items are recognized as they are available and measurable.

Objective: Measurable statement of the intended beneficial and tangible effects of a program's activities. An objective is a specific target toward which a manager can plan, schedule work activities, and make staff assignments. An objective is stated in quantifiable terms such that it is possible to know when it has been achieved, i.e., to increase an activity by a specific amount by a certain date, to maintain a service level, to reduce the incidence of something by a specific amount by a given date, or to eliminate a problem by a set date. The emphasis is on performance and its measurability.

Operating Expense: A series of account numbers which include expenditures for items which primarily benefit the current period and are not defined as personnel services or contractual services for capital outlays.

Organization: Organized structure of roles and responsibilities functioning to accomplish predetermined objectives.

Organizational Chart: A chart showing the interrelationships of positions within an organization in terms of authority and responsibilities. There are three patterns of organization: line organization, functional organization and line and staff organization.

Overtime: Time worked in excess of an agreed upon time for normal working hours by an employee. Hourly or non-exempt employees must be compensated at one and one-half their normal hourly rate for overtime work beyond 40 hours in a work week.

Parking Tax: As authorized in the Ontario Municipal Code, a tax levied on the rental of parking spaces in any parking station within the City.

Performance Measures: Specific quantitative measures of work performed within a program (i.e., miles of streets cleaned); specific quantitative measures of results obtained through a program (i.e., percent reduction in response time compared to previous year).

PERS: Public Employees Retirement System, a mandatory fringe benefit for City employees.

Personnel Years: The actual or estimated portion of a position expended for the performance of work. For example, a full-time position which was filled by an employee for half of a year would result in an expenditure of 0.5 personnel years. Generally, one personnel year equals 2,080 hours of compensated work and leave time.

Program: An accounting and reporting level related to a specific activity or function to be tracked.

Project: An accounting, reporting, and/or budgeting level related to a specific activity, program, and/or grant to be tracked.

Proprietary Funds: Funds account for records of operations similar to those found in a business, such as Enterprise funds and Internal Service funds.

Purchase Order: An order issued by the Fiscal Services Department which authorizes the delivery of specific goods or services, and incurrence of a debt for them.

Redevelopment Agency (RDA): A separate legal entity governed by the California Community Development Law.

Redevelopment Fund: A fund to account for transactions related to proceeds from bonds and other resources and their use to perform redevelopment activities within specific project areas.

Reserve: The portion of a fund's balance legally restricted for a specific purpose, therefore, not available for general appropriation.

Resolution: (1) In general, expression of desire or intent. (2) Legal order by a government entity.

Retained Earnings: The accumulated earnings of an Enterprise or Internal Service fund which have been retained in the fund and are not reserved for any specific purpose.

Revenues: Funds received from various sources and treated as income to the City and used to finance expenditures. Examples are tax payments, fees for services, receipts from other governments, fines, grants, licenses, permits, shared revenue, and interest income

Revenue Sources: Specific areas from which revenue is derived, i.e. ad valorem taxes.

Salary and Wages: An employee's monetary compensation for employment. For example: Compensation paid by the City for full-time employees, part-time employees, overtime, special duty pay, uniform allowance and annual leave payoff.

Salary Savings: Personnel cost savings resulting from vacancies and as a result of employee turnover. The amount of budgeted salary savings is generally based upon experience.

Special Assessment Fund: Funds used to account for monies received from special charges levied on property owners who benefit from a particular capital improvement or service.

Special District: A designated geographic area established to provide a specialized service (e.g., Landscape Maintenance District).

Special Revenue Fund: A governmental fund type used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Subventions: That portion of revenues collected by other government agencies on the City's behalf.

Tax Increment: The portion of the ad valorem property taxes resulting from increases in the assessed valuation within the redevelopment project area over the base year assessed valuation. As required by California Health and Safety Code Sections 33334.2 and 33334.3, 20% of the gross tax increment is set aside in a Low and Moderate Income Housing Fund to be used to increase, improve, or preserve the supply of low and moderate income housing.

