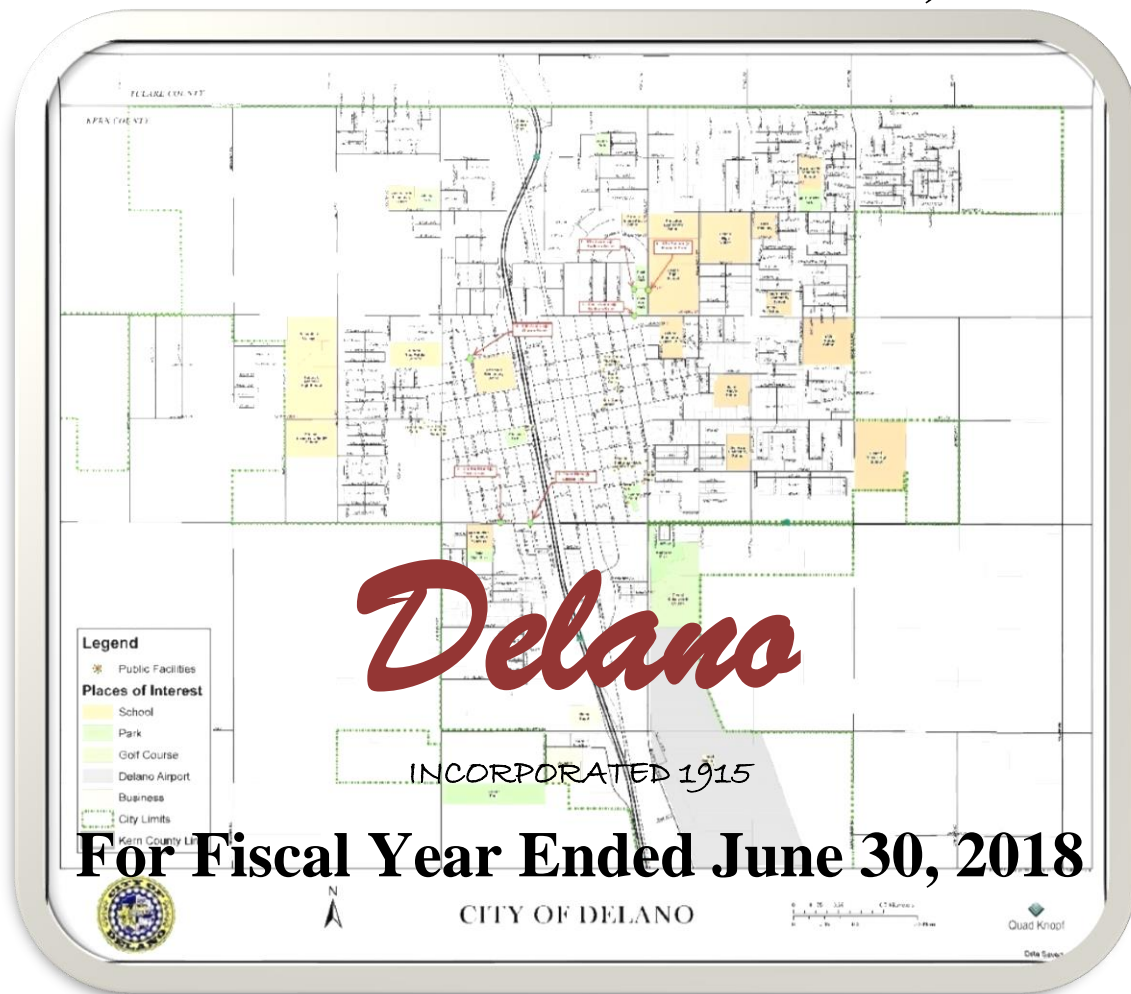


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**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
OF THE CITY OF DELANO, CA**



Prepared By:
Finance Department
Under the Direction of
Rosa I. Lara Rios, Finance Director

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CITY OF DELANO

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2018

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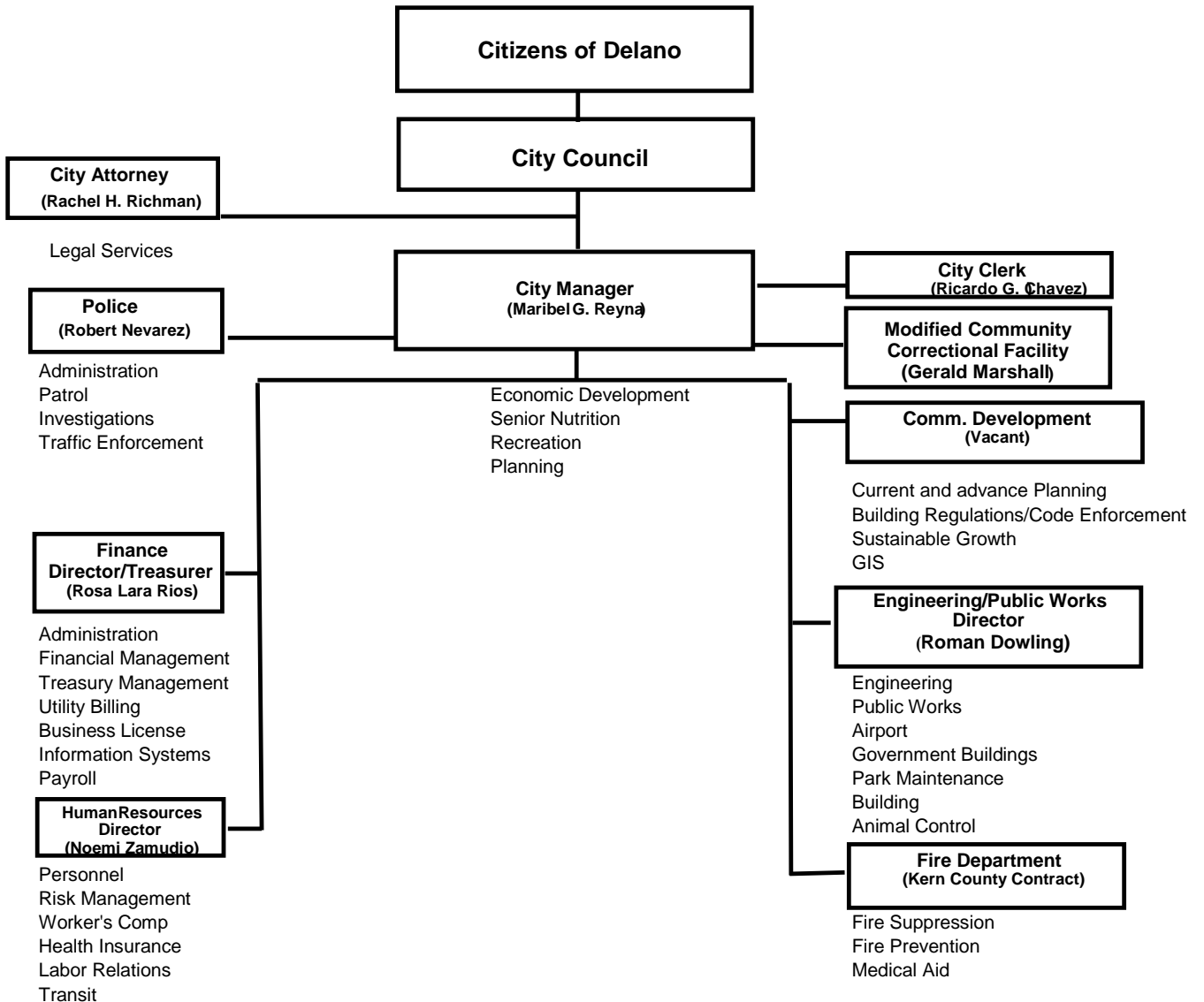
**City of Delano
Principal Officials
June 30, 2018**

