



CITY OF **ONTARIO** LEADING THE WAY

2018-2019
ADOPTED ANNUAL OPERATING BUDGET

SUMMARY





Paul S. Leon
Mayor

**LEADING
THE WAY**

ONTARIOSOC.COM



Alan D. Wapner
Mayor pro Tem



Jim W. Bowman
Council Member



Debra Dorst-Porada
Council Member



Ruben Valencia
Council Member

City of Ontario
List of Principal Officials

Elected Officials

Paul S. Leon	Mayor
Alan D. Wapner	Mayor pro Tem
Jim W. Bowman	Council Member
Debra Dorst-Porada	Council Member
Ruben Valencia	Council Member
James R. Milhiser	City Treasurer
Sheila Mautz	City Clerk

Administrative Staff

Scott Ochoa	City Manager
	<i>Executive Director of the Housing Authority</i>
Al C. Boling	Assistant City Manager
David Sheasby	Deputy City Manager
John E. Brown	City Attorney
Derek Williams	Police Chief
Robert B. Elwell Jr.	Fire Chief
Scott Burton	Utilities General Manager
Mark Chase	Executive Director Public Works
Scott Murphy	Executive Director Development
John P. Andrews	Executive Director Economic Development
Brent D. Schultz	Executive Director Housing & Neighborhood Preservation
Helen McAlary	Executive Director Community Life and Culture
Grant D. Yee	Executive Director of Finance
Angela Lopez	Executive Director Human Resources
Elliott Ellsworth	Executive Director Information Technology

Table of Contents

2018-19 Adopted Operating Budget – Summary

INTRODUCTION

<i>City Manager’s Transmittal Letter</i>	1
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BUDGET OVERVIEW

<i>Budget Overview</i>	7
<i>Annual Budget Development Process/Operating Budget Calendar</i>	8

OVERVIEW OF EXPENDITURES & REVENUE

<i>Expenditures & Revenue Overview - General Fund</i>	9
<i>Expenditures Overview - Citywide</i>	14
<i>Expenditures Overview - Fund Types</i>	18
<i>Revenues Overview - Fund Types</i>	22

FUND BALANCE & INTERFUND TRANSFER

<i>Fund Balance Schedule</i>	28
<i>Interfund Transfer</i>	31

CITYWIDE

<i>Organizational Chart</i>	35
<i>Personnel Count List</i>	36
<i>Citywide Personnel Changes</i>	39
<i>Council’s City Goals</i>	43
<i>Approach to Public Service</i>	44

ELECTED OFFICIALS

<i>Overview & Operating Budget</i>	45
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Table of Contents

AGENCY OVERVIEWS

<i>Administrative Services</i>	48
<i>Police Department</i>	52
<i>Fire Department</i>	56
<i>Ontario Municipal Utilities Company</i>	60
<i>Public Works</i>	64
<i>Development</i>	68
<i>Economic Development</i>	72
<i>Housing & Neighborhood Preservation</i>	76
<i>Community Life and Culture</i>	80
<i>Financial Services</i>	84
<i>Human Resources</i>	88
<i>Information Technology</i>	92

REDEVELOPMENT SUCCESSOR AGENCY

<i>Overview</i>	97
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ONTARIO HOUSING AUTHORITY

<i>Overview & Organizational Chart</i>	99
<i>Resolution No. OHA-097 Adopting the OHA FY 2018-19 Operating Budget</i>	100

CAPITAL IMPROVEMENT PROGRAMS

<i>Capital Improvement Program Overview</i>	103
<i>Capital Improvement Program Summary</i>	104

ONTARIO CONVENTION CENTER

<i>Overview & Operating Budget</i>	105
<i>Revenue Detail & Expenditure Summary</i>	106
<i>Capital Improvement Projects</i>	107
<i>Organizational Chart</i>	108

APPENDICES

<i>Appendix A - Constitutional Spending Limit</i>	110
<i>Appendix B - Resolution No. 2018-051 Establishing Appropriations Limit for FY 2018-19</i>	111
<i>Appendix C - Resolution No. 2018-052 Adopting the City's FY 2018-19 Operating Budget</i>	114
<i>Appendix D - Fixed Asset Management Policy</i>	117
<i>Appendix E - Acronyms</i>	125
<i>Appendix F - Glossary</i>	127

Introduction



Adopted Fiscal Year 2018-19 Annual Operating Budget

To The Honorable Mayor and City Council:

It is my pleasure to present to you the Adopted Operating Budget for the City of Ontario and the Ontario Housing Authority for Fiscal Year 2018-19. This document implements the policy direction provided by the Mayor and City Council through their adopted Strategic Goals and in concert with the assortment of Agency Strategic Objectives, it serves as a financial plan for the continued improvement of the quality of life for Ontario's residents, businesses and stakeholders.

Citywide Budget

The Operating Budget document is comprised of three separate volumes: Operating Budget Summary; Operating Budget Detail; and Five-Year Capital Improvement Program. The Operating Budget Summary provides a high-level overview of each operational unit's activities and programs included in the budget for the upcoming year. The Operating Budget Detail includes detailed information at the revenue and expenditure account levels. The City's comprehensive capital spending plan for the forthcoming years is presented in the Five-Year Capital Improvement Program.

The Fiscal Year 2018-19 Adopted Operating Budget is consistent with the Mayor and City Council's Strategic Goals:

- Invest in the Growth and Evolution of the City's Economy
- Maintain the Current High Level of Public Safety
- Operate in a Businesslike Manner
- Pursue City's Goals and Objectives by Working with Other Governmental Agencies
- Focus Resources in Ontario's Commercial and Residential Neighborhoods
- Invest in the City's Infrastructure (Water, Streets, Sewers, Parks, Storm Drains and Public Facilities)
- Encourage, Provide or Support Enhanced Recreational, Educational, Cultural and Healthy City Programs, Policies and Activities
- Ensure the Development of a Well Planned, Balanced, and Self-Sustaining Community in Ontario Ranch

The City of Ontario's Adopted Operating Budget, including transfers, for Fiscal Year 2018-19 is **\$570,780,888** (this includes **\$254,934,548** in the General Fund and **\$315,846,340** in other funds that include Special Revenue, Capital Projects, Enterprise Operations, and Internal Services). The Adopted Operating Budget for Fiscal Year 2018-19 for the Ontario Housing Authority is **\$5,100,253**, and for the Redevelopment Successor Agency it is **\$13,152,084**. The total overall budget is **\$589,033,225**.

Preliminary Fiscal Year 2017-18 Results

At this time, preliminary General Fund results for Fiscal Year 2017-18 indicate a favorable outcome of approximately \$3.0 million as a result of revenue growth in development and sales tax revenues, and anticipated expenditure savings, as well as the receipt of a one-time solar rebate revenue from Edison. Included in the FY 2018-19 Adopted General Fund Budget is \$2.76 million for potential uses of this surplus: \$1.0 million for property acquisition relating to the construction of a new Fire headquarters station; \$750,000 related to developing an innovative tech incubator accelerator for over three years in

the City's downtown area; \$500,000 for the replacement of four City entry monument signs; \$350,000 for a citywide fee study and update; and \$160,000 for Fire Department special assignment training. These recommended uses of the FY 2017-18 results are reflective of City Council's goals and are not considered ongoing commitments – rather as one-time appropriations.

Economic Outlook

The local economy is continuing to show signs of growth, with consumer confidence at high levels, combined with healthy gains in employment and home sales. Consumers continue to be optimistic for the future, as reflected in the healthy Consumer Confidence Index of 128.0 for May 2018. Gross Domestic Product (GDP), the broadest measure of economic output, increased significantly at 2.2 percent for the first quarter of 2018. In addition, the national labor market continues to create enough jobs to keep up with the population and labor force growth; these job gains are reflected in a steady unemployment rate experienced in the State of California and locally in the Inland Empire region.

<i>Funding Sources</i>	<i>Total Revenues & Transfers-In</i>			<i>Total Expenditures & Transfers-Out</i>		
	Adopted 2017-18	Adopted 2018-19	Change	Adopted 2017-18	Adopted 2018-19	Change
General Fund ^a	\$ 228,677,218	\$ 252,174,548	\$ 23,497,330	\$ 228,677,218	\$ 254,934,548	\$ 26,257,330
Special Revenues Funds	22,029,194	58,840,437	36,811,243	24,281,448	61,809,622	37,528,174
Capital Project Funds	9,329,322	7,252,610	(2,076,712)	32,154,320	19,509,527	(12,644,793)
Enterprise Funds	138,174,722	151,874,517	13,699,795	179,197,004	181,717,253	2,520,249
Internal Service Funds	42,190,061	45,443,588	3,253,527	45,955,008	52,809,938	6,854,930
Total City Ontario	\$ 440,400,517	\$ 515,585,700	\$ 75,185,183	\$ 510,264,998	\$ 570,780,888	\$ 60,515,890
Redevelopment Successor Agency ^b	12,920,979	13,152,084	231,105	12,920,979	13,152,084	231,105
Housing Authority	347,832	3,826,685	3,478,853	1,368,007	5,100,253	3,732,246
Total	\$ 453,669,328	\$ 532,564,469	\$ 78,895,141	\$ 524,553,984	\$ 589,033,225	\$ 64,479,241

^a Excluding General Fund Trust

^b Excluding Redevelopment Successor Agency transfers.

Home prices have moderately declined at 5.2 percent compared to the prior year in the median sale price of single-family homes in the Inland Empire for March 2018. This decrease is off-set by a very strong gain of 41 percent in home sales for March 2018 compared to the previous month. This is primarily due to the growth in the number of homes available for sale, as increased construction activity have added more homes to the housing inventory.



Sales tax revenue for the fourth quarter 2017 was relatively flat compared to the same quarter a year ago, primarily due to the loss of a major sales tax producer in the City and the slowing of vehicle sales. The overall decrease in sales tax revenue for calendar year 2018 was 5.3 percent. The weakening of sales tax revenue appears to be leveling off; however, this trend of modest or flat growth of sales tax revenue may continue through 2018.

CalPERS

The California State Public Employees Retirement System (CalPERS) is considerably underfunded, primarily due to lower than projected earning rates combined with significant investment losses incurred during the Great Recession. All of this has contributed to dramatic increases to the City's CalPERS contribution rates. With the recent adoption of amortization and smoothing policy changes by the CalPERS Board to address the severity of the underfunding, significant employer contribution rate increases have already begun. CalPERS' proposed rates will increase by approximately 80 percent by Fiscal Year 2022-23.

The CalPERS Board approved in December 2016 lowering their discount rate assumption (the long-term rate of return) from 7.5 percent to 7.0 percent over the ensuing three years. This will increase employer contribution rates by approximately \$4.9 million to the City's General Fund beginning in Fiscal Year 2018-19 and by Fiscal Year 2022-23, the increase is projected at \$21.6 million. The City's CalPERS pension expense will increase an average of 12.5 percent over the next five years, while the General Fund revenue growth is projected at approximately 4.0 percent. Without future major revenue growth and limits on expenditures (most notably, systemic pension reform), the City will be facing a significant constraint on operating budgets in upcoming fiscal years.

Budget Issues Ahead

The overall economy is projected to grow moderately over the next couple of years due to continued limited wage growth, the potential negative impact to the domestic economy resulting from the unstable global economic landscape, the Federal Reserve's current actions to taper back its bond purchases (quantitative easing), which has kept borrowing costs low. In addition, Ontario needs to be



cognizant of a potential flat or minimal growth in sales tax revenues for calendar year 2018 due to the relocation of a major sales tax generator out of the City and the slowing of auto sales. This is only partially offset by new business attraction, as the City continues its dynamic economic development strategies to bring new businesses and jobs to Ontario. The City will also be experiencing rapidly increasing pension expenses that will far out-pace the growth in revenue in the forthcoming fiscal years. Other major challenges the City continues to contend with locally are the rapidly rising costs of medical benefits for active employees and the unfunded liabilities for retiree medical benefits. Also, the City should be mindful that in providing services to the Ontario International Airport Authority (OIAA), there is an absorption cost factor to consider. The City should be receiving approximately \$5.5 million annually for administrative overhead costs in addition to the reimbursement for City services provided at the Ontario International Airport (ONT). In order for the City to successfully manage these significant budget issues, it is recommended that Ontario practice fiscal discipline and establish proactive measures to safely navigate these upcoming fiscal challenges.

General Fund

Consistent with the Mayor and City Council's conservative approach to prudent fiscal

management, the Fiscal Year 2018-19 Adopted Operating Budget includes General Fund revenues and transfers-in of **\$252,174,548**, and reflects an increase of 10.3 percent when compared to Fiscal Year 2017-18 Adopted Budget. This recommended amount reflects projected moderate growth in Sales Tax, Property Tax, and Occupancy Tax revenues.

The Adopted Fiscal Year 2018-19 General Fund expenditure budget, including transfers-out, is **\$254,934,548** (this amount includes the \$2.76 million potential uses of the FY 2017-18 estimated surplus). The increase of 11.5 percent to the overall General Fund expenditure is primarily in Personnel Costs as a result of contractual employment contracts, higher rates in health and retirement benefits, and the addition of 25 full-time positions, of which four were approved by the City Council through prior actions taken during the 2017-18 fiscal year (a net increase of 21 positions are adopted for Fiscal Year 2018-19). In addition, \$6.9 million is allocated for sales tax abatement disclosure requirements.

The City's projected General Fund Unreserved Ending Fund Balance as of June 30, 2019 is **\$47,669,020** and is 19.4 percent of General Fund appropriations. This achieves the City's budget policy guideline of establishing a prudent General Fund balance reserve level of 18 percent of

annual appropriations. The General Fund Unreserved Fund Balance is intended to be used for specific and defined emergency events, such as an earthquake, and to address immediate needs in resources without impacting City services.

Fiscal Year 2018-19 Budget Highlights

During this economic growth cycle, Ontario continues its transformation as the next urban center in Southern California. As part of this transformation, and the City Council's goal to Focus Resources in Ontario's Commercial and Residential Neighborhoods, the Adopted Budget for Fiscal Year 2018-19 allocates \$7.8 million for street pavement rehabilitation, traffic signage, handicap access ramps and other street related improvements. Additionally, \$14.3 million is designated for two multi-family housing projects in the City's downtown area.

Improvements to community facilities and parks continue to be a priority for the City, as directed by the City Council's goal to Encourage, Provide or Support Enhanced Recreational, Educational, Cultural and Healthy City Programs, Policies and Activities. The Adopted Budget for Fiscal Year 2018-19 includes approximately \$1.7 million additional funding for the improvements at Anthony Munoz Park and Community Center (total project budget of \$9.6 million). In addition, \$200,000 is designated for the replacement of the historic scoreboard at Jay Littleton Ballpark and approximately \$700,000 is allocated for various improvements at City facilities and parks, including replacement of aging heating and air conditioning units at De Anza Community Center and Teen Center, the renovation of the park shelters at Nugent Park and the restrooms at De Anza Park.

Consistent with the City Council's goal to Maintain the Current High Level of Public Safety, the Adopted Budget for Fiscal Year 2018-19 earmarks an additional \$1.0 million for the Fire Training Center expansion project (total project budget of \$8.0 million); \$2.6 million for replacement of three fire pumper trucks; \$1.7 million for the purchase of a fire ladder truck for the new fire station in Ontario Ranch; and \$1.0 million for the replacement of nineteen police vehicles and three police motorcycles. Additionally, \$2.0 million is set aside annually to fund the Public Safety Equipment Reserve.

Moreover, the Adopted Budget for Fiscal Year 2018-19 achieves the City Council's goal to Invest in the City's Infrastructure by allocating approximately \$20.1 million in various capital improvement projects throughout the City, including grant funding of \$9.8 million from the Transformative Climate Communities (TCC) which will provide various improvements to the City's downtown corridor, such as the adaptive re-use of the historic Fallis House, enhanced pedestrian and bicyclists crossings and pathways, and improvements to the bus shelters downtown. In addition, approximately \$11.9 million is adopted for several ongoing citywide utilities programs that include \$3.7 million for replacement of water pipelines, \$2.8 million for replacement of sewer mains, \$2.3 million for the purchase of new and the replacement of existing water meters, and \$1.2 million for improvements to back-up electricity power at City well facilities.

Conclusion

The Adopted Operating Budget addresses City Council's Strategic Goals and is structurally balanced. It continues to support high quality municipal services, maintenance and expansion needs of the City's infrastructure and facilities, and the investment and reinvestment of City resources into the community. I wish to express my sincere appreciation to the Mayor and City Council for providing clear and outstanding leadership, goals and direction which have been incorporated into the Adopted Operating Budget for Fiscal Year 2018-19. Lastly, I must recognize and thank the many staff members who worked diligently to assemble this budget, especially the Financial Services Agency budget team. Their conscientiousness and professionalism are the foundation of the budgeting process.

Ultimately, it is the strong, responsible leadership and prudent fiscal policy direction of the Mayor and City Council that prepares the City of Ontario to take advantage of opportunities in this current economic growth cycle, as well as prepare for the challenges to come.

Respectfully submitted,



Scott Ochoa
City Manager

Budget Overview

Budget Overview

Budget guidelines are developed for use in preparing the annual budget and are evaluated each year to ensure adherence to the Mayor and City Council Goals and Objectives.

In the City Council approved Budget Development Guidelines, an ultimate goal for a General Fund reserve of 18 percent of annual appropriations was established. The Adopted Budget for Fiscal Year 2018-19 reflects a projected ending General Fund undesignated balance that meets the Mayor and City Council's Goal.

Budget Policy Guidelines

Modest revenue growth has permitted the expansion of the General Fund Base Target for Fiscal Year 2018-19. This expansion accommodates general cost increases in providing essential government services to the community. Additionally, it should be noted that the focus of the Fiscal Year 2018-19 Budget is still on existing programs and services. The target numbers were based upon the Fiscal Year 2017-18 Adopted Budget plus two percent of recurring operating and contractual expenditures. Excluded from the two percent increase are items such as personnel costs, overtime, internal services, utilities, legal services, and capital expenditures. Agencies may redistribute at their discretion between departments, division, and/or activities as long as the Agency's overall General Fund expenditure request does not exceed its base target number. In addition, Agencies have been instructed to operate within their Fiscal Year 2017-18 General Fund Operating budgeted amounts.

All appropriations lapse at fiscal year end. Outstanding encumbrance balances at fiscal year end require re-approval by the Mayor and City Council as part of the First Quarter Budget Update Report. Budget reports are presented to the City Council and the public on a quarterly basis; however, the City Council may amend the budget at any time during the fiscal year. Budget reports include appropriations adjustments and revised revenue projections as needed.

The City Manager may authorize budget transfers between line items, programs and agencies as long as the total budget has not exceeded the amount approved by the Mayor and City Council. Budgetary changes between funds require Mayor and City Council approval. The level of budgetary controls is set at the Agency level by fund to ensure compliance with the budget as approved by the Mayor and City Council.

The following list (in no priority order) will be used to evaluate all future funding alternatives generated from budget savings.

- ◆ **Fund Balance Reserve** - Establish a prudent General Fund balance reserve level of 18 percent of annual appropriations.
- ◆ **Equipment Replacement** - Maintain adequate reserves to replace vehicles and equipment when they become obsolete.
- ◆ **Infrastructure** - Provide the Mayor and City Council with a minimum of 10 percent of annual General Fund appropriations to be applied to discretionary infrastructure projects as defined in the Five-Year Capital Improvement Program.
- ◆ **Investment in Productivity Enhancing Equipment (Software, Tools, etc.)** - Invest in new technology to promote maximum efficiency.
- ◆ **Enhance Neighborhood and Commercial Programs** - Invest in the general appearance of Ontario's neighborhood and commercial areas.
- ◆ **Community Based Recreational and Cultural Services** - Provide increased funding for recreational and cultural services.
- ◆ **Fully Fund Liabilities** - Ensure sound fiscal health. Liabilities, such as retiree medical and accrued leave balances, must be fully funded.

Annual Budget Development Process

The Ontario Municipal Code, Title 2, Chapter 3, Section 107, requires that the City Manager present the Annual Operating Budget to the Mayor and City Council for approval. The Financial Services Agency, under the direction of the Executive Director of Finance, is responsible for compiling the estimated revenues and appropriations for the City Manager. Prior to the beginning of the new fiscal year, the Mayor and City Council adopts the Annual Operating Budget at a public budget workshop.

The development of the Annual Operating Budget begins in February with the dissemination of the budget preparation guidelines, including the policies and procedures to ensure that the preparation of the budget conforms to fiscal policies and guidelines established by the Mayor and City Council. Following the distribution of the budget development guidelines, a budget “kick-off” meeting is held with Agency Heads and other key City staff members to review the budget development guidelines.

Additionally, justifications and explanations are required for the following:

- ◆ Any staffing level changes
- ◆ Purchase of capital equipment
- ◆ Contractual professional services
- ◆ Travel and conferences

Before the Agency budget requests are submitted to the City Manager, the Financial Services Agency reviews and analyzes all Agency budget requests. This review includes comparative analysis of historical and current expenditure levels. The City Manager and the Financial Services staff then hold meetings with each Agency Head to discuss the budget requests and obtain additional information to assist in the assessment of the requests. Following the meetings, the Agency Head adjusts line item requests in accordance with the City Manager’s direction. Finally, the Annual Operating Budget is presented to the Mayor and City Council for consideration and approval at a public budget workshop.

FY 2018-19 Operating Budget Calendar

<p>July 2018</p> <ul style="list-style-type: none"> ◆ Fiscal Year begins <p>October 2018</p> <ul style="list-style-type: none"> ◆ Departments submit FY 2018-19 First Quarter Budget Update requests <p>November 2018</p> <ul style="list-style-type: none"> ◆ Council meets to consider the FY 2018-19 First Quarter Budget Update Report <p>January 2019</p> <ul style="list-style-type: none"> ◆ Departments submit FY 2018-19 Second Quarter Budget Update requests ◆ Budget Guidelines are developed <p>February 2019</p> <ul style="list-style-type: none"> ◆ Hold FY 2019-20 Budget Kick-off meeting and provide Budget Preparation Manual ◆ Council meets to consider the FY 2018-19 Second Quarter Budget Update Report ◆ Open access to the online Budget System ◆ Department Budget preparation begins 	<p>March 2019</p> <ul style="list-style-type: none"> ◆ Close access to the online Budget System ◆ Departments submit Expenditure Budget, Capital Projects, Revenue Projections, and Agency Highlights ◆ Begin review of Department Budgets <p>April 2019</p> <ul style="list-style-type: none"> ◆ Revise Recommended Operating and Capital Improvement Budgets ◆ Departments submit FY 2018-19 Third Quarter Budget Update requests ◆ Prepare Recommended Operating and Capital Improvement Budgets for the upcoming year ◆ Conduct Agency Budget meetings with the City Manager <p>May 2019</p> <ul style="list-style-type: none"> ◆ Council meets to consider the FY 2018-19 Third Quarter Budget Update Report ◆ Finalize Recommended Operating and Capital Improvement Budgets for the upcoming year <p>June 2019</p> <ul style="list-style-type: none"> ◆ Mayor and City Council consider the recommended Operating and Capital Improvement Budgets ◆ Mayor and City Council adopt the Operating and Capital Improvement Budgets ◆ Publish Final Budget documents 60 days after adoption
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***Expenditures
& Revenue***

Expenditures & Revenue Overview

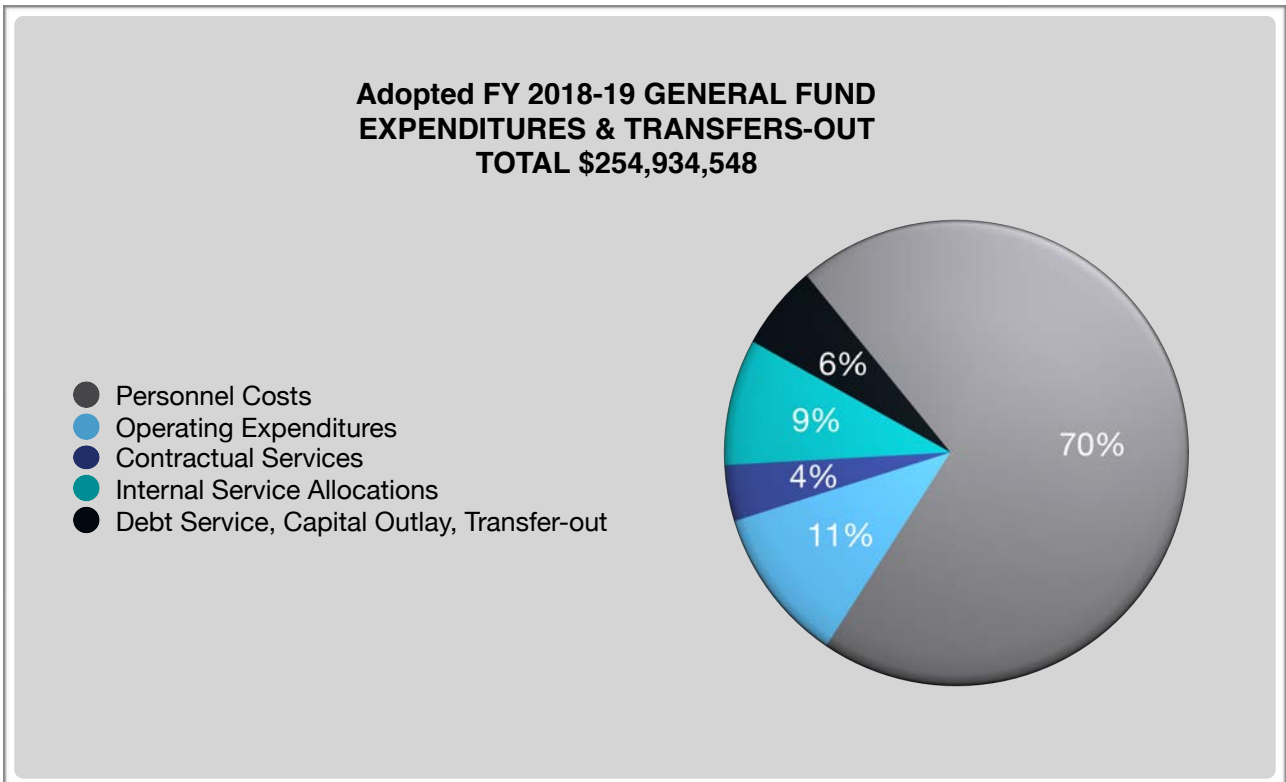
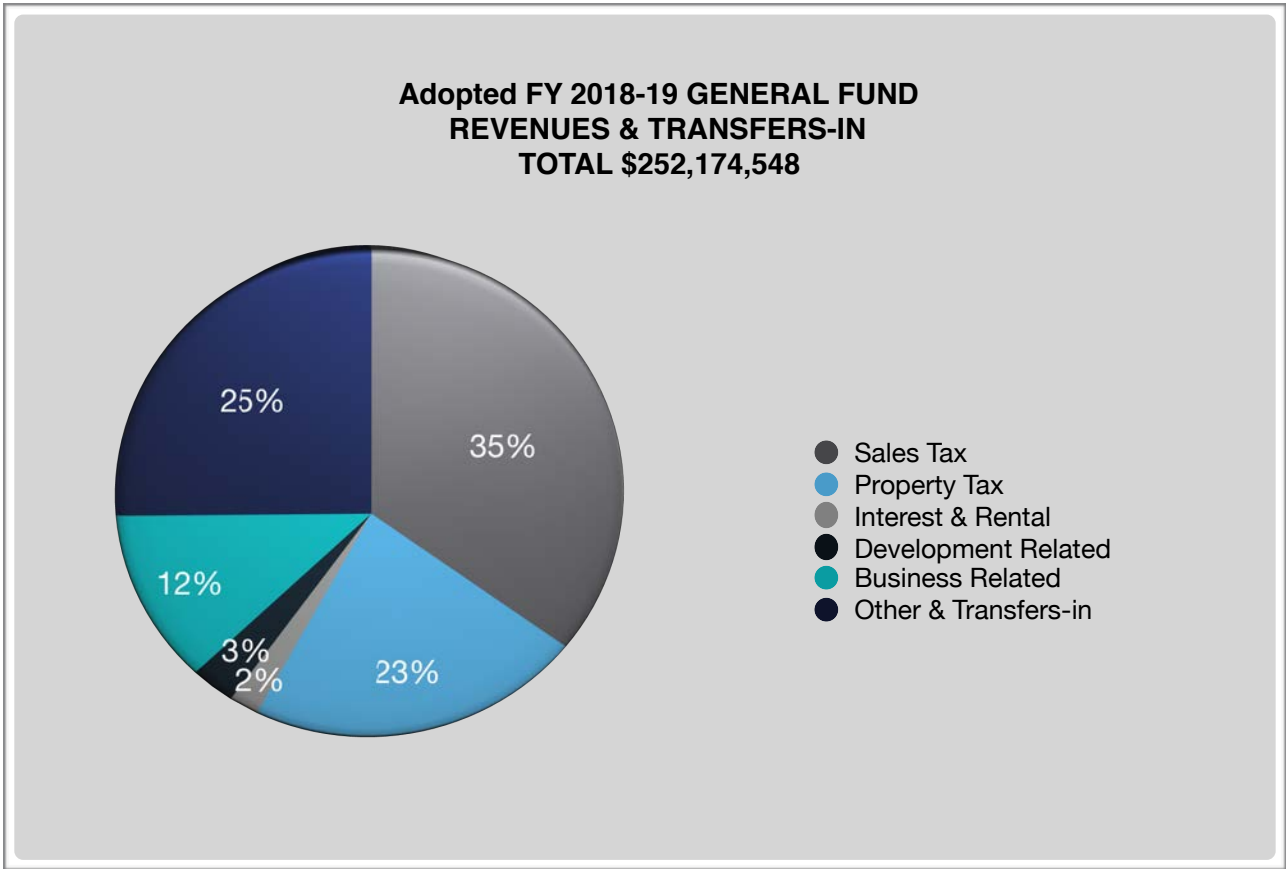
General Fund

The General Fund provides most of the services commonly associated with governmental activities, such as Fire, Police, Community Life and Culture, Public Works and Development (Planning, Building, and Engineering). The total Adopted General Fund appropriations, including transfers-out, are \$254,934,548 for Fiscal Year 2018-19. Funding sources for the General Fund include Sales Tax, Property Tax, Transient Occupancy Tax, Business License Tax, Parking Tax, Franchise Fees, and Development related fees. For Fiscal Year 2018-19, the total Adopted General Fund revenue projections, including transfers-in, are \$252,174,548.



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Expenditures & Revenue Overview - General Fund

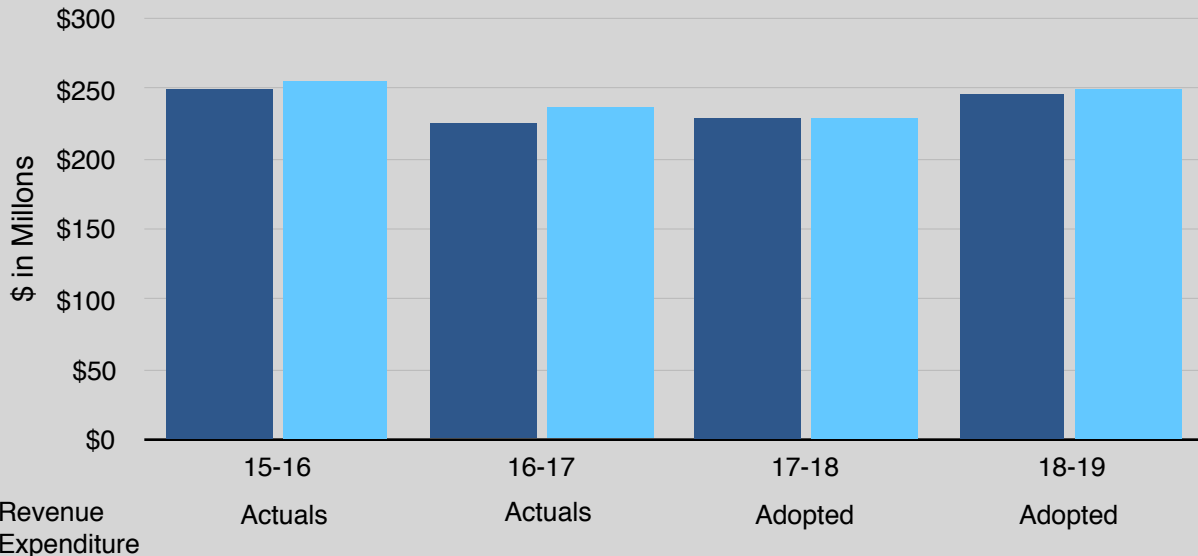


Expenditures & Revenue Overview - General Fund

2018-19 General Fund Summary

	2015-16 Actuals	2016-17 Actuals	2017-18 Adopted	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
REVENUES						
Sales Tax	\$ 88,526,979	\$ 86,168,795	\$ 76,250,000	\$ 82,150,000	\$ 89,400,000	17.2%
Property Tax	59,900,814	52,975,645	52,000,000	52,000,000	57,900,000	11.3%
Development Related	9,211,709	10,721,016	7,695,000	9,695,000	8,348,000	8.5%
Business Related:						
Business License Tax	6,954,932	7,167,613	6,800,000	6,800,000	7,600,000	11.8%
Occupancy Tax	13,090,992	13,886,637	12,875,000	12,875,000	15,000,000	16.5%
Parking Tax	3,225,997	3,181,926	2,900,000	2,900,000	3,000,000	3.4%
Franchises	3,413,854	3,020,829	3,150,000	3,150,000	3,300,000	4.8%
Interest & Rentals	2,687,514	1,063,215	2,325,000	2,325,000	3,852,920	65.7%
Other:						
Motor Vehicle License Fees	68,099	76,099	0	0	0	0.0%
Recreation Program	948,530	952,130	938,000	938,000	940,000	0.2%
Miscellaneous Revenues	4,895,037	8,756,971	19,907,525	20,957,525	26,973,373	35.5%
Reimbursables	3,969,704	4,693,623	4,608,275	7,352,861	2,612,315	-43.3%
Total Revenues	<u>\$196,894,160</u>	<u>\$192,664,498</u>	<u>\$189,448,800</u>	<u>\$201,143,386</u>	<u>\$218,926,608</u>	15.6%
Transfers-In	\$ 52,543,612	\$ 32,139,850	\$ 39,228,418	\$ 44,437,518	\$ 33,247,940	-15.2%
TOTAL REVENUES & TRANSFERS-IN	<u>\$249,437,772</u>	<u>\$224,804,348</u>	<u>\$228,677,218</u>	<u>\$245,580,904</u>	<u>\$252,174,548</u>	10.3%
EXPENDITURES						
Personnel Costs	\$132,102,387	\$141,889,495	\$162,546,995	\$166,760,333	\$ 178,724,160	10.0%
Operating Expenditures	69,667,192	25,964,961	27,161,449	29,140,465	28,089,757	3.4%
Contractual Services	7,897,868	13,338,995	9,994,564	12,379,651	10,293,635	3.0%
Internal Service Allocations	18,997,068	19,676,062	20,434,818	20,444,634	21,769,996	6.5%
Debt Service & Capital Outlay	4,800,513	3,171,529	220,880	12,241,497	7,337,000	3221.7%
Total Expenditures	<u>\$233,465,028</u>	<u>\$204,041,041</u>	<u>\$220,358,706</u>	<u>\$240,966,580</u>	<u>\$246,214,548</u>	11.7%
Transfers-out	\$ 22,035,569	\$ 31,778,262	\$ 8,318,512	\$ 9,039,342	\$ 8,720,000	4.8%
TOTAL EXPENDITURES & TRANSFERS-OUT	<u>\$255,500,597</u>	<u>\$235,819,303</u>	<u>\$228,677,218</u>	<u>\$250,005,922</u>	<u>\$254,934,548</u>	11.5%