Transient Occupancy Tax: This tax is collected from the operators of hotels and motels located within the City. A percentage of this tax is then remitted to the City in accordance with the Ontario Municipal Code.

Trust and Agency Fund: Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

A
Account Group Funds 279
Administration, City 101
Administrative Services 113, 114
Agency Service Levels 8
All City Fund Balances 54
Appropriations 3
B
Basis of Accounting 271
Budget Awards xvii
Budget Guidelines xxviii
Budget Overview 1
Budget Overview – Ontario Housing Authority 234
Budget Overview – Ontario Redevelopment Agency 218
Budget Policy 12
C
Calendar 14
Capital Projects Funds 274
Center City Capital Project Fund 222
Center City Debt Service Fund 223
Chart
General Fund Expenditures by Major Category 20, 26
General Fund Revenues 27, 42
Total Expenditures
Administrative Services 112
City Administration 100
Development 125
Elected Officials/Commissions 94
Fire Department 140
Housing Department 188
Police Department 153
Public Works/Community Services 172
Redevelopment Agency 227
Cimarron Debt Service Fund 223
Cimarron Project Fund 223
Citywide 95
Constitutional Spending Limits (GANN) 265
Cost Allocation 281
Crime Statistics xxvii
D
Debt Service Funds 277
Development 126, 127
E
Economic Development 207
Enterprise Fund 278
Equipment Replacement 12
F
Fire Department 141, 142
Fringe Benefits 296
Fund Balance All Funds 49
Fund Balance Reserve 12
Funds 271
Funds Description 270
G
General Fund 272
General Fund Balance 9
General Fund Expenditures 8
General Fund Revenues 43
Goals and Objectives xxviii
Guasti Debt Service Fund 224
Guasti Project Fund 224
H
Household Income Statistics xxiii
Housing 185
Housing Revitalization Program 220
I
Infrastructure 12
Interfund Transfers - City 66
Interfund Transfers - OHA 76
Internal Service Fund 278
Investments 283
K
Key Budget Assumptions 2

Key Financial Issues 6
Key Financial Issues – Ontario Redevelopment Agency 219
L
Liability 35
Low and Moderate Income Housing Fund 220
M
Major Accomplishments
Administrative Services 115
City Administration 103
Development 128
Economic Development 210
Fire Department 143
Housing Department 191
Police Department 156
Public Works/Community Services 177
Redevelopment 202
Major Goals
Administrative Services 117
City Administration 105
Development 132
Economic Development 213
Fire Department 145
Housing Department 194
Police Department 159
Public Works/Community Services 180
Redevelopment 204
O
OHA Unreserved Fund Balance 53
Ontario Convention Center 259
Ontario Redevelopment Agency 228
ORA Unreserved Fund Balance 52
P
Performance Measures
Administrative Services 119
City Administration 107
Development 135
Economic Development Department 216
Fire Department 148
Housing 197
Police Department 163
Public Works/Community Services 183
Redevelopment 206
Personnel Adjustments 4
Police Department 154
Population xxiii
Project Area No. 1 Capital Project Fund 221
Project Area No. 1 Debt Service Fund 221
Project Area No. 2 Capital Project Fund 222
Project Area No. 2 Debt Service Fund 222
Proprietary Fund 278
Public Works/Community Services 173
R
Recurring Costs 3
Redevelopment 199
Redevelopment Capital Project and Debt Service Funds 221
Resolutions
Establishing an Appropriations Limit 266
Operating Budget of City 267
Operating Budget of Ontario Housing Authority 235
Operating Budget of Redevelopment Agency 225
Retail Sales xxi
S
Safety Program 35
Sales and Use Taxes 37
Self Insurance
Public Liability 35
Workers' Compensation 35
Special Revenue Funds 273
T
Taxable Sales xxi
Total Expenditures 1
Transmittal Letter vii
W
Workers Compensation 35