Statistical Section



Statistical Section

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

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City of Ontario Net Assets by Component Last Nine Fiscal Years

(accrual basis of accounting)

										Fiscal Year								
		2002		2003		2004		2005		2006		2007		2008		2009		2010
Governmental activities Invested in capital assets,																		
net of related debt	\$	(24,768,913)	\$	461,161,635	\$	502,705,357	\$	525,894,467	\$	555,454,727	\$	582,408,788	\$	646,348,259	\$	697,130,716	\$	705,173,228
Restricted		149,613,075		161,315,543		166,895,446		216,343,022		235,407,092		324,612,962		294,221,349		270,086,388		260,692,006
Unrestricted		77,475,772		90,250,905		90,632,786		77,994,397		100,365,953		100,909,316		82,652,762		104,930,518		120,831,755
Total governmental activities net assets	\$	202,319,934	\$	712,728,083	\$	760,233,589	\$	820,231,886	\$	891,227,772	\$	1,007,931,066	\$	1,023,222,370	\$:	1,072,147,622	\$	1,086,696,989
Business-type activities Invested in capital assets, net of related debt Restricted Unrestricted Total business-type activities net assets	\$	89,473,896 - 64,277,371 153,751,267	\$	91,031,468 - 68,232,999 159,264,467	\$	95,663,579 - 68,813,390 164,476,969	\$	101,195,535 31,508,733 38,394,197 171,098,465	\$	100,001,461 25,352,801 42,630,813 167,985,075	\$	76,791,514 21,040,157 95,502,060 193,333,731	\$	94,728,569 8,375,108 127,928,871 231,032,548	\$	132,549,162 12,035,268 131,682,493 276,266,923	\$	133,931,846 4,000,553 174,631,011 312,563,410
Primary government Invested in capital assets,	¢	C4 704 092	¢	552 102 102	¢	500 260 026	¢	(27,000,002	¢	CEE 45C 100	¢	CED 200 202	¢	741 077 020	¢	920 (70 979	¢	920 105 074
net of related debt	\$	64,704,983	3	552,193,103	\$	598,368,936	\$	627,090,002	\$	655,456,188	\$	659,200,302	3	741,076,828	3	829,679,878	\$	839,105,074
Restricted Unrestricted		149,613,075 141,753,143		161,315,543 158,483,904		166,895,446 159,446,176		247,851,755 116,388,594		260,759,893 142,996,766		345,653,119 196,411,376		302,596,457 210,581,633		282,121,656 236,613,011		264,692,559 295,462,766
Total primary government net assets	\$	356,071,201	\$	871,992,550	\$	924,710,558	\$	991,330,351	\$	1,059,212,847	\$	1,201,264,797	\$	1,254,254,918	\$:	1,348,414,545	\$	1,399,260,399

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

City of Ontario Changes in Net Assets Last Nine Fiscal Years

(accrual basis of accounting)

								Fiscal Year								
	2002	2003		2004		2005		2006		2007		2008		2009		2010
Expenses																
Governmental activities:																
General government	\$ 15,286,357	\$ 20,816,577	\$	22,491,222	\$	23,167,617	\$	46,891,843	\$	36,573,422	\$	41,866,159	\$	36,950,147	\$	52,786,433
Public safety	70,809,462			67,817,542	-	77,217,848	-	81,691,441	-	83,998,192	-	93,857,650	-	99,580,479	-	100,024,583
Community development	27,044,504			42,750,172		51,689,545		49,137,773		49,070,134		65,645,808		54,580,626		52,553,241
Library	4,671,657			4,498,038		2,689,240		4,422,800		2,795,396		4,377,237		4,219,081		4,408,926
Public works	13,228,471			11,470,405		12,598,967		11,530,391		33,550,596		34,089,222		8,688,268		13,892,857
Interest on long-term debt	13,529,196			11,596,326		14,192,152		13,955,705		12,402,162		13,592,070		14,146,879		14,619,649
Total governmental activities expenses	144,569,647		1	160,623,705		181,555,369		207,629,953		218,389,902		253,428,146		218,165,480		238,285,689
	-		_													
Business-type activities:	16 206 060	16.049.602		10 200 602		22 160 266		20.026.424		21 424 055		20 546 797		27 054 214		24 (22 (04
Water	16,386,868	, ,		18,309,603		23,169,266		29,936,424		31,434,855		29,546,787		27,854,314		24,622,694
Sewer	8,341,420	, ,		7,822,323		9,916,097		12,779,813		8,906,357		10,583,454		10,270,538		10,883,888
Waste	15,106,531			18,706,598		19,824,702		22,723,516		22,417,370		22,381,564		21,791,770		20,554,087
Golf course	9,895			-		-		-		-		-		-		-
Convention Center	4,070,307			44.020.524		52.010.065						- 62 511 005		50.016.622		-
Total business-type activities expenses	43,915,021	45,033,950		44,838,524		52,910,065		65,439,753	_	62,758,582		62,511,805	_	59,916,622		56,060,669
Total primary government expenses	\$ 188,484,668	\$ 190,710,458	\$ 2	205,462,229	\$	234,465,434	\$	273,069,706	\$	281,148,484		315,939,951	\$	278,082,102	\$	294,346,358
Program Revenues																
Governmental activities:																
Charges for services:																
General government	\$ 842,117	\$ 1,262,376	\$	1,137,552	\$	1,557,704	\$	2,167,719	\$	2,405,392	\$	3,178,919	\$	1,542,584	\$	296,079
Public safety	3,013,611	3,135,490		3,440,264		2,964,363		3,052,620		3,982,037		2,889,309		4,008,540		4,407,085
Community development	4,871,542			6,133,449		8,396,665		10,955,059		17,075,558		27,303,604		8,184,489		8,389,198
Library	149,363			128,528		111,249		113,472		122,699		139,762		259,285		160,853
Public works	997,485			_		, -		_		-		-		-		_
Operating grants and contributions	15,911,658			18,562,460		15,620,266		24,790,731		14,359,349		15,603,655		14,629,676		15,103,061
Capital grants and contributions	3,671,381			27,203,240		28,346,840		31,066,474		76,508,279		25,854,354		26,218,115		19,910,072
Total governmental activities							_	,,	_	, ,						-,,,,,,,,,
program revenues	29,457,157	40,348,289		56,605,493		56,997,087		72,146,075		114,453,314		74,969,603		54,842,689		48,266,348
Business-type activities:																
Charges for services:																
Water	26,916,262	26,606,178		26,733,970		29,704,425		31,061,134		36,415,703		40,742,157		46,201,981		45,766,917
Sewer	10,119,307			9,904,183		11,384,075		11,787,568		13,803,439		15,638,977		16,914,590		17,816,960
Waste	21,430,115			21,882,087		26,620,819		27,679,931		31,442,422		32,802,198		32,647,449		31,366,983
Golf course	21,430,113 478,713			21,882,087		20,020,819		27,079,931		31,442,422		32,802,198		32,047,449		31,300,983
Convention Center				-				-		-		-		-		-
	2,357,842	2,609,861		100 412		140.025		162 407		110.710		250.545		50.204		122 400
Operating grants and contributions	•	-		109,412		140,835		162,497		110,719		258,545		52,324		122,409
Capital grants and contributions		<u> </u>										17,849,846			_	
Total business-type activities	61,302,239	60,599,833		58,629,652		67,850,154		70,691,130		81,772,283		107,291,723		95,816,344		95,073,269
program revenues	01,302,239	00,377,833		50,027,032		07,030,134		70,071,130	_	01,//2,203		107,491,745		75,010,544		73,013,209
Total primary government program revenues	\$ 90,759,396	\$ 100,948,122	\$ 1	115,235,145	\$	124,847,241	\$	142,837,205	\$_	196,225,597	\$	182,261,326	\$	150,659,033	\$	143,339,617