**General Fund Revenue and Expenditure
Including Transfers by Fiscal Year**



Expenditures Overview - General Fund

2018-19 Total General Fund Expenditure by Major Category

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
Personnel Costs						
51010 Salaries-Full Time	\$ 67,401,809	\$ 73,154,942	\$ 83,491,339	\$ 85,153,894	\$ 91,530,941	9.6%
51020 Salaries-Temporary/Part Time	1,910,229	2,037,004	2,429,511	2,493,643	2,524,450	3.9%
51030 Salaries-Overtime	15,646,345	16,276,364	14,963,170	16,513,170	15,768,283	5.4%
51100 Fringe Benefits	46,645,805	49,854,299	61,031,037	61,960,938	68,245,604	11.8%
51210 Auto Allowance	105,000	93,335	102,743	108,543	115,808	12.7%
51310 Uniform Allowance	393,199	473,550	529,195	530,145	539,074	1.9%
Total Personnel Costs	\$132,102,387	\$141,889,495	\$162,546,995	\$166,760,333	\$178,724,160	10.0%
Operating Expenditures						
52010 Computer Supplies	\$ 38,441	\$ 35,104	\$ 0	\$ 0	\$ 0	0.0%
52020 Office Supplies	252,133	251,628	377,945	375,945	384,417	1.7%
52030 Books/Publications	43,036	48,836	46,385	46,385	44,280	-4.5%
52031 Library Books Adult	108,058	127,311	120,000	120,000	98,800	-17.7%
52032 Library Books Children	136,838	145,724	140,800	140,800	168,600	19.7%
52033 Magazines/Periodicals	28,339	19,817	30,325	30,325	17,325	-42.9%
52034 Media	103,103	94,861	100,500	100,500	110,600	10.0%
52050 Uniforms	178,306	256,651	208,240	213,562	224,115	7.6%
52110 Materials	1,382,597	1,195,279	1,835,495	2,009,441	1,735,485	-5.4%
52120 Fuel & Oil	268,760	233,108	396,250	395,250	400,250	1.0%
52140 Chemicals	23,562	18,875	28,000	28,000	28,000	0.0%
52160 Equipment Under \$15,000	418,523	1,206,752	559,840	1,583,791	636,680	13.7%
52190 Misc Materials/Supplies	1,041,919	1,322,411	1,042,588	1,130,413	1,097,353	5.3%
52210 Maintenance & Repairs	1,425,290	1,873,917	1,693,110	1,734,939	1,726,138	2.0%
52310 Electric Services	2,097,503	2,082,873	2,429,125	2,429,125	2,429,125	0.0%
52320 Natural Gas Services	62,543	66,068	98,820	98,820	98,820	0.0%
52330 Telecommunication Services	304,870	330,388	399,695	399,695	399,695	0.0%
52341 City Utilities Service	1,130,773	1,403,700	1,721,844	1,721,844	1,721,844	0.0%
52410 Advertising/Promotional	1,063,752	1,212,353	886,852	900,072	933,327	5.2%
52510 Travel/Conference/Training	761,573	910,847	947,670	1,035,230	1,102,845	16.4%
52520 Dues and Memberships	145,311	173,923	233,954	233,954	280,947	20.1%
52530 Employee Education	5,425	4,021	11,000	11,000	11,000	0.0%
52610 Rental/Lease Expense	5,029,309	5,056,614	4,678,274	4,680,038	3,979,434	-14.9%
52710 Duplicating Expense	82,271	77,038	143,470	136,728	139,150	-3.0%
52720 Postage Expense	525,856	391,147	483,600	483,600	493,320	2.0%
52740 Landfill Disposal	51,810	39,950	58,400	58,400	62,900	7.7%
52990 Miscellaneous Services	3,091,334	3,135,164	3,316,757	3,675,046	3,928,656	18.4%

Expenditures Overview - General Fund

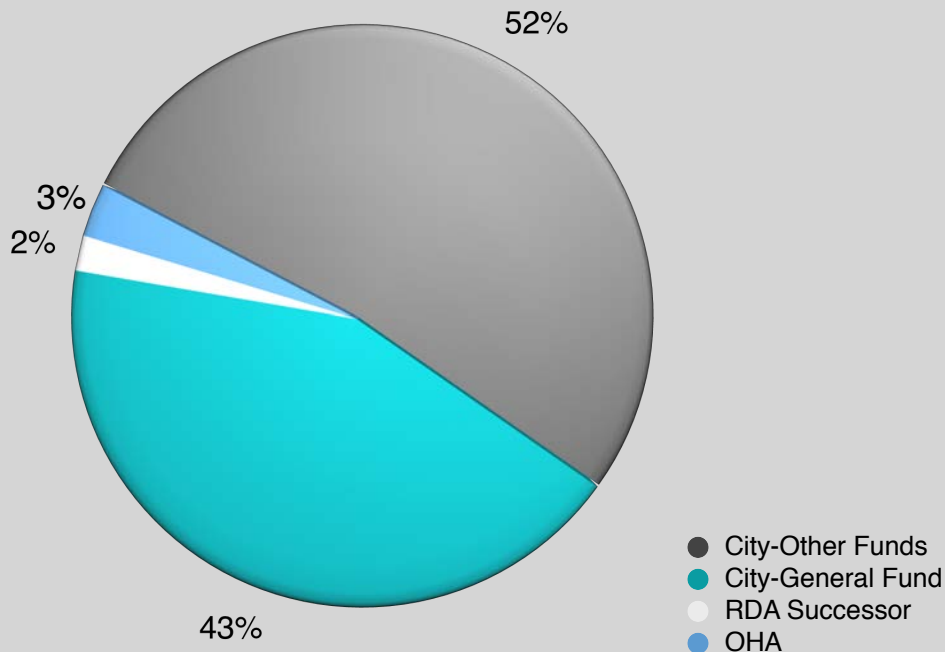
2018-19 Total General Fund Expenditure by Major Category

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
53730 Property Tax Assessment	\$ 10,582	\$ 0	\$ 164,850	\$ 164,850	\$ 167,947	1.9%
53990 Other Expense	48,056,183	2,261,431	2,048,361	2,219,660	2,245,908	9.6%
Total Operating Expenditures	\$ 69,667,192	\$ 25,964,961	\$ 27,161,449	\$ 29,140,465	\$ 28,089,757	3.4%
Contractual Services						
55010 Legal Services	\$ 1,080,729	\$ 1,840,627	\$ 1,710,445	\$ 2,650,445	\$ 1,960,445	14.6%
55020 Accounting & Auditing Services	83,835	74,239	80,139	98,739	138,744	73.1%
55110 Architect & Engineer Services	122,506	166,811	246,500	253,610	252,374	2.4%
55120 Construction Contracts	0	0	0	60,000	0	0.0%
55130 Improvement Costs	645,152	663,860	664,507	664,507	694,507	4.5%
55140 Environmental Remediation	101,229	48,559	71,875	87,875	71,875	0.0%
55150 Site Clearance Costs	2,541	1,020	20,340	20,340	20,340	0.0%
55310 Other Professional Services	5,703,556	10,385,406	7,048,546	8,391,923	7,003,138	-0.6%
55330 Property Management Services	158,321	158,472	152,212	152,212	152,212	0.0%
Total Contractual Services	\$ 7,897,868	\$ 13,338,995	\$ 9,994,564	\$ 12,379,651	\$ 10,293,635	3.0%
Internal Service Allocations						
57010 Equipment Services-City	\$ 4,587,798	\$ 4,587,797	\$ 4,587,798	\$ 4,587,798	\$ 4,587,798	0.0%
57110 Information Services-City	6,898,624	6,898,621	6,898,624	6,898,624	7,001,220	1.5%
57210 Risk Liability-City	2,134,379	2,134,377	2,134,379	2,134,379	2,715,685	27.2%
57310 Workers Compensation	4,839,922	5,347,104	5,821,678	5,829,067	6,381,396	9.6%
57410 Disability/Unemployment	536,345	708,163	992,339	994,766	1,083,897	9.2%
Total Internal Service Allocation	\$ 18,997,068	\$ 19,676,062	\$ 20,434,818	\$ 20,444,634	\$ 21,769,996	6.5%
Debt Service						
58110 Reimbursement Agreements	\$ 16,168	\$ 2,264,459	\$ 70,880	\$ 5,114,760	\$ 6,927,000	9672.9%
Total Debt Service	\$ 16,168	\$ 2,264,459	\$ 70,880	\$ 5,114,760	\$ 6,927,000	9672.9%
Capital Outlay						
60010 Office Equipment & Furniture	\$ 0	\$ 17,882	\$ 0	\$ 0	\$ 0	0.0%
61010 Vehicles	4,784,345	820,965	0	6,987,956	280,000	100.0%
62010 Other Equipment	0	68,223	150,000	138,781	130,000	-13.3%
Total Capital Outlay	\$ 4,784,345	\$ 907,070	\$ 150,000	\$ 7,126,737	\$ 410,000	173.3%
TOTAL EXPENDITURES	\$ 233,465,028	\$ 204,041,041	\$ 220,358,706	\$ 240,966,580	\$ 246,214,548	11.7%
Transfers-Out	\$ 22,035,569	\$ 31,778,262	\$ 8,318,512	\$ 9,039,342	\$ 8,720,000	4.8%
TOTAL & TRANSFERS-OUT	\$ 255,500,597	\$ 235,819,303	\$ 228,677,218	\$ 250,005,922	\$ 254,934,548	11.5%

Expenditures Overview - Citywide

The City's Operating Budget is a flexible spending plan and serves as the legal authority for departments to commit financial resources in providing services to the residents and businesses of Ontario. The Fiscal Year 2018-19 Adopted Budget, including transfers-out, for the City of Ontario, Redevelopment Successor Agency (Successor), and Ontario Housing Authority (OHA) is \$589,033,225. This includes \$570,780,888 for the City (\$254,934,548 in the General Fund and \$315,846,340 in Other Funds including Special Revenue, Capital Projects, Enterprise Operations, and Internal Services). Adopted for the Successor is \$13,152,084 and for OHA is \$5,100,253. The City's General Fund Budget of \$254,934,548 is 43 percent of the total City, Successor, and OHA Budgets. The Adopted Fiscal Year 2018-19 Capital Improvement expenditures of \$20,132,517 have also been included in the Operating Budget, and are further explained both within this Summary Budget and in the accompanying Capital Improvement Program Budget.

**Adopted FY 2018-19
CITY, REDEVELOPMENT SUCCESSOR AGENCY
AND ONTARIO HOUSING AUTHORITY
TOTAL \$589,033,225**



Expenditures Overview - Citywide

2018-19 Total Expenditure by Major Category

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
Personnel Costs						
51010 Salaries-Full Time	\$ 84,950,456	\$ 91,109,783	\$ 104,571,831	\$ 106,142,451	\$ 115,433,620	10.4%
51020 Salaries-Temporary/Part Time	1,953,812	2,077,237	2,502,001	2,605,650	2,628,275	5.0%
51030 Salaries-Overtime	17,458,403	18,155,916	16,342,905	18,667,147	17,410,018	6.5%
51100 Fringe Benefits	53,748,020	58,564,087	72,167,270	73,058,849	82,091,647	13.8%
51140 Disability Benefits Payments	162,015	210,093	210,000	210,000	210,000	0.0%
51160 Retired Employee Group Ins	3,757,460	4,213,032	4,500,000	4,500,000	4,700,000	4.4%
51210 Auto Allowance	136,321	126,092	136,867	142,867	156,684	14.5%
51310 Uniform Allowance	394,200	475,950	532,550	533,500	542,301	1.8%
Total Personnel Costs	\$ 162,560,688	\$ 174,932,189	\$ 200,963,424	\$ 205,860,464	\$ 223,172,545	11.1%
Operating Expenditures						
52010 Computer Supplies	\$ 46,702	\$ 42,560	\$ 0	\$ 0	\$ 0	0.0%
52020 Office Supplies	297,246	279,003	531,520	541,946	538,617	1.3%
52030 Books/Publications	69,332	56,417	64,582	65,578	59,080	-8.5%
52031 Library Books Adult	109,930	127,311	120,000	120,000	98,800	-17.7%
52032 Library Books Children	136,838	145,724	140,800	140,800	168,600	19.7%
52033 Magazines/Periodicals	28,339	19,817	30,325	30,325	17,325	-42.9%
52034 Media	103,103	94,861	100,500	100,500	110,600	10.0%
52050 Uniforms	180,747	259,244	211,840	217,162	227,715	7.5%
52110 Materials	4,376,049	3,936,345	6,260,254	6,487,773	7,011,244	12.0%
52120 Fuel & Oil	1,408,631	1,323,371	2,199,545	2,198,545	2,291,845	4.2%
52130 Tires	313,140	308,035	400,000	400,000	400,000	0.0%
52140 Chemicals	55,682	56,170	160,500	168,703	160,500	0.0%
52150 Water Purchases	19,436,481	17,326,851	24,507,000	24,507,000	28,207,000	15.1%
52160 Equipment Under \$15,000	4,091,528	7,227,097	4,107,160	8,966,863	5,028,860	22.4%
52190 Misc Materials/Supplies	2,020,489	2,965,655	1,151,788	1,581,915	1,243,553	8.0%
52210 Maintenance & Repairs	6,111,113	6,611,988	8,232,325	8,770,018	8,750,938	6.3%
52310 Electric Services	4,739,014	5,040,474	6,011,165	6,011,165	5,977,725	-0.6%
52320 Natural Gas Services	424,954	502,203	589,820	589,820	589,820	0.0%
52330 Telecommunication Services	872,911	927,780	1,061,680	1,061,680	1,052,180	-0.9%
52340 Sewage Treatment Services	10,801,239	12,370,943	13,870,000	14,470,000	15,600,000	12.5%
52341 City Utilities Service	1,405,713	1,709,972	2,074,344	2,075,424	2,090,344	0.8%
52410 Advertising/Promotional	1,156,453	1,315,601	935,202	1,015,476	989,177	5.8%
52510 Travel/Conference/Training	994,759	1,065,548	1,182,975	1,336,544	1,376,650	16.4%
52520 Dues and Memberships	162,765	195,376	267,349	267,587	336,867	26.0%
52530 Employee Education	5,425	4,021	11,000	11,000	11,000	0.0%
52610 Rental/Lease Expense	5,165,141	5,198,474	4,811,538	4,813,302	4,108,914	-14.6%
52620 Insurance Premium	1,654,817	1,806,666	2,185,000	2,185,000	2,185,000	0.0%
52630 Claims Expense	6,762,198	5,941,270	4,280,000	4,830,000	4,830,000	12.9%
52710 Duplicating Expense	93,140	104,377	181,970	186,228	177,650	-2.4%

Expenditures Overview - Citywide

2018-19 Total Expenditure by Major Category

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
52720 Postage Expense	\$ 555,105	\$ 400,034	\$ 522,800	\$ 522,800	\$ 534,020	2.1%
52740 Landfill Disposal	8,463,962	9,033,185	9,887,500	9,887,500	10,657,000	7.8%
52750 S.B. County Household Hazard	243,536	243,534	270,000	270,000	270,000	0.0%
52990 Miscellaneous Services	6,105,592	5,871,120	6,547,222	7,165,422	7,167,526	9.5%
52991 Maintenance Services	2,283,790	2,511,688	3,897,170	3,943,393	4,371,061	12.2%
53010 Property Acquisition Expense	4,712,797	278,865	2,100,777	7,269,563	1,795,555	-14.5%
53020 Relocation Services Costs	0	0	40,500	40,500	40,500	0.0%
53030 Relocation Payments	143,023	0	189,000	467,000	189,000	0.0%
53210 Loans	10,237	0	160,418	1,693,078	15,143,278	9339.9%
53211 H.O.M.E. Loan	0	0	140,246	0	106,491	-24.1%
53212 Rehabilitation Loan M/F	109,523	101,658	0	0	0	0.0%
53213 Rehabilitation Loan S/F	75,318	0	0	0	0	0.0%
53220 Rehabilitation Grants	0	20,135	240,000	240,000	0	-100.0%
53410 Administrative Expense	1,130,933	993,800	503,800	503,800	1,113,059	120.9%
53510 Depreciation	9,044,886	9,498,655	9,736,300	9,736,300	10,190,300	4.7%
53610 Bad Debt Expense	78,691	100,562	256,500	256,500	256,500	0.0%
53730 Property Tax Assessment	21,505	7,606	189,850	189,850	192,947	1.6%
53990 Other Expense	112,805,606	4,075,027	8,322,274	11,137,594	22,455,218	169.8%
Total Operating Expenditures	\$ 218,808,381	\$ 110,099,023	\$ 128,684,539	\$ 146,473,654	\$ 168,122,459	30.6%
Contractual Services						
55010 Legal Services	\$ 1,759,859	\$ 2,373,377	\$ 2,960,445	\$ 4,646,737	\$ 3,190,445	7.8%
55020 Accounting & Auditing Services	92,246	87,650	95,304	113,904	146,144	53.3%
55110 Architect & Engineer Services	4,752,348	4,022,316	5,312,618	20,561,323	3,356,252	-36.8%
55120 Construction Contracts	57,350,083	38,092,727	33,732,546	153,546,196	30,423,892	-9.8%
55130 Improvement Costs	815,252	1,171,326	839,507	914,204	869,507	3.6%
55140 Environmental Remediation	151,821	70,358	156,875	172,875	156,875	0.0%
55150 Site Clearance Costs	90,095	62,270	197,590	197,590	447,590	126.5%
55310 Other Professional Services	11,080,386	15,416,932	17,830,340	24,283,606	14,460,432	-18.9%
55320 Property Acquisition Services	15,646	0	35,000	152,097	35,000	0.0%

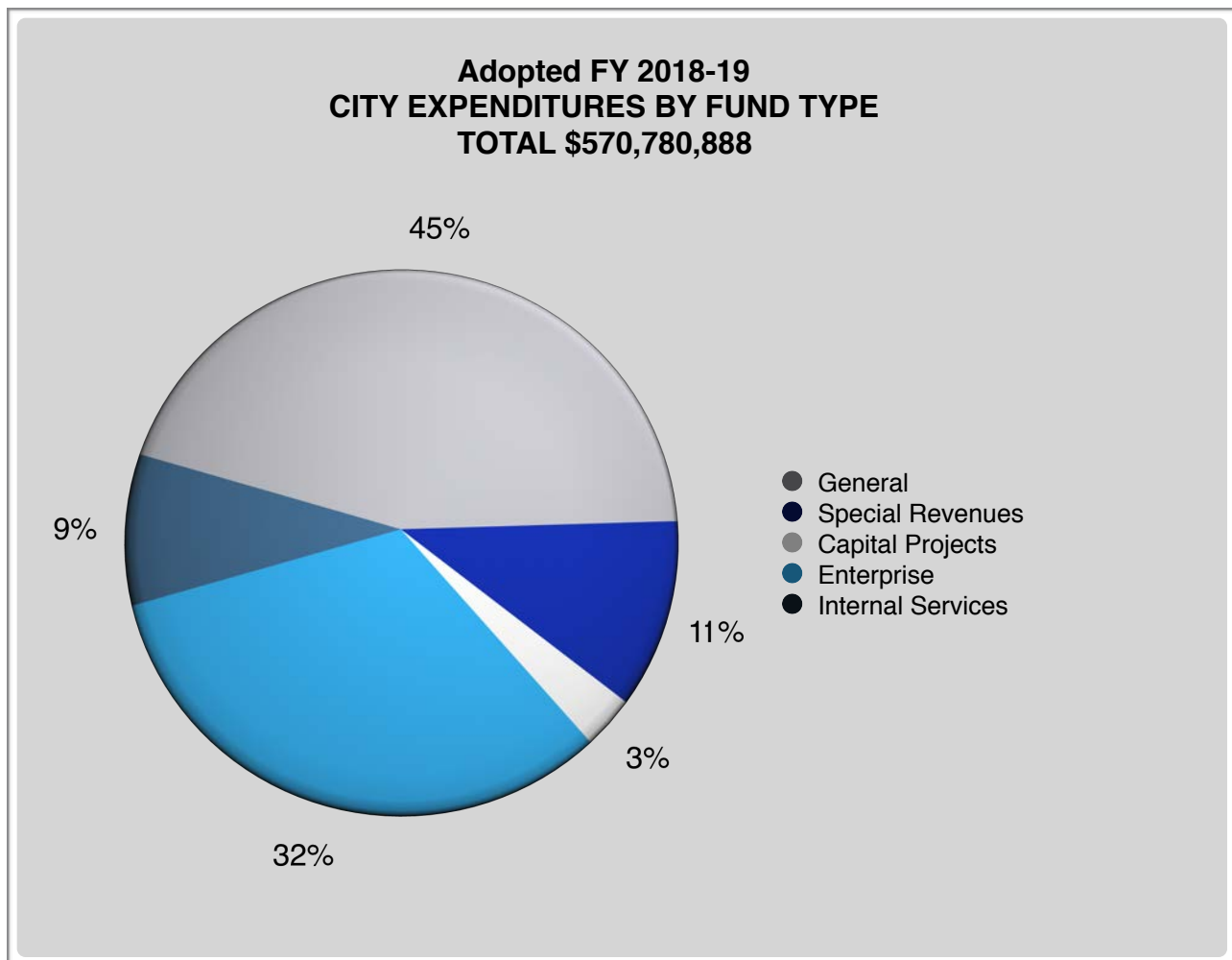
Expenditures Overview - Citywide

2018-19 Total Expenditure by Major Category

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
55330 Property Management Services	\$ 158,321	\$ 158,472	\$ 153,212	\$ 153,212	\$ 153,212	0.0%
Total Contractual Services	\$ 76,266,057	\$ 61,455,428	\$ 61,313,437	\$ 204,741,744	\$ 53,239,349	-13.2%
Internal Service Allocations						
57010 Equipment Services-City	\$ 10,644,015	\$ 10,642,821	\$ 10,642,823	\$ 10,642,823	\$ 10,642,823	0.0%
57110 Information Services-City	8,223,870	8,220,703	8,285,473	8,285,473	8,388,069	1.2%
57210 Risk Liability-City	2,793,789	2,793,665	2,807,249	2,807,249	3,728,798	32.8%
57310 Workers Compensation	5,710,945	6,246,304	6,897,247	6,904,674	7,592,407	10.1%
57410 Disability/Unemployment	673,989	926,075	1,360,385	1,362,915	1,501,364	10.4%
Total Internal Service Allocations	\$ 28,046,607	\$ 28,829,568	\$ 29,993,177	\$ 30,003,134	\$ 31,853,461	6.2%
Debt Service						
58010 Debt - Principal	\$ 0	\$ 10,000	\$ 4,767,418	\$ 4,767,418	\$ 6,575,711	37.9%
58020 Interest Expense	10,244,431	9,612,547	9,467,124	9,467,124	8,911,037	-5.9%
58110 Reimbursement Agreements	8,881,583	13,191,572	14,069,930	23,419,579	15,098,873	7.3%
Total Debt Service	\$ 19,126,014	\$ 22,814,119	\$ 28,304,472	\$ 37,654,121	\$ 30,585,621	8.1%
Capital Outlay						
60010 Office Equipment & Furniture	\$ 0	\$ 17,882	\$ 0	\$ 65,384	\$ 0	0.0%
61010 Vehicles	7,252,705	6,761,194	4,399,500	18,014,269	13,431,850	205.3%
62010 Other Equipment	575,008	838,347	1,258,505	4,408,243	2,570,000	104.2%
Total Capital Outlay	\$ 7,827,713	\$ 7,617,424	\$ 5,658,005	\$ 22,487,896	\$ 16,001,850	182.8%
TOTAL EXPENDITURE	\$ 512,635,460	\$ 405,747,752	\$ 454,917,054	\$647,221,013	\$ 522,975,285	15.0%
Transfers-Out	\$ 72,528,099	\$ 87,592,974	\$ 69,636,930	\$ 70,657,760	\$ 66,057,940	-5.1%
TOTAL & TRANSFERS-OUT	\$ 585,163,559	\$ 493,340,725	\$ 524,553,984	\$ 717,878,773	\$ 589,033,225	12.3%

Expenditures Overview - Fund Types

The City of Ontario's Adopted Expenditure Budget, including transfers-out, for Fiscal Year 2018-19 is \$570,780,888. Funds included in the total City's operating budget are: General Fund; Special Revenue; Capital Project; Enterprise; and Internal Service. The General Fund Adopted Budget for Fiscal Year 2018-19 is \$254,934,548. The Adopted Special Revenue Budget for Fiscal Year 2018-19 of \$61,809,622 including transfers-out, consists of restricted funds including the Community Development Block Grant (CDBG) funds from HUD, Gas Tax, Measure I, General Fund Grants, Facility Maintenance, and Asset Seizure. Recommended for the Fiscal Year 2018-19 Capital Project Budget is \$19,509,527 (including transfers-out). The Capital Project funds account for capital expenditures that are primarily funded from the General Fund and/or other one-time monies. The City's Enterprise funds include operating and capital funds for water, sewer, integrated waste, and broadband. The total Adopted Budget for FY 2018-19 for the Enterprise Funds is \$181,717,253, including transfers-out. The Internal Services funds includes Equipment Services, Self-Insurance, Information Technology, and Other Post Employment Benefits (OPEB). The total Adopted Internal Service Budget for FY 2018-19 is \$52,809,938 including transfers-out.



Expenditures Overview - Fund Types

2018-19 Total Expenditure by Fund

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
General Fund						
001 General Fund	\$233,465,028	\$ 204,041,041	\$ 220,358,706	\$ 240,966,580	\$ 246,214,548	11.7%
Total General Fund	\$233,465,028	\$ 204,041,041	\$ 220,358,706	\$ 240,966,580	\$ 246,214,548	11.7%
General Fund Transfers-Out	22,035,569	31,778,262	8,318,512	9,039,342	8,720,000	4.8%
Total General Fund & Transfers-Out	\$255,500,597	\$ 235,819,303	\$ 228,677,218	\$ 250,005,922	\$ 254,934,548	11.5%
Special Revenue						
002 Quiet Home Program	\$ 1,648,470	\$ (2,986)	\$ 1,067,000	\$ 1,067,000	\$ 1,067,000	0.0%
003 Gas Tax	2,939,431	3,370,605	3,015,913	6,576,013	5,755,619	90.8%
004 Measure I	2,404,297	3,813,333	3,865,000	6,932,507	4,475,000	15.8%
005 Measure I Valley Major Project	31,873,995	10,831,953	0	29,045,654	0	0.0%
008 C.D.B.G	2,444,286	1,746,925	2,803,640	3,156,530	2,795,953	-0.3%
009 HOME Grants	277,081	351,943	2,297,206	2,286,605	1,745,114	-24.0%
010 Asset Seizure	700,673	1,147,756	612,110	1,911,178	617,534	0.9%
013 A.D. Administration	138,422	174,592	286,837	286,837	585,509	104.1%
014 Mobile Source Air	60,068	193,707	35,723	594,730	39,963	11.9%
015 General Fund Grants	3,557,894	4,726,094	24,000	8,350,030	33,883,387	141080.8%
018 Building Safety	1,033,578	1,007,470	1,169,569	1,169,569	1,461,104	24.9%
019 Parkway Maintenance	631,575	679,678	853,600	853,600	853,046	-0.1%
060 OMC CFD #21-Parkside Services	11,073	10,517	27,500	27,500	32,000	16.4%
061 NMC CFD #31-CarriageHouseAmbLn	4,020	2,458	7,400	7,400	3,000	-59.5%
062 NMC CFD #23-Park Place Svcs	4,005	2,806	5,000	5,000	11,000	120.0%
063 NMC CFD #24-Park PlaceFacPh1RF	51,725	4,427	0	0	0	0.0%
064 NMC CFD #27-New Haven Svcs	0	2,445	5,000	5,000	14,000	180.0%
065 NMC CFD#28-NewHaven Fac Area A	0	2,483	0	0	0	0.0%
069 OMC CFD #20 -Walmart Services	2,600	4,382	21,000	21,000	8,000	-61.9%
070 Street Light Maintenance	248,051	209,972	368,542	370,975	282,412	-23.4%
071 OMC CFD#10-Airport Tower Svcs	0	0	0	0	1,000	100.0%
072 NMC CFD #9-Edenglen Services	6,718	7,072	12,400	12,400	26,000	109.7%
076 Facility Maintenance	1,243,943	1,054,609	1,000,000	1,021,513	1,000,000	0.0%
077 Storm Drain Maintenance	1,458,469	1,714,063	1,727,465	1,735,524	1,809,418	4.7%
122 CFD#19 Countryside Services	0	0	0	0	5,000	100.0%
Total Special Revenue	\$ 50,740,374	\$ 31,056,302	\$ 19,204,905	\$ 65,436,565	\$ 56,471,059	194.0%
Special Revenue Transfers-Out	2,998,332	4,026,225	5,076,543	5,076,543	5,338,563	5.2%
Total Special Revenue & Transfers-Out	\$ 53,738,706	\$ 35,082,527	\$ 24,281,448	\$ 70,513,108	\$ 61,809,622	154.6%
Capital Project						
016 Ground Access	\$ 1,492,774	\$ 1,034,890	\$ 0	\$ 2,843,293	\$ 0	0.0%
017 Capital Projects	3,973,128	7,606,681	7,869,423	31,533,792	6,537,073	-16.9%
106 Integrated Waste Impact	98,250	99,561	100,000	100,000	200,000	100.0%
109 Public Meeting Impact	114,817	49,604	0	0	0	0.0%
120 Affordability In-Lieu	0	0	0	0	10,744,454	100.0%
170 OMC-Regional Streets	7,751,834	1,108,947	2,429,199	7,534,175	0	-100.0%
171 OMC-Local Adjacent Streets	24,048	317,169	10,223,438	15,736,290	0	-100.0%
173 OMC-Local Adjacent Storm Drain	1,506,095	6,169,871	6,899,678	9,545,951	30,000	-99.6%
175 OMC-Local Adjacent Water	0	0	0	592,747	0	0.0%
177 OMC-Local Adjacent Sewer	916,433	126,166	3,500,000	3,670,683	0	-100.0%

Expenditures Overview - Fund Types

2018-19 Total Expenditure by Fund

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
178 OMC-Fire Impact	\$ 98,294	\$ 0	\$ 132,582	\$ 2,214,050	\$ 0	-100.0%
180 NMC-Regional Streets	1,495,409	1,204,120	0	2,136,732	0	0.0%
185 NMC-Local Adjacent Water	0	0	1,000,000	1,000,000	0	-100.0%
186 NMC-Regional Sewer	0	0	0	0	150,000	100.0%
187 NMC-Local Adjacent Sewer	0	0	0	0	173,000	100.0%
190 NMC-Fire Impact	0	0	0	8,826,827	1,675,000	100.0%
Total Capital Project	\$ 17,471,084	\$ 17,717,009	\$ 32,154,320	\$ 85,734,540	\$ 19,509,527	-39.3%
Capital Project Transfers-Out	0	0	0	0	0	0.0%
Total Capital Project & Transfers-Out	\$ 17,471,084	\$ 17,717,009	\$ 32,154,320	\$ 85,734,540	\$ 19,509,527	-39.3%
Enterprise						
024 Water Operating	\$ 31,312,933	\$ 34,202,942	\$ 45,733,604	\$ 46,100,030	\$ 50,819,430	11.1%
025 Water Capital	21,467,421	14,264,594	20,457,992	63,050,771	16,399,276	-19.8%
026 Sewer Operating	13,981,314	15,934,997	19,598,109	20,277,085	21,814,983	11.3%
027 Sewer Capital	2,067,143	1,347,886	5,200,660	6,168,283	4,780,235	-8.1%
029 Intergrated Waste	27,086,651	27,156,492	31,113,118	36,546,619	34,443,378	10.7%
031 Intergrated Waste Facilities	0	0	0	63,838	0	0.0%
035 Information Technology Broadband	0	5,182,040	1,691,646	14,965,516	2,300,574	36.0%
Total Enterprise	\$ 95,915,462	\$ 98,088,952	\$ 123,795,129	\$ 187,172,142	\$ 130,557,876	5.5%
Enterprise Transfers-Out	45,984,198	49,704,970	55,401,875	55,701,875	51,159,377	-7.7%
Total Enterprise & Transfers-Out	\$ 141,899,660	\$ 147,793,922	\$ 179,197,004	\$ 242,874,017	\$ 181,717,253	1.4%
Internal Service						
032 Equipment Services	\$ 13,846,716	\$ 18,056,631	\$ 17,460,261	\$ 23,313,180	\$ 24,795,459	42.0%
033 Self Insurance	9,376,788	8,637,675	7,657,065	8,207,479	8,396,179	9.7%
034 Information Technology	15,092,484	10,472,843	15,497,682	17,539,306	14,078,300	-9.2%
099 Other Post Employment Benefits	3,757,460	4,213,032	4,500,000	4,500,000	4,700,000	4.4%
Total Internal Service	\$ 42,073,447	\$ 41,380,181	\$ 45,115,008	\$ 53,559,965	\$ 51,969,938	15.2%
Internal Service Transfers-Out	1,510,000	2,083,517	840,000	840,000	840,000	0.0%
Total Internal Service & Transfers-Out	\$ 43,583,447	\$ 43,463,698	\$ 45,955,008	\$ 54,399,965	\$ 52,809,938	14.9%
TOTAL CITY FUNDS						
INCLUDING TRANSFERS-OUT	\$ 512,193,495	\$ 479,876,459	\$ 510,264,998	\$ 703,527,552	\$ 570,780,888	11.9%

Expenditures Overview - Fund Types

2018-19 Total Expenditure by Fund

		2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
REDEVELOPMENT SUCCESSOR AGENCY (SUCCESSOR)							
139	Successor Agency For RDA-Admin	\$ 41,472,164	\$ 382,774	\$ 500,000	\$ 500,000	\$ 500,000	0.0%
159	Guasti Successor/Debt Svc	203,233	227,172	250,000	250,000	250,000	0.0%
162	Ctr City Successor/Debt Svc	168,553	140,072	709,760	709,760	707,214	-0.4%
163	PA#1 Successor/Debt Svc	8,387,544	11,668,078	10,420,103	10,420,103	10,654,510	2.2%
164	Cimarron Successor/Debt Svc	66	420	0	0	0	0.0%
266	LMI Successor Agency	545,376	518,344	1,041,116	1,041,116	1,040,360	-0.1%
	TOTAL SUCCESSOR	\$ 50,776,937	\$ 12,936,860	\$ 12,920,979	\$ 12,920,979	\$ 13,152,084	1.8%
ONTARIO HOUSING AUTHORITY (OHA)							
048	Ontario Housing Authority	\$ 458,643	\$ 469,953	\$ 801,107	\$ 863,342	\$ 4,538,553	466.5%
166	Housing Asset Fund	21,734,484	57,453	566,900	566,900	561,700	-0.9%
	TOTAL OHA	\$ 22,193,127	\$ 527,406	\$ 1,368,007	\$ 1,430,242	\$ 5,100,253	272.8%
	GRAND TOTAL ALL FUNDS	\$ 585,163,559	\$ 493,340,725	\$ 524,553,984	\$ 717,878,773	\$ 589,033,225	12.3%

Revenues Overview - Fund Types

2018-19 Total Revenue by Fund

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
CITY OF ONTARIO						
General Fund						
001 General Fund	\$ 196,894,160	\$ 192,664,498	\$ 189,448,800	\$ 201,143,386	\$ 218,926,608	15.6%
098 General Fund Trust	28,409	526,744	0	0	0	0.0%
Total General Fund	\$ 196,922,569	\$ 193,191,242	\$ 189,448,800	\$ 201,143,386	\$ 218,926,608	15.6%
General Fund Transfers-In	52,543,612	32,139,850	39,228,418	44,437,518	33,247,940	-15.2%
Total General Fund & Transfers-In	\$ 249,466,181	\$ 225,331,092	\$ 228,677,218	\$ 245,580,904	\$ 252,174,548	10.3%
Special Revenue						
002 Quiet Home Program	\$ 1,648,470	\$ 0	\$ 1,067,000	\$ 1,067,000	\$ 1,067,000	0.0%
003 Gas Tax	3,945,054	3,230,013	4,875,566	6,035,777	7,326,191	50.3%
004 Measure I	2,804,103	2,922,770	3,007,146	3,007,146	3,112,272	3.5%
005 Measure I Valley Major Project	16,159,668	13,738,543	0	29,045,654	0	0.0%
007 Park Impact/Quimby	3,879,330	12,792,183	0	0	12,150	100.0%
008 C.D.B.G	2,444,286	1,798,645	2,803,640	3,156,530	2,795,953	-0.3%
009 HOME Grants	166,088	496,557	2,297,206	2,286,605	1,745,114	-24.0%
010 DOJ Asset Seizure	720,060	935,895	0	0	0	0.0%
013 A.D. Administration	161,853	198,506	22,721	22,721	41,100	80.9%
014 Mobile Source Air	227,771	225,823	212,088	212,088	221,300	4.3%
015 General Fund Grants	3,551,894	4,024,148	24,000	7,803,624	33,883,387	141080.8%
018 Building Safety	814,063	809,133	910,000	910,000	930,000	2.2%
019 Parkway Maintenance	596,090	594,977	608,682	608,682	609,340	0.1%
021 Storm Drain Dist.	941	296	775	775	1,390	79.4%
060 OMC CFD #21-Parkside Services	40,824	48,957	52,081	52,081	62,615	20.2%
061 NMC CFD #31-CarriageHouseAn	94,341	334,704	251,634	251,634	191,490	-23.9%
062 NMC CFD #23-Park Place Svcs	181,891	399,561	650,000	650,000	711,000	9.4%
063 NMC CFD #24-Park PlaceFacPh1	358,922	1,060,018	6,909	6,909	0	-100.0%
064 NMC CFD #27-New Haven Svcs	9,140	201,555	399,305	399,305	605,660	51.7%
065 NMC CFD#28-NewHaven Fac Area A	0	9,285,034	190,035	190,035	676,185	255.8%
069 OMC CFD #20 -Walmart Services	25,795	(579)	26,400	26,400	26,870	1.8%
070 Street Light Maintenance	453,460	470,033	499,700	499,700	496,000	-0.7%
071 OMC CFD#10-Airport Tower Svcs	10,454	10,680	11,000	11,000	11,000	0.0%
072 NMC CFD #9-Edenglen Services	521,904	524,622	545,000	545,000	549,000	0.7%
077 Storm Drain Maintenance	1,308,738	1,331,430	1,240,656	1,240,656	1,240,020	-0.1%
114 Historic Preservation	6,337	17,667	2,456	2,456	4,410	79.6%
119 NMC Public Services	639,137	1,042,133	56,582	56,582	130,910	131.4%
122 CFD#19 Countryside Services	0	0	0	0	120,080	100.0%
Total Special Revenue	\$ 40,770,616	\$ 56,493,303	\$ 19,760,582	\$ 58,088,360	\$ 56,570,437	186.3%
Special Revenue Transfers-In	2,041,055	2,305,955	2,268,612	2,268,512	2,270,000	0.1%
Total Special Revenue & Transfers-In	\$ 42,811,671	\$ 58,799,258	\$ 22,029,194	\$ 60,356,872	\$ 58,840,437	167.1%