ELECTED OFFICIALS

MAYOR	LIZ MORRIS
MAYOR PRO TEM	GRACE VALLEJO
COUNCIL MEMBER	RUBEN “RUBY” HILL
COUNCIL MEMBER	JOE AGUIRRE

ADMINISTRATION

CITY MANAGER	MARIBEL REYNA
CITY ATTORNEY	RACHEL RICHMAN
CITY CLERK	RICARDO CHAVEZ
CITY ENGINEER/PUBLIC WORKS DIRECTOR	ROMAN DOWLING
CHIEF OF POLICE	ROBERT NEVAREZ
CHIEF OF CORRECTIONS	GERALD MARSHALL
HUMAN RESOURCES DIRECTOR	NOEMI ZAMUDIO
DIRECTOR OF FINANCE/IT/TREASURER	ROSA I. LARA RIOS



FINANCIAL SECTION

STATISTICAL SECTION

Statistical Section (Unaudited)

This part of the City of Delano’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

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Sources: Unless otherwise noted, the information in these schedules was derived from the City’s comprehensive annual financial reports for the relevant year.



City of Delano

Net Position by Component
 Last Ten Fiscal Years
 (accrual basis of accounting)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities:										
Net invested in capital assets,	\$ 151,470,775	\$ 149,570,114	\$ 147,129,054	\$ 139,229,157	\$ 139,379,687	\$ 128,116,956	\$ 122,932,597	\$ 115,898,444	\$ 115,553,776	\$ 115,038,600
Restricted	7,948,776	14,945,025	13,094,872	14,340,007	25,370,125	20,542,461	19,725,474	19,968,055	17,007,016	20,755,384
Unrestricted	16,199,978	5,988,074	5,109,844	9,279,293	(2,857,037)	11,477,326	9,302,989	15,836,934	14,688,040	16,031,324
Total governmental activities net position	\$ 175,619,529	\$ 170,503,213	\$ 165,333,770	\$ 162,848,457	\$ 161,892,775	\$ 160,136,743	\$ 151,961,060	\$ 151,703,433	\$ 147,248,832	\$ 151,825,308
Business-type activities:										
Net invested in capital assets,	\$ 27,430,998	\$ 22,880,050	\$ 21,889,571	\$ 23,381,726	\$ 23,158,000	\$ 24,749,873	\$ 23,101,458	\$ 27,685,357	\$ 32,108,108	\$ 35,490,979
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	3,315,569	(1,667,914)	(1,487,042)	(2,417,170)	1,688,705	1,874,951	2,651,632	4,851,891	8,026,911	9,737,192
Total business-type activities net position	\$ 30,746,567	\$ 21,212,136	\$ 20,402,529	\$ 20,964,556	\$ 24,846,705	\$ 26,624,824	\$ 25,753,090	\$ 32,537,248	\$ 40,135,019	\$ 45,228,171
Primary government:										
Net invested in capital assets,	\$ 178,901,773	\$ 172,450,164	\$ 169,018,625	\$ 162,610,883	\$ 162,537,687	\$ 152,866,829	\$ 146,034,055	\$ 143,583,801	\$ 147,661,884	\$ 150,529,579
Restricted	7,948,776	14,945,025	13,094,872	14,340,007	25,370,125	20,542,461	19,725,474	19,968,055	17,007,016	20,755,384
Unrestricted	19,515,547	4,320,160	3,622,802	6,862,123	(1,168,332)	13,352,277	11,954,621	20,688,825	22,714,951	25,768,516
Total primary government net position	\$ 206,366,096	\$ 191,715,349	\$ 185,736,299	\$ 183,813,013	\$ 186,739,480	\$ 186,761,567	\$ 177,714,150	\$ 184,240,681	\$ 187,383,851	\$ 197,053,479



City of Delano
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)

	2009	2010	2011	2012	2013
Expenses:					
Governmental activities:					
General government	\$ 5,696,345	\$ 6,584,470	\$ 6,561,343	\$ 5,763,986	\$ 5,170,654
Public safety	25,397,307	19,403,123	19,836,178	13,206,646	12,068,717
Public works	2,125,191	9,730,375	10,392,866	10,609,838	10,580,186
Engineering Services	392,877	540,612	565,339	572,847	670,561
Recreation & Social Services	2,981,785	2,612,945	2,674,055	2,422,548	2,525,513
Community & Economic development	2,789,933	2,203,015	1,895,470	635,101	132,414
Education	663,823	518,287	475,378	302,317	-
Interest on long-term debt	1,138,991	956,413	1,708,054	1,717,724	1,202,955
Total governmental activities expenses	\$ 41,186,252	\$ 42,549,240	\$ 44,108,683	\$ 35,231,007	\$ 32,351,000
Business-type activities:					
Water & sewer	\$ 6,168,922	\$ 7,840,624	\$ 8,182,310	\$ 9,570,591	\$ 9,615,374
Refuse	2,310,885	2,840,239	2,744,226	2,634,318	2,703,283
MCCF	-	-	-	-	-
Non-major enterprise funds	1,909,573	2,307,983	2,332,775	2,179,912	2,201,867
Total business-type activities expenses	10,389,380	12,988,846	13,259,311	14,384,821	14,520,524
Total primary government expenses	\$ 51,575,632	\$ 55,538,086	\$ 57,367,994	\$ 49,615,828	\$ 46,871,524
Program revenues:					
Governmental activities:					
Charges for services:					
General government	\$ 1,647,145	\$ 3,356,738	\$ 3,288,150	\$ 3,278,183	\$ 6,127,124
Public safety	11,273,023	243,502	103,312	92,655	347,354
Public works	3,860,453	1,902,430	1,985,773	2,148,966	2,099,297
Engineering Services	228,807	37,322	38,337	38,614	368,988
Recreation & Social Services	284,287	116,170	109,387	106,027	77,678
Community & Economic development	-	-	-	-	-
Education	-	-	-	-	-
Interest on long-term debt	239,418	-	-	-	-
Operating grants and contributions	2,221,228	9,364,689	12,791,542	4,086,039	1,394,930
Capital grants and contributions	742,719	4,643,350	1,840,709	1,388,909	3,577,461
Total governmental activities program revenues	\$ 20,497,080	\$ 19,664,201	\$ 20,157,210	\$ 11,139,393	\$ 13,992,832
Business-type activities:					
Charges for services:					
Water & sewer	\$ 4,870,197	\$ 5,946,477	\$ 6,993,034	\$ 8,548,083	\$ 9,940,712
Refuse	2,290,196	2,249,200	2,221,705	2,289,511	2,331,950
MCCF	-	-	-	-	-
Non-major enterprise funds	275,114	389,167	471,166	514,309	536,655
Operating grants and contributions	10,232,165	1,479,825	736,809	1,969,111	1,516,049
Capital grants and contributions	-	-	-	-	2,317,910
Total business-type activities program revenues	17,667,672	10,064,669	10,422,714	13,321,014	16,643,276
Total primary government program revenues	\$ 38,164,752	\$ 29,728,870	\$ 30,579,924	\$ 24,460,407	\$ 30,636,108
Net revenues (expenses):					
Governmental activities	(20,689,172)	(22,885,039)	(23,951,473)	(24,091,614)	(18,358,168)
Business-type activities	7,278,292	(2,924,177)	(2,836,597)	(1,063,807)	2,122,752
Total net revenues (expenses)	\$ (13,410,880)	\$ (25,809,216)	\$ (26,788,070)	\$ (25,155,421)	\$ (16,235,416)
General revenues and other changes in net position:					
Governmental activities:					
Taxes:					
Property taxes	\$ 5,541,228	\$ 5,824,363	\$ 5,196,111	\$ 3,770,269	\$ 3,036,844
Sales tax	8,594,782	7,632,028	8,518,752	10,209,586	10,682,634
Transient occupancy taxes	193,761	135,240	165,732	180,345	214,139
Other taxes	5,705,609	1,874,295	3,160,173	2,192,620	1,238,764
Motor vehicle in lieu, unrestricted	-	3,657,566	3,572,430	3,337,617	3,389,477
Investment income	737,848	287,027	205,520	334,536	88,210
Other general revenues	417,755	97,498	117,457	142,556	932,753
Transfers	(1,242,430)	(2,384,580)	(2,154,145)	(1,543,889)	(1,714,610)
Total governmental activities	\$ 19,948,553	\$ 17,123,437	\$ 18,782,030	\$ 18,623,640	\$ 17,868,211
Business-type activities:					
Other taxes	-	(93,010)	-	-	-
Investment income	20,243	6,828	1,767	81,945	9,129
Miscellaneous revenues	155,738	62,600	55,889	-	35,658
Transfers	1,242,430	2,157,767	1,969,334	1,543,889	1,714,610
Total business-type activities	1,418,411	2,134,185	2,026,990	1,625,834	1,759,397
Total primary government	\$ 21,366,964	\$ 19,257,622	\$ 20,809,020	\$ 20,249,474	\$ 19,627,608
Extraordinary gain/loss on AB 1X26	-	-	-	919,522	-
Changes in net position					
Governmental activities	(740,619)	(5,761,602)	(5,169,443)	(4,548,452)	(489,957)
Business-type activities	8,696,703	(789,992)	(809,607)	562,027	3,882,149
Total primary government	\$ 7,956,084	\$ (6,551,594)	\$ (5,979,050)	\$ (3,986,425)	\$ 3,392,192