City of Ontario Changes in Net Assets Last Nine Fiscal Years

(accrual basis of accounting)

		2002	2003	2004	2005	2006	2007	2008	2009	2010
Net (Expense)/Revenue Governmental activities Business-type activities		\$ (115,112,490) 17,387,218	\$ (105,328,219) 15,565,883	\$ (104,018,212) 13,791,128	\$ (124,558,282) 14,940,089	\$ (135,483,878) 5,251,377	\$ (103,936,588) 19,013,701	\$ (178,458,543) 44,779,918	\$ (163,322,791) 35,899,722	\$ (190,019,341) 39,012,600
Total primary government	net expense	\$ (97,725,272)	\$ (89,762,336)	\$ (90,227,084)	\$ (109,618,193)	\$ (130,232,501)	\$ (84,922,887)	\$ (133,678,625)	\$ (127,423,069)	\$ (151,006,741)
General Revenues and O Governmental activities Taxes: Property taxes - gene Transient occupancy Sales taxes Franchise taxes	eral purpose taxes	\$ 42,039,825 8,092,523 39,722,815 2,019,481	\$ 46,251,688 8,710,404 39,829,603 1,880,977	\$ 49,382,236 9,417,101 46,018,272 2,136,494	\$ 52,621,082 10,495,259 54,003,509 2,188,460	\$ 70,964,804 11,068,749 63,445,795 2,337,806	\$ 77,084,582 11,013,014 61,385,360 2,561,379	\$ 88,994,013 11,025,406 65,468,807 2,696,335	\$ 91,075,881 9,367,537 48,921,819 3,162,639	\$ 95,049,840 8,398,053 54,729,792 2,741,116
Business licenses tax Other taxes Intergovernmental, un Motor vehicle in lieu Use of money and pro Other Transfers	restricted: perty	3,818,216 10,394,188 8,226,217 9,540,766 884,438 11,417,406	3,652,800 11,665,315 9,569,525 8,886,483 226,408 11,255,895	4,561,542 12,823,552 7,346,663 4,136,564 4,164,614 11,544,945	4,855,324 14,329,640 14,143,683 8,537,607 11,458,389 12,208,807	5,206,797 14,838,058 577,775 8,949,418 13,266,178 13,891,361	5,595,149 14,485,983 1,016,916 18,691,740 33,299,211 12,381,811	5,767,540 8,253,930 765,679 25,240,383 7,464,170 12,269,273	5,550,779 4,794,681 590,224 16,869,840 10,012,883 (4,651,984)	5,170,173 4,013,628 510,057 16,662,291 9,071,587 8,222,171
Total governmental activ Business-type activities: Use of money and pro Other Transfers Total business-type activ	perty	2,675,387 (1,007,358) (11,417,406) (9,749,377)	2,820,847 1,376,113 (11,255,895) (7,058,935)	371,832 2,835,697 (11,544,945) (8,337,416)	1,960,372 2,060,482 (12,208,807) (8,187,953)	2,551,362 2,940,955 (13,891,361) (8,399,044)	237,515,145 4,692,482 4,360,322 (12,381,811) (3,329,007)	227,945,536 5,248,880 (12,329,981) (7,081,101)	4,682,669 4,651,984 9,334,653	3,520,038 (8,222,171) (4,702,133)
Total primary government		\$ 126,406,498	\$ 134,870,163	\$ 143,194,567	\$ 176,653,807	\$ 196,147,697	\$ 234,186,138	\$ 220,864,435	\$ 195,028,952	\$ 199,866,575
Change in Net Assets Governmental activities Business-type activities Total primary government	program revenues	\$ 21,043,385 7,637,841 \$ 28,681,226	\$ 36,600,879 8,506,948 \$ 45,107,827	\$ 47,513,771 5,453,712 \$ 52,967,483	\$ 60,283,478 6,752,136 \$ 67,035,614	\$ 69,062,863 (3,147,667) \$ 65,915,196	\$ 133,578,557 15,676,500 \$ 149,255,057	\$ 227,945,536 (7,081,101) \$ 220,864,435	\$ 185,694,299 9,334,653 \$ 195,028,952	\$ 204,568,708 (4,702,133) \$ 199,866,575

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

City of Ontario Changes in Fund Balances, Governmental Funds Last Nine Fiscal Years

(modified accrual basis of accounting)

					Fiscal Year				
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues									
Taxes	\$ 101,656,029	\$ 107,468,055	\$ 119,452,954	\$ 129,537,910	\$ 160,212,875	\$ 168,045,333	\$ 180,125,455	\$ 167,152,205	\$ 166,935,715
Licenses and permits	2,008,771	1,944,438	2,251,562	3,150,121	2,802,140	3,077,713	2,745,841	1,344,689	1,455,692
Intergovernmental	26,975,284	34,820,835	36,011,184	37,347,967	39,149,116	38,815,828	38,237,360	33,475,335	30,382,203
Charges for services	6,336,408	7,171,586	11,045,360	24,070,910	32,161,431	70,405,497	30,901,234	10,850,659	11,618,059
Use of money and property	9,953,817	10,684,052	5,930,672	8,555,954	7,459,982	21,361,232	22,094,462	12,406,158	9,038,266
Fines and forfeitures	1,213,887	1,272,480	1,320,994	1,099,057	1,243,200	1,628,664	1,555,938	1,679,130	1,312,115
Contributions from property owners	-	-	-	-	-	-	-	3,887,060	1,719,084
Miscellaneous	8,040,835	10,530,343	9,609,247	15,952,394	17,701,314	38,854,280	8,910,669	11,499,201	10,484,644
Total Revenues	156,185,031	173,891,789	185,621,973	219,714,313	260,730,058	342,188,547	284,570,959	242,294,437	232,945,778
Expenditures									
Current:									
General government	20,928,474	22,876,851	19,548,804	23,230,597	46,664,029	32,363,072	34,054,015	25,940,539	25,731,003
Public safety	72,302,733	73,814,220	82,159,396	77,600,019	80,070,884	87,796,439	99,449,853	101,562,349	101,743,831
Community development	28,470,179	29,499,351	47,871,264	54,441,920	61,499,015	82,665,039	140,914,334	113,840,713	64,139,983
Library	4,661,474	5,680,003	5,125,528	9,661,210	4,050,405	4,096,171	4,072,044	4,063,682	4,084,426
Public works	13,525,233	22,662,294	14,391,663	20,226,449	23,804,817	34,282,333	37,353,238	19,227,003	15,547,113
Debt service:									
Principal retirement	3,103,385	5,196,558	8,459,675	5,394,502	5,450,309	5,226,752	5,288,739	5,992,283	5,767,047
Interest and fiscal charges	10,394,171	11,018,012	11,748,818	11,833,718	11,671,330	10,481,955	10,967,002	12,642,105	13,042,482
Bond issuance costs	-	-	-	-	-	-	857,247	-	-
Pass-through agreement payments	2,236,631	2,260,460	2,511,114	2,924,668	3,360,364	4,455,381	7,737,612	5,533,228	5,832,700
Total Expenditures	155,622,280	173,007,749	191,816,262	205,313,083	236,571,153	261,367,142	340,694,084	288,801,902	235,888,585
Excess (deficiency) of revenues over									
(under) expenditures	562,751	884,040	(6,194,289)	14,401,230	24,158,905	80,821,405	(56,123,125)	(46,507,465)	(2,942,807)