Revenues Overview - Fund Types

2018-19 Total Revenue by Fund

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
Capital Project						
016 Ground Access	\$ 1,216,817	\$ 3,319,395	\$ 96,380	\$ 2,939,674	\$ 189,480	96.6%
017 Capital Projects	38,579	3,885,906	0	3,193,130	0	0.0%
101 Law Enforcement Impact	293,762	573,766	15,595	15,595	41,090	163.5%
106 Integrated Waste Impact	688,806	740,620	29,846	29,846	64,710	116.8%
107 General Facility Impact	595,085	544,023	27,846	27,846	59,535	113.8%
108 Library Impact	436,026	1,348,717	21,534	21,534	66,970	211.0%
109 Public Meeting Impact	575,405	1,485,923	32,185	32,185	88,450	174.8%
110 Aquatic Impact	38,566	98,135	2,891	2,891	7,235	150.3%
112 Species Habitat Impact	287,980	455,239	21,637	21,637	61,035	182.1%
120 Affordability In-Lieu	2,301,141	3,736,791	89,866	89,866	239,700	166.7%
170 OMC-Regional Streets	10,864,484	2,547,111	72,559	72,559	184,760	154.6%
171 OMC-Local Adjacent Streets	1,963,113	933,592	128,752	128,752	149,690	16.3%
172 OMC-Regional Storm Drains	262,005	136,959	14,710	14,710	27,715	88.4%
173 OMC-Local Adjacent Storm Drain	5,084,758	(553,845)	230,527	230,527	391,720	69.9%
174 OMC-Regional Water	1,576,064	2,200,012	188,083	188,083	275,030	46.2%
175 OMC-Local Adjacent Water	381,245	533,913	28,378	28,378	31,390	10.6%
176 OMC-Regional Sewer	310,837	387,934	24,067	24,067	46,675	93.9%
177 OMC-Local Adjacent Sewer	409,476	583,589	40,965	40,965	82,440	101.2%
178 OMC-Fire Impact	87,604	221,797	0	0	0	0.0%
180 NMC-Regional Streets	1,049,570	1,359,780	16,339	16,339	45,930	181.1%
181 NMC-Local Adjacent Streets	728,145	547,985	20,707	20,707	37,390	80.6%
182 NMC-Regional Storm Drains	473,566	455,283	10,877	10,877	29,520	171.4%
183 NMC-Local Adjacent StormDrains	894,380	(248,793)	51,230	51,230	66,645	30.1%
184 NMC-Regional Water	(53,780)	(24,142)	0	0	0	0.0%
185 NMC-Local Adjacent Water	598,652	568,911	158,919	158,919	284,460	79.0%
186 NMC-Regional Sewer	65,725	89,047	4,227	4,227	308,550	7199.5%
187 NMC-Local Adjacent Sewer	43,940	24,824	3,869	3,869	351,955	8996.8%
188 NMC-Regional Fiber	(3,246)	(4,140)	0	0	0	0.0%
189 NMC-Local Adjacent Fiber	185,511	70,084	36,477	321,597	72,915	99.9%
190 NMC-Fire Impact	110,470	18,406	91,433	91,433	163,620	79.0%
Total Capital Project	\$ 31,504,686	\$ 26,036,822	\$ 1,459,899	\$ 7,781,443	\$ 3,368,610	130.7%
Capital Project Transfers-In	4,832,123	2,711,878	7,869,423	10,758,648	3,884,000	-50.6%
Total Capital Project & Transfers-In	\$ 36,336,809	\$ 28,748,700	\$ 9,329,322	\$ 18,540,091	\$ 7,252,610	-22.3%

Revenues Overview - Fund Types

2018-19 Total Revenue by Fund

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
Enterprise						
024 Water Operating	\$ 60,385,392	\$ 60,573,355	\$ 55,633,983	\$ 55,633,983	\$ 60,259,840	8.3%
025 Water Capital	14,963,191	16,746,820	860,979	860,979	1,822,630	111.7%
026 Sewer Operating	23,471,233	25,901,389	25,035,440	25,635,440	27,947,680	11.6%
027 Sewer Capital	266,444	108,618	237,848	237,848	468,530	97.0%
029 Integrated Waste	33,648,254	35,222,302	33,974,108	34,218,235	36,648,525	7.9%
031 Integrated Waste Facilities	8,829	2,702	7,364	7,364	12,850	74.5%
035 Information Technology Broadband	4,139	70,984	425,000	431,000	714,462	68.1%
Total Enterprise	\$ 132,747,482	\$ 138,626,169	\$ 116,174,722	\$ 117,024,849	\$ 127,874,517	10.1%
Enterprise Transfers-In	<u>21,100,000</u>	<u>33,743,517</u>	<u>22,000,000</u>	<u>22,000,000</u>	<u>24,000,000</u>	9.1%
Total Enterprise & Transfers-In	\$ 153,847,482	\$ 172,369,686	\$ 138,174,722	\$ 139,024,849	\$ 151,874,517	9.9%
Internal Service						
032 Equipment Services	\$ 12,466,136	\$ 11,184,894	\$ 11,362,722	\$ 11,362,722	\$ 11,979,385	5.4%
033 Self Insurance	9,426,453	9,818,093	10,996,849	10,996,849	10,996,849	0.0%
034 Information Technology	8,428,220	8,980,171	8,417,663	8,917,663	9,486,853	12.7%
099 Other Post Employment Benefits	<u>13,279,494</u>	<u>64,068,914</u>	<u>11,322,827</u>	<u>11,322,827</u>	<u>12,890,501</u>	13.8%
Total Internal Service	\$ 43,600,303	\$ 94,052,072	\$ 42,100,061	\$ 42,600,061	\$ 45,353,588	7.7%
Internal Service Transfers-In	<u>90,000</u>	<u>360,000</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	0.0%
Total Internal Service & Transfers-In	\$ 43,690,303	\$ 94,412,072	\$ 42,190,061	\$ 42,690,061	\$ 45,443,588	7.7%
TOTAL CITY FUNDS	<u>\$ 526,152,446</u>	<u>\$ 579,660,808</u>	<u>\$ 440,400,517</u>	<u>\$ 506,192,777</u>	<u>\$ 515,585,700</u>	17.1%

Revenues Overview - Fund Types

2018-19 Total Revenue by Fund

	2015-16 Actual	2016-17 Actual	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
REDEVELOPMENT SUCCESSOR AGENCY (SUCCESSOR)						
139 Successor Agency For RDA - Admin	\$ 40,981,208	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
162 Ctr City Successor/Debt Svc	206	2,191	0	0	0	0.0%
163 PA#1 Successor/Debt Svc	366	3,961	0	0	0	0.0%
164 Cimarron Successor/Debt Svc	4	0	0	0	0	0.0%
266 LMI Successor Agency	268	2,847	0	0	0	0.0%
299 Redev Obligation Retirement Fd	<u>15,177,724</u>	<u>15,694,998</u>	<u>12,920,979</u>	<u>12,920,979</u>	<u>13,152,084</u>	1.8%
TOTAL SUCCESSOR FUNDS	<u>\$ 56,159,776</u>	<u>\$ 15,703,997</u>	<u>\$ 12,920,979</u>	<u>\$ 12,920,979</u>	<u>\$ 13,152,084</u>	1.8%
ONTARIO HOUSING AUTHORITY (OHA)						
048 Ontario Housing Authority	\$ 749,034	\$ 566,694	\$ 337,956	\$ 337,956	\$ 3,808,415	1026.9%
166 Housing Asset Fund	<u>188,436</u>	<u>159,184</u>	<u>9,876</u>	<u>9,876</u>	<u>18,270</u>	85.0%
TOTAL OHA	<u>\$ 937,469</u>	<u>\$ 725,878</u>	<u>\$ 347,832</u>	<u>\$ 347,832</u>	<u>\$ 3,826,685</u>	1000.2%
GRAND TOTAL ALL FUNDS	<u>\$ 583,249,692</u>	<u>\$ 596,090,683</u>	<u>\$ 453,669,328</u>	<u>\$ 519,461,588</u>	<u>\$ 532,564,469</u>	17.4%

Conservation Park at
City Hall



***Fund Balance
& Interfund
Transfer***

Fund Balance & Interfund Transfers

Fund Balance represents the amount available for spending as restricted by that fund type. The estimated beginning fund balance is the residual from FY 2017-18. The General Fund balance meets the 18% stabilization target as prescribed in the City's adopted budget policy. The Adopted Budget for Fiscal Year 2018-19 reflects projected fund balances and interfund transfers as shown in the following schedules.



Fund Balance

2018-19 Unreserved Fund Balances

	Estimated Total Unreserved Fund Balance July 1, 2018	Revenues	Operating Transfer-In	Operating Transfer- Out	Available	Expenditures	Estimated Unreserved Fund Balance June 30, 2019
CITY OF ONTARIO							
General Fund							
001 General Fund	\$ 50,429,020	\$ 218,926,608	\$ 33,247,940	\$ 8,720,000	\$ 293,883,568	\$ 246,214,548	\$ 47,669,020
098 General Fund Trust	22,359,425	0	4,950,000	2,384,000	24,925,425	0	24,925,425
Total General Fund	\$ 72,788,445	\$ 218,926,608	\$ 38,197,940	\$ 11,104,000	\$ 318,808,993	\$ 246,214,548	\$ 72,594,445
Special Revenue							
002 Quiet Home Program	\$ 0	\$ 1,067,000	\$ 0	\$ 0	\$ 1,067,000	\$ 1,067,000	\$ 0
003 Gas Tax	574,581	7,326,191	900,000	2,790,550	6,010,222	5,755,619	254,603
004 Measure I	1,680,745	3,112,272	0	0	4,793,017	4,475,000	318,017
007 Park Impact/Quimby	(5,281,737)	12,150	0	0	(5,269,587)	0	(5,269,587)
008 C.D.B.G	0	2,795,953	0	0	2,795,953	2,795,953	0
009 HOME Grants	0	1,745,114	0	0	1,745,114	1,745,114	0
010 Asset Seizure	1,602,332	0	0	0	1,602,332	617,534	984,798
013 A.D. Administration	753,493	41,100	0	0	794,593	585,509	209,084
014 Mobile Source Air	648,663	221,300	0	10,000	859,963	39,963	820,000
015 General Fund Grants	0	33,883,387	0	0	33,883,387	33,883,387	0
018 Building Safety	(313,149)	930,000	0	65,410	551,441	1,461,104	(909,663)
019 Parkway Maintenance	804,580	609,340	370,000	232,855	1,551,065	853,046	698,019
021 Storm Drain Dist.	69,917	1,390	0	0	71,307	0	71,307
060 OMC CFD #21-Parkside Services	67,180	62,615	0	29,000	100,795	32,000	68,795
061 NMC CFD #31-CarriageHouseAmbLn	0	191,490	0	185,000	6,490	3,000	3,490
062 NMC CFD #23-Park Place Svcs	53,986	711,000	0	700,000	64,986	11,000	53,986
064 NMC CFD #27-New Haven Svcs	74,666	605,660	0	584,000	96,326	14,000	82,326
065 NMC CFD#28-NwHavnFac AreaA	0	676,185	0	0	676,185	0	676,185
069 OMC CFD #20 -Walmart Svcs	35,514	26,870	0	18,000	44,384	8,000	36,384
070 Street Light Maintenance	2,258,669	496,000	0	75,748	2,678,921	282,412	2,396,509
071 OMC CFD#10-Airprt Twr Svcs	0	11,000	0	10,000	1,000	1,000	0
072 NMC CFD #9-Edenglen Svcs	(39,583)	549,000	0	523,000	(13,583)	26,000	(39,583)
076 Facility Maintenance	23,878	0	1,000,000	0	1,023,878	1,000,000	23,878
077 Storm Drain Maintenance	110,279	1,240,020	0	0	1,350,299	1,809,418	(459,119)
114 Historic Preservation	221,945	4,410	0	0	226,355	0	226,355
119 NMC Public Services	5,433,690	130,910	0	0	5,564,600	0	5,564,600
122 NMCCFD#19 Countryside Svcs	0	120,080	0	115,000	5,080	5,000	80
505 OMC-CFD #13 CommrceCtr Fac	49,226	0	0	0	49,226	0	49,226
Total Revenue	\$ 8,828,875	\$ 56,570,437	\$ 2,270,000	\$ 5,338,563	\$ 62,330,749	\$ 56,471,059	\$ 5,859,690
Capital Project							
016 Ground Access	\$ 9,975,361	\$ 189,480	\$ 0	\$ 0	\$ 10,164,841	\$ 0	\$ 10,164,841
017 Capital Projects	11,613,718	0	3,884,000	0	15,497,718	6,537,073	8,960,645
101 Law Enforcement Impact	(1,014,559)	41,090	0	0	(973,469)	0	(973,469)

2018-19 Unreserved Fund Balances

	Estimated Total Unreserved Fund Balance July 1, 2018	Revenues	Operating Transfer-In	Operating Transfer- Out	Available	Expenditures	Estimated Unreserved Fund Balance June 30, 2019
106 Integrated Waste Impact	\$ 2,876,120	\$ 64,710	\$ 0	\$ 0	\$ 2,940,830	\$ 200,000	\$ 2,740,830
107 General Facility Impact	2,712,281	59,535	0	0	2,771,816	0	2,771,816
108 Library Impact	2,770,263	66,970	0	0	2,837,233	0	2,837,233
109 Public Meeting Impact	3,776,288	88,450	0	0	3,864,738	0	3,864,738
110 Aquatic Impact	319,951	7,235	0	0	327,186	0	327,186
112 Species Habitat Impact	2,144,981	61,035	0	0	2,206,016	0	2,206,016
120 Affordability In-Lieu	14,150,612	239,700	0	0	14,390,312	10,744,454	3,645,858
170 OMC-Regional Streets	1,018,596	184,760	0	0	1,203,356	0	1,203,356
171 OMC-Local Adjacent Streets	(5,052,036)	149,690	0	0	(4,902,346)	0	(4,902,346)
172 OMC-Regional Storm Drains	1,366,506	27,715	0	0	1,394,221	0	1,394,221
173 OMC-Local Adjacent StormDrain	7,043,629	391,720	0	0	7,435,349	30,000	7,405,349
174 OMC-Regional Water	13,605,382	275,030	0	0	13,880,412	0	13,880,412
175 OMC-Local Adjacent Water	1,123,924	31,390	0	0	1,155,314	0	1,155,314
176 OMC-Regional Sewer	2,450,001	46,675	0	0	2,496,676	0	2,496,676
177 OMC-Local Adjacent Sewer	403,882	82,440	0	0	486,322	0	486,322
178 OMC-Fire Impact	(2,214,050)	0	0	0	(2,214,050)	0	(2,214,050)
180 NMC-Regional Streets	(711,714)	45,930	0	0	(665,784)	0	(665,784)
181 NMC-Local Adjacent Streets	2,202,571	37,390	0	0	2,239,961	0	2,239,961
182 NMC-Regional Storm Drains	856,771	29,520	0	0	886,291	0	886,291
183 NMC-Local Adjacent StormDrain	3,311,595	66,645	0	0	3,378,240	0	3,378,240
184 NMC-Regional Water	0	0	0	0	0	0	0
185 NMC-Local Adjacent Water	1,327,527	284,460	0	0	1,611,987	0	1,611,987
186 NMC-Regional Sewer	279,055	308,550	0	0	587,605	150,000	437,605
187 NMC-Local Adjacent Sewer	252,382	351,955	0	0	604,337	173,000	431,337
188 NMC-Local Regional Fiber	0	0	0	0	0	0	0
189 NMC-Local Adjacent Fiber	706,582	72,915	0	0	779,497	0	779,497
190 NMC-Fire Impact	(760,573)	163,620	0	0	(596,953)	1,675,000	(2,271,953)
501 NMC-CFD Developer Deposit	481,878	0	0	0	481,878	0	481,878
502 OMC-CFD Developer Deposit	74,996	0	0	0	74,996	0	74,996
Total Capital Project	\$ 77,091,920	\$ 3,368,610	\$ 3,884,000	\$ 0	\$84,344,530	\$ 19,509,527	\$ 64,835,003
Enterprise							
024 Water Operating	\$ 39,822,365	\$60,259,840	\$ 0	\$ 29,909,748	\$70,172,457	\$ 50,819,430	\$ 19,353,027
025 Water Capital	17,759,492	1,822,630	20,000,000	2,664,627	36,917,495	16,399,276	20,518,219
026 Sewer Operating	22,418,426	27,947,680	0	9,327,750	41,038,356	21,814,983	19,223,373
027 Sewer Capital	17,868,669	468,530	4,000,000	435,853	21,901,346	4,780,235	17,121,111
029 Integrated Waste	21,923,064	36,648,525	0	8,821,399	49,750,190	34,443,378	15,306,812
031 Integrated Waste Facilities	593,341	12,850	0	0	606,191	0	606,191

Fund Balance

2018-19 Unreserved Fund Balances

	Estimated Total Unreserved Fund Balance July 1, 2018	Revenues	Operating Transfer- In	Operating Transfer- Out	Available	Expenditures	Estimated Unreserved Fund Balance June 30, 2019
035 Information Technology Broadband	\$ (7,801,656)	\$ 714,462	\$ 0	\$ 0	\$ (7,087,194)	\$ 2,300,574	\$ (9,387,768)
Total Enterprise	\$ 112,583,701	\$127,874,517	\$ 24,000,000	\$ 51,159,377	\$213,298,841	\$ 130,557,876	\$ 82,740,965
Internal Service							
032 Equipment Services	\$ 25,289,619	\$11,979,385	\$ 0	\$ 0	\$ 37,269,004	\$ 24,795,459	\$ 12,473,545
033 Self Insurance	16,834,847	10,996,849	0	0	27,831,696	8,396,179	19,435,517
034 Information Technology	9,459,370	9,486,853	90,000	840,000	18,196,223	14,078,300	4,117,923
099 Other Post Employment Benefits	185,589,068	12,890,501	0	0	198,479,569	4,700,000	193,779,569
Total Internal Service	\$ 237,172,904	\$45,353,588	\$ 90,000	\$ 840,000	\$281,776,492	\$ 51,969,938	\$ 229,806,554
REDEVELOPMENT SUCCESSOR AGENCY (SUCCESSOR)							
139 Successor Agency For RDA-Admin	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 500,000	\$ 500,000	\$ 0
159 Guasti Successor/Debt Svc	0	0	250,000	0	250,000	250,000	0
162 Ctr City Successor/Debt Svc	0	0	707,214	0	707,214	707,214	0
163 PA#1 Successor/Debt Svc	0	0	10,654,510	0	10,654,510	10,654,510	0
266 LMI Successor Agency	0	0	1,040,360	0	1,040,360	1,040,360	0
299 Redev Obligation Retirement Fd	0	13,152,084	0	13,152,084	0	0	0
TOTAL SUCCESSOR	\$ 0	\$13,152,084	\$ 13,152,084	\$ 13,152,084	\$ 13,152,084	\$ 13,152,084	\$ 0
ONTARIO HOUSING AUTHORITY (OHA)							
048 Ontario Housing Authority	\$ 2,283,783	\$ 3,808,415	\$ 0	\$ 0	\$ 6,092,198	\$ 4,538,553	\$ 1,553,645
166 Housing Asset Fund	958,965	18,270	0	0	977,235	561,700	415,535
TOTAL OHA	\$ 3,242,748	\$ 3,826,685	\$ 0	\$ 0	\$ 7,069,433	\$ 5,100,253	\$ 1,969,180
GRAND TOTAL ALL FUNDS	\$ 511,708,593	\$469,072,529	\$ 81,594,024	\$ 81,594,024	\$980,781,122	\$ 522,975,285	\$ 457,805,837

Interfund Transfer

City of Ontario

Fund Number	Fund Name	Purpose	Transfers In 2017-18	Transfers Out 2017-18	Transfers In 2018-19	Transfers Out 2018-19
Fund 001 General Fund						
003	Gas Tax	Street Maintenance	\$ 1,668,300	\$ 0	\$ 1,578,450	\$ 0
003	Gas Tax	Traffic Management	109,158	0	144,710	0
003	Gas Tax	Paint Striping & Sign Maintenance	1,005,472	0	1,067,390	0
003	Gas Tax	Pavement Management Program	0	900,000	0	900,000
014	Mobile Source Air	CAP General Fund Allocation	25,643	0	10,000	0
018	Dangerous Buildings	CAP General Fund Allocation	53,580	0	65,410	0
019	Parkway Maintenance	CAP General Fund Allocation	246,715	0	232,855	0
019	Parkway Maintenance	General Fund Contribution	0	368,512	0	370,000
024	Water Operating	CAP General Fund Allocation	11,930,465	0	8,497,965	0
024	Water Operating	Billing & Collection	1,187,488	0	1,391,783	0
025	Water Capital	CAP General Fund Allocation	3,918,150	0	2,664,627	0
026	Sewer Operating	CAP General Fund Allocation	5,083,425	0	3,915,967	0
026	Sewer Operating	Billing & Collection	1,187,488	0	1,391,783	0
027	Sewer Capital	CAP General Fund Allocation	1,039,688	0	435,853	0
029	Integrated Waste	CAP General Fund Allocation	7,564,130	0	7,166,063	0
029	Integrated Waste	Pavement Preservation	213,553	0	213,553	0
029	Integrated Waste	Billing & Collection	1,187,488	0	1,391,783	0
034	Information Technology	IT/Communication/Radio Replacement Reserve	840,000	0	840,000	0
060	OMC CFD #21 Parkside Services	General Fund Contribution	24,000	0	29,000	0
061	NMC CFD #31 Lennar Services	General Fund Contribution	243,400	0	185,000	0
062	NMC CFD#23 Park Place Services	General Fund Contribution	645,000	0	700,000	0
064	NMC CFD#27 New Haven Services	General Fund Contribution	393,000	0	584,000	0
069	OMC CFD #20 Walmart Services	General Fund Contribution	5,000	0	18,000	0
070	Street Light Maintenance	CAP General Fund Allocation	113,675	0	75,748	0
071	OMC CFD #10 Airport Tower Svcs	General Fund Contribution	11,000	0	10,000	0
072	NMC CFD #9 Edenglen Services	General Fund Contribution	532,600	0	523,000	0
122	CFD#19 Countryside Services	General Fund Contribution	0	0	115,000	0
076	Facility Maintenance	Facilities Maintenance	0	1,000,000	0	1,000,000
017	Capital Projects	Capital Projects Transfer	0	2,100,000	0	1,500,000
098	General Fund Trust	Leave Liability	0	300,000	0	300,000
098	General Fund Trust	Reserve/Communications Computer	0	150,000	0	150,000
098	General Fund Trust	Public Safety Equipment Reserve	0	2,000,000	0	2,000,000
098	General Fund Trust	City Facilities Reserve	0	1,500,000	0	1,500,000
098	General Fund Trust	Citizens Business Bank Arena Capital Reserve	0	0	0	1,000,000
			<u>\$39,228,418</u>	<u>\$ 8,318,512</u>	<u>\$33,247,940</u>	<u>\$ 8,720,000</u>

Interfund Transfer

City of Ontario

Fund Number	Fund Name	Purpose	Transfers In 2017-18	Transfers Out 2017-18	Transfers In 2018-19	Transfers Out 2018-19
Fund 003 Gas Tax						
001	General Fund	Street Maintenance	\$ 0	\$ 1,668,300	\$ 0	\$ 1,578,450
001	General Fund	Traffic Management	0	109,158	0	144,710
001	General Fund	Paint Striping & Sign Maintenance	0	1,005,472	0	1,067,390
001	General Fund	Pavement Management Program	900,000	0	900,000	0
			<u>\$ 900,000</u>	<u>\$ 2,782,930</u>	<u>\$ 900,000</u>	<u>\$ 2,790,550</u>
Fund 014 Mobile Source Air Pollution						
001	General Fund	CAP General Fund Allocation	\$ 0	\$ 25,643	\$ 0	\$ 10,000
			<u>\$ 0</u>	<u>\$ 25,643</u>	<u>\$ 0</u>	<u>\$ 10,000</u>
Fund 017 Capital Projects						
001	General Fund	Capital Projects Transfer	\$ 2,100,000	\$ 0	\$ 1,500,000	\$ 0
098	General Fund Trust	City Facilities Reserve	5,360,918	0	1,000,000	0
098	General Fund Trust	Citizens Business Bank Arena Capital Reserve	408,505	0	1,384,000	0
			<u>\$ 7,869,423</u>	<u>\$ 0</u>	<u>\$ 3,884,000</u>	<u>\$ 0</u>
Fund 018 Dangerous Buildings						
001	General Fund	CAP General Fund Allocation	\$ 0	\$ 53,580	\$ 0	\$ 65,410
			<u>\$ 0</u>	<u>\$ 53,580</u>	<u>\$ 0</u>	<u>\$ 65,410</u>
Fund 019 Parkway Maintenance						
001	General Fund	CAP General Fund Allocation	\$ 0	\$ 246,715	\$ 0	\$ 232,855
001	General Fund	General Fund Contribution	368,512	0	370,000	0
			<u>\$ 368,512</u>	<u>\$ 246,715</u>	<u>\$ 370,000</u>	<u>\$ 232,855</u>
Fund 024 Water Operating						
001	General Fund	CAP General Fund Allocation	\$ 0	\$ 11,930,465	\$ 0	\$ 8,497,965
001	General Fund	Billing & Collection	0	1,187,488	0	1,391,783
025	Water Capital	Water Capital Transfer	0	18,000,000	0	20,000,000
034	Information Technology	Communication/Radio Replacement Reserve	0	20,000	0	20,000
			<u>\$ 0</u>	<u>\$ 31,137,953</u>	<u>\$ 0</u>	<u>\$ 29,909,748</u>
Fund 025 Water Capital						
001	General Fund	CAP General Fund Allocation	\$ 0	\$ 3,918,150	\$ 0	\$ 2,664,627
024	Water Operating	Water Capital Transfer	18,000,000	0	20,000,000	0
			<u>\$ 18,000,000</u>	<u>\$ 3,918,150</u>	<u>\$ 20,000,000</u>	<u>\$ 2,664,627</u>

Interfund Transfer

City of Ontario

Fund Number	Fund Name	Purpose	Transfers In 2017-18	Transfers Out 2017-18	Transfers In 2018-19	Transfers Out 2018-19
Fund 026 Sewer Operating						
001	General Fund	CAP General Fund Allocation	\$ 0	\$ 5,083,425	\$ 0	\$ 3,915,967
001	General Fund	Billing & Collection	0	1,187,488	0	1,391,783
027	Sewer Capital	Sewer Capital Transfer	0	4,000,000	0	4,000,000
034	Information Technology	Communication/Radio Replacement Reserve	0	20,000	0	20,000
			<u>\$ 0</u>	<u>\$ 10,290,913</u>	<u>\$ 0</u>	<u>\$ 9,327,750</u>
Fund 027 Sewer Capital						
001	General Fund	CAP General Fund Allocation	\$ 0	\$ 1,039,688	\$ 0	\$ 435,853
026	Sewer Operating	Sewer Capital Transfer	4,000,000	0	4,000,000	0
			<u>\$ 4,000,000</u>	<u>\$ 1,039,688</u>	<u>\$ 4,000,000</u>	<u>\$ 435,853</u>
Fund 029 Integrated Waste						
001	General Fund	CAP General Fund Allocation	\$ 0	\$ 7,564,130	\$ 0	\$ 7,166,063
001	General Fund	Pavement Preservation	0	213,553	0	213,553
001	General Fund	Billing & Collection	0	1,187,488	0	1,391,783
034	Information Technology	Communication/Radio Replacement Reserve	0	50,000	0	50,000
			<u>\$ 0</u>	<u>\$ 9,015,171</u>	<u>\$ 0</u>	<u>\$ 8,821,399</u>
Fund 034 Information Technology						
001	General Fund	IT/Communication/Radio Replacement Reserve	\$ 0	\$ 840,000	\$ 0	\$ 840,000
024	Water Operating	Communication/Radio Replacement Reserve	20,000	0	20,000	0
026	Sewer Operating	Communication/Radio Replacement Reserve	20,000	0	20,000	0
029	Integrated Waste	Communication/Radio Replacement Reserve	50,000	0	50,000	0
			<u>\$ 90,000</u>	<u>\$ 840,000</u>	<u>\$ 90,000</u>	<u>\$ 840,000</u>
Fund 060 OMC CFD#21 Parkside Services						
001	General Fund	General Fund Contribution	\$ 0	\$ 24,000	\$ 0	\$ 29,000
			<u>\$ 0</u>	<u>\$ 24,000</u>	<u>\$ 0</u>	<u>\$ 29,000</u>
Fund 061 NMC CFD#31 Lennar Services						
001	General Fund	General Fund Contribution	\$ 0	\$ 243,400	\$ 0	\$ 185,000
			<u>\$ 0</u>	<u>\$ 243,400</u>	<u>\$ 0</u>	<u>\$ 185,000</u>
Fund 062 NMC CFD#23 Park Place Services						
001	General Fund	General Fund Contribution	\$ 0	\$ 645,000	\$ 0	\$ 700,000
			<u>\$ 0</u>	<u>\$ 645,000</u>	<u>\$ 0</u>	<u>\$ 700,000</u>
Fund 064 NMC CFD#27 New Haven Services						
001	General Fund	General Fund Contribution	\$ 0	\$ 393,000	\$ 0	\$ 584,000
			<u>\$ 0</u>	<u>\$ 393,000</u>	<u>\$ 0</u>	<u>\$ 584,000</u>
Fund 069 OMC CFD#20 Walmart Services						
001	General Fund	General Fund Contribution	\$ 0	\$ 5,000	\$ 0	\$ 18,000
			<u>\$ 0</u>	<u>\$ 5,000</u>	<u>\$ 0</u>	<u>\$ 18,000</u>

Interfund Transfer

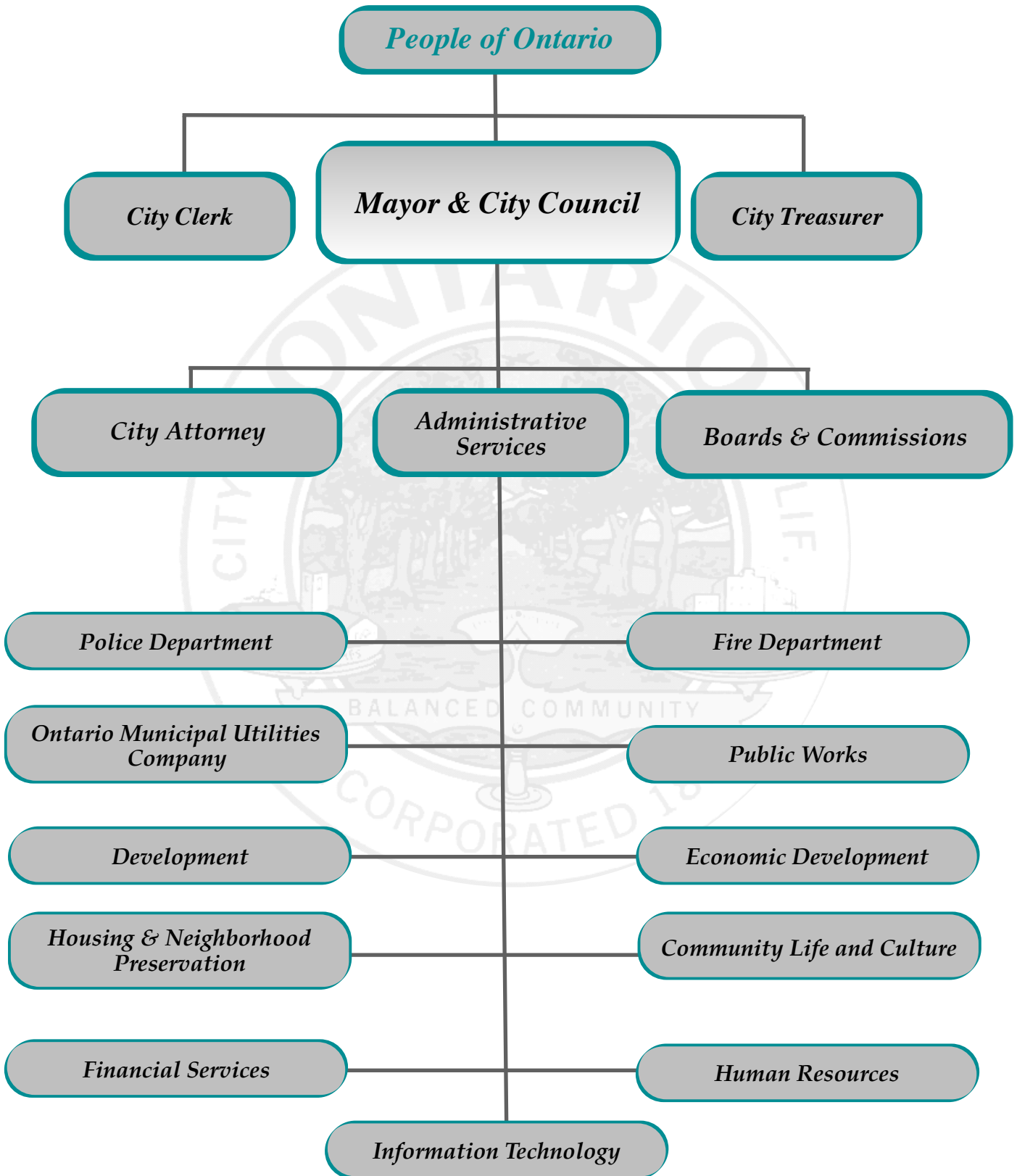
City of Ontario

Fund Number	Fund Name	Purpose	Transfers In 2017-18	Transfers Out 2017-18	Transfers In 2018-19	Transfers Out 2018-19
Fund 070 Street Light Maintenance						
001	General Fund	CAP General Fund Allocation	\$ 0	\$ 113,675	\$ 0	\$ 75,748
			\$ 0	\$ 113,675	\$ 0	\$ 75,748
Fund 071 OMC CFD #10 Airport Tower Services						
001	General Fund	General Fund Contribution	\$ 0	\$ 11,000	\$ 0	\$ 10,000
			\$ 0	\$ 11,000	\$ 0	\$ 10,000
Fund 072 NMC CFD#9 Edenglen Service						
001	General Fund	General Fund Contribution	\$ 0	\$ 532,600	\$ 0	\$ 523,000
			\$ 0	\$ 532,600	\$ 0	\$ 523,000
Fund 122 CFD#19 Countyside Services						
001	General Fund	General Fund Contribution	\$ 0	\$ 0	\$ 0	\$ 115,000
			\$ 0	\$ 0	\$ 0	\$ 115,000
Fund 076 Facility Maintenance						
001	General Fund	Facilities Maintenance	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0
			\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0
Fund 098 General Fund Trust						
001	General Fund	Leave Liability	\$ 300,000	\$ 0	\$ 300,000	\$ 0
001	General Fund	Reserve/Communications Computer	150,000	0	150,000	0
001	General Fund	Public Safety Equipment Reserve	2,000,000	0	2,000,000	0
001	General Fund	City Facilities Reserve	1,500,000	0	1,500,000	0
001	General Fund	Citizens Business Bank Arena Capital Reserve	0	0	1,000,000	0
017	Capital Projects	Capital Projects Transfer	0	5,360,918	0	1,000,000
017	Capital Projects	Citizens Business Bank Arena Capital Reserve	0	408,505	0	1,384,000
			\$ 3,950,000	\$ 5,769,423	\$ 4,950,000	\$ 2,384,000
TOTAL TRANSFERS ALL CITY FUNDS			\$75,406,353	\$75,406,353	\$68,441,940	\$68,441,940

Citywide

Citywide

Fiscal Year 2018-19 Organization Chart



Personnel Count List

**Total Citywide Authorized
Full-Time Positions: 1,264**

	<u>Adopted 2016-17</u>	<u>Adopted 2017-18</u>	<u>Current 2017-18</u>	<u>Adopted 2018-19</u>
<i>Elected Officials</i>				
Mayor	1	1	1	1
City Council Member	4	4	4	4
City Treasurer/City Clerk	2	2	2	2
Total Elected Officials	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
<i>Administrative Services</i>				
Office of the City Manager	7	7	5	6
Administrative Services	0	0	4	7
Records Management	6	6	6	6
Total Administrative Services	<u>13</u>	<u>13</u>	<u>15</u>	<u>19</u>
<i>Police Department</i>				
Office of the Police Chief	8	8	8	8
Police Administrative Services	53	54	54	54
Field Operations Bureau	158	158	158	158
Investigations Bureau	65	65	65	65
Special Operations Bureau	59	59	60	61
Airport Operations Bureau	15	53	53	63
Total Police Department	<u>358</u>	<u>397</u>	<u>398</u>	<u>409</u>
<i>Fire Department</i>				
Office of the Fire Chief	5	5	5	6
Bureau of Operations	131	129	129	132
Bureau of Fire Prevention	14	18	18	15
Bureau of E.M.S.	4	4	4	4
Airport Operations	0	26	26	26
Bureau of Support Services	0	2	2	2
Bureau of Administrative Services	16	18	18	18
Total Fire Department	<u>170</u>	<u>202</u>	<u>202</u>	<u>203</u>

Personnel Count List

	<u>Adopted 2016-17</u>	<u>Adopted 2017-18</u>	<u>Current 2017-18</u>	<u>Adopted 2018-19</u>
<i>Ontario Municipal Utilities Company</i>				
Municipal Utilities Administration	2	2	2	2
Administrative Services & Integrated Waste Operations	102	102	102	111
Water Resources	5	5	5	3
Utilities Engineering	10	11	11	11
Utilities Operations	55	59	59	64
<i>Total Ontario Municipal Utilities Company</i>	<u>174</u>	<u>179</u>	<u>179</u>	<u>191</u>
<i>Public Works</i>				
Public Works Administration	2	2	2	4
Parks & Street Maintenance	62	63	63	63
Facilities & Fleet Maintenance	51	51	51	53
Airport Fleet Services	0	0	0	4
<i>Total Public Works</i>	<u>115</u>	<u>116</u>	<u>116</u>	<u>124</u>
<i>Development</i>				
Administration	4	3	3	4
Planning	23	23	23	22
Building	18	18	18	19
Engineering	46	46	46	46
<i>Total Development</i>	<u>91</u>	<u>90</u>	<u>90</u>	<u>91</u>
<i>Economic Development</i>				
Economic Development	7	7	7	7
<i>Total Economic Development</i>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>