City of Delano
Changes in Net Position (continued)
Last Ten Fiscal Years
(Accrual basis of accounting)

	2014	2015	2016	2017	2018
Expenses:					
Governmental activities:					
General government	\$ 5,417,613	\$ 6,446,147	\$ 5,303,145	\$ 6,431,843	\$ 5,938,299
Public safety	13,261,566	13,712,053	12,185,758	15,837,486	14,157,355
Public works	10,989,834	8,924,615	10,749,465	9,973,499	11,722,496
Engineering Services	748,402	528,725	827,002	829,347	725,090
Recreation & Social Services	2,340,480	1,705,860	2,386,647	1,682,396	1,133,125
Community & Economic development	104,805	482,439	133,889	-	546,488
Education	-	-	-	-	-
Interest on long-term debt	1,174,240	1,170,608	1,095,287	1,061,572	1,083,675
Total governmental activities expenses	\$ 34,036,940	\$ 32,970,447	\$ 32,681,193	\$ 35,816,143	\$ 35,306,528
Business-type activities:					
Water & sewer	\$ 10,413,047	\$ 10,786,469	\$ 11,642,934	\$ 12,336,799	\$ 12,946,151
Refuse	2,705,300	2,676,873	3,160,773	2,663,190	2,868,425
MCCF	4,545,659	9,513,643	10,216,122	11,033,581	11,357,243
Non-major enterprise funds	2,379,886	2,564,432	2,737,071	2,752,111	2,711,862
Total business-type activities expenses	20,043,892	25,541,417	27,756,900	28,785,681	29,883,681
Total primary government expenses	\$ 54,080,832	\$ 58,511,864	\$ 60,438,093	\$ 64,601,824	\$ 65,190,209
Program revenues:					
Governmental activities:					
Charges for services:					
General government	\$ 6,083,794	\$ 3,316,966	\$ 2,589,891	\$ 900,520	\$ 1,157,182
Public safety	483,268	580,820	657,528	801,335	885,351
Public works	2,363,699	275,187	1,010,195	1,240,403	4,065,087
Engineering Services	282,112	-	-	-	-
Recreation & Social Services	93,224	172,821	140,474	322,505	416,552
Community & Economic development	-	242,836	263,166	148,897	60,223
Education	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Operating grants and contributions	2,609,929	2,848,312	1,094,623	350,585	857,616
Capital grants and contributions	1,141,600	6,168,272	4,230,322	7,961,918	6,362,195
Total governmental activities program revenues	\$ 13,057,626	\$ 13,605,214	\$ 9,986,199	\$ 11,726,163	\$ 13,804,206
Business-type activities:					
Charges for services:					
Water & sewer	\$ 12,316,560	\$ 13,662,320	\$ 14,167,624	\$ 15,317,923	\$ 16,524,356
Refuse	2,542,670	2,803,595	3,090,624	3,521,171	3,319,700
MCCF	5,280,413	12,142,692	11,797,761	12,041,289	12,281,474
Non-major enterprise funds	433,827	460,495	482,530	481,391	563,678
Operating grants and contributions	861,543	2,696,571	3,532,660	2,874,081	2,756,934
Capital grants and contributions	-	-	-	-	-
Total business-type activities program revenues	21,435,013	31,765,673	33,071,199	34,235,855	35,446,142
Total primary government program revenues	\$ 34,492,639	\$ 45,370,887	\$ 43,057,398	\$ 45,962,018	\$ 49,250,348
Net revenues (expenses):					
Governmental activities	(20,979,314)	(19,365,233)	(22,694,994)	(24,089,980)	(21,502,322)
Business-type activities	1,391,121	6,224,256	5,314,299	5,450,174	5,562,461
Total net revenues (expenses)	\$ (19,588,193)	\$ (13,140,977)	\$ (17,380,695)	\$ (18,639,806)	\$ (15,939,861)
General revenues and other changes in net position:					
Governmental activities:					
Taxes:					
Property taxes	\$ 1,943,832	\$ 2,134,523	\$ 2,107,586	\$ 2,613,377	\$ 2,694,697
Sales tax	11,624,951	12,875,003	11,202,131	11,796,804	11,091,844
Transient occupancy taxes	193,422	252,557	310,686	337,949	396,586
Other taxes	1,315,627	1,456,927	1,805,312	1,285,788	2,901,236
Motor vehicle in lieu, unrestricted	3,342,645	3,625,791	3,845,417	4,000,331	6,556,164
Investment income	424,925	1,386,174	474,079	192,686	107,975
Other general revenues	717,437	4,280,372	3,456,633	558,828	606,103
Transfers	(339,557)	(2,219,005)	(763,107)	(1,150,384)	269,045
Total governmental activities	\$ 19,223,282	\$ 23,792,342	\$ 22,438,737	\$ 19,635,379	\$ 24,623,650
Business-type activities:					
Gain (loss) on sale of property	-	13,780	107,855	-	-
Investment income	47,441	50,899	562,594	52,403	34,515
Miscellaneous revenues	-	362,927	303	980,810	806,156
Transfers	339,557	2,219,005	763,107	1,150,384	(269,045)
Total business-type activities	386,998	2,646,611	1,433,859	2,183,597	571,626
Total primary government	\$ 19,610,280	\$ 26,438,953	\$ 23,872,596	\$ 21,818,976	\$ 25,195,276
Extraordinary gain/loss on AB 1X26	-	-	-	-	-
Changes in net position					
Governmental activities	(1,756,032)	4,427,109	(256,257)	(4,454,601)	3,121,328
Business-type activities	1,778,119	8,870,867	6,748,158	7,633,771	6,134,087
Total primary government	\$ 22,087	\$ 13,297,976	\$ 6,491,901	\$ 3,179,170	\$ 9,255,415