City of Ontario Changes in Fund Balances, Governmental Funds Last Nine Fiscal Years

(modified accrual basis of accounting)

					Fiscal Year				
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Other Financing Sources (Uses)									
Transfers in	51,489,441	32,220,587	42,436,046	51,291,283	56,891,273	72,178,081	58,742,988	42,761,972	46,401,468
Transfers out	(42,389,044)	(21,379,587)	(32,624,767)	(40,058,319)	(42,946,642)	(59,904,099)	(46,856,913)	(30,049,115)	(31,938,128)
Long-term debt issued	82,140,000	2,281,909	2,526,204	-	-	-	37,535,000	-	-
Gain (loss) on sale of assets	-	(1,342,434)	9,368,835	=	-	-	440,617	-	-
Payment to Educational Revenue									
Augmentation Fund	-	-	-	-	-	-	-	-	(16,394,862)
Payment to refunded bond escrow	 (33,179,127)		-		-			_	_
Total Other Financing Sources (Uses)	58,061,270	11,780,475	21,706,318	11,232,964	13,944,631	12,273,982	49,861,692	12,712,857	(1,931,522)
167									
Net change in fund balances	 58,624,021	\$ 12,664,515	\$ 15,512,029	\$ 25,634,194	\$ 38,103,536	\$ 93,095,387	\$ (6,261,433)	\$ (33,794,608)	\$ (4,874,329)
Total Current Expenditures	\$ 155,622,280	\$ 173,007,749	\$ 191,816,262	\$ 205,313,083	\$ 236,571,153	\$ 261,367,142	\$ 340,694,084	\$ 288,801,902	\$ 235,888,585
Less: Capital outlay	 (3,981,290)	 (22,155,772)	 (26,078,170)	(23,385,658)	(28,687,456)	 (44,713,839)	 (94,401,317)	 (64,193,377)	(64,193,377)
Total Non-Capital Expenditures	\$ 151,640,990	\$ 150,851,977	\$ 165,738,092	\$ 181,927,425	\$ 207,883,697	\$ 216,653,303	\$ 246,292,767	\$ 224,608,525	\$ 171,695,208
Total Debt Service Expenditures	\$ 13,497,556	\$ 16,214,570	\$ 20,208,493	\$ 17,228,220	\$ 17,121,639	\$ 15,708,707	\$ 16,255,741	\$ 18,634,388	\$ 18,809,529
Debt service as a percentage of									
non-capital expenditures	8.9%	10.7%	12.2%	9.5%	8.2%	7.3%	6.6%	8.3%	11.0%

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

City of Ontario Fund Balances, Governmental Funds Last Nine Fiscal Years

(modified accrual basis of accounting)

						Fiscal Year				
		2002	2003	2004	2005	2006	2007	2008	2009	2010
Gene	ral Fund									
Res	served	\$ 13,804,470	\$ 8,858,104	\$ 18,569,213	\$ 17,815,758	\$ 22,255,872	\$ 19,375,419	\$ 13,625,169	\$ 15,576,453	\$ 14,268,790
Uni	reserved	48,081,052	59,646,214	64,703,450	58,249,854	68,713,905	70,563,181	78,056,275	70,919,119	76,746,835
Total	General Fund	\$ 61,885,522	\$ 68,504,318	\$ 83,272,663	\$ 76,065,612	\$ 90,969,777	\$ 89,938,600	\$ 91,681,444	\$ 86,495,572	\$ 91,015,625
Res	other Governmental Funds served	\$ 74,070,775	\$ 70,159,174	\$ 133,394,841	\$ 140,455,533	\$ 150,812,635	\$ 222,774,135	\$ 209,906,550	\$ 134,952,208	\$ 154,980,840
8 S	reserved, reported in: Special revenue funds Capital project funds Debt service funds	14,869,500 49,012,523 15,964,044	13,741,229 59,583,169 19,844,475	8,950,039 22,494,017 (775,431)	7,598,913 55,906,084 (7,634,384)	8,779,811 62,643,481 (777,387)	18,540,822 62,201,510 11,740,681	19,523,748 57,460,304 13,449,217	25,069,564 87,314,009 22,750,607	16,293,863 74,559,493 14,857,810
Total	All Other Governmental Funds	\$ 153,916,842	\$ 163,328,047	\$ 164,063,466	\$ 196,326,146	\$ 221,458,540	\$ 315,257,148	\$ 300,339,819	\$ 270,086,388	\$ 260,692,006
Grand	d Total Governmental Funds	\$ 215,802,364	\$ 231,832,365	\$ 247,336,129	\$ 272,391,758	\$ 312,428,317	\$ 405,195,748	\$ 392,021,263	\$ 356,581,960	\$ 351,707,631

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

City of Ontario Assessed Value and Estimated Actual Value of Taxable Property* Last Ten Fiscal Years

(in thousands of dollars)