Personnel Count List

	<u>Adopted 2016-17</u>	<u>Adopted 2017-18</u>	<u>Current 2017-18</u>	<u>Adopted 2018-19</u>
<u>Housing & Neighborhood Preservation</u>				
Administration	4	4	4	5
Housing Development/Grant Administration/ Neighborhood Revitalization	2	2	2	2
Community Improvement	28	28	28	28
<i>Total Housing & Neighborhood Preservation</i>	<u>34</u>	<u>34</u>	<u>34</u>	<u>35</u>
<u>Community Life and Culture</u>				
Community Life and Culture Administration	1	1	2	4
Recreation & Community Services	21	22	22	22
Library	31	31	31	30
Museum	5	5	5	5
<i>Total Community Life and Culture</i>	<u>58</u>	<u>59</u>	<u>60</u>	<u>61</u>
<u>Financial Services</u>				
Administration	3	3	3	3
Management Services	9	9	9	9
Fiscal Services	14	15	15	16
Revenue Services	28	28	28	31
<i>Total Financial Services</i>	<u>54</u>	<u>55</u>	<u>55</u>	<u>59</u>
<u>Human Resources</u>				
Human Resources	12	13	13	15
Risk Management	3	3	3	4
<i>Total Human Resources</i>	<u>15</u>	<u>16</u>	<u>16</u>	<u>19</u>
<u>Information Technology</u>				
Information Technology	28	31	31	35
Information Technology Broadband	1	1	2	4
<i>Total Information Technology</i>	<u>29</u>	<u>32</u>	<u>33</u>	<u>39</u>
<i>Total Citywide Authorized Full-Time Positions</i>	<u>1,125</u>	<u>1,207</u>	<u>1,212</u>	<u>1,264</u>

Citywide Personnel Changes

Agency	Position Title	Position Count
Additions:		
Administrative Services	Senior Administrative Assistant	1
Administrative Services	Community Information Specialist	1
Administrative Services	Internal Auditor	1
Police Department	Evidence Technician	1
Police Department	Administrative Specialist	1
Police Department	Crime Analyst	1
Police Department (Ontario Airport)	Police Officer	7
Police Department (Ontario Airport)	Police Sergeant	1
Police Department (Ontario Airport)	Senior Police Dispatcher	2
Fire Department	Administrative Technician	1
Ontario Municipal Utilities Company	Administrative Officer	1
Ontario Municipal Utilities Company	Associate Engineer	1
Ontario Municipal Utilities Company	Water Production Manager	1
Ontario Municipal Utilities Company	Water Quality Specialist	1
Ontario Municipal Utilities Company	Senior Utilities Technician	1
Ontario Municipal Utilities Company	Utilities Technician	1
Ontario Municipal Utilities Company	Integrated Waste Lead Collector	2
Ontario Municipal Utilities Company	Senior Integrated Waste Collector	3
Ontario Municipal Utilities Company	Integrated Waste Collector	1
Ontario Municipal Utilities Company	Environmental Technician	2
Public Works	Facilities Maintenance Technician	1
Public Works	Equipment Mechanic	1
Public Works (Ontario Airport/Fleet Services)	Fleet Services Supervisor	1
Public Works (Ontario Airport/Fleet Services)	Senior Fire Equipment Mechanic	2
Public Works (Ontario Airport/Fleet Services)	Equipment Mechanic	1

Citywide Personnel Changes

Agency	Position Title	Position Count
Additions Continued:		
Development	Building Plans Examiner	1
Development	Administrative Officer	1
Economic Development	Management Analyst	1
Housing & Neighborhood Preservation	Office Specialist	1
Housing & Neighborhood Preservation	Senior Community Improvement Coordinator	1
Housing & Neighborhood Preservation	Management Analyst	1
Community Life and Culture	Community Life and Culture Officer	1
Community Life and Culture	Senior Library Assistant	1
Community Life and Culture	Library Clerk	1
Community Life and Culture	Graphic and Marketing Specialist	1
Community Life and Culture	Museum Curator	1
Financial Services	Senior Financial Analyst	2
Financial Services	Budget Manager	1
Financial Services	Customer Services Representative	2
Financial Services	Revenue Services Supervisor	1
Human Resources	Senior Administrative Assistant	1
Human Resources	Risk Management Technician	1
Human Resources (Ontario Airport)	Human Resources Analyst	1
Information Technology (Ontario Airport)	IT Specialist	2
Information Technology (Ontario Airport)	Senior Information Technology Specialist	2
Information Technology (Ontario Airport)	Senior Systems Analyst	1
Information Technology (Ontario Airport)	Principal IT Analyst	1
Information Technology Broadband (Ontario Airport)	Fiber Field Technician	1
Information Technology Broadband (Ontario Airport)	Senior Network Engineer	1
Total Additions:		65

Citywide Personnel Changes

Agency	Position Title	Position Count
Deletions:		
Police Department	Community Service Officer	-1
Police Department	Administrative Assistant	-1
Ontario Municipal Utilities Company	Water Production Supervisor	-1
Ontario Municipal Utilities Company	Solid Waste Supervisor	-1
Development	Building Plans Specialist	-1
Economic Development	Senior Management Analyst	-1
Housing & Neighborhood Preservation	Supervising Code Enforcement Officer	-1
Community Life and Culture	Senior Library Clerk	-2
Community Life and Culture	Senior Library Assistant	-1
Community Life and Culture	Assistant Curator	-1
Financial Services	Financial Analyst	-1
Information Technology	Web Developer	-1
Total Deletions:		-13
Reclassifications/Realignments/Title Changes:		
Administrative Services	Title Change: PIO/Community Information Officer to Community Relations and Communications Manager	
Police Department	Reclass: Forensic Supervisor to Forensic Manager	
Police Department	Reclass: Lead Forensic Specialist to Forensic Field Supervisor	
Police Department	Reclass: Forensic Specialist to Senior Forensic Specialist	
Ontario Municipal Utilities Company	Salary Range Adjustment & Title Change: Utilities Administrative Services & Solid Waste Director to Utilities Administrative Services & Integrated Waste Director	
Ontario Municipal Utilities Company	Salary Range Adjustment: Utilities Operations Director	
Ontario Municipal Utilities Company	Title Change: Solid Waste Division Manager to Integrated Waste Division Manager	
Ontario Municipal Utilities Company	Title Change: Solid Waste Supervisor to Integrated Waste Supervisor	
Ontario Municipal Utilities Company	Title Change: Senior Solid Waste Collector to Senior Integrated Waste Collector	

Citywide Personnel Changes

Agency	Position Title
Reclassifications/Realignments/Title Changes Continued:	
Ontario Municipal Utilities Company	Title Change: Solid Waste Collector to Integrated Waste Collector
Ontario Municipal Utilities Company	Title Change: Solid Waste Maintenance Worker to Integrated Waste Maintenance Worker
Public Works	Title Change: Community & Public Services Director to Executive Director Public Works
Public Works	Title Change: Public Services Director to Parks and Maintenance Director
Public Works	Title Change: Assistant Public Services Director to Assistant Parks and Maintenance Director
Development	Title Change: Development Director to Executive Director Development
Economic Development	Title Change: Economic Development Director to Executive Director Economic Development
Housing & Neighborhood Preservation	Title Change: Housing & Municipal Services Director to Executive Director Housing & Neighborhood Preservation
Housing & Neighborhood Preservation	Reclass: Housing Director to Assistant Director of Housing & Neighborhood Preservation
Housing & Neighborhood Preservation	Title Change: Code Enforcement Director to Community Improvement Director
Housing & Neighborhood Preservation	Reclass & Title Change: Supervising Code Enforcement Officer to Community Improvement Supervisor
Housing & Neighborhood Preservation	Title Change: Senior Code Enforcement Officer to Senior Community Improvement Coordinator
Housing & Neighborhood Preservation	Title Change: Code Enforcement Officer to Community Improvement Coordinator
Community Life and Culture	Title Change: Director of Library, Recreation, Arts & Culture to Executive Director Community Life and Culture
Human Resources	Title Change: Director of Human Resources to Executive Director Human Resources
Information Technology	Title Change: IT Director to Executive Director Information Technology
Net Change:	52

Council's City Goals

1. Invest in the Growth and Evolution of the City's Economy
2. Maintain the Current High Level of Public Safety
3. Operate in a Businesslike Manner
4. Pursue City's Goals and Objectives by Working with Other Governmental Agencies
5. Focus Resources in Ontario's Commercial and Residential Neighborhoods
6. Invest in the City's Infrastructure (Water, Streets, Sewers, Parks, Storm Drains and Public Facilities)
7. Encourage, Provide or Support Enhanced Recreational, Educational, Cultural and Healthy City Programs, Policies and Activities
8. Ensure the Development of a Well Planned, Balanced, and Self-Sustaining Community in Ontario Ranch



Business Principle

Our job is to create, maintain and grow economic value and we do our job by providing infrastructure and services. The better we do our job, the more investment we will attract and the more revenue it will generate for investment, creating a self-sustaining cycle.

*-Adopted by City Council
January 27, 2010*

Governance Principles, The Ontario Plan

Vision Statement

Founded as a model colony, based on innovation, planned development, community services and family values, the City of Ontario has become the economic heart of the region. The City Council is committed to maintain Ontario's leadership role in the Inland Empire, by continuing to invest in the growth and evolution of the area's economy while providing a balance of jobs, housing, and educational and recreational opportunities for the residents in a safe, well-maintained community.

*-Adopted by City Council
January 20, 1998*

Approach to Public Service

Choose public service to make a positive impact on the community.

Be Committed to the Community.

Whatever job you do, do it well!

Achieve Excellence Through Teamwork.

Take ownership of your job and support other team members.

Do the Right Thing the Right Way.

Focus on what is important and never compromise integrity.

Elected Officials

Elected Officials

Mayor/Council/City Clerk/City Treasurer/Commissioners

On December 10, 1891, Ontario was incorporated as a City of the sixth class under the California Constitution. It adopted a City Council-City Manager form of government. The Mayor was at first called the "President of the Board," and was chosen by the Council, or the Board of Trustees as it was then called, from among their number. Subsequently, the law was changed to allow the People to elect the Mayor directly. Today, the Mayor and two of the four Council Members are elected on one 2-year cycle with the remaining two Council Members, the City Clerk and the City Treasurer being elected also on a 2-year, but alternating cycle. All elected officials serve four-year terms.

Ontario, which means "the City on the side of a mountain," was founded in September of 1881 by George Chaffey Jr. and his brother William. The brothers purchased the "San Antonio lands", 6,218 acres with water rights. This purchase would become the center of the "Model Colony". The Chaffey brothers also expanded their holdings to include the land south of the Southern Pacific Railroad and north to the San Antonio Canyon, an important source of water.

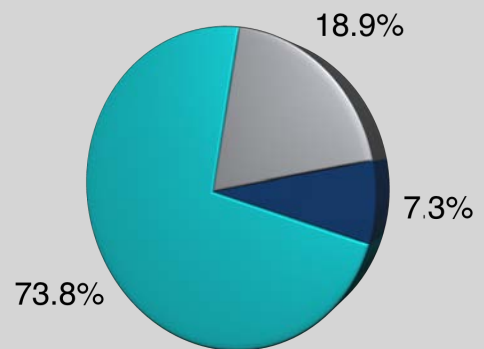
In 1903 Ontario was proclaimed a "Model Irrigation Colony" by an act of Congress. The Ontario planned community had many modern innovations, which still show merit today. Euclid Avenue, which is included on the National Register List of Historic Places, was the stately back-bone of the colony with provisions for an electric railway, water rights for each landowner, a local educational institution, electric lights, and one of the first long distance telephone lines. The location near water and transportation ensured the success of the Model Colony and it set new standards for rural communities and irrigation practices that were followed for many years.

Ontario first developed as an agricultural community, largely, but not exclusively devoted to the citrus industry. The Sunkist water tower remains to this day, a reminder of the heydays. In addition to oranges, the production of peaches, walnuts, lemons, olives and grapes were also important to the growth of Ontario.

In 1887, Ontario's unique "gravity mule car" made its first run on Euclid Avenue. Charles Frankish and Godfrey Stamm established the Ontario and San Antonio Heights R.R. Co. Engineer John Tays of Upland added the pull-out trailer that allowed the mules to coast downhill after each laborious pull

ANNUAL OPERATING BUDGET

	<u>FY17-18</u>	<u>FY18-19</u>
Total Funds:	\$ 584,408	\$ 601,877
General Fund:	\$ 584,408	\$ 601,877
Full Time Employees:	7	7



● Mayor and City Council
 ● City Treasurer/City Clerk
 ● Planning Commissioners

Elected Officials

from Holt to Twenty-Fourth Street. The mule car served until 1895, when it was replaced by an electric streetcar and returned temporarily when a flood damaged the electrical generator in the powerhouse.

Chaffey College, which was located where the Chaffey brothers put it until 1960, originally emphasized agricultural subjects. It was there that Professor George Weldon developed the Babcock peach, an adaptation to California's mild winters. The College has since moved to Rancho Cucamonga, but Chaffey High School is still on what was originally a joint campus.

In 1923, Judge Archie Mitchell, Waldo Waterman, and other airplane enthusiasts established Latimer Field. From that time on, the town became increasingly aviation conscious. Urban growth pushed the fliers progressively east, until they took up their present location, the Ontario International Airport. During World War II, this was a busy training center for pilots of the hot Lockheed P-38 "Lightening" twin-boom fighter.

Since World War II, Ontario has become a much more diversified community. The City has expanded from the 0.38 square mile area incorporated back in 1891, up to almost 50 square miles. The economy now reflects an industrial and manufacturing base. Ten thousand acres are zoned for industrial use. With three major railroads, the San Bernardino, Pomona, and Interstate Freeways (10, 60, and 15), and the Ontario International Airport, Ontario is well provided with major transportation resources. Its proximity to Los Angeles ensures that Ontario will continue to grow in the years ahead.

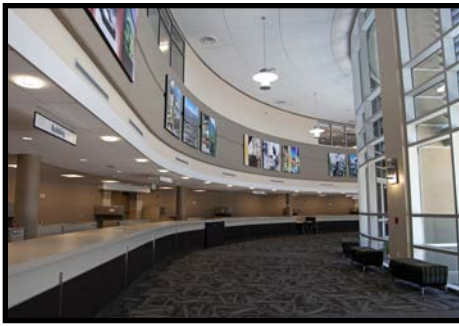
Ontario's official song is "Beautiful Ontario," written by Paul Coronel in 1960. The official flower is the Charlotte Armstrong rose, developed by local nurseryman John Armstrong and named for his first wife. At different times, Ontario has adopted as its slogan or motto as each of the following: The Model Colony; The Model City; The City That Charms; Ontario Offers Opportunity; Pulse of the Inland Empire; Stop and Grow with Ontario; Gateway to the Inland Empire; A Balanced Community; The Gateway to Southern California; The Next Urban Center; and Complete Community.



Agency Overviews

Agency Overview





Administrative Services

Scott Ochoa, City Manager

Office of the City Manager, Administrative Services, Records Management, City Attorney

The Administrative Services Agency includes the Office of the City Manager, Administrative Services, Records Management, and City Attorney.

The Administrative Services Agency implements the goals and policy direction of the City Council through professional administration and leadership of the City's executive team and staff.

Records Management

Records Management supports the elected City Clerk, the Oversight Board of the Ontario Redevelopment Successor Agency, and provides a comprehensive records management program for the City. Key functions include keeping accurate records of City Council proceedings; coordinating City elections; administering the Conflict of Interest Code, Fair Political Practices Commission filings, retention and destruction of official records in accordance with applicable laws and regulations; and receiving and processing California Public Records Act requests, claims, subpoenas and special event applications.

Internal Audit/Performance Management

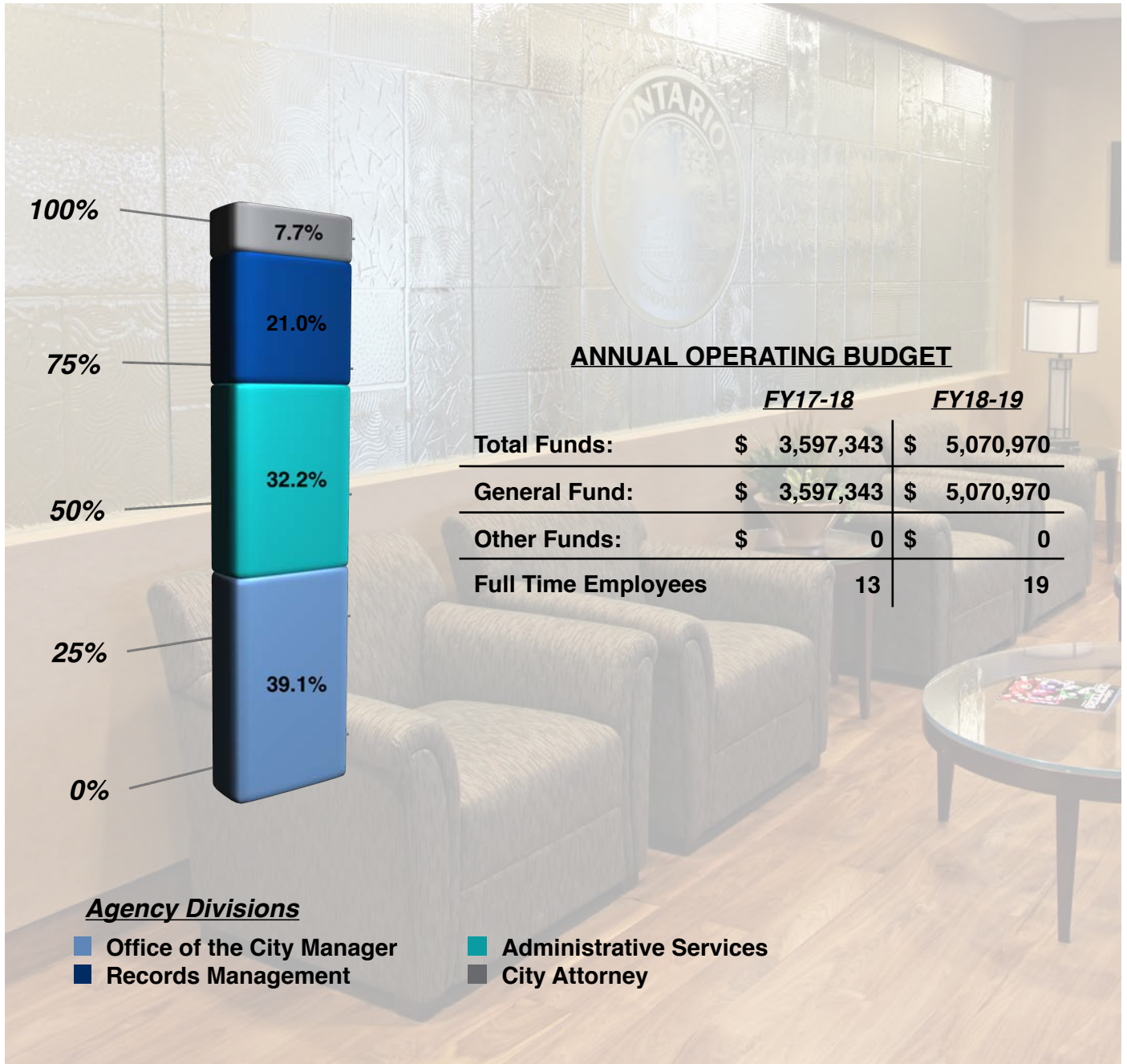
Over the course of Fiscal Year 2018/19, the Administrative Services Agency will be working to revamp the City's internal audit function to innovate new solutions for improved government administration. The Agency will be working with all City Departments to implement Performance Management functions, including the establishment of Key Performance Indicators. Additionally, the Agency will be working to provide training opportunities for City staff to evaluate current work processes and practices, and implement optimization measures.

Legislative Advocacy

Building on the City's already successful legislative advocacy program, the Agency will seek to further establish Ontario as an engaged stakeholder in legislative matters that affect the City. Through federal, state, and local lobbying efforts, the Agency will seek to achieve positive outcomes in legislation while actively working to secure political support for the City's grant funding applications.

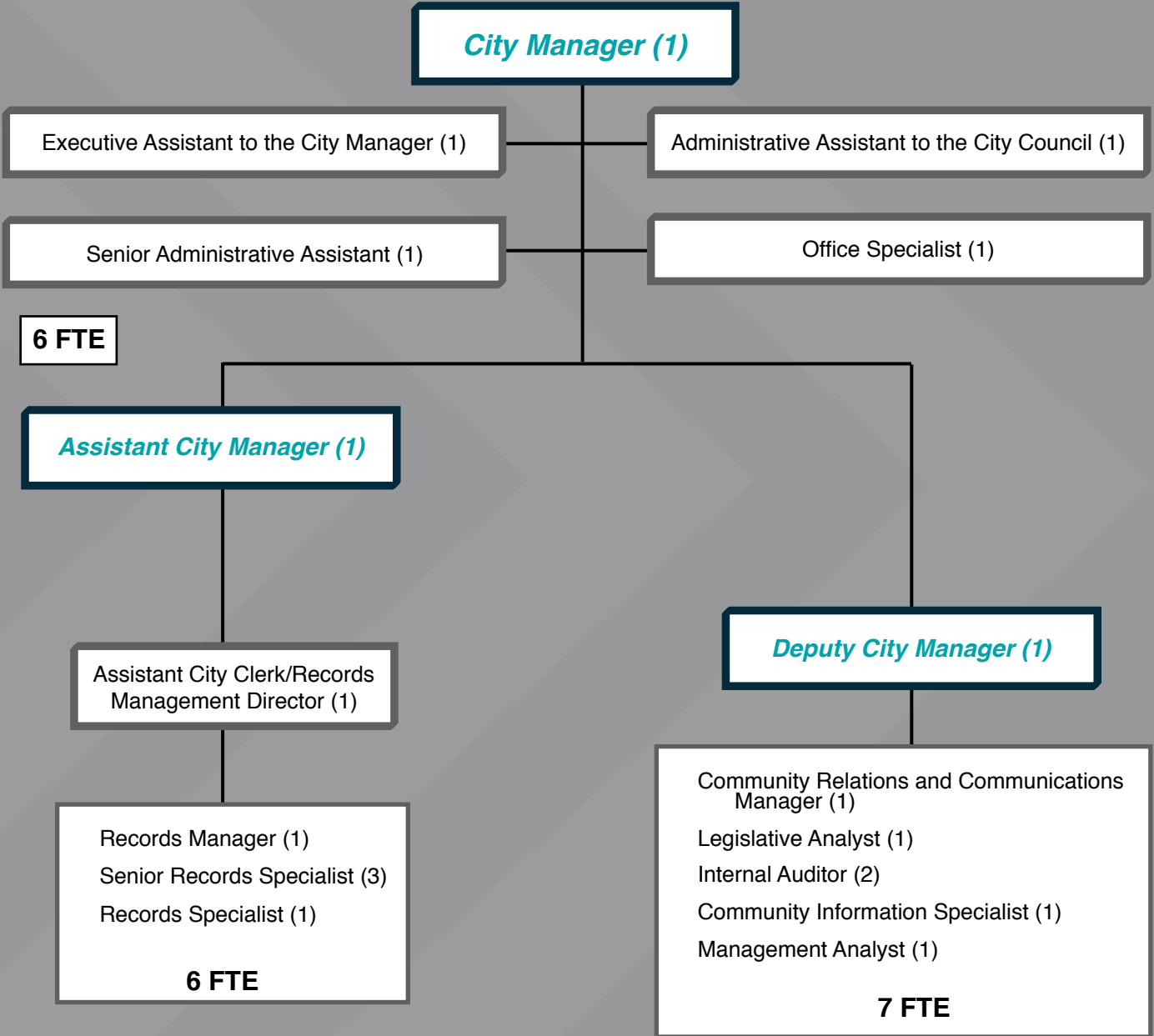
Community Relations and Communications

The Agency will work to create a clear strategy and protocol for City communications with the public. Through updates to the City’s webpage, brand consistency and consolidation efforts, and an increased use of social media platforms, the Agency will seek to better tell the Ontario story, while giving residents and the business community easier access to City resources and services.





2018-19 Organizational Chart
Administrative Services
(19 Full-time Employees)
Effective July 1, 2018







POLICE DEPARTMENT

Derek Williams, Police Chief

Office of the Police Chief, Field Operations, Investigations, Special Operations, Police Administrative Services, Airport Operations

The Ontario Police Department's mission is to protect life and property, solve neighborhood problems, and enhance the quality of life in our community. The Police Department's law enforcement strategy is built upon supporting the diverse and dynamic nature of our balanced community, while creating growth and building economic value.

The Special Operations Bureau continues to leverage regional partnerships and inter-agency cooperation to address high-impact criminal activities. The Community Oriented Policing (COPS) Unit, including Bike Patrol, continues to ensure our neighborhoods are safe, secure and enjoyable by leveraging partnerships and forging relationships with businesses, residents and various state and local agencies. The Department's Multi-Enforcement Team (MET) continues to operate in partnership with the U.S. Marshal's Office and other regional teams to apprehend dangerous fugitives and respond to critical incidents.

Additionally, the Traffic Division continues proactive efforts to reduce traffic related injuries and deaths through public education and enhanced enforcement of impaired and distracted driving. The Traffic Division continues to partner with the California Office of Traffic Safety and California Highway Patrol.

The Traffic Division, along with the Crime Prevention Unit, partners with the Chaffey Joint Union High School District to bring the "Every 15 Minutes" program to Ontario high schools, providing a life-changing and sobering message to teenage drivers on the real impacts of distracted and drunk driving.

The Investigations Bureau continues to lead the region in solving complex cases and taking high risk offenders off the streets through solid case work. The Investigations Bureau maintains an exceptionally high rate of clearance for current major crimes and continues to pursue cold cases, bringing resolution to significant crimes from years past.

The Field Operations Bureau continues to adapt to state and federal actions regarding law enforcement and the managed release of convicted offenders. Patrol is also adjusting and increasing resources in response to the growth and geographic development of the community, including the recent hiring, training and deployment of additional officers to provide increased presence in the rapidly developing Ontario Ranch.

The Airport Operations Bureau provides services at Ontario International Airport (ONT). Through a cooperative agreement with the

Ontario International Airport Authority, Ontario Police provides emergency dispatch services and high visibility proactive local law enforcement at ONT.

The Police Department continues to maximize use of grant funding, cooperative agreements, and other resources to ensure the most advanced facilities, equipment, services, technology and training in the region. Additionally, with support of grant funding and partnerships, the Police Department completed a renovation of the Police Headquarters. This facility now include a digital forensics and cybersecurity lab, and a state-of-the-art communications center with the most advanced 911 technology available.

ANNUAL OPERATING BUDGET

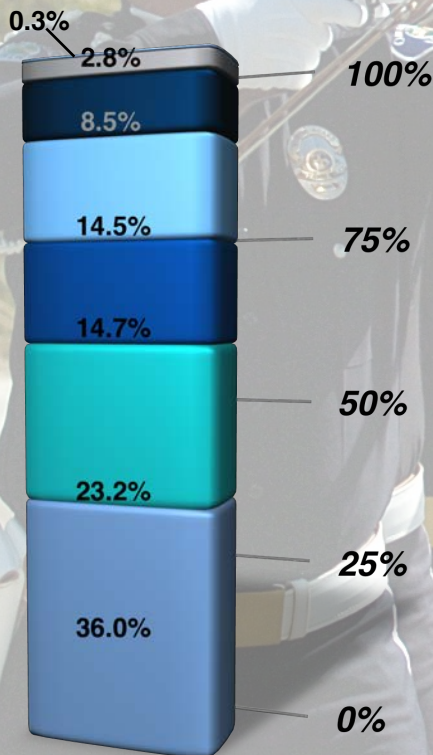
Agency Divisions

- Police Projects
- Office of the Police Chief
- Police Administrative Services
- Airport Operations Bureau
- Special Operations Bureau
- Investigation Bureau
- Field Operations Bureau

	<u>FY17-18</u>	<u>FY18-19</u>
Total Funds:	\$ 90,305,970	\$ 99,962,566
General Fund:	\$ 89,515,477	\$ 98,813,095
Other Funds:	\$ 790,493	\$ 1,149,471
Full Time Employees	397	409

OTHER FUNDS CONSIST OF:

CDBG	\$ 188,312
Asset Seizure	\$ 617,534
Capital Projects	\$ 343,625



Did you know?

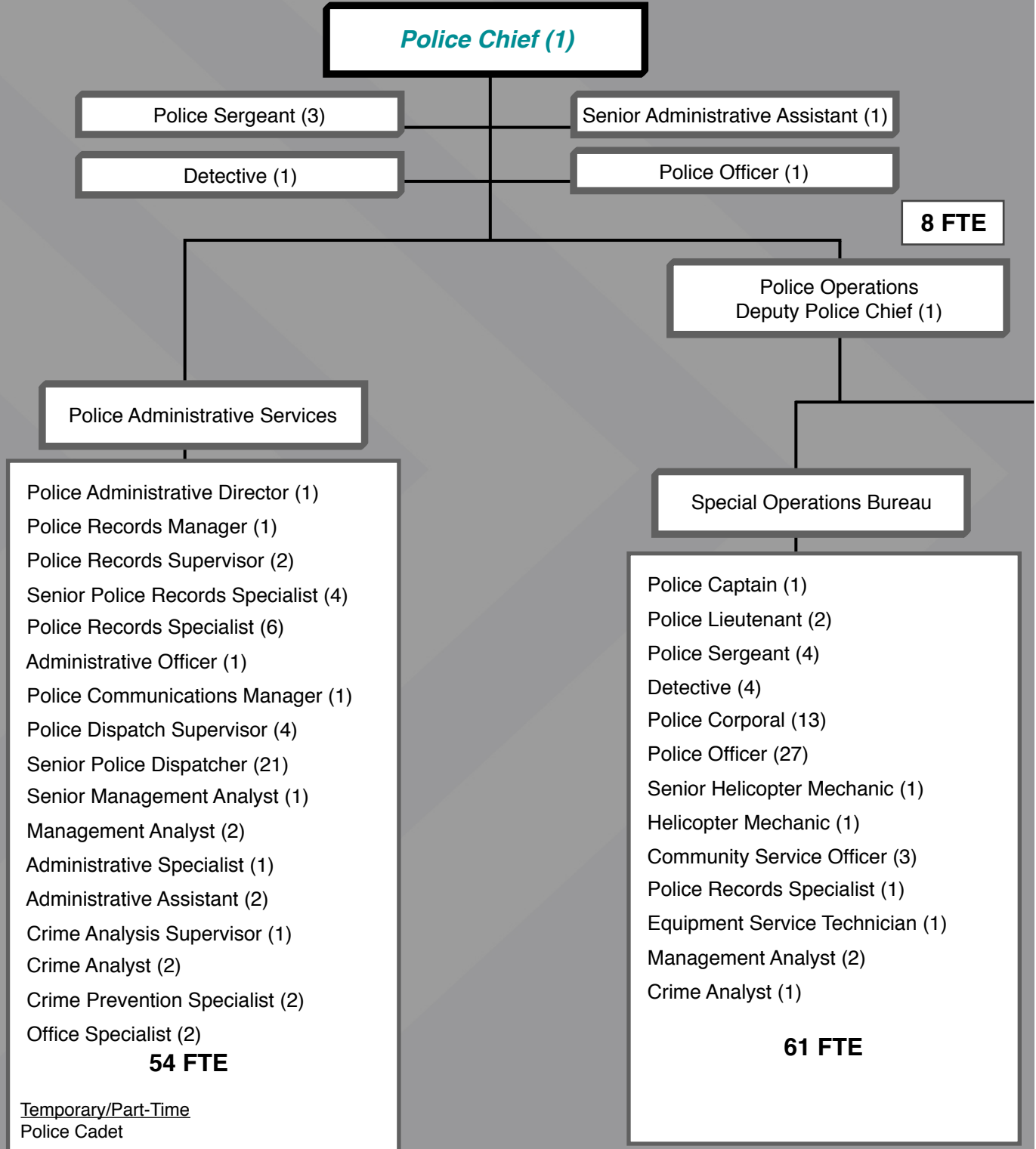


“Ontario Police Department offered 60 Educational and Safety Programs, and worked with 365 Neighborhood Watch Groups”



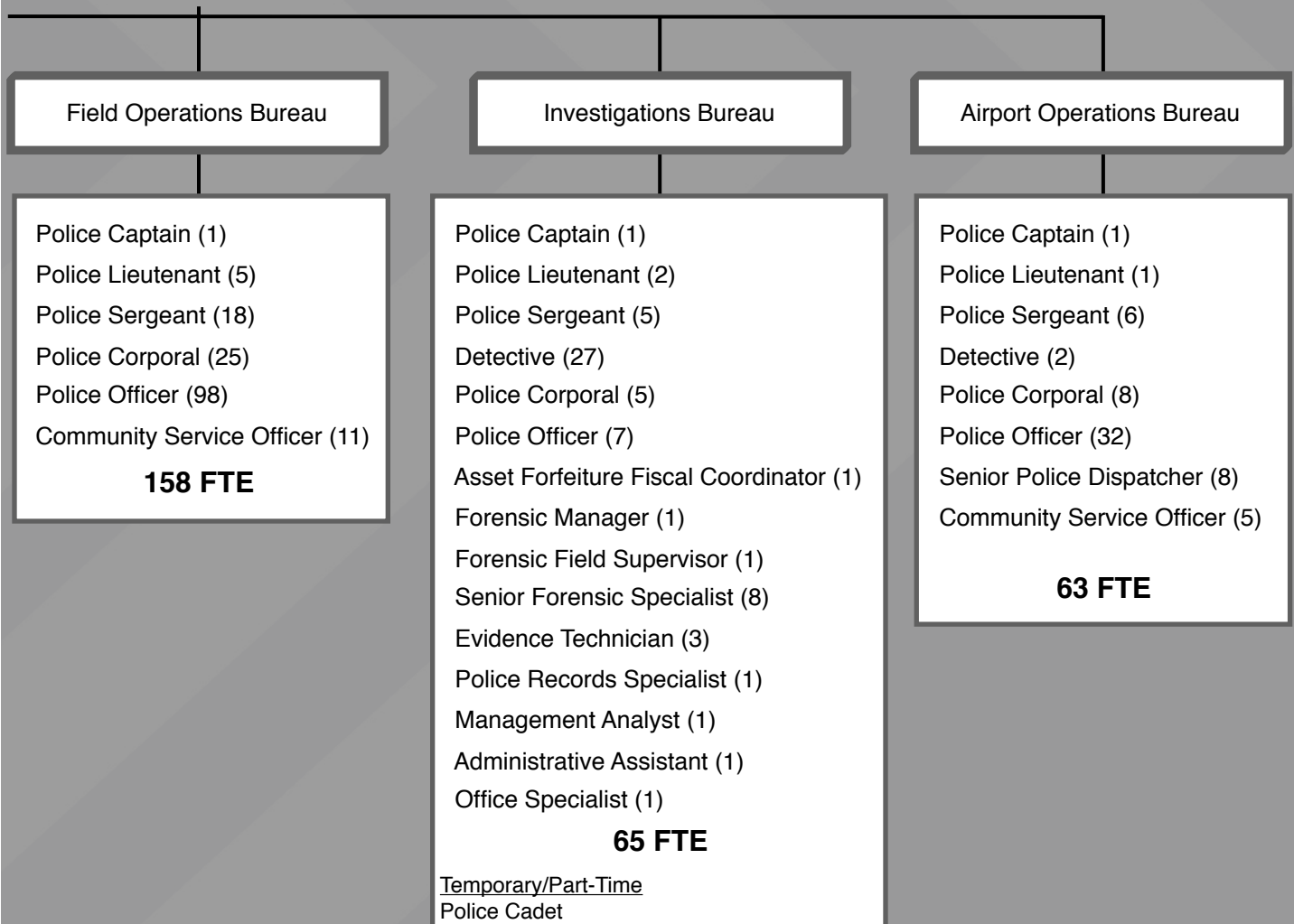


2018-19 Organizational Chart
Police Department
(409 Full-time Employees)
Effective July 1, 2018





2018-19 Organizational Chart
Police Department
(409 Full-time Employees)
Effective July 1, 2018





FIRE DEPARTMENT

Robert B. Elwell Jr., Fire Chief

*Office of the Fire Chief, Operations, Fire Prevention,
Emergency Medical Services (EMS)/Special Operations, Support Services, Administrative Services*

The Ontario Fire Department provides a wide range of basic, advanced and technical fire-rescue services. All uniformed members have and maintain basic EMT and firefighting skills; while many have specialized certifications including Paramedic, Hazardous Materials, Bomb Squad, Heavy Rescue, Aircraft Rescue and Firefighting, Active Shooter, SWAT Paramedic, Fire Investigation and Terrorism Liaison Officer.

The Ontario Fire Department is committed to professional and compassionate public service by embracing five core values: Integrity, Accountability, Service, Respect, and Honor. The department is composed of the Office of the Fire Chief and five Bureaus: Operations, Emergency Medical Services/Special Operations, Fire Prevention, Support Services, and Administrative Services.