City of Delano
Fund Balances of Governmental Funds Last Ten Fiscal Years
(Modified accrual basis of accounting)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Non-spendable	\$ 130,665	\$ 169,644	\$ 331,335	\$ 229,180	\$ 295,692	\$ 369,247	\$ 191,802	\$ 204,350	\$ 162,361	\$ 202,803
Restricted	-	-	-	-	-	300,000	300,000	300,000	-	-
Committed	-	-	-	-	-	-	-	-	689,016	689,016
Assigned	-	-	-	-	-	8,303,966	8,303,966	8,303,967	22,357,070	22,357,070
Unassigned	7,574,645	7,428,512	7,110,531	6,933,768	10,220,253	4,939,026	12,360,847	17,395,087	5,934,594	7,898,905
Total general fund	\$ 7,705,310	\$ 7,598,156	\$ 7,441,866	\$ 7,162,948	\$ 10,515,945	\$ 13,912,239	\$ 21,156,615	\$ 26,203,404	\$ 29,143,041	\$ 31,147,794
All other governmental funds:										
Non-spendable	\$ 1,091,524	\$ 1,413,607	\$ 30,139	\$ 78,915	\$ -	\$ 6,621	\$ -	\$ -	\$ 1,118,000	\$ 18,210
Restricted	5,819,481	5,059,131	7,071,084	3,628,078	25,370,125	7,015,575	8,434,042	20,409,467	18,687,211	6,718,318
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	544,567.00	347,334.00	-	-	-	-	-	-
Unassigned	-	-	(183,114.00)	(1,099,269.00)	(312,062.00)	(145,964.00)	(695,463)	(746,147)	(769,723)	(127,511)
Total all other governmental funds	\$ 6,911,005	\$ 6,472,738	\$ 7,462,676	\$ 2,955,058	\$ 4,464,144	\$ 6,876,232	\$ 7,738,579	\$ 19,663,320	\$ 19,035,488	\$ 6,609,017



City of Delano
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2009	2010	2011	2012	2013
REVENUES					
Property taxes	\$ 5,541,228	\$ 5,824,363	\$ 5,196,111	\$ 3,770,269	\$ 3,036,844
Sales taxes	8,594,782	7,632,028	8,518,752	10,209,586	10,682,634
Franchise taxes	609,654	536,915	567,706	595,289	608,307
Other taxes	946,149	743,987	1,191,583	817,280	889,753
Fees and fines	250,377	233,275	282,856	253,410	239,646
Licenses and permits	103,442	179,219	165,744	143,649	322,518
Intergovernmental	17,345,349	15,594,386	21,085,658	9,620,280	8,371,837
Program income	448,068	316,139	384,584	56,493	73,367
Chargers for services	2,872,371	2,591,087	2,102,693	2,682,603	4,172,482
Investment earnings	689,222	123,764	198,297	329,282	80,933
Amortization of premium	1,400,506		40,114	-	-
Miscellaneous	73,919	270,241	69,352	142,556	2,702,087
Total Revenues	<u>38,875,067</u>	<u>34,045,404</u>	<u>39,803,450</u>	<u>28,620,697</u>	<u>31,180,408</u>
EXPENDITURES					
Current:					
General government	4,126,536	4,348,726	4,695,102	4,233,132	4,828,601
Public safety	18,398,267	18,739,906	19,061,607	12,614,646	11,413,322
Public works	1,539,526	1,370,023	1,470,206	1,577,553	1,497,301
Engineering services	284,608	294,868	305,584	244,992	263,451
Culture and recreation	2,160,059	2,273,834	2,241,436	2,040,482	2,056,274
Community & Economic development	1,897,900	2,189,578	1,970,919	631,680	129,787
Pass thru payments	663,823	518,287	475,378	443,233	-
Debt Service					
Principal	1,699,161	1,722,107	354,993	1,169,250	988,610
Interest on long-term debt	1,138,991	951,230	1,508,504	1,637,707	1,199,233
Bond issuance discount	-	-	477,358	-	-
Capital Outlay	6,925,856	5,259,592	6,170,931	4,176,451	17,812,431
Total expenditures	<u>38,834,727</u>	<u>37,668,151</u>	<u>38,732,018</u>	<u>28,769,126</u>	<u>40,189,010</u>
Excess (deficiency) of revenues over expenditures	40,340	(3,622,747)	1,071,432	(148,429)	(9,008,602)
OTHER FINANCING SOURCES (USES):					
Proceeds from capital lease	-	-	-	-	-
Proceeds of loans	-	-	-	-	-
Sale of property	(3,590)	-	-	-	-
(increase)/decrease in advances from other funds	354,050	-	-	-	-
Proceeds from bond	-	-	26,715,000	-	-
Transfers in	7,101,350	2,970,367	13,410,107	4,901,670	4,073,667
Transfers out	(8,340,072)	(5,340,000)	(15,548,858)	(6,002,602)	(4,431,648)
Total other financing sources and uses	<u>(888,262)</u>	<u>(2,369,633)</u>	<u>24,576,249</u>	<u>(1,100,932)</u>	<u>(357,981)</u>
SPECIAL ITEM:					
Extraordinary loss on ABIX26	-	-	-	(9,289,731)	-
Net change in fund balances	(847,922)	(5,992,380)	25,647,681	(10,539,092)	(9,366,583)
Fund balances, beginning	39,013,916	35,179,099	29,832,002	55,479,683	44,940,591
Prior period adjustments	(2,986,895)	645,286	-	-	-
Fund balances, ending	<u>\$ 35,179,099</u>	<u>\$ 29,832,005</u>	<u>\$ 55,479,683</u>	<u>\$ 44,940,591</u>	<u>\$ 35,574,008</u>
Debt service as a percentage of noncapital expenditures	8.9%	8.2%	5.7%	11.4%	9.8%



City of Delano
Changes in Fund Balances of Governmental Funds (continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2014	2015	2016	2017	2018
REVENUES					
Property taxes	\$ 1,943,832	\$ 2,134,523	\$ 2,107,586	\$ 6,613,708	\$ 9,222,883
Sales taxes	11,624,951	12,875,003	12,165,360	11,796,804	11,091,844
Franchise taxes	610,066	649,984	617,234	788,856	1,052,705
Other taxes	898,983	1,059,500	1,498,764	858,643	2,273,095
Fees and fines	178,780	73,640	111,133	72,184	77,768
Licenses and permits	239,624	290,347	252,386	804,538	580,807
Intergovernmental	8,888,982	9,642,553	14,102,610	9,175,321	9,903,303
Program income	188,939	459,291	510,852	408,427	358,725
Chargers for services	2,460,595	1,496,205	1,419,441	2,148,408	3,032,913
Investment earnings	414,298	1,378,946	425,271	189,456	106,003
Amortization of premium	-	-	-	-	-
Miscellaneous	875,453	4,206,947	444,826	511,304	578,125
Total Revenues	<u>28,324,503</u>	<u>34,266,939</u>	<u>33,655,463</u>	<u>33,367,649</u>	<u>38,278,171</u>
EXPENDITURES					
Current:					
General government	4,768,431	6,655,260	5,620,152	6,498,177	6,133,442
Public safety	12,555,998	14,066,447	12,437,387	12,578,148	14,229,829
Public works	1,584,969	4,473,358	3,369,512	5,956,725	7,051,657
Engineering services	277,476	393,453	552,293	450,183	609,807
Culture and recreation	1,959,053	2,000,344	1,898,988	2,726,045	3,844,472
Community & Economic development	97,310	459,430	725,472	18,063	540,558
Pass thru payments	-	-	-	-	-
Debt Service					
Principal	940,000	1,196,958	1,220,145	1,258,140	1,299,751
Interest on long-term debt	1,171,294	1,159,404	1,106,239	1,075,378	1,021,042
Bond issuance discount	-	-	-	-	-
Capital Outlay	8,939,442	-	-	-	-
Total expenditures	<u>32,293,973</u>	<u>30,404,654</u>	<u>26,930,188</u>	<u>30,560,859</u>	<u>34,730,558</u>
Excess (deficiency) of revenues over expenditures	<u>(3,969,470)</u>	<u>3,862,285</u>	<u>6,725,275</u>	<u>2,806,790</u>	<u>3,547,613</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from capital lease	-	-	-	-	893,748
Proceeds of loans	-	881,536	-	636,930	1,406,860
Sale of property	-	203,266	-	-	-
(increase)/decrease in advances from other funds	-	-	-	-	-
Proceeds from bond	-	-	-	-	-
Transfers in	9,055,853	5,036,641	2,273,101	6,718,619	5,643,637
Transfers out	(6,645,034)	(4,112,459)	(3,018,278)	(7,850,534)	(5,357,330)
Total other financing sources and uses	<u>2,410,819</u>	<u>2,008,984</u>	<u>(745,177)</u>	<u>(494,985)</u>	<u>2,586,915</u>
SPECIAL ITEM:					
Extraordinary loss on ABIX26					
Net change in fund balances	(1,558,651)	5,871,269	5,980,098	2,311,805	6,134,528
Fund balances, beginning	35,574,008	34,015,357	39,886,626	45,866,724	48,178,529
Prior period adjustments	-	-	-	-	-
Fund balances, ending	<u>\$ 34,015,357</u>	<u>\$ 39,886,626</u>	<u>\$ 45,866,724</u>	<u>\$ 48,178,559</u>	<u>\$ 54,313,057</u>
Debt service as a percentage of noncapital expenditures	9.0%	7.8%	8.6%	7.6%	6.7%