		Ci	ity		Rec			
Fiscal Year Ended June 30	Secured	Unsecured	Less: Exemptions	Taxable Assessed Value	Secured	Unsecured	Taxable Assessed Value	Total Direct Tax Rate ^a
2001	6,058,772	1,220,951	(109,008)	7,170,715	1,828,755	616,092	2,444,848	1.0119
2002	6,646,259	1,333,726	(112,357)	7,867,628	2,002,183	648,677	2,650,860	1.0085
2003	7,387,329	1,303,833	(113,652)	8,577,510	2,218,900	664,672	2,883,571	1.0068
2004	7,958,470	1,361,315	(117,157)	9,202,628	2,369,395	730,649	3,100,044	1.0065
2005	8,571,566	1,372,657	(116,924)	9,827,299	2,529,595	689,338	3,218,934	1.0062
2006	9,452,251	1,494,847	(115,154)	10,831,944	2,827,674	727,732	3,555,406	1.0056
2007	10,576,169	1,410,250	(115,154)	11,871,265	3,217,432	729,945	3,947,377	1.0050
2008	11,750,445	1,663,422	(113,948)	13,299,919	3,716,427	923,354	4,639,781	1.0048
2009	12,260,106	1,906,150	(114,675)	14,051,581	4,064,889	878,769	4,943,658	1.0046
2010	12,109,876	1,914,746	(114,806)	13,909,816	4,211,063	936,974	5,148,037	1.0046

Source: San Bernardino County Valuations - Tax Rates Code Area Tax Rates 2009-10; Bonded Indebtedness June 30, 2009

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

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

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

(rate per \$1,000 of assessed value)

_		City Direct Rates		Overlapping Rates				
Fiscal Year		Redevelopment	Total			Metropolitan		
Ended	Basic	Debt	Direct		School	Water		
June 30	Rate	Service	Tax Rate	County	Districts	District		
2001	-	1.0119	1.0119	1.0000	0.0448	0.0100		
2002	-	1.0085	1.0085	1.0000	0.0138	0.0089		
2003	-	1.0068	1.0068	1.0000	0.1112	0.0067		
2004	-	1.0065	1.0065	1.0000	0.0761	0.0061		
2005	-	1.0062	1.0062	1.0000	0.0712	0.0058		
2006	-	1.0056	1.0056	1.0000	0.0874	0.0052		
2007	-	1.0050	1.0050	1.0000	0.0675	0.0047		
2008	-	1.0048	1.0048	1.0000	0.0640	0.0045		
2009	-	1.0046	1.0046	1.0000	0.0648	0.0043		
2010	-	1.0046	1.0046	1.0000	0.0577	0.0043		

Source: San Bernardino County Valuations - Tax Rates Code Area Tax Rates 2009-10; Bonded Indebtedness June 30, 2009

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

	2010		2001		
		Percent of Total City		Percent of Total City	
	Taxable	Taxable	Taxable	Taxable	
	Assessed	Assessed	Assessed	Assessed	
Taxpayer	<u>Value</u>	Value	Value	Value	
Ontario Mills Limited Partnership	\$ 235,445,546	1.44%	\$ 386,452,720	5.99%	
Catellus Operating LP / Catellus Finance I LLC	225,705,569	1.38%	52,342,596	0.81%	
Pro Logis California I LLC	161,530,216	0.99%	87,916,694	1.36%	
Majestic CCC IV, Partners	120,994,560	0.74%	54,417,000	0.84%	
Landmark PR I Ontario LLC	113,691,790	0.70%	-	-	
UPS Worldwide Forwarding Inc.	113,454,819	0.70%	-	-	
Teachers Insurance & Annuity Asssociation of America	77,714,350	0.48%	-	-	
PCCP Sterling Center LLC	73,419,906	0.45%	-	-	
SVF Safari LLC	70,872,246	0.43%	-	-	
EJC Ontario Gateway West LLC	68,763,803	0.42%	-	-	
United Parcel Service Company	-	-	204,209,254	3.16%	
Southwest Airlines Company Inc.	-	-	111,313,731	1.72%	
Great Spring Waters of America	-	-	65,567,133	1.02%	
Coca Cola Company	-	-	60,895,940	0.94%	
Inland Paperboard & Packaging Inc.	-	-	103,668,964	1.61%	
Toyota Motor Sales USA Inc	-	-	77,195,098	1.20%	
	\$ 1,261,592,805	7.73%	\$ 1,203,979,130	18.66%	

Source: Current year - California Municipal Statistics, Inc.

Nine years ago - calculated base on earliest possible info form 2001 from HdL Core & Cone.

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

Collected within the

Fiscal Year	Taxes Levied	Fiscal Year	of Levy	Collections in	Total Collecti	ons to Date
Ended June 30	for the Fiscal Year	Amount	Percent of Levy	Subsequent Years	Amount	Percent of Levy
2001	12,513,369	12,098,915	96.69%	661,397	12,760,312	101.97%
2002	13,150,467	13,194,390	100.33%	751,719	13,946,109	106.05%
2003	14,816,615	14,473,076	97.68%	912,227	15,385,303	103.84%
2004	15,992,023	15,986,773	99.97%	1,072,574	17,059,347	106.67%
2005	16,998,903	17,568,906	103.35%	1,171,806	18,740,712	110.25%
2006	18,767,438	19,697,312	104.95%	1,373,391	21,070,703	112.27%
2007	20,731,782	21,053,512	101.55%	2,036,294	23,089,806	111.37%
2008	23,191,120	22,533,906	97.17%	2,157,204	24,691,110	106.47%
2009	24,751,328	23,056,214	93.15%	2,777,894	25,834,108	104.37%
2010	24,264,694	22,720,878	93.64%	2,284,530	25,005,408	103.05%

Schedule presents City's property tax only, not RDA tax increment

Source: San Bernardino County, Auditor-Controller-Recorder letter received in November of the previous calendar year and GF Revenue Statement as of June 30th.

City of Ontario Taxable Sales by Category Last Ten Calendar Years

(in thousands of dollars)

	Category	2001	2002		2003	2004	2005	2006	2007		2008	2009		2010
Office	equipment	\$ 483,947	\$ 427,900	\$	331,343	\$ 383,278	\$ 459,038	\$ 555,888	\$ 653,295	\$	675,124	\$ 685,757	\$	692,228
Auto sa	ales	612,929	736,089		843,367	936,398	1,060,064	1,152,326	1,062,907		885,919	582,338		622,759
Service	stations/energy sales	320,163	286,055		370,178	390,351	468,741	600,597	625,312		723,602	615,277		588,807
Light/he	eavy industry	298,715	273,965		272,823	318,116	360,791	520,129	567,628		542,308	541,230		511,619
General	merchandise	415,058	416,203		444,434	467,675	477,094	499,733	498,494		482,982	422,406		411,433
Building	g materials	381,185	389,191		462,397	601,303	714,862	844,874	774,074		577,804	465,555		368,744
Health &	& Government	258,720	237,127		236,314	235,797	230,897	246,350	261,265		282,235	315,470		322,201
Apparel	stores	180,178	187,124		202,235	219,892	228,432	256,918	274,116		287,888	269,466		309,438
Restaura		223,619	241,644		265,837	291,257	310,926	319,894	343,646		342,979	313,985		285,495
Furnitur	e/appliances	165,920	221,884		440,143	436,962	439,645	383,806	302,670		336,952	226,668		205,183
Leasing		205,512	213,640		179,267	172,098	166,773	188,391	180,738		167,990	138,673		134,176
Other		174,342	26,633		93,168	136,115	184,314	230,555	242,658		341,157	295,532		291,504
Total		\$ 3,720,287	\$ 3,657,456	\$ -	4,141,506	\$ 4,589,242	\$ 5,101,578	\$ 5,799,462	\$ 5,786,804	\$:	5,646,939	\$ 4,872,355	\$ 4	4,743,587