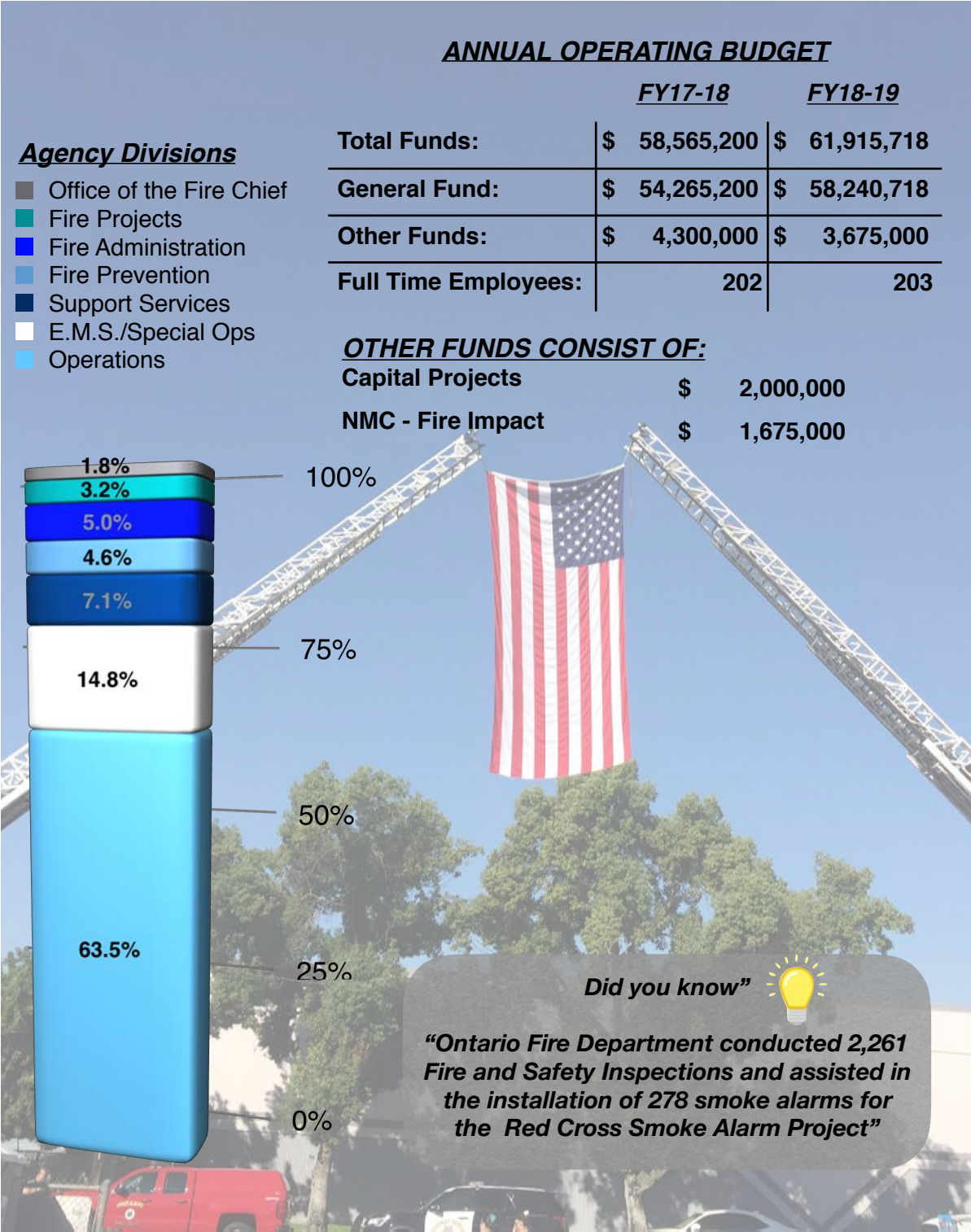
The Operations Bureau is responsible for delivering the day-to-day firefighting, emergency medical and rescue services. These services are delivered to the community through two Battalions consisting of nine fire stations. The Operations Bureau also oversees the department's Bomb Squad, Hazardous Materials Emergency Response Team, Urban Search and Rescue Team, and the department's Training Division.

The Support Services Bureau is responsible for the construction, maintenance, and repair of fire department buildings, facilities, fire apparatus, and vehicles. The Support Services Bureau also oversees technology services and department equipment, tools, and supplies required for fire suppression and rescue services.

The Emergency Medical Services (EMS)/Special Operations Bureau oversees the delivery of specialized services including EMS and Aircraft Rescue and Firefighting (ARFF) at Ontario International Airport. EMS is responsible for basic and advanced life support for all EMTs as well as paramedics, including data management, quality improvement, and continuing education.

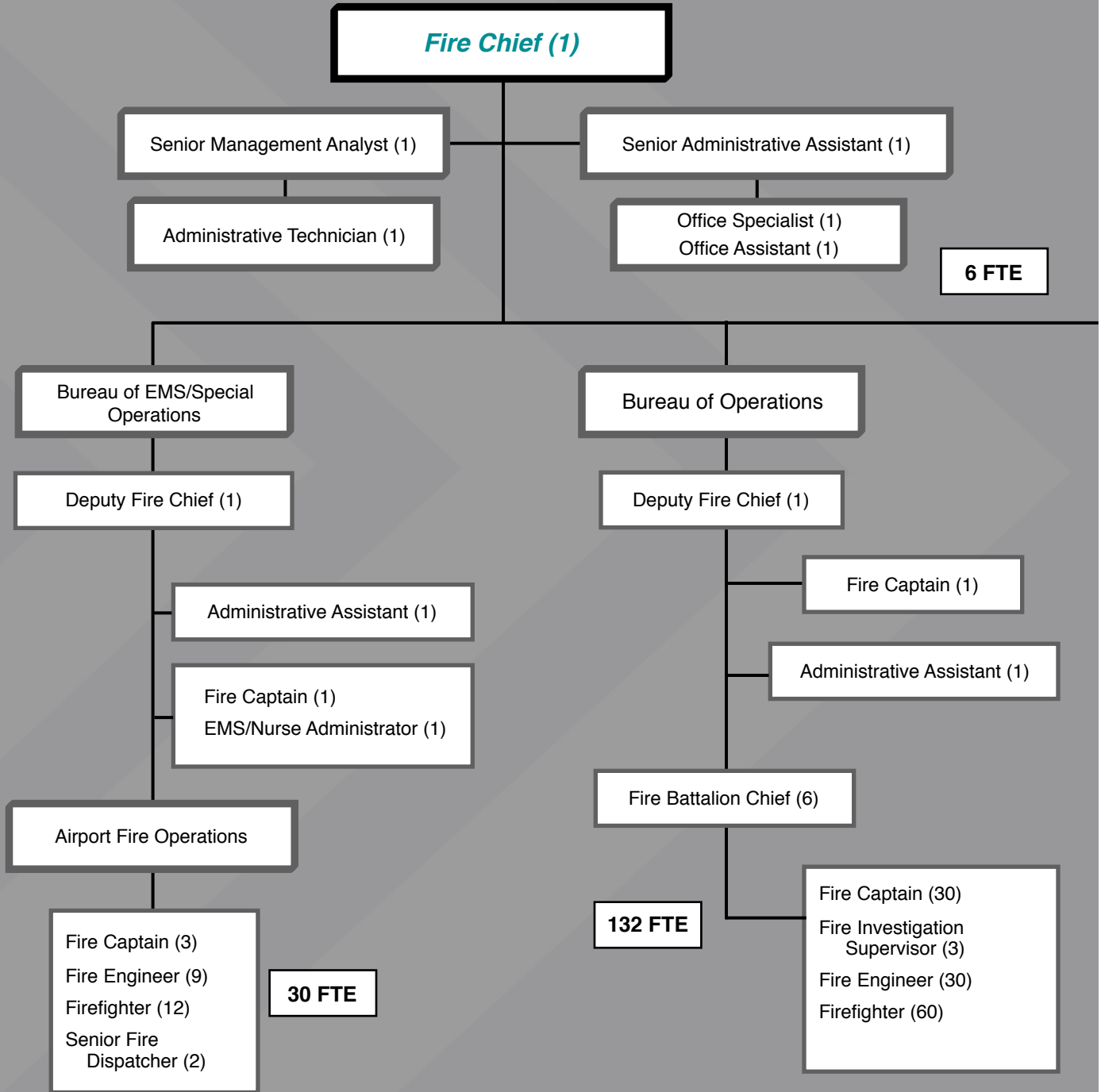
The Fire Prevention Bureau seeks opportunities to reduce community risk and the negative impacts resulting from emergency incidents. Public education programs combined with regular life safety inspections of businesses minimize preventable loss resulting from fire and natural disasters. The application of adopted fire codes combined with a proactive life safety inspection program ensures the highest level of public safety.

The Administrative Services Bureau oversees the administrative activities of the department including strategic planning, records, monetary, emergency management, and emergency communications. The Administrative Services Bureau is composed of Fire Communications Division, Emergency Management Division, and Fire Finance and Grant Unit.



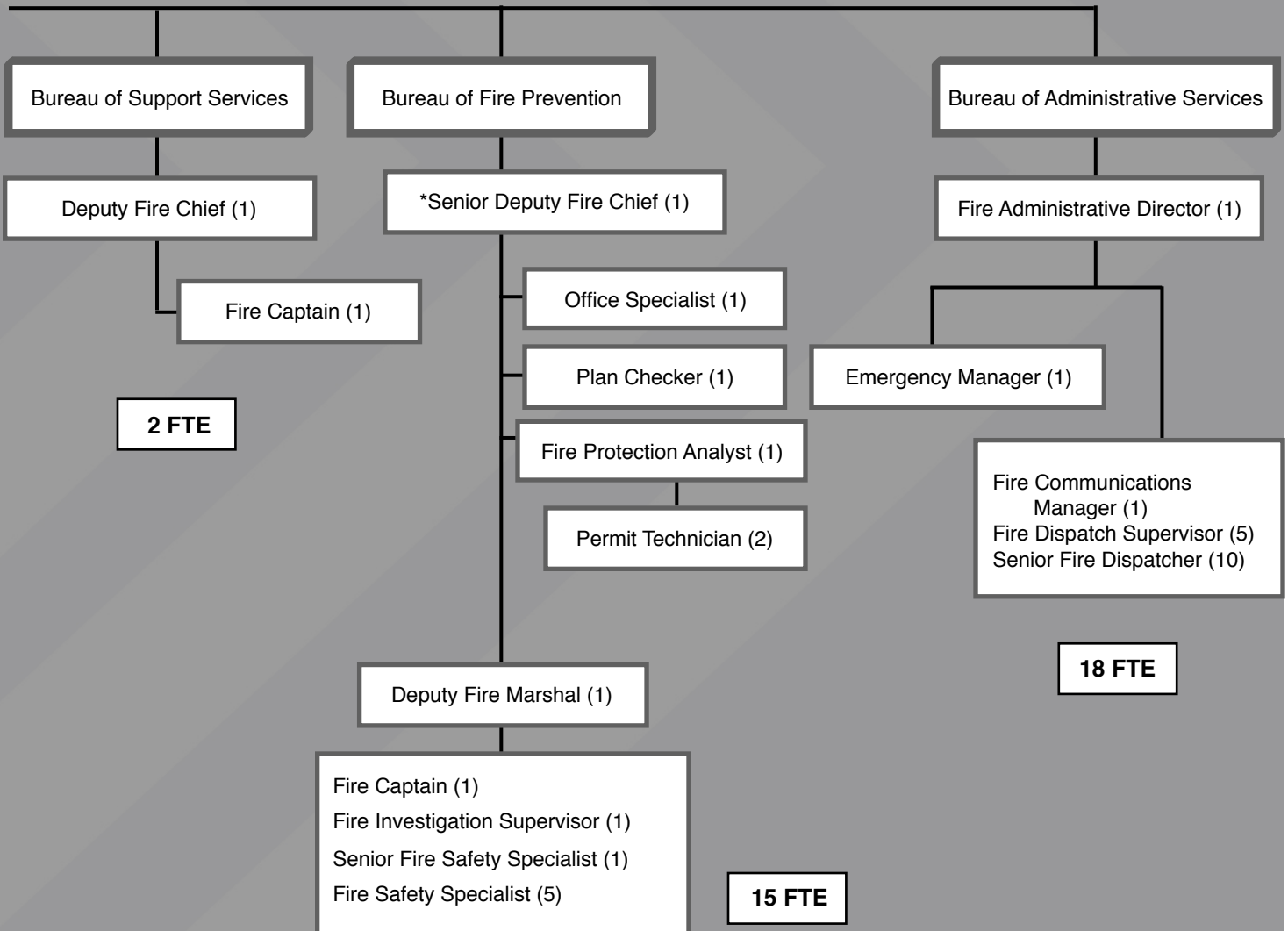


2018-19 Organizational Chart
Fire Department
(203 Full-time Employees)
Effective July 1, 2018





2018-19 Organizational Chart
Fire Department
(203 Full-time Employees)
Effective July 1, 2018



*Senior Deputy Fire Chief performs duties associated with Fire Marshal.



ONTARIO MUNICIPAL UTILITIES COMPANY

Scott Burton, Utilities General Manager

Utilities Engineering, Utilities Operations, Administrative Services & Integrated Waste Operations, Water Resources

The Ontario Municipal Utilities Company provides water, recycled water, sewer, trash collection and recycling services to the citizens and businesses of Ontario. Resource conservation continues to be a major focal point for existing service as well as planned expansion under The Ontario Plan. The Utilities Company is committed to protecting the health and welfare of the community by providing cost effective, safe and reliable services.

After low winter snow and rainfall totals in Fiscal Year 2017-18, the State Water Resources Control Board is considering making permanent some water conservation regulations that were enacted during the Governor’s 2014 declaration of a Drought State of Emergency. Ontario continues to protect and enhance existing water supplies through conservation efforts, technological improvements to the water infrastructure, expansion of less expensive water sources, such as recycled water, and the procurement

of groundwater rights. These efforts are essential in helping meet Ontario’s long term water supply and the legal requirements of the State’s 20x2020 Water Conservation Plan (Senate Bill 7X 7). These efforts will continue to be a priority for Ontario as the State tackles long term water conservation policy.

In response to the passage of the California Global Warming Solutions Act in 2006 (AB 32), recent state requirements have focused on mandatory commercial recycling and mandatory recycling of food waste. These new requirements have produced a variety of opportunities for Ontario residents and businesses to recycle items like mattresses, electronic waste, and food waste in order to help reduce the amount of material going to landfills.

In these ways, Ontario is doing everything it can to conserve and protect our precious resources.

Did you know?



“Ontario Municipal Utilities Company recycles 2.66 tons per day of commercial food waste!”

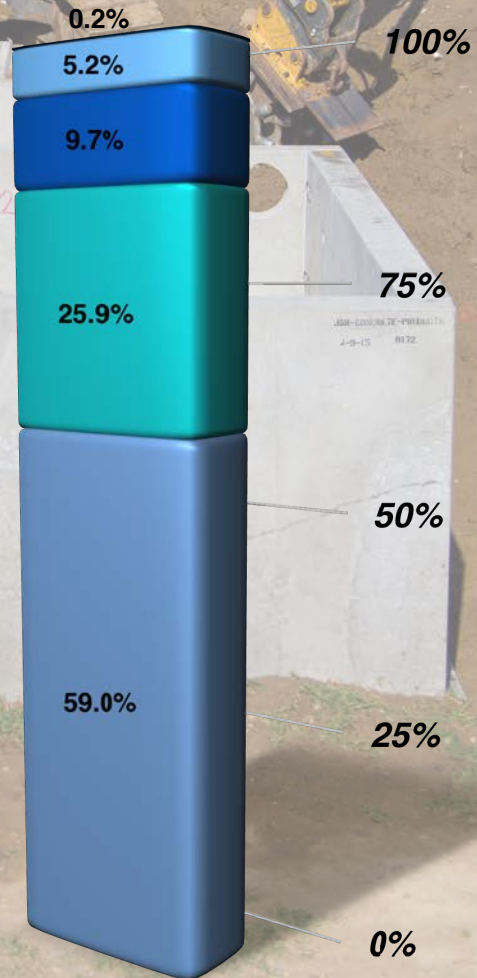


ANNUAL OPERATING BUDGET

	<u>FY17-18</u>	<u>FY18-19</u>
Total Funds:	\$ 119,372,205	\$ 124,551,840
General Fund:	\$ 0	\$ 0
Other Funds:	\$ 119,372,205	\$ 124,551,840
Full Time Employees:	179	191

OTHER FUNDS CONSIST OF:

Water Operating	\$ 50,819,430
Water Capital	\$ 15,447,564
Sewer Operating	\$ 21,814,983
Sewer Capital	\$ 3,834,123
Integrated Waste	\$ 32,112,740
Integrated Waste Impact	\$ 200,000
NMC - Regional Sewer	\$ 150,000
NMC - Local Adjacent Sewer	\$ 173,000



Agency Divisions

- Municipal Utilities Programs
- Utilities Engineering
- Municipal Utilities Projects
- Admin Svcs & Integrated Waste
- Utilities Operations



2018-19 Organizational Chart
Ontario Municipal Utilities
Company
(191 Full-time Employees)
Effective July 1, 2018



Utilities General Manager (1)

Senior Administrative Assistant (1)

2 FTE

Administrative Services &
Integrated Waste Operations

Utilities Operations

Utilities Administrative Services & Integrated
Waste Director (1)
 Integrated Waste Division Manager (2)
 Administrative Officer (1)
 Senior Management Analyst (1)
 Management Analyst (1)
 Administrative Assistant (2)
 Office Specialist (6)
 Senior Environmental Technician (1)
 Environmental Technician (2)
 Integrated Waste Supervisor (4)
 Integrated Waste Lead Collector (2)
 Senior Integrated Waste Collector (62)
 Integrated Waste Collector (18)
 Integrated Waste Maintenance Worker (6)
 Welder (2)

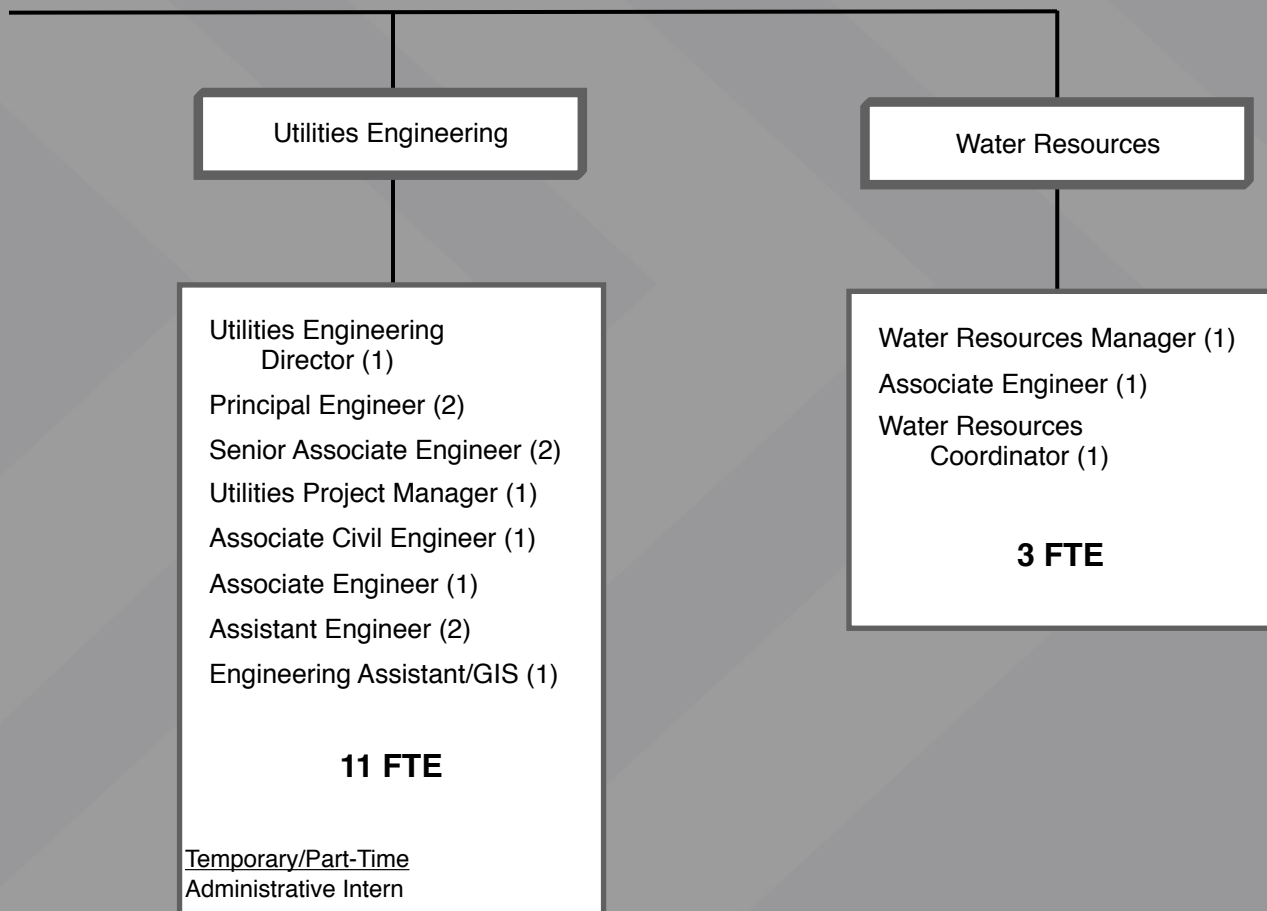
111 FTE

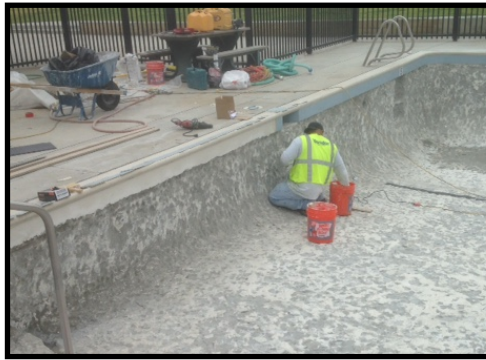
Utilities Operations Director (1)
 Water/Sewer Maintenance Manager (1)
 Water Production Manager (1)
 Water Production Supervisor (1)
 Utilities Supervisor (4)
 Water Production Operator (5)
 Senior Utilities Technician (9)
 Utilities Technician (16)
 Utilities Service Representative (5)
 Utilities Maintenance Worker (11)
 Environmental Programs Manager (1)
 Water Quality Specialist (2)
 Water/Wastewater Technician (3)
 Environmental Technician (1)
 Cross-Connections Control
Specialist (3)

64 FTE



2018-19 Organizational Chart
**Ontario Municipal Utilities
Company**
(191 Full-time Employees)
Effective July 1, 2018





PUBLIC WORKS

Mark Chase, Executive Director Public Works

Parks and Street Maintenance, Facilities and Fleet Maintenance, Airport Fleet Services

The Public Works Agency provides essential construction, maintenance and repair services to the citizens and businesses of Ontario through the Parks and Street Maintenance, and Municipal Services. The Agency strives to meet the daily challenges of maintaining all levels of service to our residents and community, providing stellar customer service, and maximizing all resources to develop and maintain value for the City. To provide added value and service to our resident, our Project Management Office has worked with the City's Information Technology department to establish a fiber infrastructure within the City. The infrastructure includes two Fiber optic interconnection Point of Presence (POP) locations and approximately 20 miles of fiber optic cable which will provide our City and its resident's access to the City's OntarioNet broadband communication network.

During the 2017-18 fiscal year, Parks commitment in providing excellent services and amenities to the community is reflected in the effort to complete two projects this last fiscal year. In unison with Ontario's Municipal Utilities Company, Euclid Avenue median was converted to recycled water from "G" to I-10 Freeway. The project included the installation of irrigation equipment and signage as required per Inland Empire Utilities Agency's

(IEUA) recycle and cross-connection verification standards. Also, Whispering Lakes Dog Park was completed in the southwest region of the City and includes a safe vinyl coated fenced in area with lighting, picnic tables and benches, amenities for large and small dogs and landscaping.

The Facilities Maintenance Department completed approximately 2,800 work orders and 20 budgeted projects. Some of the projects that were completed are the replacement of the floors in the De Anza multi-purpose room and kitchen, replacement of the air duct system at Armstrong center, the replacement of the outside lockers at the Police department, and the installation of a new flag pole at Fire Station No. 1. The Fleet Services Department completed over 6,700 work orders and replaced over 40 vehicles. In addition, through diligent management of the Fleet's preventative maintenance (PM) program and dedication to service, a reduction of overdue PM's from 350 to under 100 was achieved in a single year.

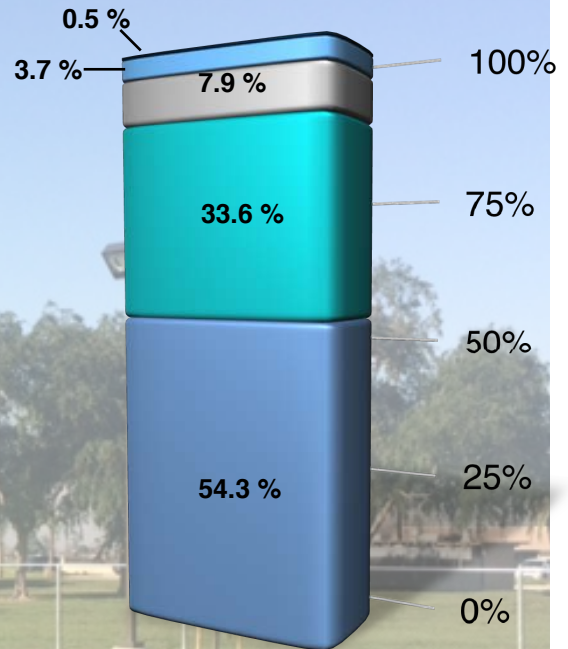
ANNUAL OPERATING BUDGET

	<u>FY17-18</u>	<u>FY18-19</u>
Total Funds:	\$ 45,352,886	\$ 58,204,856
General Fund:	\$ 19,812,934	\$ 21,178,286
Other Funds:	\$ 24,174,600	\$ 37,026,570
Full Time Employees:	116	124

OTHER FUNDS CONSIST OF:

Gas Tax	\$	1,117,803
CDBG	\$	757,600
General Fund Grants	\$	233,387
Capital Projects	\$	4,193,448
Parkway Maintenance	\$	804,327
Integrated Waste	\$	2,330,638
Equipment Services*	\$	24,795,459
Information Technology	\$	1,018,122
Street Light Maintenance	\$	220,810
Facility Maintenance	\$	1,000,000
Storm Drain Maintenance	\$	554,976

*\$4,587,798 of this fund impacts General Fund indirectly



Agency Divisions

- Facilities & Fleet Maint Projects
- Public Facilities
- Parks & Street Main Projects
- Parks & Street Maintenance
- Facilities & Fleet Maintenance



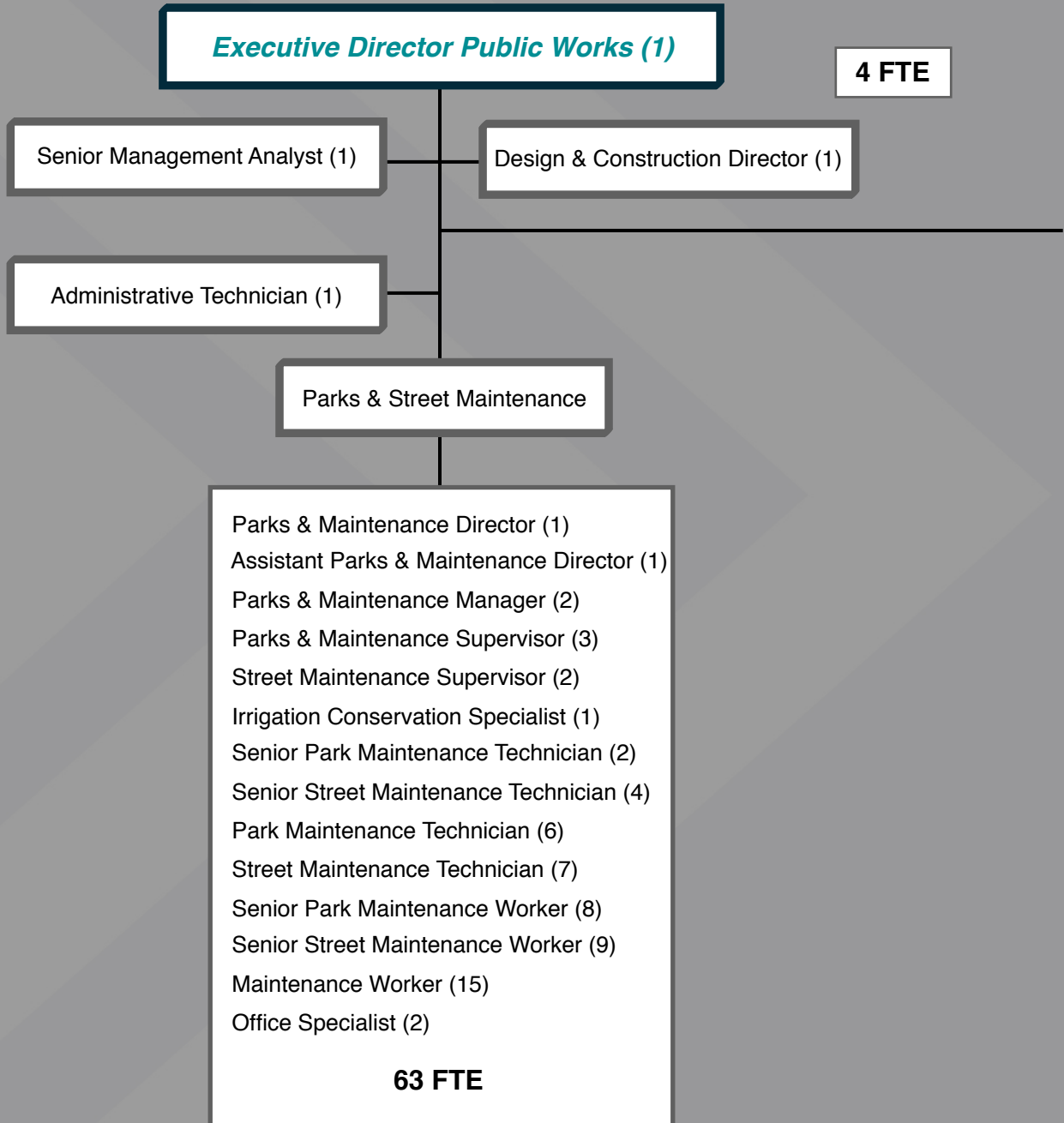
Did you know?



“Public Works planted an amazing 544 trees throughout the City of Ontario!”



2018-19 Organizational Chart
Public Works
(124 Full-time Employees)
Effective July 1, 2018





2018-19 Organizational Chart
Public Works
(124 Full-time Employees)
Effective July 1, 2018



4 FTE

Municipal Services Director (1)

Assistant Director of Facilities & Municipal Services (1)
 Municipal Services Manager (1)
 Administrative Technician (1)

Facilities Maintenance

Fleet Services

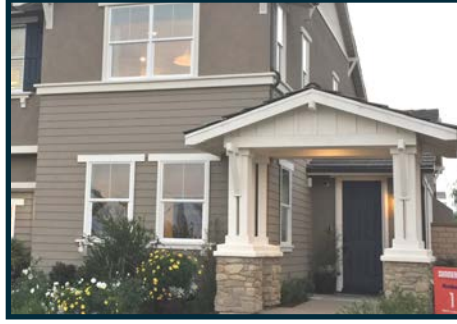
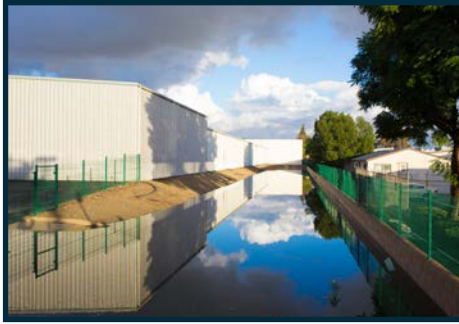
Public Facilities Maintenance Manager (1)
 Facilities Maintenance Supervisor (1)
 Senior Facilities Maintenance Technician (3)
 Facilities Maintenance Technician (4)
 Custodial Services Supervisor (1)
 Custodian (8)
 Senior Electrician (2)
20 FTE

Fleet Services Manager (1)

Fleet Services Supervisor (2)
 Fleet Services Coordinator (1)
 Senior Fire Equipment Mechanic (1)
 Senior Equipment Mechanic (9)
 Fire Equipment Mechanic (1)
 Equipment Mechanic (7)
 Senior Parts Specialist (1)
 Parts Specialist (1)
 Equipment Service Technician (2)
 Inventory Assistant (3)
29 FTE
Temporary/Part-time
 Fleet Services Intern

Airport Fleet Services

Fleet Services Supervisor (1)
 Senior Fire Equipment Mechanic (2)
 Equipment Mechanic (1)
4 FTE



DEVELOPMENT

Scott Murphy, Executive Director Development
Building, Engineering, Planning

Development Agency Departments (Building, Engineering and Planning) continue to experience increased activity. Building permit valuation for private development projects alone is anticipated to reach about \$380 million in Fiscal Year 2017-18, with over 4,000 building permits issued and 2,500 plans submitted.

Fiscal Year 2017-18 continued to show increasing economic strength with new applications submitted for over 1,400 residential units, 240,000 square feet of commercial space, 208 hotel rooms, and 3,750,000 square feet of industrial. Development of the Meredith Specific Plan continues with construction of the Ontario Infinity Dealership and the 800-unit Paseos at Ontario apartment complex.

In Ontario Ranch, residential construction increased within seven specific plans. The jump in home sales resulted in Ontario Ranch being recognized as the eleventh in the nation for homes sales within master planned communities. Additionally, over \$40 million of public improvements (water, street, sewer, park, and storm drain facilities) were installed to support the residential development. These improvements will expand the City's backbone infrastructure in Ontario Ranch and continue

to facilitate growth and development in this area.

Planning in Ontario Ranch remained strong in FY 2017-18 with the approval of four specific plans proposing the development of 994 residential units and eight million square feet of industrial development. To date, 12 specific plans have been approved covering 3,500 acres of land and proposing the development of over 17,000 residential units, 1.5 million square feet of commercial space, and 8.6 million square feet of industrial uses.

Right of way acquisition for the Holt Boulevard and Mountain Avenue Intersection Project began in July 2017 with construction anticipated in August 2018. The \$4.2 million project will widen the intersection to its ultimate configuration as well as accommodate the future Bus Rapid Transit (BRT) lanes on Holt Boulevard.

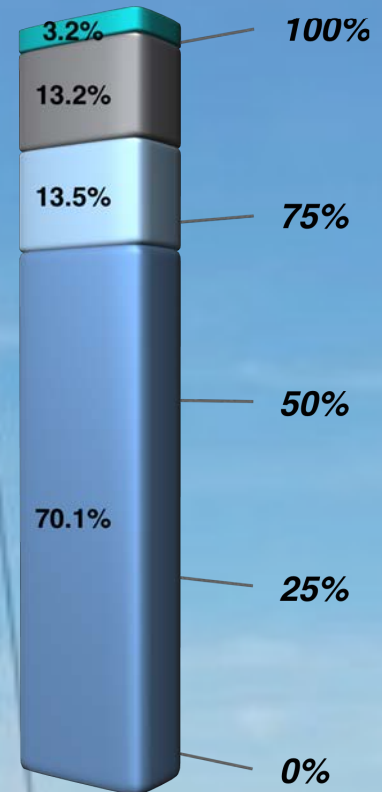
The environmental document for the SR-60/ Archibald Avenue Improvement Project was completed in March 2018. Design and right of way is currently underway with construction anticipated in mid-2019. The \$11 million project consists of widening Archibald Avenue under the SR-60 Freeway to accommodate dual left turn lanes to the freeway on-ramps.

ANNUAL OPERATING BUDGET

	<i>FY17-18</i>	<i>FY18-19</i>
Total Funds:	\$ 47,325,326	\$ 30,093,967
General Fund:	\$ 16,216,540	\$ 16,763,885
Other Funds:	\$ 31,108,786	\$ 13,330,082
Full Time Employees:	90	91

OTHER FUNDS CONSIST OF:

Gas Tax	\$	4,637,816
Measure I	\$	4,475,000
CDBG	\$	635,000
General Fund Grants	\$	400,000
Water Capital	\$	951,712
Sewer Capital	\$	946,112
Storm Drain Maintenance	\$	1,245,442
OMC - Local Adjacent Storm Drains	\$	30,000



Agency Divisions

- Engineering
- Building
- Planning
- Administration

"Did you know?"



~ The Development Agency public counter receives over 23,500 visits per year.

~ The City issues an average of 4,226 building permits per year.

~ The City reviews and approves over 120 entitlement applications per year.

Construction of the 7.5 mile G Street Crosstown Bike Route on G Street and Inland Empire Boulevard between Benson and Milliken Avenues was completed in January 2018. This bicycle corridor serves both local and regional destinations along the corridor such as Ray Wiltsey Middle School, Guasti Regional Park, and Citizens Business Bank Arena. It also links high density residential areas to employment centers and provides access to various transit options including the future BRT and Metro Gold Line Extension.

Construction of the Traffic Management Center (TMC) was completed in March 2018. The TMC is the hub of the City's traffic management system and allows the City to provide real-time traffic control for over 110 signalized intersections and traffic surveillance at selected locations along key truck routes such as Haven, Jurupa, and Milliken Avenues.