City of Delano

**GENERAL GOVERNMENT REVENUES BY SOURCE (1)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
Last Ten Fiscal Years**

PROGRAM REVENUES				GENERAL REVENUES				
Fiscal Year	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Grants and Contributions Not Restricted to Specific Programs	Unrestricted Investments Earnings	Miscellaneous	Total
2008-09	\$ 24,968,640	\$ 12,453,393	\$ 742,719	\$ 20,035,380	\$ -	\$ 758,091	\$ 573,493	\$ 59,531,716
2009-10	\$ 14,241,006	\$ 10,844,514	\$ 4,643,350	\$ 19,123,492	\$ -	\$ 293,855	\$ 181,364	\$ 49,327,581
2010-11	\$ 15,210,864	\$ 13,528,351	\$ 1,840,709	\$ 20,428,387	\$ -	\$ 207,287	\$ 173,346	\$ 51,388,944
2011-12	\$ 17,016,348	\$ 6,055,150	\$ 1,388,909	\$ 20,609,959	\$ -	\$ 334,536	\$ 224,501	\$ 45,629,403
2012-13	\$ 21,829,758	\$ 2,910,979	\$ 5,895,371	\$ 18,561,858	\$ -	\$ 97,339	\$ 968,411	\$ 50,263,716
2013-14	\$ 29,879,567	\$ 3,471,472	\$ 1,141,600	\$ 18,420,477	\$ -	\$ 472,366	\$ 717,437	\$ 54,102,919
2014-15	\$ 33,657,732	\$ 5,544,883	\$ 6,168,272	\$ 20,344,801	\$ -	\$ 1,437,073	\$ 4,569,874	\$ 71,722,635
2015-16	\$ 34,199,793	\$ 4,627,283	\$ 4,230,322	\$ 22,337,524	\$ -	\$ 581,934	\$ 953,138	\$ 66,929,994
2016-17	\$ 34,775,434	\$ 3,224,666	\$ 7,961,918	\$ 20,081,773	\$ -	\$ 245,089	\$ 1,472,063	\$ 67,760,943
2017-18	\$ 39,273,603	\$ 3,614,550	\$ 6,362,195	\$ 23,668,505	\$ -	\$ 142,490	\$ 1,384,281	\$ 74,445,624
(1)	Source-Finance Dept.							
(2)	Capital grants & contributions is netted by the capital contributions made by governmental funds and enterprise funds to the enterprise funds							



City of Delano

Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years (in thousands of dollars)

Fiscal Year End	City (Excl RDA)				Successor Agency to the Former Redevelopment Agency				Total Tax Rate (1)	Taxable Assessed Value	Estimated Actual Taxable Value (2)	Factor of Taxable Assessed Value (2)
	Secured Property	Unsecured Property	Less: Exemptions	Taxable Assessed Value	Secured Property	Unsecured Property	Less: Exemptions	Taxable Assessed Value				
2008-09	1,033,877	10,324	(24,035)	1,020,166	274,345	33,671	(970)	307,046	1.265149	1,327,212	-	-
2009-10	947,052	12,741	(24,740)	935,053	286,480	37,507	(998)	322,989	1.259295	1,258,042	-	-
2010-11	908,705	12,753	(24,867)	896,591	285,927	35,568	(1,033)	320,462	1.269094	1,217,053	-	-
2011-12	895,329	14,668	(24,791)	885,206	287,271	33,384	(991)	319,664	1.345926	1,204,870	-	-
2012-13	870,110	7,139	(67,096)	810,153	463,995	45,667	(63,407)	446,255	1.306748	1,256,408	1,323,539	1.053431
2013-14	859,371	2,293	(70,878)	790,786	578,911	45,133	(65,255)	558,789	1.278288	1,349,575	1,726,204	1.279072
2014-15	957,481	3,032	(72,802)	887,711	714,193	50,161	(63,357)	700,997	1.258507	1,588,708	1,864,022	1.173294
2015-16	1,014,589	2,882	(74,688)	942,783	775,542	54,668	(54,492)	775,718	1.366921	1,718,501	2,035,755	1.184611
2016-17	1,104,530	9,589	(21,186)	1,092,933	701,806	46,643	(47,657)	700,792	1.196819	1,793,725	2,167,471	1.208363
2017-18	1,172,609	9,974	(24,451)	1,158,132	677,184	40,080	(1,015)	716,249	1.194200	1,874,381	2,260,024	1.205744

Source: County Assessor Data

Source: 2015-16 and prior, previously published CAFR Report

(-) Data Unavailable

(1.) Total direct tax rate is represented by TRA 02-000

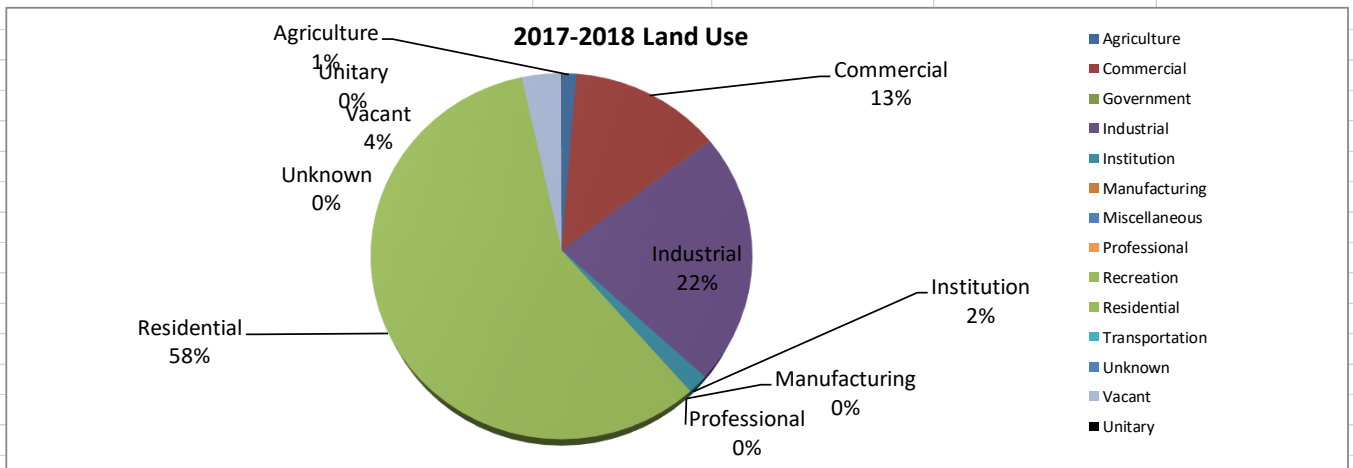
(2.) Estimated Actual Value is derived from a series of calculations comparing median assessed values from 1940 to current median sale prices. Based on these calculations a multiplier value was extrapolated and applied to current