City direct sales tax rate - - - - - - - - - -

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

Source: MuniServices, LLC

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

Fiscal Year Ended June 30	City Direct Rate	County Transportation Authority Rate	San Bernardino County Rate	State Rate	
2001	-	0.50%	1.25%	5.75%	7.50%
2002	-	0.50%	1.25%	6.00%	7.75%
2003	-	0.50%	1.25%	6.00%	7.75%
2004	-	0.50%	1.25%	6.00%	7.75%
2005	-	0.50%	1.00%	6.25%	7.75%
2006	-	0.50%	1.00%	6.25%	7.75%
2007	-	0.50%	1.00%	6.25%	7.75%
2008	-	0.50%	1.00%	6.25%	7.75%
2009	-	0.50%	1.00%	7.25%	8.75%
2010	-	0.50%	1.00%	7.25%	8.75%

Note: The Bradley-Burns Uniform Local Sales and Use Tax Law was enacted in 1955. The law authorizes counties to impose sales and use tax. Effective January 1, 1962, all counties within the State of California have adopted ordinances for the Board of Equalization to collect the local tax. Local tax rate for the San Bernardino County have been 1.00% since July 1, 2004.

The City of Ontario does not impose direct sales and use tax.

Source: State of California Board of Equalization.

City of Ontario Sales Tax Payers by Industry Current Year and Nine Years Ago

(in thousands of dollars)

		Fiscal Ye	ear 20	010		Fiscal Year 2001					
	Number of	Percentage of		Tax	Percentage of	Number of	Percentage of	Tax		Percentage of	
Economic Category	Filers	Total	L	iability	<u>Total</u>	Filers	Total	L	iability	Total	
General retail	1,654	38.36%	\$	7,879	16.61%	1,243	32.68%	\$	7,432	19.98%	
Food products	599	13.89%		3,886	8.19%	516	13.56%		3,441	9.25%	
Transportation	473	10.97%		11,420	24.08%	467	12.28%		9,038	24.29%	
Construction	231	5.36%		3,687	7.77%	169	4.44%		3,812	10.25%	
Business to business	1,037	24.05%		17,277	36.42%	978	25.71%		10,833	29.12%	
Miscellaneous	318	7.37%		3,287	6.93%	431	11.33%		2,648	7.12%	
	4,312	100.00%	\$	47,436	100.00%	3,804	100.00%	\$	37,203	100.00%	

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

Source: MuniServices, LLC

City of Ontario Ratios of Outstanding Debt by Type Last Ten Fiscal Years

(dollars in thousands, except per capita)

				Governmen	tal Activities				Business-type Acti	vities			
	l Year ded e 30	General Obligation Bonds	Tax Allocation Bonds	Revenue Bonds	Loans	Capital Leases	Total Governmental Activities	Term Loan	Certificates of Participation	Total Business-type Activities	Total Primary Government	Percentage of Personal Income ^c	Per Capita ^c
20	01	1,797	91,749	-	4,054	1,283	98,884	857	-	857	99,741	3.20%	626
20	02	33,717	55,119	34,880	18,695	1,149	143,560	822	-	822	144,382	5.69%	884
20	03	33,057	60,883	24,775	18,004	1,005	137,725	747	-	747	138,472	5.20%	833
20	04	32,187	61,588	22,703	15,313	-	131,791	-	-	-	131,791	5.19%	783
20	05 ^a	31,282	62,337	20,430	14,738	-	128,787	-	51,470	51,470	180,257	6.42%	1,060
_ 20	06	29,997	63,133	18,295	14,148	-	125,573	-	50,585	50,585	176,158	5.96%	1,033
5 20	07	29,191	60,681	18,582	13,842	-	122,296	-	49,670	49,670	171,966	5.87%	1,001
200	08 b	65,905	58,046	18,908	13,520	-	156,378	-	48,730	48,730	205,108	6.27%	1,189
20	09	64,504	55,139	19,277	13,181	-	152,102	-	47,750	47,750	199,852	5.79%	1,156
20	10	63,270	52,150	19,696	12,824	-	147,940	-	46,735	46,735	194,675	8.11%	1,115

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

^a The City issued over \$50 million of new certificates of participation in 2004. ^b The City issued approximately \$38 million of revenue bonds in 2008.

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

City of Ontario Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

(dollars in thousands, except per capita)

		General Bonded	l Debt Outstanding		Percentage of	
Fiscal Year	General	Redevelopm	ent Bonds	_	Assessed	
Ended	Obligation	Tax Allocation	Revenue		Value ^a of	Per
June 30	Bonds	Bonds	Bonds	Total	Property	Capita ^b
2001	1,797	91,749	-	93,546	0.97%	586.72
2002	33,717	55,119	34,880	123,716	1.18%	757.86
2003	33,057	60,883	24,775	118,715	1.04%	714.56
2004	32,187	61,588	22,703	116,478	0.95%	692.15
2005	31,282	62,337	20,430	114,049	0.87%	670.60
2006	29,997	63,133	18,295	111,425	0.77%	653.41
2007	29,191	60,681	18,582	108,454	0.69%	631.18
2008	65,905	58,046	18,908	142,859	0.80%	828.02
2009	64,504	55,139	19,277	138,920	0.73%	803.44
2010	63,270	52,150	19,696	135,116	0.71%	774.14

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

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

^b See Schedule 17 for personal income and population data. These ratios are calculated using personal income and population for the 10 prior calendar years.