As part of the City's General Plan/Zoning consistency program, the final zone changes were completed on over 800 parcels to bring them into conformance with The Ontario Plan and support ongoing development in the City. Since adoption of The Ontario Plan ("TOP"), over 5,000 properties have been rezoned to bring them into conformity with the land use plan for TOP.





**2018-19 Organizational Chart
Development
(91 Full-time Employees)
Effective July 1, 2018**



Executive Director Development (1)

4 FTE

Sustainability Program Manager (1)

Senior Administrative Assistant (1)

Administrative Officer (1)

Building Official (1)

City Engineer (1)

- Assistant Building Official (1)
- Building Inspection Manager (1)
- Senior Plan Check Engineer (2)
- Supervising Building Inspector (1)
- Senior Combination Building Inspector (6)
- Building Plans Examiner (1)
- Senior Permit Technician (1)
- Permit Technician (3)
- Administrative Assistant (1)
- Office Specialist (1)

19 FTE

Temporary/Part-Time
Administrative Intern

- Assistant City Engineer (3)
- Traffic/Transportation Manager (1)
- Principal Engineer (4)
- Principal Planner (1)
- Senior Associate Civil Engineer (5)
- Environmental Water/Wastewater Engineer (1)
- Associate Engineer (4)
- Associate Civil Engineer (1)
- Supervising Public Works Inspector (1)
- Assistant Engineer (6)
- Engineering Assistant (3)
- Senior Public Works Inspector (5)
- Public Works Inspector (2)
- Senior Project Coordinator (1)
- Survey Party Chief (1)
- Survey Technician (1)
- Engineering Aide (1)
- Permit Technician (1)
- Administrative Assistant (1)
- Office Specialist (2)

46 FTE

Temporary/Part-Time
Administrative Intern

Assistant Community
Development Director (1)

- | | |
|---------------------------------|------------------------------|
| Assistant Planning Director (1) | Associate Planner (6) |
| Principal Planner (2) | Permit Technician (2) |
| Senior Planner (6) | Administrative Assistant (1) |
| Senior Landscape Architect (1) | Office Specialist (1) |
| Associate Landscape Planner (1) | |

22 FTE

Temporary/Part-Time
Administrative Intern
Healthy Ontario Administrative Intern



ECONOMIC DEVELOPMENT

John P. Andrews, Executive Director Economic Development

Economic Development, Redevelopment Successor Agency

The primary goal of the Ontario Economic Development Agency is to create, maintain and grow the economic value of the City. The Agency's goal is implemented through programs in Business Attraction, Business Retention & Expansion, and Workforce Development.

Much of the Agency's Business Attraction efforts center on developing and maintaining relationships with real estate executives, site selectors, investors, and business owners through business visits, attendance at conferences, trade shows and professional associations.

At the heart of the City's Business Retention & Expansion efforts is the Business Retention Committee, a collaboration between the City of Ontario and the Ontario Chamber of Commerce. Other Agency efforts included one-on-one visits with businesses, quarterly industry specific workshops, and partnerships with key community partners on workforce development initiatives. More than 600 businesses were visited last year. In addition to these efforts, staff produces the monthly Made in Ontario Business Series, which provides the community with testimonials from business leaders on why Ontario is the most business-friendly city in Southern California.

Land development opportunities are promoted to corporate real estate executives to attract investment into the City. Staff continues to proactively reach out to Fortune 500 and other large corporations across the nation. Efforts include working with regional and state agencies by submitting proposals and marketing materials to attract business to the City and attending trade shows such as the International Council of Shopping Centers RECon Forum and meeting with key executives.

As efforts in the Euclid Avenue Downtown Historic District continue to develop, the Agency focuses efforts on strategic property acquisitions to further develop this area and drive visitors and foot traffic back to Euclid Avenue. The City has been working closely with regional agencies to spark innovation and create a business incubator to assist small businesses at the Inland Empire Small Business Development Center.

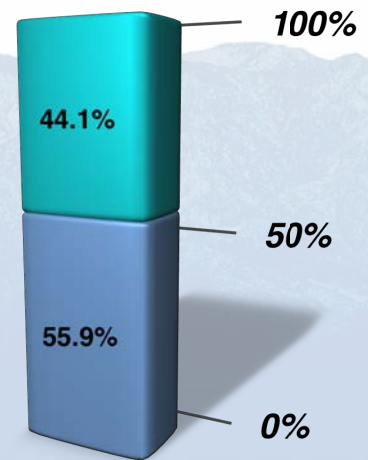
The Agency continues to put on the annual State of the City: Business Leadership Symposium, which serves as a business networking event and displays how the City continues to be at the center of activity and investment in the Inland Empire, while discussing topics on leadership,

community, business, tourism and infrastructure. The State of the City attracts nearly 1,000 business, development, and real estate executives throughout Southern California. This event has been recognized as the premier networking event in the Inland Empire.

Staff also maintained efforts through enhancing the City’s brand through the management and production of the City’s quarterly publication, the Ontario Living Magazine, management of the City’s social media accounts and creating citywide advertisements, press releases and other marketing materials that promote events throughout the City and connect the business and residential communities.

ANNUAL OPERATING BUDGET

	<u>FY17-18</u>	<u>FY18-19</u>
Total Funds:	\$ 17,950,111	\$ 25,702,186
General Fund:	\$ 5,029,132	\$ 12,550,182
Other Funds:	\$ 12,920,979	\$ 13,152,084
Full Time	7	7



Agency Divisions

- Economic Development
- Successor Agency

OTHER FUNDS CONSIST OF:

Successor Agency for RDA-Admin	\$ 500,000
Guasti Successor/Debt Service	\$ 250,000
Center City Successor/Debt Service	\$ 707,214
Project Area #1 Successor/Debt Service	\$ 10,654,510
Low-Mod Income Successor Agency	\$ 1,040,360

Did you know?

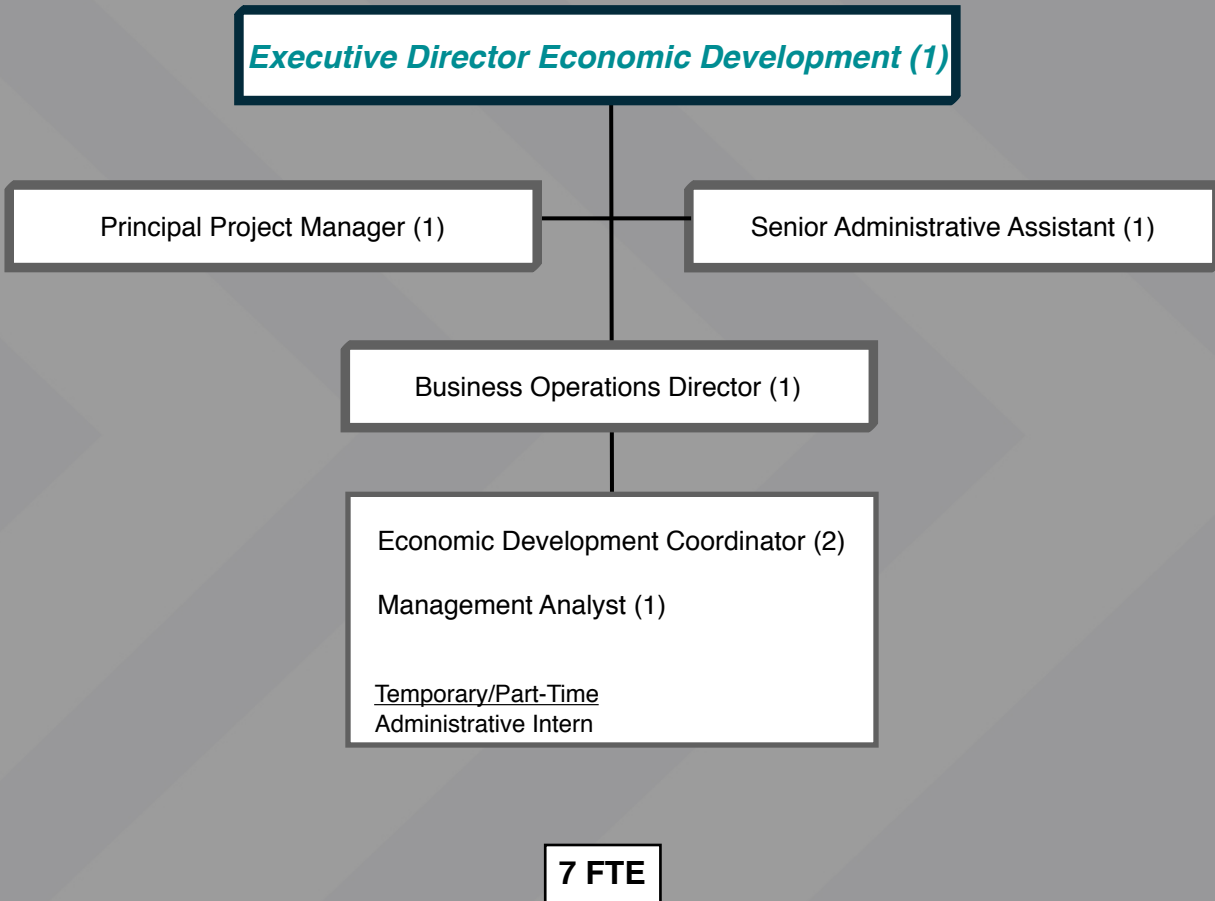


“By bringing in new businesses and maintaining great relationships with established businesses, Economic Development has helped in bringing 3,250 new jobs to the City of Ontario”





2018-19 Organizational Chart
Economic Development
(7 Full-time Employees)
Effective July 1, 2018



LEADING THE WAY



ONTARIOSOC.COM

2018
STATE OF
THE CITY





HOUSING & NEIGHBORHOOD PRESERVATION

Brent D. Schultz, Executive Director Housing & Neighborhood Preservation

*Housing Development/Grants Administration/Neighborhood Revitalization,
Community Improvement*

The Housing and Neighborhood Preservation Agency's primary objective is to improve the quality of neighborhoods throughout Ontario by removing blighting conditions, rehabilitating the current housing stock, and creating new housing types with a range of affordability. We accomplished this by attracting funding from a variety of public and private sources. Our continued success, particularly in improving the City and attracting public funding and investment is dependent upon policy support and direction from our City Council.

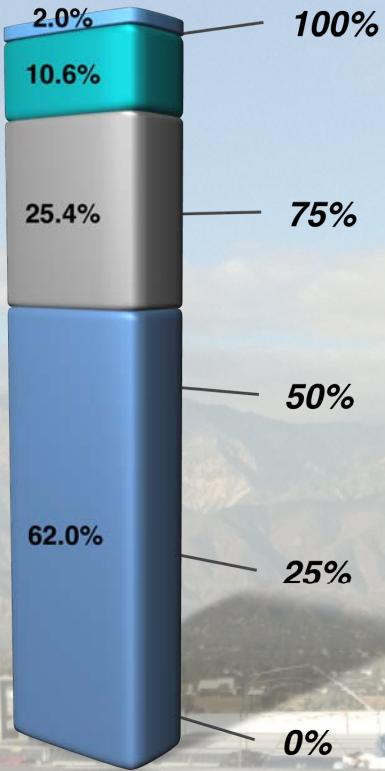
Agency staff is committed to actively pursue all funding sources that leverage local resources to implement programs and projects that strengthen our neighborhoods and local economy. This year, staff assisted with the preparation of the Transformative Climate Communities (TCC) application that resulted in a \$35 million grant awarded to the City. The Agency will also re-purpose Community Development Block Grant and other funds to align the goals of the TCC grant with neighborhood preservation. With this, the City has the potential to promote innovative programs with an intentional focus to stimulate revitalization within targeted neighborhoods and to leverage additional future funding.

Agency staff also negotiated development agreements for a 101-unit affordable housing development with National Community Renaissance, 75-unit affordable housing development with Related Companies, and a refinancing of an 80-unit affordable senior housing development with LINC Housing to extend the affordability term. These efforts will bring over \$65 million of new investment in the community.

Agency staff continued management of a comprehensive homeless services program that includes homeless outreach, transitional housing, tenant based rental assistance, supportive housing services, 76 permanent housing units and is responsible for monitoring 1,751 rental housing units.

The Community Improvement Program continues to focus on the implementation of programs designed to improve Ontario's housing stock, increase property values, and preserve neighborhoods. Over the past year, the Community Improvement staff have accomplished the following: inspected 6,000 rental housing units, completed over 5,000 field inspections in response to over 10,500 calls for services ranging from raw sewage, vacant/unsecured buildings, and substandard housing complaints.

ANNUAL OPERATING BUDGET



	<u>FY17-18</u>	<u>FY18-19</u>
Total Funds:	\$ 9,496,292	\$ 53,635,527
General Fund:	\$ 3,553,398	\$ 4,152,814
Other Funds:	\$ 5,942,894	\$ 49,482,713
Full Time Employees:	34	35

OTHER FUNDS CONSIST OF:

Quiet Home Program	\$ 1,067,000
CDBG	\$ 1,215,041
HOME Grants	\$ 1,745,114
General Fund Grants	\$ 33,250,000
Building Safety	\$ 1,461,104
Affordability In-Lien	\$ 10,744,454

Agency Divisions

- Quiet Home
- Community Improvement
- Housing Development /Grants Admin/Neighborhood Revitalization
- Transformative Climate Communities Grant

Did you know?

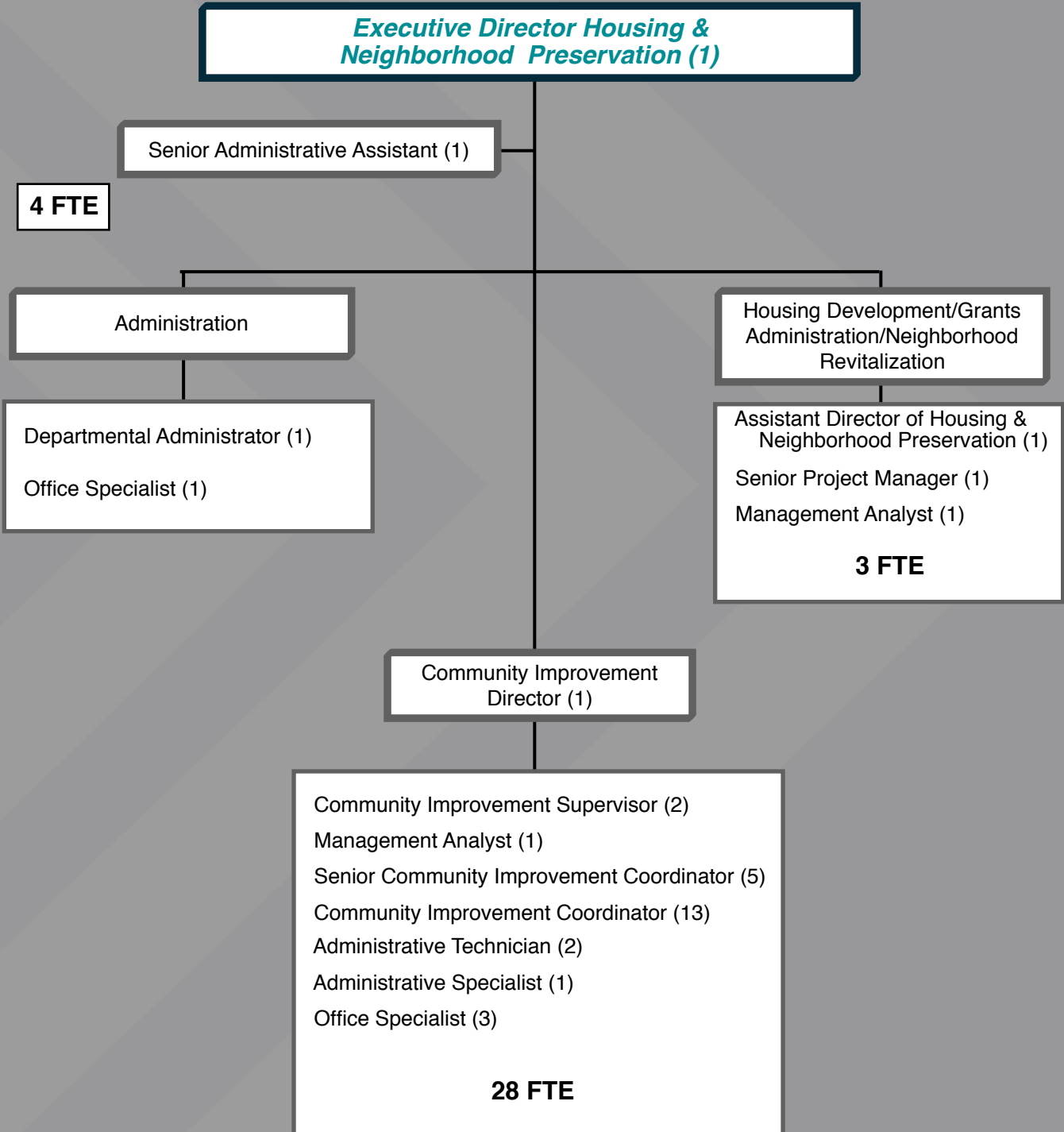


~ The Systematic Rental Inspection team has conducted approximately 6,000 initial rental inspections.

~ Recently completed a Development Agreement consisting a total of 176 new affordable housing units in the City.



2018-19 Organizational Chart
**Housing & Neighborhood
 Preservation**
(35 Full-time Employees)
Effective July 1, 2018







COMMUNITY LIFE AND CULTURE

*Helen McAlary, Executive Director Community Life and Culture
Recreation & Community Services, Library, Museum of History and Art*

The departments of the Community Life and Culture Agency have worked diligently throughout Fiscal Year 2017-18 to provide exemplary services, programming, activities and facilities for the community. The work of the agency brings a richness and depth to community life that helps to build pride and esteem in our City.

Collaboration and community engagement was a priority for the agency. Several grants provided enhanced activities for customers and residents. The HEAL zone grant from Kaiser is in its final phase, providing an extension to the De Anza Park walking trail and hydration stations in two parks and community centers. In addition, Library received a grant from the California State Library that will provide equipment and technology to create a makerspace, "Lightspeed @ Ontario City Library." The goal of the space is to combine technology, computing and manufacturing equipment and training for the purposes of enabling patrons to design and create art, prototypes, and objects that wouldn't be possible to create with the resources available to individuals working alone.

The agency itself is part of the City's commitment to enriching and preserving Ontario's artistic and cultural heritage while

fostering the creativity of the community. The Arts & Culture committee stands by their mission, Through dynamic leadership, we enrich lives by engaging the community in arts and cultural experiences within the City of Ontario. The development of the arts & culture logo highlights aspects of amenities in Ontario and the development of the public art map makes it easy for everyone to find historic and artistic treasures in our community. With all this in mind, Ontario aims to be Southern California's destination for Arts & Culture for everyone, every day.

Fiscal Year 2017-18 was a year of enhancing programming and activities. The Recreation department continues to see a surge in participation numbers with a 25% increase city wide. In addition, the annual 5K Reindeer Run saw a record number of participants at 2,276 and an increase of sponsorships by 36% which benefited the Youth Empowerment Scholarship Program and Promise Scholars this year with net proceeds reaching \$70,883.

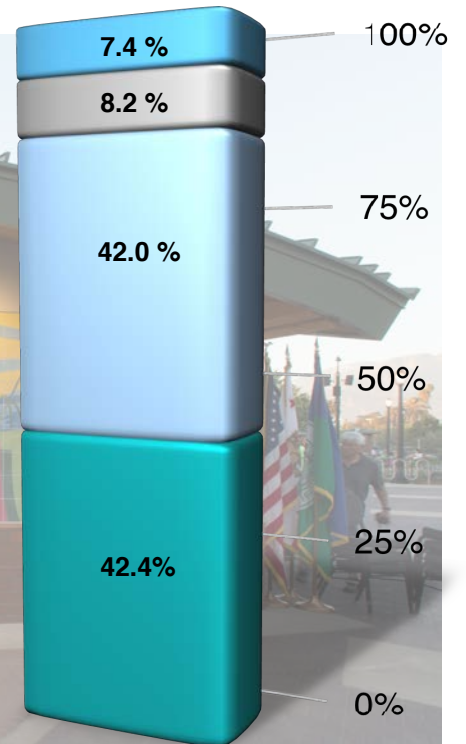
The Ontario Museum of History & Art Offers many exhibits, programs and events for families of all ages to enjoy. In Fiscal Year 2017-18, the Museum saw an increase of visitors to 13,949 while offering 8 exhibits and 50 different programs and events.

ANNUAL OPERATING BUDGET

	<i>FY17-18</i>	<i>FY18-19</i>
Total Funds:	\$ 11,471,490	\$ 12,373,225
General Fund:	\$ 11,471,490	\$ 12,373,225
Other Funds:	\$ 0	\$ 0
Full Time Employees:	59	61

Agency Divisions

- Museum
- Community Life & Culture
- Library
- Recreation & Community Services



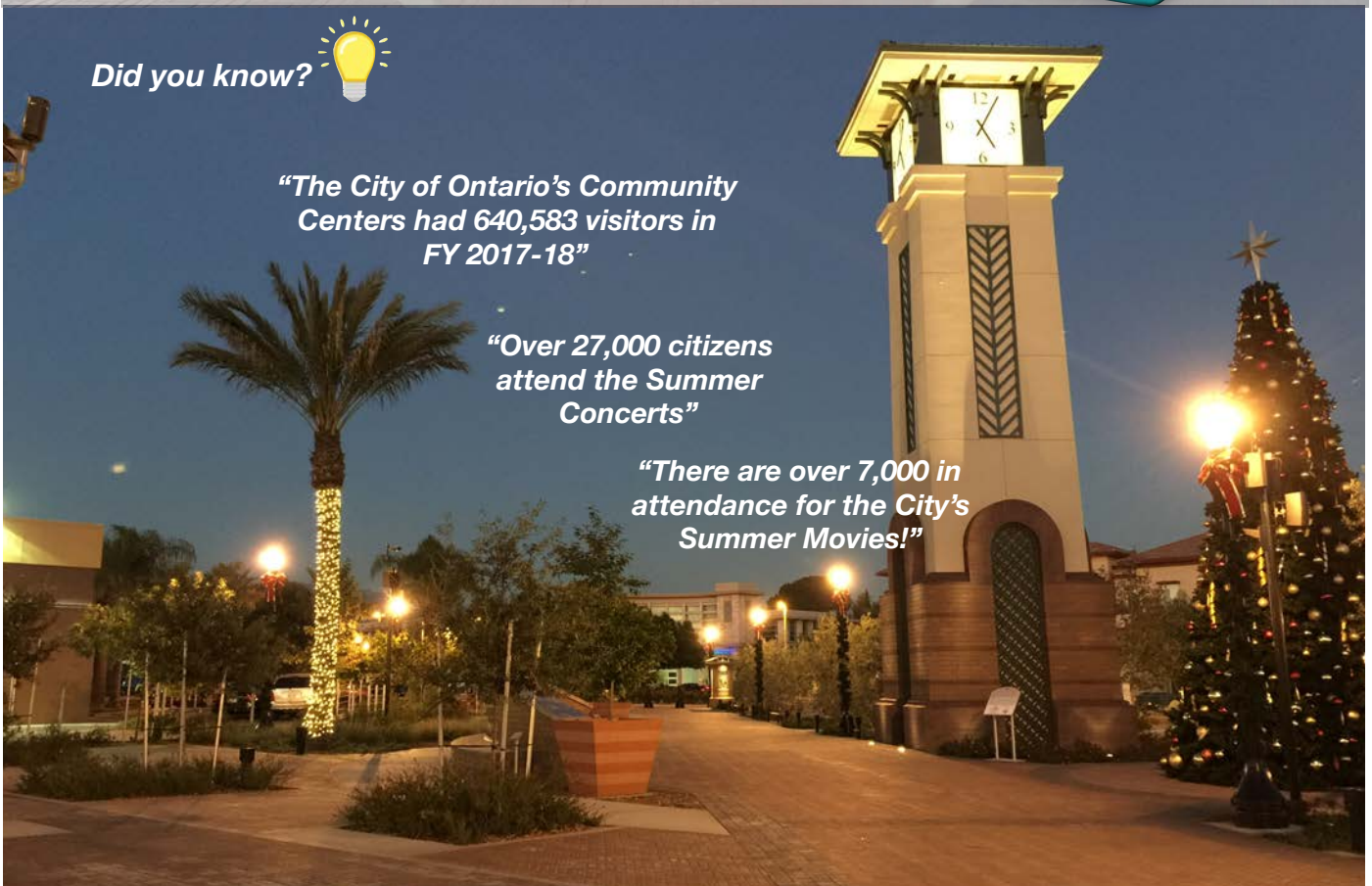
Did you know?

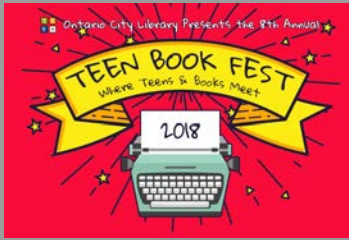


“The City of Ontario’s Community Centers had 640,583 visitors in FY 2017-18”

“Over 27,000 citizens attend the Summer Concerts”

“There are over 7,000 in attendance for the City’s Summer Movies!”





2018-19 Organizational Chart
Community Life
and Culture
(61 Full-time Employees)
Effective July 1, 2018



Executive Director Community Life and Culture (1)

Administration

Community Life and Culture Officer (1)
 Administrative Assistant (1)
 Graphic and Marketing Specialist (1)

4 FTE

Library

Library Director (1)
 Assistant Library Director (1)
 Administrative Assistant (1)
 Supervising Librarian (4)
 Senior Librarian (3)
 Librarian (6)
 Office Specialist (1)
 Senior Library Assistant (5)
 Supervising Library Clerk (1)
 Library Clerk (7)

30 FTE

Temporary/Part-Time
 Library Assistant
 Library Clerk
 Library Monitor Specialist
 Library Page



2018-19 Organizational Chart
Community Life
and Culture
(61 Full-time Employees)
Effective July 1, 2018



Recreation & Community Services

Recreation/Community Services Director (1)
Recreation/Community Services Manager (2)
Senior Recreation/Community Services Supervisor (6)
Recreation/Community Services Coordinator (9)
Administrative Assistant (1)
Office Specialist (3)

22 FTE

Temporary/Part-Time
Recreation Assistant
Recreation Leader
Senior Recreation Leader
Lifeguard
Instructor/Guard
Senior Pool Manager
Pool Manager

Museum

Museum Director (1)
Museum Curator (3)
Office Specialist (1)

5 FTE

Temporary/Part-Time
Museum Attendant



FINANCIAL SERVICES

Grant D. Yee, Executive Director of Finance

Management Services, Fiscal Services, Revenue Services

The Financial Services Agency provides support services to the citizens and businesses of Ontario, as well as to City Departments, with financial, budget development, procurement, accounting, internal audit, and revenue services. The Agency's service objective is to direct the financial affairs of the City of Ontario, under the direction provided by the Mayor and City Council through their goals and objectives, in a timely, accurate, cost effective and efficient manner. In doing so, the Agency safeguards the City's assets by establishing, implementing and following sound financial practices and procedures. In addition, the Agency manages the City's investment portfolio of approximately \$600 million. Financial Services is comprised of three departments: Management Services, Fiscal Services, and Revenue Services.

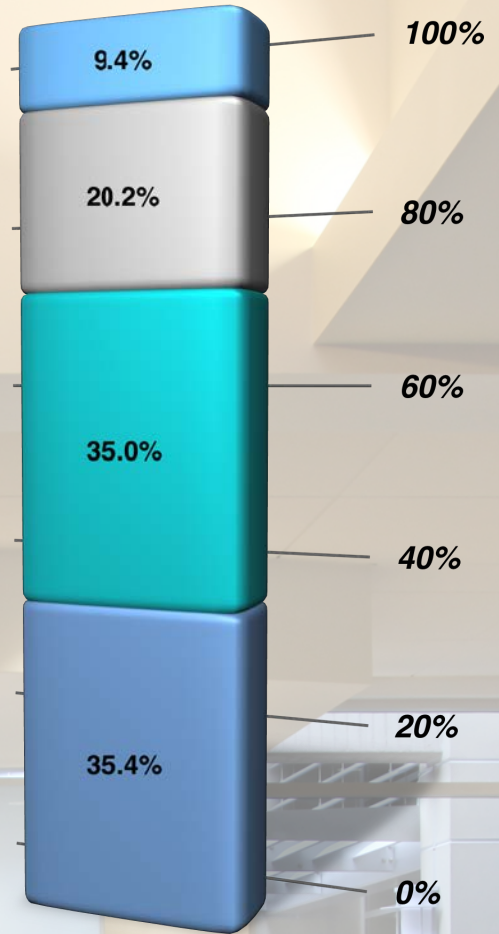
Management Services includes Internal Purchasing, and Debt Management/Special Districts. The Purchasing area provides the supply management and services needs for all City Agencies. The Debt Management/Special Districts section is responsible for the financial administration of the City's Assessment Districts, Community Facilities Districts, Parkway Maintenance Districts, and Street Light Maintenance Districts, as well as the development of the Ontario Ranch.

The City's Fiscal Services Department is responsible for four key areas: Budget, Accounting, Accounts Payable, and Payroll. The Budget Office coordinates and develops the City's annual operating and capital budget, and provides analysis support to other City departments. Accounting monitors, records and reports all financial transactions, safeguards the City's assets, and coordinates and prepares the City's annual financial statements. The Accounts Payable division provides professional and courteous customer service while facilitating timely and accurate payment of the City's financial obligations. Payroll generates timely and accurate payments to City employees utilizing and automated timekeeping system, while maintaining compliance with City policies and procedures, labor agreements, and State and Federal laws.

The Revenue Services Department provides customer service, billing, and collection services for over 33,000 customers of the Ontario Municipal Utilities at the Utility and Customer Services Center. They also manage the Business Licenses Program for over 11,000 businesses in the City, handle the accounts receivable function, collect and deposit all City receipts and through the Central Services area supplies all mailing and printing services citywide.

ANNUAL OPERATING BUDGET

	<u>FY17-18</u>	<u>FY18-19</u>
Total Funds:	\$ 14,421,835	\$ 14,042,188
General Fund:	\$ 13,879,294	\$ 13,246,358
Other Funds:	\$ 542,541	\$ 795,830
Full Time	55	59



OTHER FUNDS CONSIST OF:

A.D. Administration	\$ 585,509
Parkway Maintenance	\$ 48,719
OMC CFD #21 - Parkside Services	\$ 32,000
NMC CFD #31 - Carriage House	\$ 3,000
NMC CFD #23 - Park Place Svcs	\$ 11,000
NMC CFD #27 - New Haven Svcs	\$ 14,000
OMC CFD #20 - Walmart Services	\$ 8,000
Street Light Maintenance	\$ 61,602
NMC CFD #9 - Edenglen Services	\$ 26,000
OMC CFD #10 - Airport Tower Svcs	\$ 1,000
NMC CFD #19 - Countryside Services	\$ 5,000

Agency Divisions

- Administration
- Fiscal Services
- Revenue Services
- Management Services

Did you know?

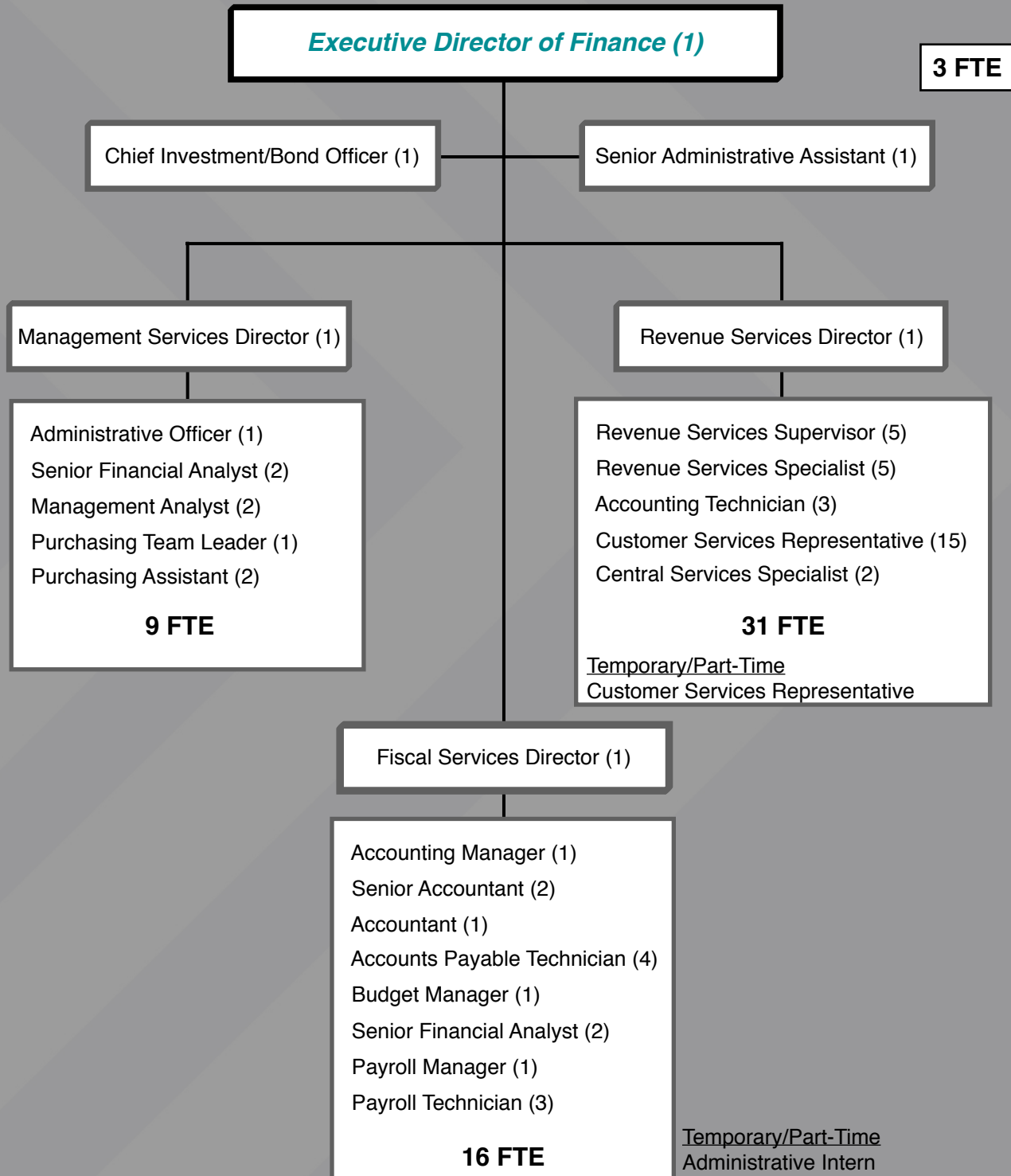


~ Account Payable processed over 27,200 invoices this Fiscal Year.

~ 10,419 businesses are currently licensed in the City of Ontario”



2018-19 Organizational Chart
Financial Services
(59 Full-time Employees)
Effective July 1, 2018







Human Resources

Angela Lopez, Executive Director Human Resources

Human Resources, Risk Management

The Human Resources Agency includes human resources and risk management functions and provides full service human resources support to the Ontario International Airport Authority (OIAA). The Human Resources Agency provides leadership in developing effective relationships and meaningful communications between employees, the City, labor groups and the community through delivering professional and innovative services that allow our City to attract, retain, support, and develop an engaged and productive workforce committed to serving our community. The Agency also minimizes the City's financial risk while providing optimum services to City employees and the public.

The Human Resources Administration Division develops and applies personnel policies and procedures based on Federal, State and local legislation relating to employment matters. Additionally, it manages the City's labor relations program including negotiations and administration of labor contracts, compensation and benefit profiles and resolution of policy and contract matters. It is also responsible for the development, implementation administration and maintenance of the City's Human Resources Information Systems (HRIS) such as Workday, Kronos, and managing the human resources information on the city's website and intranet. Administers the City's rideshare program conducting annual surveys and provide employees with resources and information to foster ridesharing participation. Provides primary human resources administration for OIAA.