City of Delano

Net Assessed Value of Property by Use Code, Citywide Last Four Fiscal Years

Category	2014-15	2015-16	2016-17	2017-18
Agriculture	20,615,560	17,564,856	23,852,036	23,734,553
Commercial	155,202,116	219,014,169	233,053,015	245,487,509
Government	6,095,818	-	25,750	351,489
Industrial	284,301,742	409,228,604	409,701,322	412,063,593
Institution	47,866,117	47,484,803	46,113,858	31,682,252
Manufacturing	7,497,033	-	-	-
Miscellaneous	16,099,641	2,832,802	-	-
Professional	36,371,641	36,174,990	-	-
Recreation	2,283,095	2,328,700	2,364,198	2,411,469
Residential	979,094,950	1,038,875,704	1,089,352,139	1,069,922,470
Transportation	917,967	-	-	-
Unknown	87,175,316	6,177,671	-	-
Vacant	27,718,126	10,014,577	61,301,818	63,687,436
Unitary	434,777	434,777	452,277	452,277
Net Secured Value	1,671,673,899	1,790,131,653	1,866,216,413	1,849,793,048
Unsecured	53,193,428	57,550,565	50,612,555	52,177,368
Exemptions	136,159,283	129,180,248	123,103,811	-
Net Assessed Value	1,588,708,044	1,718,501,970	1,793,725,157	1,901,970,416



Source: County Assessor data

Use code categories are based on County Assessor's data



City of Delano

Principal Property Tax Payers Last Fiscal Year and Nine Years Ago

Taxpayer	2017-18		2008-09	
	Taxable Value (\$)	Percent of Total City Taxable Value (%)	Taxable Value (\$)	Percent of Total City Taxable Value (%)
Wonderful Citrus Packing	335,001,326	17.63%	46,596,360	5.04%
Sears Holdings Corporation	40,049,318	2.11%	52,561,692	5.68%
DMP LP	38,693,116	2.04%		
Walmart Real Estate Business Trus	16,851,869	0.89%		
BOSH	20,242,385	1.07%		
Delano Valley Investment LLC	14,384,380	0.76%		
Harbinder S Brar Family L P II	12,167,678	0.64%	3,141,275	0.34%
La Jolla Cold Storage LLC	9,467,042	0.50%		
SKM Enterprises LLC	8,437,114	0.44%	7,446,440	0.80%
Brandywine Delano Limited	7,574,579	0.40%	6,694,399	0.72%
Home Depot Development of MD Inc	7,370,000	0.39%	10,143,276	1.10%
Seritage KMT Finance LLC	6,879,900	0.36%		
Arredondo Ventures Inc.	6,380,965	0.34%	4,995,640	0.54%
Sotrage Solution Delano LLC	6,120,000	0.32%		
Central CA Foundation for Health	6,099,376	0.32%		
Rajinder K Momi	5,795,791	0.31%	5,100,000	0.55%
Vellano 2020 Inc	5,177,774	0.27%		
Harbans Singh Grewal	5,004,319	0.26%	5,065,193	0.55%
Crop Production Services Inc.	4,958,765	0.26%		
37 Delano Rite Aid LLC	4,891,000	0.26%		
Goldenstein Cypress LP	4,274,829	0.23%	3,794,267	0.41%
APTCO, LLC	4,085,966	0.22%	5,929,019	0.64%
Michael and Helen Finkelstein	4,058,853	0.21%	3,189,013	0.34%
Joseph Vineyard Estate LLC	3,957,577	0.21%		
Sangha Ajmail	3,821,742	0.20%		
Ennis Land Development Inc.			6,204,538	0.67%
Delano Retail Center West LLC			9,035,535	0.98%
Kmart Corporation			6,199,622	0.67%
San Joaquin Helicopters Inc.			5,138,540	0.56%
Cecil and Randolph Asscs LLC			5,100,000	0.55%
Cardinal Investments LP			4,832,720	0.52%
Vallarta Food Enterprises Inc.			3,629,317	0.39%
PROVOS Inc.			3,471,250	0.38%
Western Farm Service			2,966,009	0.32%
Bright House Networks LLC			2,953,215	0.32%
Total Top 25 Taxpayers	581,745,664	30.62%	204,187,320	22.07%
Total Taxable Value	1,899,846,466	100.00%	925,331,586	100.00%
Source: Kern County Assessor data, HDL Coren & Cone Services				



THE CITY OF DELANO

DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Last 10 Fiscal Years

Agency	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Basic Levy¹	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Delano 2000G Refunding 2016A	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01630	0.01528
Delano 2011 Refunding	0.00000	0.00000	0.00000	0.00000	0.03969	0.03497	0.03060	0.03189	0.02848	0.02931
Delano 2012 Refunding	0.00000	0.00000	0.00000	0.00000	0.00000	0.02386	0.02377	0.02456	0.02226	0.02266
Delano Gob 2000E	0.01675	0.01882	0.01818	0.01821	0.01650	0.00000	0.00000	0.00000	0.00000	0.00000
Delano Joint High School Bond	0.09921	0.11822	0.15549	0.13285	0.12106	0.10632	0.06809	0.12308	0.07689	0.08121
Delano Refunding 1992 A	0.02510	0.03030	0.03132	0.03192	0.03260	0.02983	0.02668	0.02946	0.02720	0.00000
Delano Union 00F Bd	0.02617	0.03790	0.03650	0.03590	0.03029	0.02644	0.02027	0.02140	0.01252	0.00912
Delano Union 2000A	0.01367	0.01473	0.01497	0.01481	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Delano Union 2000B	0.01349	0.01491	0.01513	0.01503	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Delano Union 2000C	0.01312	0.01440	0.01442	0.01439	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Delano Union 2000D	0.01667	0.01862	0.01835	0.01815	0.01722	0.00000	0.00000	0.00000	0.00000	0.00000
Delano Union 2000-G	0.02021	0.01955	0.02296	0.02288	0.01917	0.01717	0.01357	0.01455	0.00000	0.00000
Kern Community College	0.00905	0.00940	0.01012	0.00906	0.00850	0.01264	0.01045	0.01357	0.01318	0.03625
Mcfarland Unified	0.06540	0.07390	0.07249	0.06264	0.03939	0.09322	0.08275	0.10841	0.11369	0.08422
Total Direct & Overlapping² Tax Rates	1.31885	1.37074	1.40991	1.37581	1.32443	1.34445	1.27618	1.36692	1.31051	1.27805
City's Share of 1% Levy Per Prop 13³	0.19591	0.19572	0.19737	0.19737	0.19737	0.19425	0.19425	0.19425	0.19425	0.19425
Voter Approved City Debt Rate										
Redevelopment Rate⁴	1.00000	1.00000	1.00000	1.00000						
Total Direct Rate⁵	0.37906	0.39998	0.40391	0.39965	0.40445	0.18200	0.17674	0.17645	0.17617	0.17539

Notes:

¹In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

²Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners.