Total direct and overlapping debt

City of Ontario Direct and Overlapping Governmental Activities Debt As of June 30, 2010

(dollars in thousands)

City Assessed Valuation Redevelopment Agency Incremental Valuation Total Assessed Valuation	\$ 14,024,622 5,148,037 \$ 19,172,659	*		
	Outstanding Debt 06/30/2010	Percentage Applicable ^a	Est. Share of Overlapping Debt 06/30/2010	
Overlapping Debt Repaid with Property Taxes:				_
Metropolitan Water District	\$ 264,220	0.775%	\$ 2,048	
Chaffey Community College District	155,392	25.504%	39,631	
Chino Valley Unified School District	142,405	4.970%	7,078	
Chaffey Union High School District	97,400	49.649%	48,358	Ν
Mountain View School District	480	99.963%	480	
Ontario-Montclair School District	53,375	79.042%	42,189	
Mountain View School District School Facilities				
Improvement District No. 1	14,734	99.958%	14,728	
Mountain View School District CFD No. 1	3,525	100.000%	3,525	
Mountain View School District CFD No. 1997-1	1,035	100.000%	1,035	
Ontario Community Facilities District No. 5	6,035	100.000%	6,035	
Ontario Community Facilities District No. 13	4,570	100.000%	4,570	
City of Ontario 1915 Act Bonds	14,660	100.000%	14,660	
Total overlapping debt repaid with property taxes	757,831		184,336	-
Overlapping General Fund Debt:				
San Bernardino County General Fund Obligations	725,835	11.831%	85,874	
San Bernardino County Pension Obligations	648,361	11.831%	76,708	
San Bernardino County Flood Control District GF Obligation	114,710	11.831%	13,571	
Chaffey Community College District Certificates of Participation	12,566	25.504%	3,205	
Chino Valley Unified School District Certificates of Participation	41,870	4.970%	2,081	
Cucamonga School District Certificate of Participation	11,715	67.290%	7,883	
West Valley Vector Control District Certificate of Participation	3,625	32.974%	1,195	
Total overlapping general fund debt	1,558,681		190,516	_
Total overlapping debt	\$ 2,316,512		374,852	_
City direct debt			147,940	S

*Does not include deduction of the homeowner's exception of \$115k

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

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

522,793

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

City of Ontario Legal Debt Margin Information Last Ten Fiscal Years

(dollars in thousands)

				Fisc	cal Year					
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Assessed valuation ^a	\$ 7,170,715	\$ 7,867,628	\$ 8,577,510	\$ 9,202,628	\$ 9,827,299	\$ 10,831,944	\$ 11,871,265	\$ 13,299,919	\$ 14,051,556	\$ 13,909,816
Conversion percentage ^b	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted assessed valuation	1,792,679	1,966,907	2,144,378	2,300,657	2,456,825	2,707,986	2,967,816	3,324,980	3,512,889	3,477,454
Debt limit percentage ^c	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	268,902	295,036	321,657	345,099	368,524	406,198	445,172	498,747	526,933	521,618
Total net debt applicable to limit: General obligation bonds	1,797	33,717	33,057	32,187	31,282	29,997	29,191	65,905	64,504	63,270
Legal debt margin	\$ 267,105	\$ 261,319	\$ 288,600	\$ 312,912	\$ 337,242	\$ 376,201	\$ 415,981	\$ 432,842	\$ 462,429	\$ 458,348
Total debt applicable to the limit as a percentage of debt limit	0.67%	12.90%	11.45%	10.29%	9.28%	7.97%	7.02%	15.23%	13.95%	13.80%

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

Source: City of Ontario, Administrative Services Agency.

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

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

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City of Ontario Pledged-Revenue Coverage Last Ten Fiscal Years

(dollars in thousands)

	Tax Allocation/Tax Increment Revenue Bonds					Water Certificates of Participation							
Fiscal Year Ended	Tax	Debt Se	ervice	_	Water	Less Operating	Net Available	Debt S	ervice	_			
June 30	Increment	Principal	Interest	Coverage	Revenue	Expenses	Revenue	Principal	Interest	Coverage			
2001	27,432	2,145	8,277	2.63	_	-	-	-	-	_			
2002	28,399	9,276 a	1,148	2.72	-	-	-	-	-	-			
2003	31,237	3,555	1,181	6.60	-	-	-	-	-	-			
2004	32,770	3,393	1,580	6.59	-	-	-	-	-	-			
2005	34,493	3,104	1,912	6.88	31,007	19,504	11,503	-	1,090	10.55			
2006	39,323	2,842	2,211	7.78	33,506	23,856	9,649	850	2,536	2.85			
2007	42,880	4,971	7,903	3.33	39,944	29,049	10,895	915	2,497	3.19			
2008	51,760	5,143	7,877	3.98	40,742	27,261	13,481	940	2,470	3.95			
2009	51,410	5,638	9,580	3.38	46,202	25,643	20,559	980	2,432	6.03			
2010	55,505	5,512	9,518	3.69	45,767	22,432	23,335	1,015	2,393	6.85			

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

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

_	Calendar Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income	Unemployment Rate (3)
	2000	158,007	3,114,139	19,709	4.8%
	2001	159,438	2,536,097	15,906	5.1%
	2002	163,244	2,661,524	16,304	6.0%
	2003	166,137	2,540,000	15,289	6.3%
	2004	168,285	2,806,549	16,677	5.8%
	2005	170,069	2,954,897	17,285	5.2%
	2006	170,529	2,929,000	17,176	4.8%
	2007	171,828	3,270,000	17,857	5.6%
	2008	172,530	3,453,541	20,008	7.9%
	2009	172,908	2,400,178	16,255	13.5%

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

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

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

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

	2	2010	20	006 ^(c)
Employer (a)	Number of Employees	Percentage of Total City Employment	Number of Employees	Percentage of Total City Employment
Barrett Business Services, Inc. Burns International Security Services City of Ontario Dairy-Fresh/Ever-Fresh Fedex			650 1,106	0.82% 1.39%
LA-ONT Airport Mag Instrument Marriott International Hotel Securities Security Service USA, Inc	Le intenti blan	onally	1,000 624	1.25% 0.78%
Skechers USA Superior Building Products Time Warner Cable Toyota			500 500 530	0.63% 0.63% 0.66%
United Parcel Service (UPS) US Merchants Financial Group, Inc. Verizon Total			3,500 500 679 	4.39% 0.63% 0.85% 12.03%

	2	2010	2001				
Employment Sector	Number of Employees	Percentage of Total City Employment	Number of Employees	Percentage of Total City Employment			
Distribution	25,384	23.31%	15,613	20.09%			
Retail Trade	17,483	16.05%	15,005	19.31%			
Manufacturing	15,966	14.66%	15,798	20.33%			
Help Agency	17,328	15.91%	4,825	6.21%			
Construction	5,007	4.60%	3,387	4.36%			
Education	5,084	4.67%	5,429	6.99%			
Other Services	3,198	2.94%	2,651	3.41%			
Business Services	4,246	3.90%	2,804	3.61%			
Engineering and Management	2,518	2.31%	1,395	1.80%			
Financial Institution/Insurance/Real Estate	4,036	3.71%	2,085	2.68%			
Hotels and Entertainment	1,978	1.82%	2,305	2.97%			
Agriculture	1,574	1.45%	1,490	1.92%			
Health Services	2,249	2.06%	1,726	2.22%			
Utilities	857	0.79%	1,183	1.52%			
Government Agencies	1,294	1.19%	1,018	1.31%			
Aerospace	716	0.66%	993	1.28%			
Total	108,918	100.00%	77,707	100.00%			

Notes: (a) List of top 10 business employers in alphabetical order.