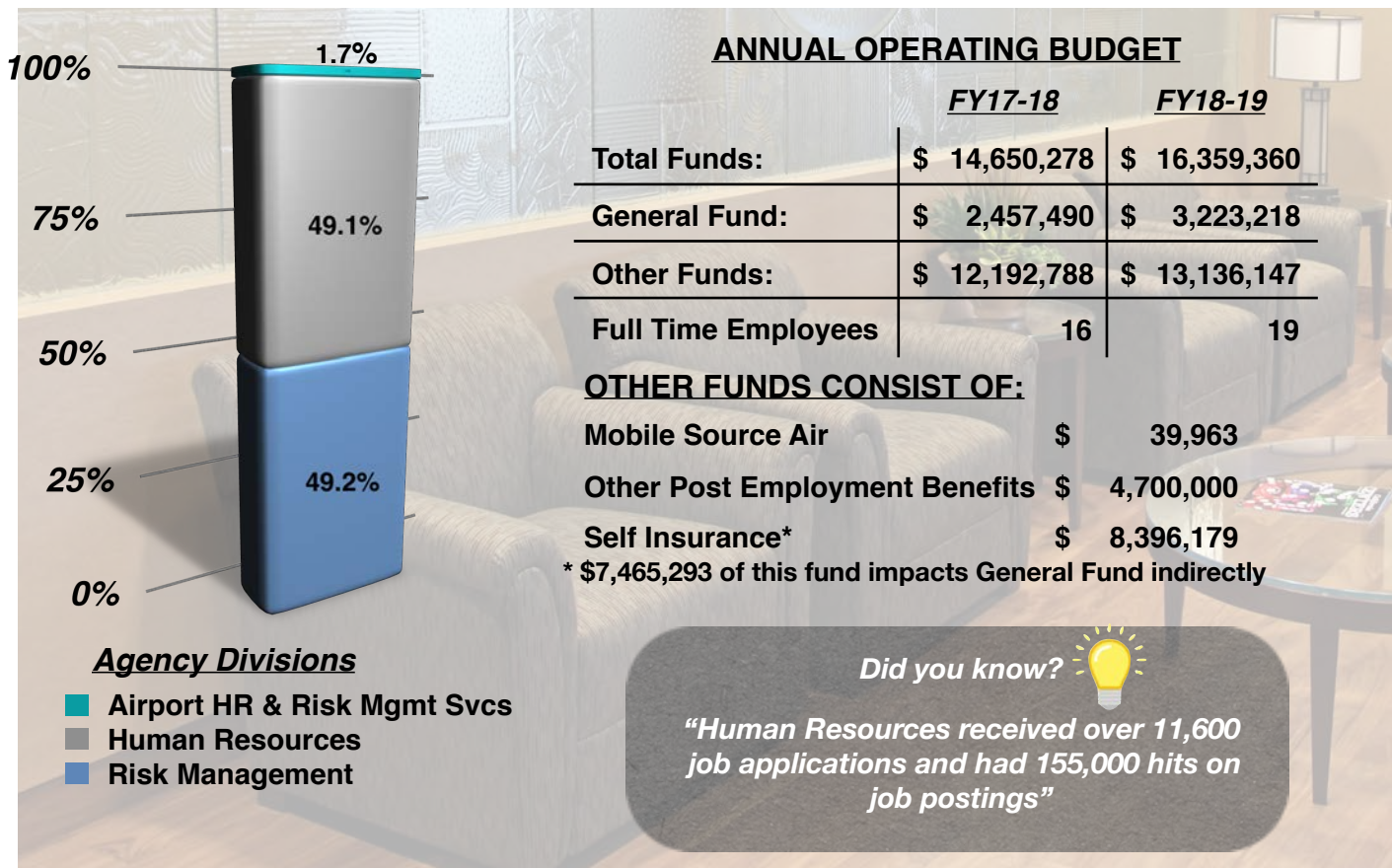
The Benefits Administration Division coordinates and administers the City's health and welfare, retirement and leave programs for eligible employees, dependents and retirees. Services include a full range of benefit programs including medical, dental, vision, disability, life/AD&D, flexible spending, health retirement account and other supplemental insurance; CalPERS Retirement; deferred compensation programs; and tuition reimbursement. Provides wellness information and tips to encourage wellness and maximize understanding of available benefits. The division also administers programs and ensures compliance with Federal and State laws including and not limited to FMLA, CFRA, PDL, FEHA and ADA interactive process.

The Employee Relations Division provides advice/counsel to managers and employees on prevention and resolution of workplace issues. Conducts and coordinates workplace investigations. It provides career coaching and counseling. Oversees the City's Performance and

Coaching Excellence development plans and performance improvement plans. Provides employee development and training opportunities to enhance employee’s ability to meet the competencies and organizational skills necessary to fulfill their work responsibilities. It also, delivers customized organizational development and training serves as need to meet specific departmental needs.

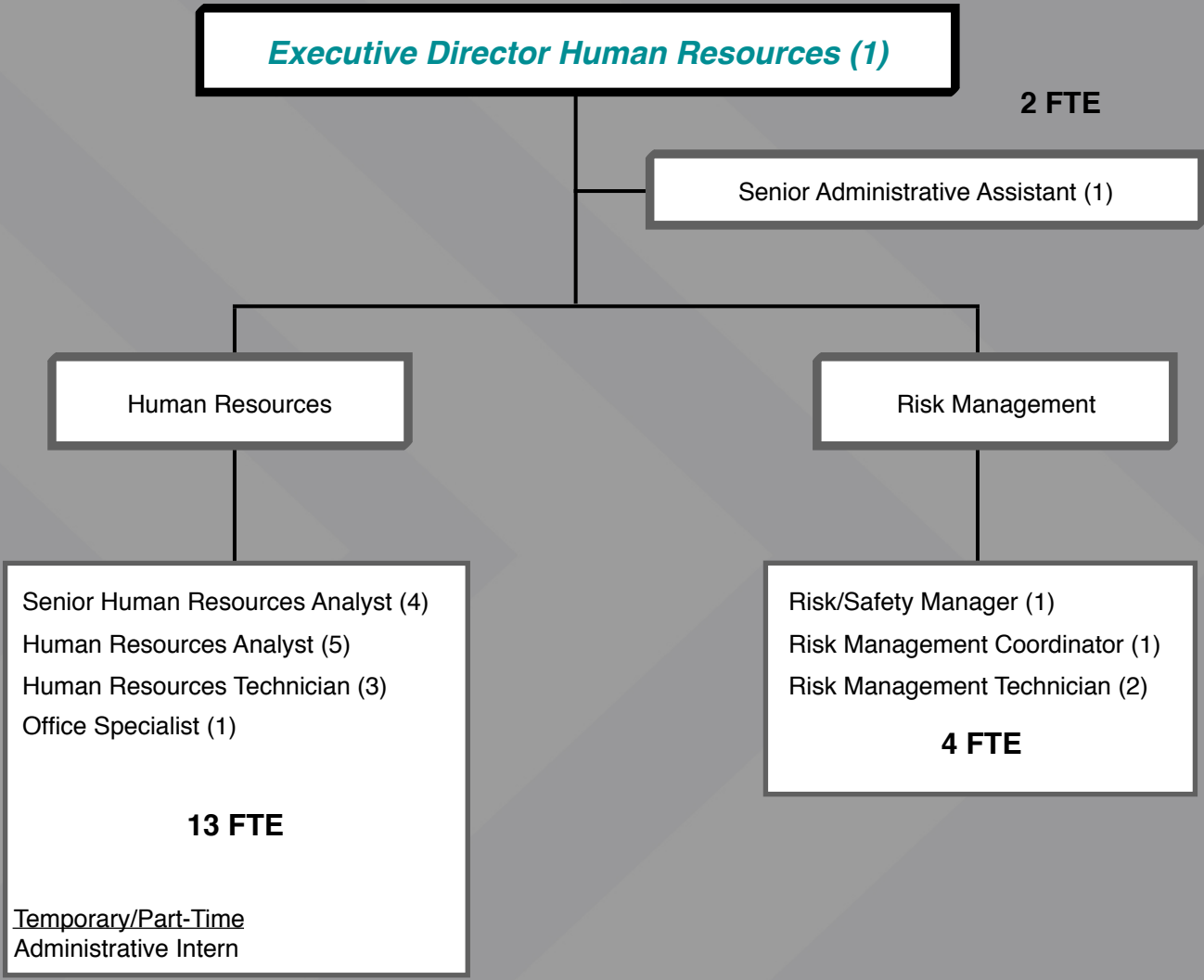
The Staffing Services Division coordinates and administers the City’s recruitment and selection process as well as the compensation and classification system. It is responsible for attracting and hiring qualified employees through the use of progressive recruitment and selection techniques. It partners with departmental managers to develop and deploy strategic recruitment methods to effectively attract and hire a highly qualified and productive workforce. The division manages and maintains the applicant tracking system NeoGov and the new employee orientation program. It also analyzes and maintains a comprehensive personnel system with class specifications and compensation information and conducts classification and compensation studies.

The Risk Management/Safety Division’s key functions include risk management, workers compensation, and safety programs to identify and minimize exposures that could result in physical and financial loss to the City. It is responsible for various insurance programs including general liability, insurance administration, and public loss prevention and recovery. It administers the City’s self-insured workers’ compensation program with focus on providing responsive service and ensuring professional, competent and timely treatment and accurate benefits to facilitate recovery. Additionally it coordinates and manages efforts to identify, address and resolve occupational safety matters and strive to ensure employees are working as safely and efficiently as possible and in compliance with Cal-OSHA guidelines.





2018-19 Organizational Chart
Human Resources
(19 Full-time Employees)
Effective July 1, 2018





CHOOSE A CAREER
IN PUBLIC SERVICE
TO MAKE A POSITIVE IMPACT
ON THE COMMUNITY

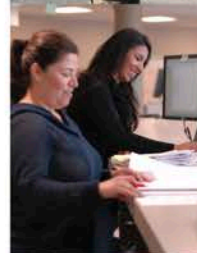
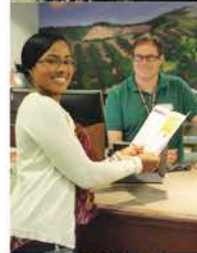
BE COMMITTED TO THE COMMUNITY



ACHIEVE EXCELLENCE THROUGH TEAMWORK



DO THE RIGHT THING THE RIGHT WAY



Online Utility Payment



My Ontario Phone App



**STAY INFORMED.
GET CONNECTED.**

Like Us on Facebook

INFORMATION TECHNOLOGY

Elliott Ellsworth, Executive Director Information Technology

Information Technology

The City of Ontario IT Agency continues efforts to excel in supporting the technical requirements of the organization. The team enjoys exceptionally low turnover and high continuity, building on ongoing achievements to be better prepared to meet the demand of the future. Ontario IT also provides IT support services for the Ontario International Airport. The airport Workday project is well underway and on target for successful phased implementations through the remainder of this fiscal year. The Workday platform will provide the airport with essential tools for human capital management, recruiting, compensation, benefits, procurement, payroll, time tracking, onboarding, planning, budgeting, expenses, financial accounting and reporting. This will allow for cloud based, real time results with greater transparency and reliability at Ontario International Airport.

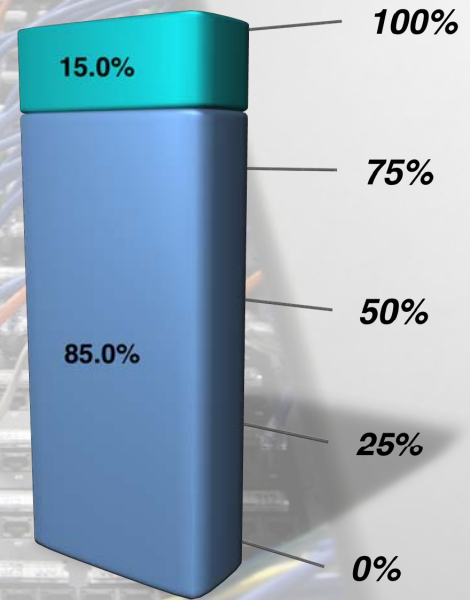
The IT Agency always strives to exhibit integrity, professionalism and teamwork and to deliver consistent and reliable IT services. We strive to have all essential technical competencies and skills required of the organization and then work to continuously improve those talents. Technology is a common thread across all departments with an inherent necessity of collaboration and trust. Security remains a priority as all transactions assume a secure and stable supporting infrastructure. We strive to deliver consistent performance that others can rely on as we work with mutual respect and teamwork to get the job done.

The past year highlights included: completion of major portion of the Ontario fiber backbone with unmatched “Gigabit” broadband services as a high value amenity. High speed Internet services are now available in the Ontario Ranch community, at the airport, arena, convention center and many local businesses, and at several city building and over 60 traffic cabinets; update to the MyOntario application with new tracking and reporting capabilities and integration with existing work order systems; WiFi has been installed and is operational at the Citizens Business Bank Arena with a gigabit (1 Gbps) backhaul from the fiber network; support of a major remodel to the Police Station with new audio visual and network improvements; significant updates to the airport federal inspection station (FIS) supporting new kiosks, phones, WiFi, cameras; Airport WiFi upgrades; New flight information displays; Airport support with carrier coordination and a pilot project for “common use” counters and gates to maximize existing space. Gate and Baggage information displays are still awaiting final deployment but are expected to be upgraded by the end of this fiscal period.

The coming year holds exciting opportunities to continue the buildout of the fiber network, replace the Customer Information System, fully deploy Office 365 tools through the organization, pilot solutions to track and manage key performance indicators, and information technology support at the airport. The “transportation and logistics” themed incubator / accelerator project with WeeSee Collective (4th Sector at 404) looks to be a very exciting partnership to spawn innovation, collaboration with industry leading businesses, solve problems, build ventures and build local talent.

ANNUAL OPERATING BUDGET

	<i><u>FY17-18</u></i>	<i><u>FY18-19</u></i>
Total Funds:	\$ 20,455,703	\$ 15,360,752
General Fund:	\$ 0	\$ 0
Other Funds:	\$ 20,455,703	\$ 15,360,752
Full Time	32	39



OTHER FUNDS CONSIST OF:

Information Technology*	\$ 13,060,178
Information Technology Broadband	\$ 2,300,574

* \$7,001,220 of this fund impacts General Fund indirectly

Agency Divisions

- Information Technology Broadband
- Information Technology

Did you know?



“Municipal Fiber Optic Network has grown to 40 fiber miles with over 400 residential and 25 business customers connected to gigabit enabled internet services.”

“Information Technology has responded to over 11,000 Service calls annually”



2018-19 Organizational Chart
**Information Technology
 Department**
(39 Full-time Employees)
Effective July 1, 2018



Executive Director Information Technology (1)

1 FTE

**Information Technology
 Operations Director (1)**

**Broadband Operations
 Director (1)**

**Information Technology Applications
 Manager (1)**

**Senior Systems Analyst (2)
 Systems Specialist (2)**

Principal IT Analyst (1)

**Senior Systems Analyst (1)
 Systems Analyst (1)
 Systems Specialist (1)**

10 FTE

**Administrative Assistant (1)
 Senior Systems Analyst (2)
 Systems Analyst (1)
 Senior IT Specialist (1)**

Broadband Airport Services

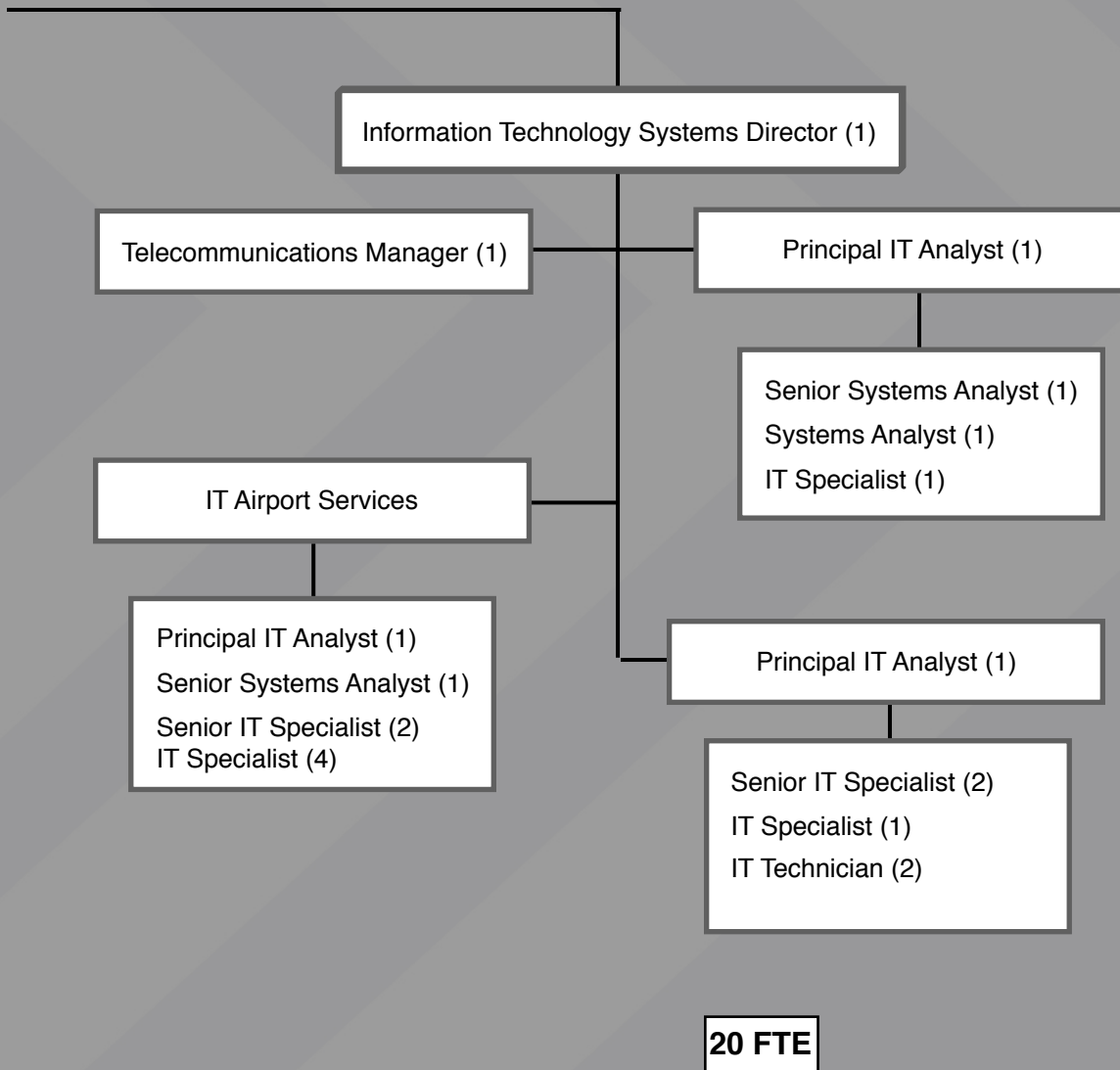
**Fiber Field Technician (1)
 Senior Network Engineer (1)**

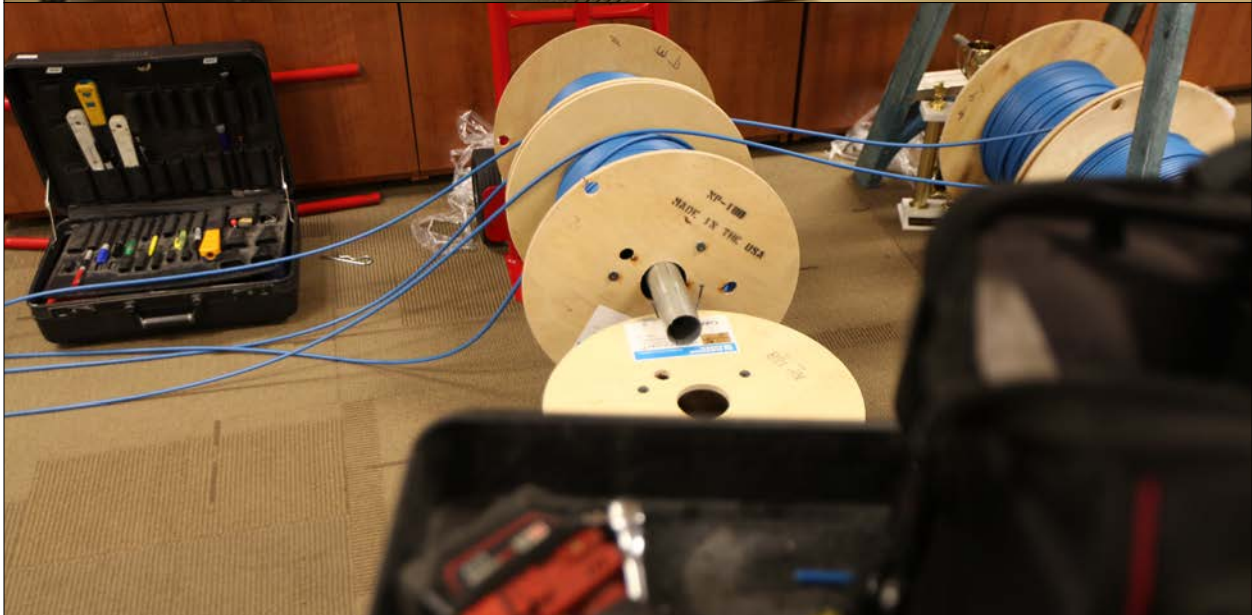
8 FTE

Temporary/Part-Time
 Administrative Intern



2018-19 Organizational Chart
**Information Technology
Department**
(39 Full-time Employees)
Effective July 1, 2018





***Redevelopment
Successor
Agency***

Redevelopment Successor Agency

The Redevelopment Successor Agency was established after California State actions eliminated all redevelopment agencies in California. The former Ontario Redevelopment Agency (ORA) was established on November 16, 1971, to provide affordable housing, revitalize communities, eliminate blight, and fuel economic growth through focused reinvestment of local funds back into local projects and programs that supported job growth and private investment. There were five project areas throughout the City, including Project Area No. 1, Project Area No. 2, Center City Project Area, Cimarron Project Area, and Guasti Project Area. Over the years, ORA was active in implementing housing programs, business incentive programs, commercial improvement programs, planning and development of projects, capital improvement projects, and property acquisition in the Project Areas.

Pursuant to California Assembly Bill 1X 26 and subsequent Assembly Bill 1484, all California Redevelopment Agencies were dissolved, effective February 1, 2012.

The City of Ontario is the Successor Agency to its former Redevelopment Agency pursuant to action taken on January 10, 2012. The Successor Agency has certain powers and duties, including but not limited to, making payments and performing responsibilities required by enforceable redevelopment obligations, administer the dissolution, and wind

down the affairs of the former Redevelopment Agency.

AB 1X 26 requires that each successor agency have an oversight board, composed of seven members appointed by specific governmental agencies. Each member of the Oversight Board serves at the pleasure of the entity that appointed such member. The Oversight Board is generally intended to supervise the activities of the successor agency and ensure the former Redevelopment Agency's assets are distributed to the taxing entities expeditiously and in a manner that maximizes value. The Oversight Board has a fiduciary responsibility to holders of enforceable obligations of the former Redevelopment Agency and to the taxing entities that would benefit from the distribution of revenues generated by the liquidation of redevelopment assets.

Every six months the Oversight Board approves a Recognized Obligation Payment Schedule (ROPS), which then is forwarded to the County and the State of California Department of Finance for their review and approval. Based on the total enforceable obligation payable submitted and approved, the County distributes property tax revenues to the Successor Agency so funds are available to make payments toward these approved enforceable obligations. Property tax is distributed to the Successor Agency twice: June 1st and January 15th.

Redevelopment Successor Agency

Since 1971, the Ontario Redevelopment has worked diligently to improve the quality of life for all people that live, work and play in Ontario. On February 1, 2012, the tools in the “Redevelopment Toolbox” were eliminated. Redevelopment was one of the most effective ways to breathe new life into deteriorated areas plagued by social, physical, environmental or economic conditions which act as a barrier to new investment by private enterprise. Through California Community Redevelopment Law, communities had the ability to focus their attention on reversing trends of physical and economic deterioration through financial investment, in turn, revitalizing the overall climate of the community. By partnering with the private sector to acquire property, build public improvements and infrastructure, clean-up contaminated soil and do other things necessary to improve the conditions of the property, it created a chain reaction where the ultimate economic output was larger than the original public investment.

Over the last decade the Ontario Redevelopment Agency invested over \$16 million in public facilities and vital infrastructure, generated thousands of jobs, and helped create over 4,000 affordable and senior housing units. Like the accomplishments above, the former Ontario Redevelopment Agency has many success stories to tell and is very proud of the positive impact the tremendous work program had on the community. The Agency is hopeful a new era of economic development tools will emerge allowing its passionate and committed staff to continue to improve the quality of life for City of Ontario residents and businesses.

Pursuant to Assembly Bill 1X 26 and Assembly Bill 1484, the City Council, as Successor Agency to the former Ontario Redevelopment Agency, and the Oversight Board to the Successor Agency are responsible for winding down the Agency’s existing obligations and liquidation of assets. Policies and procedures continue to be adopted to ensure the dissolution of the former Ontario Redevelopment Agency and are accomplished in a transparent, pragmatic, and consistent manner.



***Ontario
Housing
Authority***

Ontario Housing Authority

Fiscal Year 2018-19 Budget Overview

I. Introduction

The Ontario Housing Authority (OHA) is a separate legal entity governed by California State Housing Authority law. OHA was formed on December 2, 1997, by City of Ontario Resolution No. 97-098, declaring that there is a “need” for a Housing Authority within the City of Ontario and declaring City Council Members to be Commissioners of the Ontario Housing Authority. Adoption of Resolution No. OHA-1 by the Ontario Housing Authority on December 2, 1997, established the time and place of its regular meetings and established organization bylaws.

As the Ontario Housing Authority implements various programs and projects, certain funding sources are also identified to finance these activities. The primary funding sources are the residual balance from the former Ontario Redevelopment Agency’s Low and Moderate Income Housing Fund, CDBG funds and HOME funds.

It is the mission of the Ontario Housing Authority to acquire selective properties for the implementation of affordable housing.

II. Staffing

The Ontario Housing Authority activities are administered by the City’s Housing Agency. Employees are assigned as needed to pro-actively administering various Housing Authority programs, projects and activities.

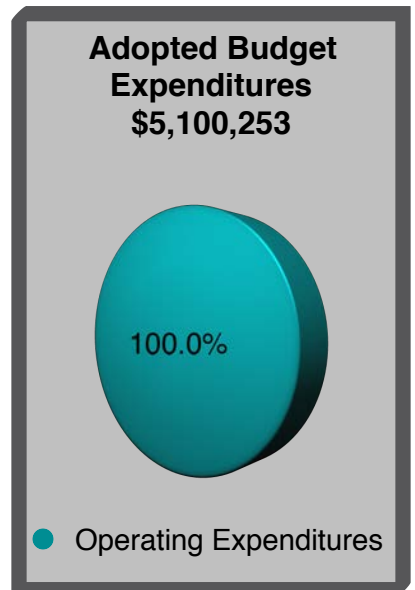
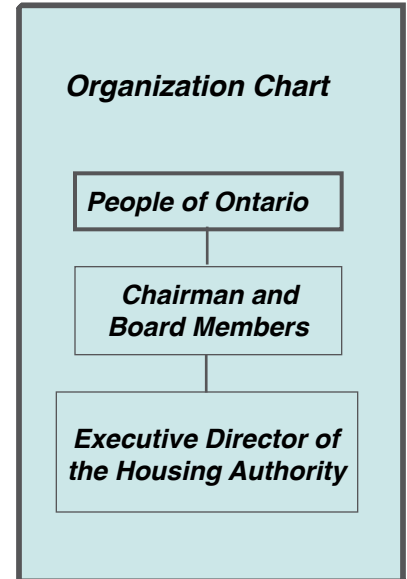
III. Financial Overview

The Ontario Housing Authority’s established source of funds for Fiscal Year 2018-19 principally consists of the residual balance from the former Ontario Redevelopment Agency’s low and moderate housing set aside funds. Total estimated revenues in Fiscal Year 2018-19 are \$3,826,685. Total Fiscal Year 2018-19 recommended appropriations are \$5,100,253.

IV. Housing Authority Programs

The Adopted Fiscal Year 2018-19 Budget provides funds to finance selected projects for the Housing Authority as follows:

- ◆ Use of Housing Authority powers to implement affordable housing projects through developer loans, reimbursement agreements and other covenants



RESOLUTION NO. OHA-097

A RESOLUTION OF THE ONTARIO HOUSING AUTHORITY OF THE CITY OF ONTARIO, CALIFORNIA, ADOPTING A BUDGET FOR SAID AUTHORITY FOR THE FISCAL YEAR 2018-19.

WHEREAS, Ontario Housing Authority is comprised of the Housing Authority Fund and the Housing Asset Fund with a total appropriation of \$5,100,253 for departmental activities, shall be as set forth in the budget summaries; and

WHEREAS, the Authority hereby determines, in accordance with Section 33334.3(d) of the California Redevelopment Law, that the planning and administrative expenses provided in the Budget to be made from the Low and Moderate Income Housing Fund are necessary for the production, improvement, or preservation of low-and-moderate income housing.

NOW, THEREFORE, be it resolved, determined, and ordered by the Housing Authority of the City of Ontario that the Housing Authority's Operating Budget for the Fiscal Year 2018-19, submitted by the Executive Director to the Housing Authority, is herewith adopted for the Housing Authority of the City of Ontario for the Fiscal Year 2018-19.

NOW, THEREFORE, be it also resolved, that the 2018-19 Operating Budget Appropriation is \$5,100,253

The Secretary of the Ontario Housing Authority shall certify as to the adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED this 18th day of June 2018.

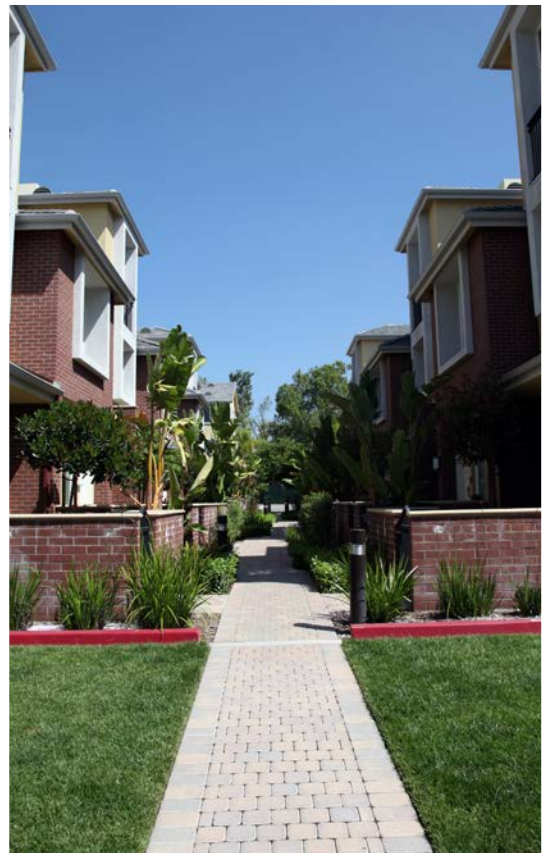


PAUL S. LEON, CHAIRMAN

ATTEST:



SHEILA MAUTZ, AUTHORITY SECRETARY



***Capital
Improvement
Program***

Capital Improvement Program (CIP)

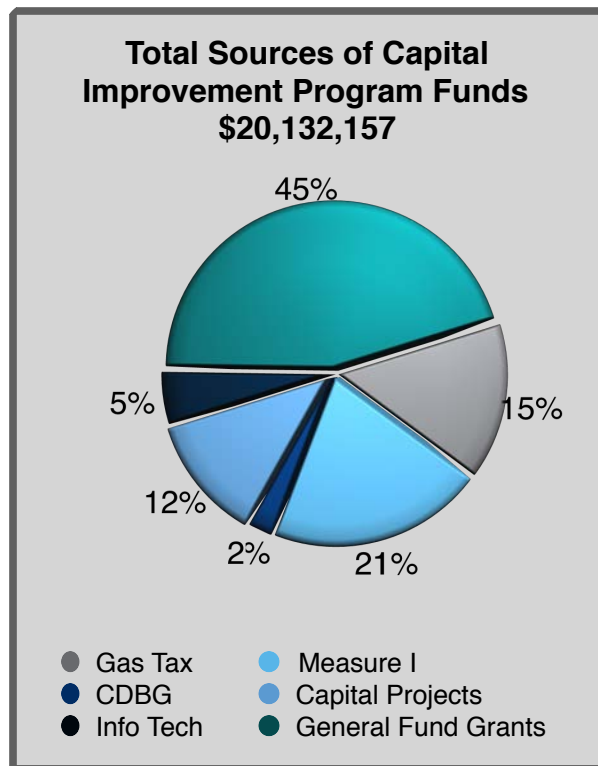
The City of Ontario develops its Five-Year Capital Improvement Program (CIP) consistent with the goals and objectives established by the Mayor and City Council. The Adopted Five-Year Plan is subject to change during the budget year to reflect fluctuations in City needs and priorities. Projects are included in the CIP based on an assessment of needs and available funding. Projects with limitations on the use of funds are considered on an individual basis, while those without such funding limitations are considered relative to the overall needs of the City. The CIP is used as a planning tool by the City to: (1) identify capital improvement needs and (2) coordinate the financing and timing of those needs in a manner that ensures the most responsible and efficient use of the City's limited resources.

The Five-Year CIP is reviewed annually to allow the Mayor and City Council the opportunity to reassess projects in the program and for effective implementation of the City's immediate Goals and Objectives. The current year of the CIP is the funded portion and is referred to as the Capital Budget, consisting of the planned expenditures for the fiscal year for adopted projects. Projects and expenditures identified in future fiscal years are proposed on a planning basis only and do not receive expenditure authority until they are included in the Adopted Capital Budget for the subject fiscal year.

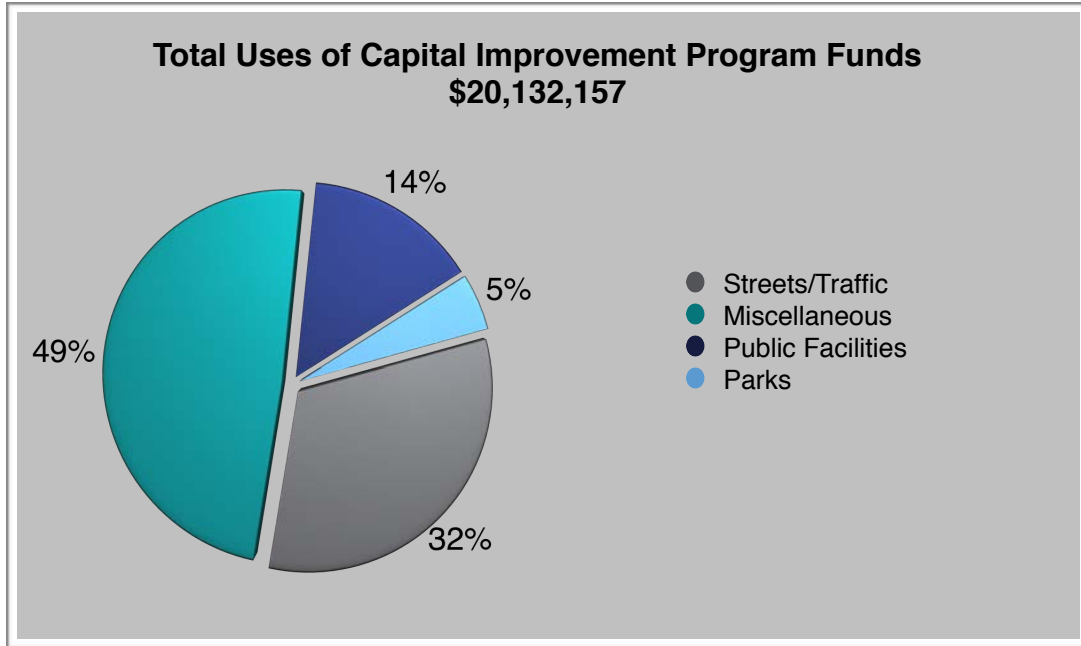
As presented in the Adopted Operating Budget for Fiscal Year 2018-19, the Capital Budget totals \$20,132,517 for all categories of capital improvement projects across all funds. The amount of the projects, \$20,132,517, reflects a decrease of 56.97% over the previous fiscal year's Capital Budget of \$46,782,275. Major projects included in the Fiscal Year 2018-19 Capital Improvement Program consist of Renovation of the 400 North Euclid Avenue Building of \$1,400,000 and Property Acquisition for the Construction of Fire Station No. 1 of \$1,000,000. In addition, the Capital Budget includes the Transformative Climate Communities Grant projects such as the Active Transportation Program: Mission Boulevard Bicycle and Pedestrian Improvements of \$6,358,130 and the Downtown Ontario Mobility Hub (Affordable Housing and Sustainable Component) of \$1,199,979.

Where applicable, the annual operating cost for each capital project has been incorporated into each project, representing the preliminary estimate for operating and maintenance (O&M) costs. The cost estimates are determined by the department responsible for the project. Actual O&M costs to be budgeted in future years may vary from these initial estimates. Annual operating and maintenance costs for the Fiscal Year 2018-19 Capital Budget are already factored into the Adopted Operating Budget for Fiscal Year 2018-19. The following components are included in the calculation of annual operating and maintenance costs:

- ◆ Operating – The operating costs directly associated with the project/facility upon completion.
- ◆ Maintenance – The funding required to maintain the project/facility upon completion.
- ◆ Cost Offset – Revenues associated with the project/facility or cost reductions due to increased operating efficiencies upon completion.



Capital Improvement Program



Capital Budget Summary

Fund/Description	Project Category							Total
	Parks	Public Facilities	Sewer/ Storm Drains	Streets/ Traffic	Water	Misc		
Gas Tax	\$ 0	\$ 0	\$ 0	\$2,240,000	\$ 0	\$ 766,878	\$3,006,878	
Measure I	0	0	0	4,165,000	0	0	4,165,000	
CDBG	220,000	95,000	0	150,000	0	0	465,000	
Capital Projects	700,000	1,725,503	0	0	0	0	2,425,503	
General Fund Grants	0	0	0	0	0	9,052,014	9,052,014	
Information Technology	0	1,018,122	0	0	0	0	1,018,122	
Total	\$ 920,000	\$2,838,625	\$ 0	\$6,555,000	\$ 0	\$9,818,892	\$20,132,517	

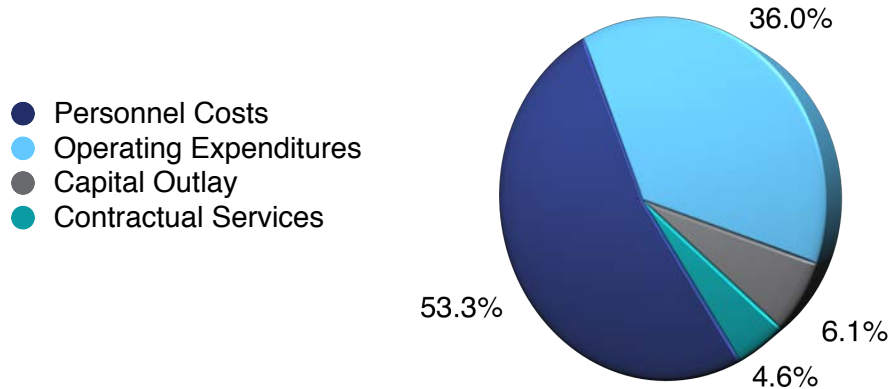
***Ontario
Convention
Center***

Ontario Convention Center

The goal of the Ontario Convention Center is to attract events that will provide substantial economic impact to the Community, while maintaining its cost so that its operations will minimize City subsidies.