³City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. ERAF general fund tax shifts may not be included in tax ratio figures.

⁴Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year



City of Delano

Principal Sales Tax Producers Last Fiscal Year and Nine Years Ago

2017-18		2008-09	
Taxpayer	Business Type	Taxpayer	Business Type
ARCO AM/PM Mini Marts	Service Stations	ARCO AM/PM Mini Marts	Service Stations
Autozone	Auto Parts/Repair	Autozone	Auto Parts/Repair
Berchtold Equipment Company	Heavy Industry	Berchtold Equipment Company	Bldg.Matls-Whsle
Buttonwillow Warehouse Company	Bldg.Matls-Whsle	Buttonwillow Warehouse Company	Chemical Products
Chevron Service Stations	Service Stations	Central Valley Office Supply	Office Equipment
Cinco Manos	Department Stores	Chevron Service Stations	Service Stations
Crop Production Services	Florist/Nursery	Daco Farm Supply	Bldg.Matls-Whsle
Daco Farm Supply	Florist/Nursery	Delano Building Materials	Bldg.Matls-Retail
Delano Chevrolet Buick GMC	Auto Sales - New	Delano Chevrolet Buick GMC	Auto Sales - New
Fastrip Service Stations	Service Stations	Delano Ranch Market	Food Markets
Greg's Petroleum Service	Chemical Products	Family Chrysler Jeep Dodge	Auto Sales - New
Home Depot	Bldg.Matls-Whsle	Fastrip Service Stations	Service Stations
J C Penney Company	Department Stores	Garces Auto Sales	Auto Sales - Used
Delano Rock & Asphalt	Energy Sales	Greg's Petroleum Service	Energy Sales
McDonald's Restaurants	Restaurants	Home Depot	Bldg.Matls-Retail
North Kern Machinery	Heavy Industry	J C Penney Company	Department Stores
IHOP Restaurants	Restaurants	K Mart Stores	Department Stores
Panda Express	Restaurants	King's Liquor	Liquor Stores
Rite Aid Drug Stores	Drug Stores	McDonald's Restaurants	Restaurants
Ross Stores	Department Stores	North Kern Motorsports	Misc. Vehicle Sales
Shell Service Stations	Service Stations	Pioneer Service Stations	Service Stations
Smart & Final	Food Markets	Rite Aid Drug Stores	Drug Stores
TESLA Motors	Auto Sales - New	Save Mart Supermarkets	Food Markets
Vallarta Supermarket	Food Markets	USA Service Stations	Service Stations
Walmart Superstores	Department Stores	Western Farm Service	Chemical Products



CITY OF DELANO

Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year	Secured Tax Charge (2)	Amt. Del. 6/30	% Del. 6/30
2008-2009	\$1,965,427.22	(1)	-
2009-2010	\$2,108,475.16	(1)	-
2010-2011	\$1,874,358.40	(1)	-
2011-2012	\$1,839,715.13	(1)	-
2012-2013	\$1,809,950.91	(1)	-
2013-2014	\$1,819,928.67	23,319	1.28%
2014-2015	\$1,712,883.12	\$21,562.19	1.26%
2015-2016	\$1,843,531.68	\$23,195.07	1.26%
2016-2017	\$1,907,474.00	\$23,367.15	1.23%
2017-2018	\$2,086,861.73	\$24,748.90	1.19%
<p>(1) Kern County utilizes the Teeter Plan for assessment levy and distribution. The method guarantees distribution of 100% of the assessments levied to the taxing entity.</p> <p>(2) 1% General Fund apportionment.</p>			



CITY OF DELANO

**Ratios of Outstanding Debt by Type
Last Ten Fiscal years**

<u>Fiscal Year</u>	<u>Governmental Activities</u>			<u>Business-type Activities</u>			<u>Total Primary Government</u>	<u>Percentage of Personal Income (2)</u>	<u>Population (3)</u>
	<u>General Obligation Bonds (1)</u>	<u>Notes Payable</u>	<u>Capital Leases</u>	<u>Notes Payable</u>	<u>Capital Leases</u>				
2008-09	17,079,900	-	107,562	4,274,492	-	21,461,954	25.70%	53,714	
2009-10	15,130,000	-	54,827	28,276,102	-	43,460,929	35.00%	53,985	
2010-11	41,605,000	-	132,859	37,336,432	-	79,074,291	37.80%	54,447	
2011-12	25,860,000	-	66,610	41,523,062	-	67,449,672	36.00%	52,005	
2012-13	24,974,097	-	-	44,879,231	-	69,853,328	30.70%	51,963	
2013-14	24,032,091	-	-	44,305,882	-	68,337,973	29.30%	52,591	
2014-15	23,060,085	-	654,578	46,747,421	822,793	71,284,877	12.30%	52,301	
2015-16	22,058,079	-	442,162	44,662,353	656,029	67,818,623	12.20%	52,999	
2016-17	21,016,073	636,930	205,993	42,456,189	1,005,579	65,320,764	12.40%	53,152	
2017-18	19,929,067	2,044,000	893,748	40,005,108	740,276	63,612,199	11.50%	53,276	

(1) Net of original issuance discounts and premiums.

(2) Personal Income is disclosed in Demographic and economic statistics

(3) US Census Bureau



CITY OF DELANO

**Ratios of General Bonded Debt Outstanding
Last Ten Fiscal years**

Fiscal						
Year	<u>General Obligation Bonds (1)</u>	<u>Less Amounts Available in Debt Service Fund (2)</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property (3)</u>	<u>Per Capita (4)</u>	
2008-09	No general obligation bonded debt					
2009-10	No general obligation bonded debt					
2010-11	No general obligation bonded debt					
2011-12	No general obligation bonded debt					
2012-13	No general obligation bonded debt					
2013-14	No general obligation bonded debt					
2014-15	No general obligation bonded debt					
2015-16	No general obligation bonded debt					
2016-17	No general obligation bonded debt					
2017-18	No general obligation bonded debt					

(1) This is the general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums.
 (2) This is the amount restricted for debt service principal payments
 (3) See the Schedule of Assessed Value and the Estimated Actual Value of Taxable Property for property value data.
 (4) Population data can be found in the Schedule of Demographic and Economic Statistics.



CITY OF DELANO

**PLEGGED REVENUE COVERAGE
Last Ten Fiscal years**

Fiscal Year	Pledged Revenues	Total Debt Service (1)	Debt Service Coverage
2008-09	2,052,668	1,015,517	2.02
2009-10	2,638,385	1,018,952	2.59
2010-11	2,391,095	1,016,616	2.35
2011-12	N/A	N/A	N/A
2012-13	N/A	N/A	N/A
2013-14	N/A	N/A	N/A
2015-16	N/A	N/A	N/A
2016-17	N/A	N/A	N/A
2017-18	N/A	N/A	N/A

(1) Annual debt service is shown on a bond year basis.

Source: Compiled by Muni Financial (California Municipal Statistics)

Due to the dissolution of the redevelopment agency, data was not available & no further debt outstanding was secured by pledged revenues.