(b) Per EDD, employment numbers are confidential therefore, data for the number of employees are not availble.

(c) The City's Economic Development Agency provided data for 2006 as 2001 is not available.

Source: 2006 Largest Employers - City's Economic Development Department Number of employees by sector - Husing's Ontario Economic Profile

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

	-	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
	General Government	72	84	87	99	108	111	110	108	100	100
	Public Safety	484	485	482	484	492	501	504	494	493	492
	Community Development	127	129	130	131	146	156	158	145	133	131
	Library ^a	66	65	-	-	-	-	-	-	-	-
83	Public Works	239	248	309	315	329	338	355	354	342	340
	Total	988	1,011	1,008	1,029	1,075	1,106	1,127	1,101	1,068	1,063

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

Source: City of Ontario, Administrative Services Agency.

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

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

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government Building permits issued	3,242	3,750	4,452	4,789	5,057	4,945	3,999	2,933	2,339	2,594
Police Physical arrests Citations	9,236 14,472	10,287 12,950	10,022 16,647	10,264 15,558	10,134 14,293	9,561 16,155	11,207 20,762	11,001 20,436	10,945 19,710	9,979 16,031
Fire Emergency response Fire inspections	20,234 1,744	21,785 1,622	21,375 1,574	20,146 1,589	21,989 1,760	22,151 1,635	22,832 1,987	16,227 ^b 1,967	15,157 2,358	14,877 1,228
Public works Street resurfacing (miles)	32	32	24	24	19	13	10	11.5	9.2	9.6
Parks and recreation Number of recreation classes Number of facility rentals	86 585	90 595	95 590	100 605	1,245 ^a 625	1,350 644	1,358 788	1,340 772	1,353 754	1,371 1,159
Library Total volumes of books borrowed Total volumes of audio/visual items borrowed	609,325 221,806	570,423 204,004	458,594 157,825	443,490 163,804	418,100 184,928	380,016 187,853	403,964 147,190	423,011 174,635	436,576 176,665	470,567 173,444
Water Number of recycled water connections Number of potable connections Average daily potable consumption (MGD)	4 32,104 41	4 32,198 39	4 32,251 40	4 32,281 39	4 32,714 38	5 33,964 38	4 33,872 39	70 32,553 39	113 32,752 36	164 33,384 33
Solid waste Refuse collected (tons per day) Recyclables collected (tons per day) Recyclables recovered (tons per day)	514 29 19	524 32 21	535 35 23	550 39 24	582 41 25	569 44 28	552 41 25	754 56 39	599 52 34	584 53 34

Note

Source: City of Ontario, various departments

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

^b Method of reporting incident calls changed with Fiscal Year 2007-08. Prior method reflected total incident calls per aparatus which may have been duplicated due to one aparatus being on the same call.

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

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Police Police stations	3	3	3	2	2	2	2	2	2	2
Fire Fire stations	8	8	8	8	8	8	8	8	8	8
Public works Streets (miles) Traffic signals	430 123	430 123	520 144	572 150	572 150	572 152	579 157 ^a	579 161 ^a	587 184 ^a	587 184ª
Parks and recreation Parks Community centers	17 6	17 6	18 6	18 6	18 6	18 6	18 6	18 6	18 6	18 6
Library Buildings	1	1	1	2	2	2	2	2	2	2
Water Number of wells Water lines (miles) Storage capacity (millions of gallons)	29 596 51	29 596 60	26 541 60	23 541 60	22 536 60	22 538 60	18 556 76	20 553 76	24 556 76	24 556 76
Sewer Sewer lines (miles)	398	398	370	371	375	378	386	396	386	386
Storm drainage (miles) ^b	59	60	60	60	61	61	61	63	67	68

Note:

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

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

Source: City of Ontario, various departments

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AB 1600 DEVELOPMENT IMPACT FEE ANNUAL REPORT

CITY OF ONTARIO

AB 1600 DEVELOPMENT IMPACT FEE ANNUAL REPORT JUNE 30, 2010

On July 1, 2003, the City Council adopted Ordinance Nos. 2779 and 2780 approving the collection of Development Impact Fees in the City of Ontario to mitigate the impacts of future development. In accordance with the provisions of Ordinance Nos. 2779 and 2780, the City began collecting Development Impact Fees in September 1, 2003. Pursuant to Ordinance 2779, the impact fees have been updated periodically since that time by resolution of the City Council. The last Development Impact Fee update was authorized by the City Council on December 18, 2007 by Resolution 2007-150. An updated General Plan for the City of Ontario was adopted by the City Council on January 27, 2010. To address the revised land use assumptions underlying the new General Plan, the City is currently in the process of updating its Master Plan documents. Upon approval of the new Master Plan, the City anticipates performing a comprehensive update of its Development Impact Fees to incorporate the changes included in the City's revised General and Master Plans.

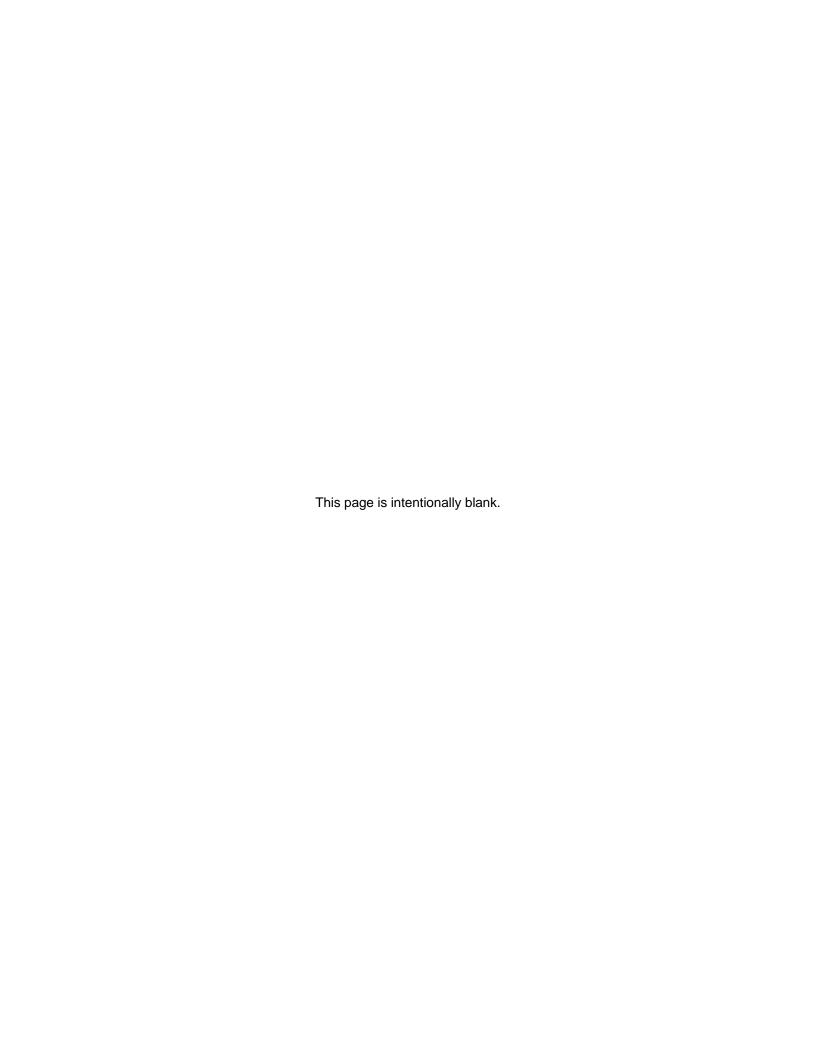
Government Code Section 66006 (b)(1) requires the City to make available to the public an accounting of all the activity that has occurred within the Development Impact Fee accounts that the City has set up as a result of the adoption of Ordinance Nos. 2779 and 2780. The following AB 1600 Development Impact Fee Annual Report summarizes the account activity for the fiscal year ended June 30, 2010 for all of the City's Development Impact Fees Funds. The summary includes each fund's beginning of the year balance, amounts and type of revenues received during the year, amounts expended on Development Impact Fees projects, refunds and miscellaneous account adjustments, and each Fund's year-end balance. Accompanying the summary is a listing of all Development Impact Fee projects worked on during the year and the amount spent on each project. As indicated in the summary, the total beginning of the year balance for all of the City's Development Impact Fee Funds was \$ 55,128,702. Annual Development Impact Fees and associated revenues were \$4,859,591, annual expenditures on Development Impact Fee Projects were \$5,729,023, and the year-end balance of all of the City's Development Impact Fee Funds was \$52,132,332.