The marketing strategy of the Ontario Convention Center is to establish Ontario as a quality and affordable destination alternative in Southern California due to its strategic location between Los Angeles and Palm Springs, targeting the Regional, State, and West markets.

Adopted Budget Expenditures \$8,231,484



Revenue Detail

	2017-18 Adopted Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
Rental Income	\$ 2,390,512	\$ 2,466,407	3.2%
Services Revenue	348,936	386,889	10.9%
Concessions & Catering	2,132,699	2,127,855	-0.2%
Parking	782,138	802,299	2.6%
Telecommunications	9,000	0	-100.0%
Electrical	444,711	443,689	-0.2%
Audio/Visual	389,495	400,436	2.8%
Internet Revenue	91,769	117,380	27.9%
Equipment Rental	306,087	240,743	-21.3%
Miscellaneous	18,000	15,000	-16.7%
Other Rental Income	<u>77,678</u>	<u>111,418</u>	43.4%
	<u>\$ 6,991,025</u>	<u>\$ 7,112,116</u>	1.7%

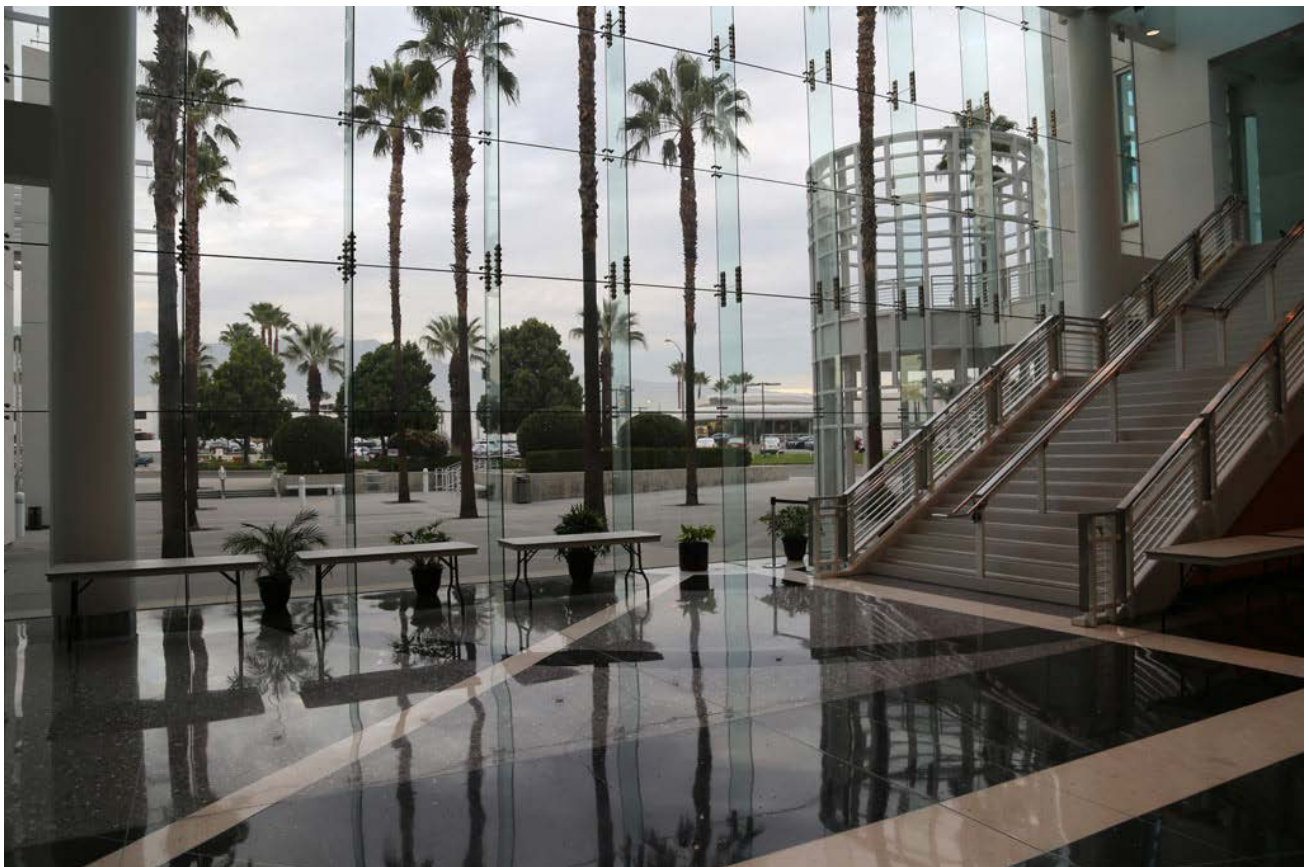
Expenditure Summary

	Detail Book Page Number	2017-18 Adopted Budget	2017-18 Current Budget	2018-19 Adopted Budget	% Change to Adopted Budget 2017-18
Ontario Convention Center	281	\$ 8,129,115	\$ 8,129,115	\$ 8,231,484	1.3%
Total Ontario Convention Center		<u>\$ 8,129,115</u>	<u>\$ 8,129,115</u>	<u>\$ 8,231,484</u>	1.3%



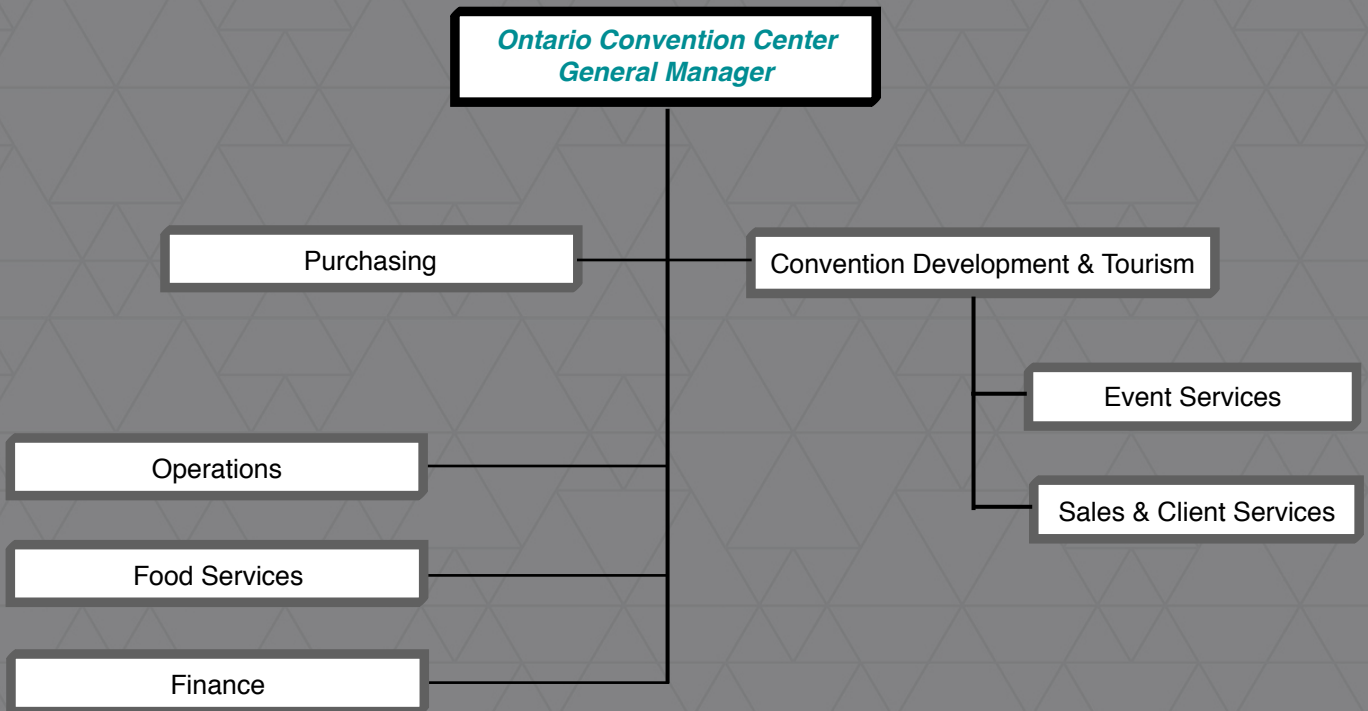
Capital Outlay

Capital Description	Fiscal Year 2018-19
Phase II-Exterior Building Painting	\$ 233,500
Remodel Exhibit Hall A Restroom	100,000
Kitchen Equipment	72,500
Event Services Tables	57,000
Golf Cart Replacements	20,000
Magnetometers for Security	17,000
Total Capital	\$ 500,000





2018-19 Organizational Chart
Ontario Convention Center
Effective July 1, 2018



Appendices

Appendices



Constitutional Spending Limit

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 2018-19 is \$285,318,270. Appropriations subject to the limitation in the 2018-19 Adopted Budget total \$170,648,633 which is \$114,669,637 or 40.19 percent less than the computed allowable limit.

The Article XIII(B) limitation is not a restricting factor for the City of Ontario, but will be monitored annually, and budget adjustments will be recommended if they are required in future years.

APPROPRIATIONS LIMIT COMPUTATION FOR FY 2018-19

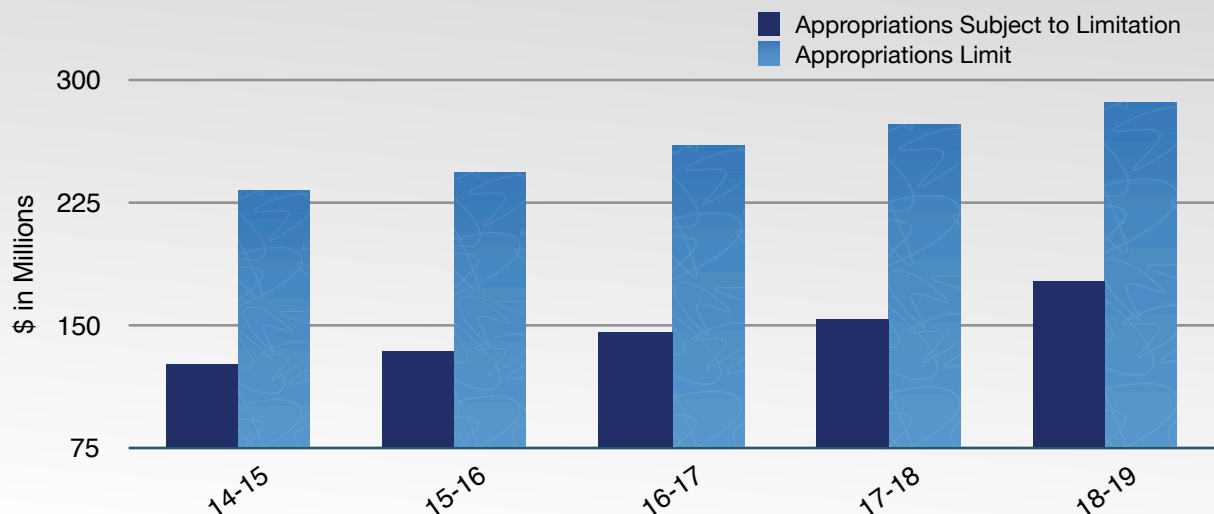
Appropriations Limits

2017-18 Appropriations Limits		\$272,640,487
2018-19 Adjustment Factors		
Population	1.0095	
Per Capita Income Change	1.0367	
Total Adjustment (1.0095 x 1.0367)	X	1.0465
2018-19 Appropriations Limits		\$285,318,270

Appropriations Subject to Limitation

Proceeds of Taxes		\$177,185,706
Less: Qualified Capital Outlay		6,537,073
Appropriations Subject to Limit		\$170,648,633
Percentage of Appropriations Limit Used		59.81%

Appropriations Limit 5-Year Historical Information



RESOLUTION NO. 2018-051

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ONTARIO, CALIFORNIA, ESTABLISHING AN APPROPRIATIONS LIMIT FOR THE CITY OF ONTARIO FOR FISCAL YEAR 2018-19.

WHEREAS, Section 1.5 of Article XIII B 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 Executive Director of Finance of the City of Ontario has determined the City's appropriations limit for Fiscal Year 2018-19 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 May 23, 2018, in the office of the Executive Director of Finance.

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 2018-19 is hereby found and determined to be \$285,318,270.

The City Clerk of the City of Ontario shall certify as to the adoption of this Resolution.

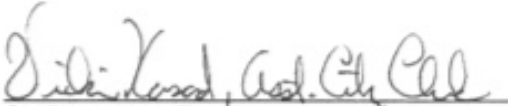
PASSED, APPROVED, AND ADOPTED this 18th day of June 2018.




PAUL S. LEON, MAYOR

Constitutional Spending Limit

ATTEST:


for SHEILA MAUTZ, CITY CLERK

APPROVED AS TO LEGAL FORM:


BEST BEST & KRIEGER LLP
CITY ATTORNEY

City's Fiscal Year 2018-19 Operating Budget

RESOLUTION NO. 2018-052

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ONTARIO, CALIFORNIA, ADOPTING THE OPERATING BUDGET OF SAID CITY FOR THE FISCAL YEAR 2018-19.

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

WHEREAS, the Special Revenue Funds group is comprised of the following funds: Quiet Home Program, Gas Tax, Measure I, Park Impact/Quimby, Community Development Block Grant, HOME Grants, Asset Seizure, Assessment District Administration, Mobile Source Air, General Fund Grants, Building Safety, Parkway Maintenance, Storm Drain District, Old Model Colony Community Facilities District No. 21-Parkside Services, New Model Colony Community Facilities District No. 31-Carriage House Amber Lane Services, New Model Colony Community Facilities District No. 23-Park Place Services, New Model Colony Community Facilities District No. 27-New Haven Services, New Model Colony Community Facilities District No. 28-New Haven Facilities Area A, Old Model Colony Community Facilities District No. 20-Walmart Services, Street Light Maintenance, Old Model Colony Community Facilities District No. 10-Airport Tower Services, New Model Colony Community Facilities District No. 9-Edenglen Services, Facility Maintenance, Storm Drain Maintenance, Historic Preservation, New Model Colony Public Services, New Model Colony Community Facilities District No. 19-Countryside Services, Old Model Colony Community Facilities District No. 13-Commerce Center Facilities; and

WHEREAS, the Capital Project Funds group is comprised of the following funds: Ground Access, Capital Projects, Law Enforcement Impact, Integrated Waste Impact, General Facility Impact, Library Impact, Public Meeting Impact, Aquatic Impact, Species Habitat Impact, Affordability In-Lieu, Old Model Colony-Regional Streets, Old Model Colony-Local Adjacent Streets, Old Model Colony-Regional Storm Drains, Old Model Colony-Local Adjacent Storm Drains, Old Model Colony-Regional Water, Old Model Colony-Local Adjacent Water, Old Model Colony-Regional Sewer, Old Model Colony-Local Adjacent Sewer, Old Model Colony Fire Impact, New Model Colony-Regional Streets, New Model Colony-Local Adjacent Streets, New Model Colony-Regional Storm Drains, New Model Colony-Local Adjacent Storm Drains, New Model Colony-Regional Water, New Model Colony-Local Adjacent Water, New Model Colony-Regional Sewer, New Model Colony-Local Adjacent Sewer, New Model Colony-Local Regional Fiber, New Model Colony-Local Adjacent Fiber, New Model Colony-Fire Impact, New Model Colony-Community Facilities Districts Developer Deposits, and Old Model Colony-Community Facilities Districts Developer Deposits; and

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

City's Fiscal Year 2018-19 Operating Budget

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

NOW THEREFORE, be it resolved, that the City's Operating Budget for the Fiscal Year 2018-19, submitted by the City Manager to the City Council, is herewith adopted for the City of Ontario for the Fiscal Year 2018-19.

NOW, THEREFORE, be it also resolved, that the 2018-19 Operating Budget Appropriations are as follows:

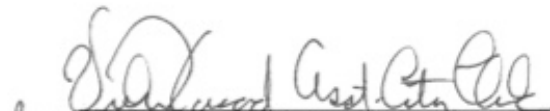
General Fund	\$254,934,548
Special Revenue Funds	61,809,622
Capital Project Funds	19,509,527
Enterprise Funds	181,717,253
Internal Service Funds	<u>52,809,938</u>
Total Operating Budget	<u>\$570,780,888</u>

The City Clerk of the City of Ontario shall certify as to the adoption of this Resolution.


PASSED, APPROVED, AND ADOPTED this 18th day of June 2018.


PAUL S. LEON, MAYOR

ATTEST:


SHEILA MAUTZ, CITY CLERK

APPROVED AS TO LEGAL FORM:


BEST BEST & KRIEGER LLP
CITY ATTORNEY

Fixed Asset Management Policy

PURPOSE

This policy is intended to: (1) describe the policies and procedures utilized in the City's fixed asset management system; (2) put in place guidelines for accounting and depreciating of the City's fixed asset; and (3) list and describe the type of suitable fixed assets and their estimated useful life.

The fixed asset policy and practices are based in accordance with generally accepted accounting principles and closely conforms to Government Finance Officers Association of recommended accounting practices. The primary goals of these policies are:

1. To ensure that the City's fixed assets are properly accounted for;
2. To establish a consistent and cost-effective method for accounting of the City's fixed assets; and
3. To assure compliance with generally accepted accounting principles.

BACKGROUND

GFOA recommends that state and local governments consider the following guidelines in establishing capitalization thresholds:

1. Potentially capitalizable items should only be capitalized only if they have an estimated useful life of at least two years following the date of acquisition;
2. Capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets (e.g., books of a library district);
3. In no case should a government establish a capitalization threshold of less than \$5,000 for any individual item;
4. In establishing capitalization thresholds, governments that are recipients of federal awards should be aware of federal requirements that prevent the use of capitalization thresholds in excess of certain specified maximum amounts (i.e., currently \$5,000) for purposes of federal reimbursement; and
5. Governments should exercise control over potentially capitalizable items that fall under the operative capitalization threshold.

Fixed Asset Management Policy

DEFINITIONS

Capital Assets: Capital assets (fixed assets) include land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles, infrastructure, easements, and works of art and historical treasures. Capital assets are also referred to as “capital outlay”.

Capital Improvement Project (CIP): A long-term project (usually of five years) for significant projects such as streets, bridges, park improvements, building construction, and various major facility repairs.

Capitalization: Capitalization of a fixed asset occurs when the cost of the fixed asset meets the “threshold” and the “estimated useful life” set in the organizational guidelines.

Condition Assessment: A physical assessment of the condition of infrastructure assets that are capitalized under the Modified Approach. The results of the assessment are summarized using a measurement scale. Under the Modified Approach, the condition assessment must be performed every three years.

Depreciation: Depreciation is the process of allocating the cost of tangible property over a period of time, rather than recognizing the cost as an expense in the year of acquisition. Generally, at the end of an asset’s life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal the original cost less salvage value.

Donated Capital Asset: Donated assets are contributed to a government. The donated assets are treated like a capital asset (using the fair market value).

Estimated Useful Life: Estimated useful life means the estimated number of months or years that an asset will be able to be used for the purpose for which it was purchased. In determining useful life, consider the asset’s present condition, use of the asset, construction type, maintenance policy, and how long it is expected to meet service demands.

Fair Market Value: The amount that would be paid if the item were sold currently in a transaction between a willing buyer and a willing seller.

Full-Month Convention Method: The Full-Month Convention Method is a form of straight-line depreciation. It provides an averaging guideline for capital assets that are not purchased at the beginning of the fiscal year. Under the Full-Month Convention Method, property placed in service at any time during a given month is treated as if it had been placed in service on the first day of that month. This allows depreciation to be taken for the entire month in which the asset is placed in service. If the asset is disposed of before the end of the estimated useful life, no depreciation is allowed for the month of disposition.

Historical Cost: The historical cost of a fixed asset includes the cost or estimated cost at the time of acquisition, freight charges, installation and site preparation charges, and the cost of any subsequent additions or improvements, excluding repairs.

Infrastructure Assets: Infrastructure assets are long-lived capital assets that normally can be preserved for a significant greater number of years than most capital assets (non-infrastructure assets). Infrastructure assets are normally stationary in nature and are of value only to the government entity. They are basic physical assets that allow the government entity to function. Examples include street systems, water purification and distribution systems, sewer collection and treatment systems, parks and recreation lands and improvement systems, storm water conveyance systems, bridges, tunnels, dams, and buildings combined with the site amenities such as parking and landscaped areas used by the government entity in the conduct of its business.

Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into concrete and asphalt pavements, concrete curb and gutters, sidewalks, medians, street lights, traffic control devices (signs, signals, and pavement markings), landscaping and land.

Modified Approach: The Modified Approach is the election *not* to depreciate infrastructure assets that are part of a network or subsystem of a network {(i.e. streets--concrete and asphalt pavements) eligible infrastructure assets} that meet two specific requirements.

1. The government entity manages the eligible infrastructure assets using an asset management system that has certain specified characteristics. To meet this requirement the asset management should:
 - a. Have an up-to-date inventory of eligible infrastructure assets within the network or subsystem for which the modified approach is adopted.
 - b. Perform or obtain condition assessments on infrastructure assets and summarize the results using a measurement scale. The condition assessment must be performed at least once every three years. The condition assessments must be replicable (conducted using methods that would allow different measurers to reach substantially similar results).
 - c. Each year, the government entity must estimate the amount needed to maintain and preserve infrastructure assets at a condition level established and disclosed by the government entity.
2. The government entity documents that the eligible infrastructure assets are being preserved approximately at (or above) a condition level established and disclosed by that government entity.

Fixed Asset Management Policy

If any of the above conditions are not met, reporting must revert back to the depreciation method.

Salvage Value: The salvage value of an asset is the value it is expected to have when it is no longer useful for its intended purpose. In other words, the salvage value is the estimated amount for which the asset could be sold at the end of its useful life.

Straight-Line Method: The straight-line method is the simplest and most commonly used for calculating depreciation. It can be used for any depreciable property. Under the straight-line method, the basis of the asset is written off evenly over the useful life of the asset. The same amount of depreciation is taken each year. In general, the amount of annual depreciation is determined by dividing an asset's depreciable cost by its estimated life.

The total amount depreciated can never exceed the asset's historic cost less salvage value. At the end of the asset's estimated life, the salvage value will remain.

For example, a \$15,000 copier is placed in service on March 16, 2015. It has an estimated life of five years and a salvage value of \$2,000. The depreciation calculation for the straight-line method would be:

Original Cost	\$15,000
Salvage Value	<u>2,000</u>
Adjusted Basis	13,000
Estimated Useful Life	5 Years
Depreciation per Year	2,600

Threshold: The threshold is the dollar amount that an asset must equal or exceed if that asset is to be capitalized. Otherwise, the item would be considered as an expense at the time of acquisition.

THRESHOLD

Effective June 30, 2014, the City of Ontario will capitalize all **individual assets and infrastructure** with a cost of **\$15,000** (except for capital assets purchased with federal grant money with a cost over \$5,000 should be capitalized) and **\$50,000** respectively or more and that has an estimated **useful life of five (5) years or more (with the exception of police vehicles which have a useful life of 4 years)**.

Individual assets that cost less than \$15,000, but that operates as part of a network system will be capitalized in the aggregate, using the group method, if the estimated average useful life of the individual asset is five years or more. A network is determined to be where individual components may be below \$15,000 but are interdependent and the overriding value to the City is on the entire network and not the individual assets (e.g. computer systems and telephone systems).

VALUATION

In accordance with generally accepted accounting principles, the City will value its fixed assets at historical cost. Historical cost includes the cost or estimated cost at the time of acquisition, freight charges, installation and site preparation charges, and the cost of any subsequent additions or improvements, excluding repairs. If a fixed asset is donated to City, the will value the asset based on the fair market value at the time the asset is donated.

FIXED ASSET INVENTORY REPORT

As part of the financial audit, the Fiscal Services Department shall submit a fixed asset report to the City's external auditor an annual basis. The report will include the following information:

- Type of asset (i.e. land, building, infrastructure)
- Date of acquisition
- Funding source (if acquired with grant funds)
- Acquisition cost
- Location of asset
- Estimated useful life
- Annual depreciation
- Accumulated depreciation

DEPRECIATION

The City will use the Full-Month Convention Method as its “basic approach” (standard approach) to depreciate capital assets using the schedule of Estimated Useful Lives listed in Schedules A and B.

The Modified Approach, which does not require depreciation, will be used on infrastructure assets whenever applicable.

ESTIMATED USEFUL LIVES

The following ranges are guidelines in setting estimated useful lives for depreciating assets.

- Building and Structures 20-99 Years
- Intangible Assets – software 5 Years
- Vehicles 4-15 Years
- Other Equipment 5-25 Years
- Infrastructure 20-50 Years

(See Exhibits A and B for a detailed Table of “Suggested Estimated Useful Lives” for non-infrastructure and infrastructure assets.)

*Police vehicles are currently replaced approximately every four (4) years. These vehicles will have an estimated useful life of four (4) years.

Fixed Asset Management Policy

CAPITAL vs. REPAIR AND MAINTENANCE EXPENSE

The following criteria is the basis for distinguishing costs as either capital or repair and maintenance expense:

1. With respect to improvements on non-infrastructure and infrastructure capital assets, under the **Basic Approach**, costs should be capitalized if:
 - a. The estimated life of the asset is extended by more than 25%; or
 - b. The cost results in an increase in capacity of the assets; or
 - c. The efficiency of the asset is increased by more than 10%; or
 - d. It significantly changes the character of the asset; or
 - e. In the case of streets and roads—if the work done impacts the “base” structure.

Otherwise, the cost should be expensed as repair and maintenance.

2. With respect to improvements on infrastructure capital assets under the **Modified Approach**, costs should be capitalized if expenditures increase the capacity or efficiency of an infrastructure.

Otherwise, costs that preserve the useful life of an infrastructure asset are expensed.

INVENTORY

For internal control purposes, the City will maintain an inventory listing of certain assets (controlled equipment) that do not meet the capitalization amount of \$15,000. Controlled equipment includes items that should be specifically accounted for and inventoried periodically due to the high re-sale value of the equipment and potential risk of theft. Controlled equipment may include items such as computers, construction equipment, and other office equipment.

Each Agency Head is responsible for all controlled equipment within their areas of responsibility.

DISPOSAL AND TRANSFER OF CITY’S ASSETS

Disposition of City assets will be performed in accordance with the guidelines outlined in Section 2-6.21 of the Ontario Municipal Code.

Impairment of Fixed Assets (No Value Items):

When the Department Head or designee determines that specific assets or surplus of minimal value to the City due to spoilage, obsolescence, or other cause or where the Department Head or designee determines that the cost of disposal of such assets or surplus would exceed the recovery value, the Department Head or designee shall dispose of the same in such a manner as he or she deems appropriate in accordance with Section 2-6.21 of the Ontario Municipal Code.

Fixed Asset Management Policy

SCHEDULE A

CAPITAL ASSETS OF LOCAL GOVERNMENTS

Suggested Estimated Useful Lives

Non-Infrastructure

<u>Asset Type</u>	<u>Depreciable Life in years</u>
Furniture, Office Equipment	5
Computer Hardware	5
Telephone Equipment	10
Cars and light trucks	5
Police Cars	4
Fire Trucks	12
Dump Trucks	10
Buildings-Temporary	25
Buildings	40
HVAC Systems	15
Roofing	20
Carpet Replacement	7
Electrical\Plumbing	30
Kitchen Equipment	12
Heavy Construction Equipment	10
Engineering, /Scientific Equipment	10
Firefighting Equipment	10
Police Special Equipment	10
Medical Equipment	5
Traffic Control Equipment	20
Radio, communications equipment	5
Recreational\Athletic Equipment	10
Artwork	7
Outdoor Equipment	20
Custodial Equipment	12
Grounds Equipment	10
Land Improvements – structure	20
Land Improvements – groundwork	30
Landfill Disposal Systems	25
Land – Real Estate	Infinite
Sewerage treatment plants	25

Fixed Asset Management Policy

SCHEDULE B

CAPITAL ASSETS OF LOCAL GOVERNMENTS

Suggested Estimated Useful Lives

Infrastructure

CURRENT THRESHOLD: \$50,000

<u>Asset Type</u>	<u>Depreciable Life in years</u>
Easements	no depreciation
Drainage Systems	40
Water Systems	
Pipelines	25
Reservoirs/Dams	50
Wells (including building)	35
Booster Stations (including building)	30
Misc. appurtenances (valves, hydrants, etc.)	25
Sewerage disposal Works System	
Pipelines	25
Lift Stations (including building)	30
Waterway	
Levees and canals (unlined)	no depreciation
Canal Lining	30
Dams	
Concrete	50
Steel, Sheetpile	30
Earthen embankment	no depreciation
Roads/Streets	
Paved	40
Asphalt – rural	40
Asphalt – paved	20
Non-paved	
Sidewalks/Ramps	40
Curbs/Gutters	40
Traffic	
Traffic Signals	40
Street Lights	40
Storm Drains	50
Manhole	99

List of Acronyms

ABC	Alcohol Beverage Commission	CalPERS	California Public Employee Retirement System	FEMA	Federal Emergency Management Agency
ADA	American Disabilities Act	CNG	Compressed Natural Gas	FTE	Full-Time Equivalent
AFSCME	American Federation of State, County, and Municipal Employees	COLA	Cost of Living Allowance	FY	Fiscal Year
AQMD	Air Quality Management District	COP	Certificate of Participation	G&A	General and Administrative
ARRA	American Recovery and Reinvestment Act	COPS	Community Oriented Problem Solving	GAAP	Generally Accepted Accounting Principles
CAFR	Comprehensive Annual Financial Report	CPI	Consumer Price Index	GASB	Governmental Accounting Standards Board
CALTRANS	California Department of Transportation	CSMFO	California Society of Municipal Finance Officers	GDP	Gross Domestic Product
CAP	Cost Allocation Plan	DIF	Developer Impact Fee	GFOA	Government Finance Officers Association
CARES	Code Enforcement Arterial Street Improvement Re-leaf Program; Exterior Improvement Program; Sidewalk Program	DMA	Distribution Management Association	GIS	Geographic Information System
CDBG	Community Development Block Grant	DMV	Department of Motor Vehicles	HazMat	Hazardous Material
CIP	Capital Improvement Program	DOJ	Department of Justice	HERA	Housing and Economic Recovery Act of 2008
CIT	Community Improvement Team	EMS	Emergency Medical Services	HPRP	Homelessness Prevention and Rapid Re-Housing Program
		EOC	Emergency Operations Center		
		ERAF	Educational Revenue Augmentation Fund		
		FAA	Federal Aviation Administration		
		FBI	Federal Bureau of Investigation		

List of Acronyms

HOME	Home Investment Partnership Program	NSP	Neighborhood Stabilization Program	RPTTF	Redevelopment Property Tax Trust Fund
HUD	Housing and Urban Development	O&M	Operating and Maintenance	SBCTA	San Bernardino County Transportation Authority
IAMC	Industrial Asset Management Council	OHA	Ontario Housing Authority	S/F	Single Family
ICSC	International Council of Shopping Centers	OIAA	Ontario International Airport Authority	SB	Senate Bill
IEUA	Inland Empire Utilities Agency	OMC	Old Model Colony	SCADA	Supervisory Control and Data Acquisition
IT	Information Technology	ONT	Ontario International Airport	SCAG	Southern California Association of Governments
LAIF	Local Agency Investment Fund	OPEB	Other Post-Employment Benefits	STEMI	ST-Segment-Elevation Myocardial Infarction
LAWA	Los Angeles World Airport	ORFA	Ontario Redevelopment Finance Authority	TAC	Teen Action Committee
LED	Light Emitting Diode	OSHA	Occupational Safety and Health Administration	TCRP	Transit Cooperative Research Program
LEED	Leadership in Energy and Environmental Design	PCI	Pavement Condition Index	TOT	Transient Occupancy Tax
M/F	Multi-Family	PEPRA	Public Employee Pension Reform Act	UASI	Urban Area Security Initiative
MAC	Moves, Adds, and Changes	PMI	Purchasing Managers Index	UCR	Uniform Crime Reporting
MDC	Mobile Data Computer	PUD	Plan Unit Development	VLF	Vehicle License Fee
NAIOP	National Association of Industrial and Office Properties	RMS	Records Management System		
NMC	New Model Colony	ROPS	Recognized Obligation Payment Schedule		
NPDES	National Pollutant Discharge Elimination System	ROW	Right-Of-Way		

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.

Account Number: A numeric identification of an account, typically a unique number or series of numbers. Ontario's number structure is comprised of five fields of characters. The first field is five characters and identifies the Expenditure/Revenue Account within the accounting system. The next field contains three characters and identifies the Funds. 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 a specific task, program, or function, if needed.

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, which is 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 the direct costs of providing services.

Adopted Budget: A budget which typically has been available for review by the public and "Adopted" (approved) by the City Council prior to the start of the fiscal year. It serves legal authority to expend money for specified purposes in the stated fiscal year.

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

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

Appropriation: An authorization by the Mayor and 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, Article XIII B of the California Constitution, the growth in the level of certain appropriations from tax proceeds generally limited to the level of the prior year's appropriation limit as adjusted for changes in the 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 Mayor and City Council to establish the legal authority to obligate and expend City resources.

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

Assessment: A charge made for actual services or benefits received.

Audit (Financial): 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 Position: A position which is approved in the final budget adopted by the Mayor and City Council.

Balance Available: Funds 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.

Balanced Budget: The total of adopted expenditures shall not exceed the total of estimated income and fund balances.

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

Bond (Municipal): A written promise from a local government to repay a sum of money on a specific date at a specified interest rate. Bonds are frequently used to finance capital improvement projects such as buildings and streets.

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

Budget Amendment: The Mayor and City Council has the sole authority for adopting the City's budget and may amend or supplement the budget at any time after adoption by a 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.

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 Transmittal: The opening section of the budget providing the Mayor and 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.

CalPERS: California Public Employees Retirement System, which provides retirement and health benefit services for full time City employees and retirees.

Capital Expenditure: 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 \$15,000 or more (with the exceptions of items purchased with federal funded grants 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 and infrastructure.

Capital Improvement Program (CIP): A long-term plan (usually of five years) for significant projects such as street or park improvements, building construction, and various major facility repairs. The projects set out in the plan usually require funding beyond a one-year period; 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 \$15,000 or more (with the exception of items purchased with federal funded grants costing \$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.

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, including legal, professional services, 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.

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 tools 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 bond principal and interest from governmental resources.

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.

Glossary

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.

Development: The process of placing improvements on or to a parcel of land or projects where such improvements are made, such as drainage, utilities, subdividing, access, buildings, or 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 but 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 governmental funds paid or to be paid for goods or services obtained regardless of when the expenditure is actually paid (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 and is referred to as a "line item".

Fiduciary Fund: To account for resources held for the benefit of parties outside the City.

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

Fixed Asset: Asset 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.

Forecast: Estimate 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 fee 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 Benefit: Compensation an employer contributes to its employees such as retirement or life/health insurance.

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.

Fund Accounting: System used by nonprofit organizations, particularly governments, for financial reporting. As there is no profit motive, accountability is measured instead of profitability, with the main purpose being stewardship of financial resources received and expended in compliance with legal requirements and on behalf of the general public.

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

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 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.

Grant: Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose or activity, such as 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.

Indirect Cost: Costs which are not easily seen in the product or service. Utility, hazard insurance on a 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 a project or service; the efforts of such personnel benefit 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 what may happen when spending increases relative to the 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 Services 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; examples include Information Technology or Equipment Services.

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

Line Item Budget: A budget listing detailed expenditure categories (personnel, operating, contractual) separately, along with the amount budgeted for each specific category. The City uses line item budgeting.

Glossary

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; a specific target toward which a manager can plan, schedule work activities, and make staff assignments; 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; all of which 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; contractual services; or capital outlays.

Organizational Chart: A chart showing the interrelationships of positions within an organization in terms of authority and responsibilities.

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 (based on a traditional work schedule).

Performance Measure: Specific quantitative measure 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 a previous period).

Personnel Year: 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.

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

Proprietary Fund: A fund to account for operations similar to those found in a business, such as an Enterprise or Internal Services fund.

Purchase Order: A requisition issued authorizing the acquisition of specific goods or services, and the incurrence of a debt for them. A purchase order typically encumbers budgeted funds.

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

Resolution: 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.

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

Revenue Source: Specific area from which revenue is derived, i.e. ad valorem taxes.

Salary and Wages: An employee's monetary compensation for employment. Examples are 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 position vacancies resulting from employee turnover.

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.

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

Transient Occupancy Tax: A tax, collected from the operators of hotels and motels located within the City, charged to those individuals staying at hotels and motels located within the City. The tax is authorized and established 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.





MAYOR

Paul S. Leon

MAYOR PRO TEM

Alan D. Wapner

COUNCIL MEMBERS

Jim W. Bowman
Debra Dorst-Porada
Ruben Valencia

CITY TREASURER

James R. Milhiser

CITY CLERK

Sheila Mautz

CITY MANAGER

Scott Ochoa

**EXECUTIVE DIRECTOR
OF FINANCE**

Grant D. Yee