City of Ontario
AB 1600 Development Impact Fee Annual Report
Pursuant to Government Code Section 66006
Year Ended June 30, 2010

			Fund Balance		efunds /	Revenues						Project		and Balance	Projects	
	Fund No.	Development Impact Fee Category	July 1, 2009	Adj	ustments	DIF Fees		Interest	Gai	ns/Losses	E	xpenditures	Ju	ne 30, 2010	Worked on	
	007	Parkland Facilities Development	\$ 7,997,839	\$	(11,889)	\$ 1,247,878	\$	221,442	\$	58,632	\$	59,236	\$	9,454,666	1,2,3	
	101	Law Enforcement Facilities	(1,662,735)	,	(25,605)	78,493	•	20,840	•	(12,282)	,	1,150,443	,	(2,751,732)	4	
	102	Fire Protection Facilities	402,364		(82,450)	128,926		7,780		(3,251)		448,292		5,077	5	
	103	OMC Streets, Signals and Bridges	15,497,272		-	1,281,973		402,012		92,473		180,785		17,092,945	6,7,8,9,10,11,12	
189	104	OMC Water Distribution Facilities	6,436,008		-	221,956		166,741		35,670		-		6,860,375	-	
8	105	OMC Sewer Collection Facilities	2,510,691		-	64,307		64,331		13,420		-		2,652,749	-	
	106	Solid Waste Collection Equipment	517,970		-	101,969		14,507		4,333		-		638,779	-	
	107	General Government Facilities	2,840,528		(2,071)	306,993		53,279		(31,598)		3,134,625		32,506	13	
	108	Library Expansion Facilities	603,201		(26,555)	174,997		12,634		(6,083)		741,978		16,216	14	
	109	Public Meeting Facilities	579,807		-	101,444		16,743		4,762		-		702,756	-	
	110	Aquatics Center Facilities	76,344		-	12,730		2,190		615		-		91,879	-	
	111	OMC Storm Drainage Facilities	15,084,228		-	91,605		385,977		82,959		-		15,644,769	-	
	112	NMC Open Space & Habitat Acquisition	194,993		-	-		4,875		947		-		200,815	-	
	113	NMC Fiber Optic Communication System	12,856		-	(2,986)		474		125		-		10,469	-	
	115	NMC Streets, Signals and Bridges	867,742		(59,130)	(61,837)		19,401		3,600		-		769,776	-	
	116	NMC Water Distribution Facilities	804,010		(755,987)	(384,970)		2,022		21,746		13,664		(326,843)	15	
	117	NMC Sewer Collection Facilities	85,011		-	25,684		3,123		1,513		-		115,331	-	
	118	NMC Storm Drainage Facilities	2,280,575		(1,163,253)	(222,727)		25,029		2,175		-		921,799	-	
			\$ 55,128,704	\$	(2,126,940)	\$ 3,166,435	\$	1,423,400	\$	269,756	\$	5,729,023	\$	52,132,332		

City of Ontario Development Impact Fee Project Expenditures Year Ended June 30, 2010

Report Project No.			Development Imapct Fee Category Fu		City Project ID	Description	E:	Annual xpenditure
1	Park Facilities Development	elopment 007 PA0205 OMC Park Planning, Acquisition and Development		OMC Park Planning, Acquisition and Development	\$	15,080		
2	Park Facilities Development	007	PA0402	NMC Park Planning		188		
3	Park Facilities Development	007	PA0701	Downtown Plaza Design		43,968		
190	Law Enforcement Facilities	101	LE-01	Law enforcement Facility Construction		1,150,443		
5	Fire Protection Facilities	102	FD-02	Fire Station No.7 Construction		448,292		
6	OMC streets, Signals and Bridges	103	ST0104	North Milliken Grade Separation		50,478		
7	OMC streets, Signals and Bridges	103	ST0302	Grove I-10 Interchange - Corridor		52,228		
8	OMC streets, Signals and Bridges	103	ST0308	South Miliken Grade separation		29,966		
9	OMC streets, Signals and Bridges	103	ST0710	South Archibald Grade Separation		20,159		
10	OMC streets, Signals and Bridges	103	ST0711	North Vineyard Grade separation		12,580		
11	OMC streets, Signals and Bridges	103	ST0908	I-10 / Archibald Avenue Interchange		703		
12	OMC streets, Signals and Bridges	103	ST9821	Haven / I-10 Landsacpe		14,671		
13	General Government Facilities	107	GF-01	City Hall Expansion		3,134,625		
14	Library Facilities and Collection	108		Main Library Expansion		741,978		
15	NMC Water Distribution Facilities	116	WA0306	NMC Wells Nos. 49 and 50		13,664		
					\$	5,729,023		





MAYOR Paul S. Leon

MAYOR PRO TEM Alan D. Wapner

COUNCIL MEMBERS Sheila Mautz Jim W. Bowman Debra Dorst-Porada

CITY TREASURER James R. Milhiser

CITY CLERK Mary E. Wirtes

CITY MANAGER Chris Hughes

ADMINISTRATIVE SERVICES/ FINANCE DIRECTOR Grant D. Yee



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