City of Delano

Historical and Overlapping Debt Last Ten Fiscal Years

<u>Ratios to 2017-2018 Assessed Valuation:</u>	<u>Ratios to Adjusted Assessed Valuation: Combined Direct Debt</u>		<u>Combined Total Debt</u>
2009	3.99%	0.00%	6.50%
2010	4.02%	0.00%	6.87%
2011	4.03%	2.90%	9.70%
2012	3.85%	2.84%	9.25%
2013	4.10%	1.97%	9.32%
2014	3.66%	1.64%	8.17%
2015	2.95%	1.27%	6.74%
2016	2.72%	1.15%	6.23%
2017	2.72%	1.10%	6.21%
2018	2.47%	1.13%	5.60%



CITY OF DELANO

Legal Debt Margin Information

June 30, 2018

Fiscal Year Ended June 30	Total Taxable Assessed Value	Taxable Assessed Value as a Percentage of Estimated Actual Value	Estimated Actual Taxable Value
2018	\$ 1,158,132	0.06%	1,899,847,466
2017	1,117,649	0.06%	1,819,455,903
2016	1,068,038	0.06%	1,737,420,200
2015	1,006,443	0.06%	1,598,268,414
2014	911,408	0.06%	1,463,997,494
Total Five Year Valuation			8,518,989,477
Five Year Average Full Valuation of Taxable Real Property			1,703,797,895
Constitutional Debt Limit (7% of Average Full Valuation)			119,265,853
Outstanding General Obligation Indebtedness as of June 30, 2018			
Government Activities - General Obligation Debt			21,434,547
Business-type Activities - General Obligation Debt			37,599,210
Governmental Activities - Short-term Debt-Bond Anticipation Notes			1,432,268
Business Activities - Short-term Debt-Bond Anticipation Notes			2,405,898
Net Indebtedness subject to debt limit			62,871,923
Net debt contracting margin			56,393,930
Percentage of net debt contracting margin available			47.28%
Percentage of net debt contracting power exhausted			52.72%



City of Delano

STATEMENT OF DIRECT AND OVERLAPPING DEBT

June 30, 2018

2017-18 Assessed Valuation		\$ 1,899,846,466
	%	
<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>Applicable</u>	<u>Debt 12/31/18</u>
McFarland Unified School District	0.029%	\$ 7,476
Delano Union School District	70.491%	22,349,172
Delano Joint Union High School District	45.664%	19,697,330
Kern Community College District Safety, Repair and Improvement District	2.249%	2,748,403
Kern Community College District School Facilities District No. 1	2.267%	2,144,511
SUBTOTAL OVERLAPPING TAX AND ASSESSMENT DEBT		\$ 46,946,892
<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>		
Kern County Certificates of Participation	2.202%	\$ 2,077,538
Kern County Pension Obligations	2.202%	4,553,568
Kern County Board of Education Certificates of Participation	2.202%	818,924
Kern Community College District Certificates of Participation	2.048%	616,717
Kern Community College District Benefit Obligations	2.048%	1,593,450
Delano Union School District Certificates of Participation	70.491%	17,202,558
SUBTOTAL OVERLAPPING GENERAL FUND DEBT		26,862,755
TOTAL OVERLAPPING DEBT		73,809,647
City of Delano General Fund Obligations	100.000%	21,434,547
TOTAL DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT		\$ 95,244,194
<u>OVERLAPPING TAX INCREMENT DEBT</u>		
Successor Agency to Delano Redevelopment Agency Successor Agency	98.884%	\$ 11,094,785
TOTAL OVERLAPPING TAX INCREMENT DEBT		11,094,785
COMBINED TOTAL DEBT		(1) \$ 106,338,979
<u>Ratios to 2017-18 Assessed Valuation</u>		
Total Overlapping Tax Assessment Debt	2.47%	
<u>Ratios to Adjusted Assessed Valuation:</u>		
Combined Direct Debt (\$18,770,000)	1.13%	
Combined Total Debt	5.60%	
<u>Ratios to Redevelopment Incremental Valuation (\$741,119,588)</u>		
Total Overlapping Tax Increment Debt	1.48%	
(1) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations		
Source: Compiled by Wildan Financial Services		

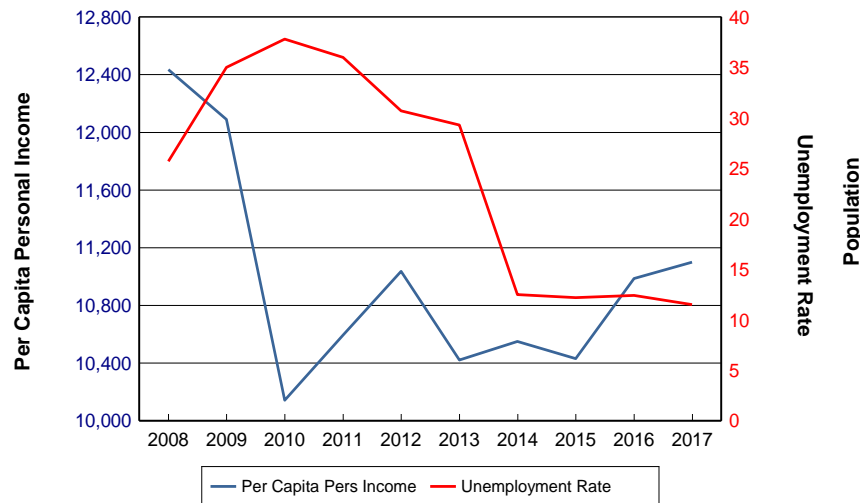


THE CITY OF DELANO

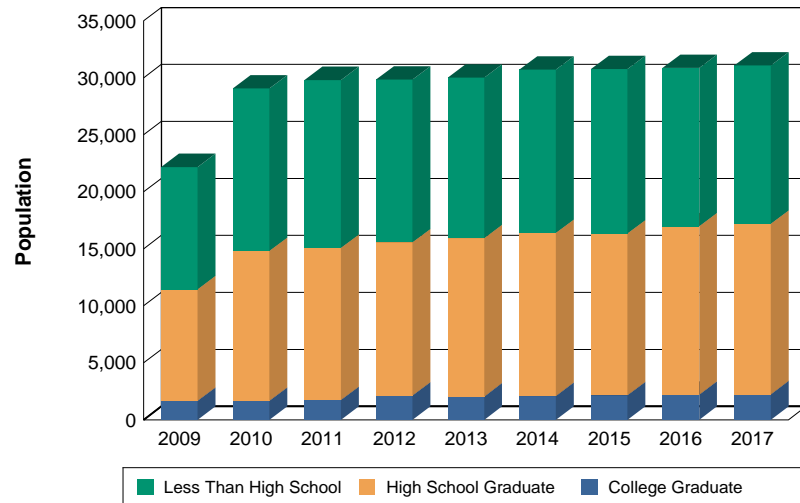
DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2008	53,714	\$667,955	\$12,435	25.7%			
2009	53,985	\$652,671	\$12,090	35.0%	27.7	51.6%	7.5%
2010	54,447	\$552,256	\$10,143	37.8%	28.8	51.0%	5.7%
2011	52,005	\$550,993	\$10,595	36.0%	29.5	50.6%	5.8%
2012	51,963	\$573,464	\$11,036	30.7%	28.8	52.2%	7.1%
2013	52,591	\$548,051	\$10,421	29.3%	28.7	53.1%	6.8%
2014	52,301	\$551,776	\$10,550	12.5%	29.2	53.4%	6.8%
2015	52,999	\$552,866	\$10,431	12.2%	29.3	53.1%	7.0%
2016	53,152	\$583,929	\$10,986	12.4%	29.3	55.0%	7.1%
2017	53,276	\$591,327	\$11,099	11.5%	29.3	55.3%	7.2%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

Population: California State Department of Finance. Unemployment Data: California Employment Development Department
 2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census.* Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries
 2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey



City of Delano

Principal Employers				
Current Year and Nine Years Ago				
Employer	2018		2009	
	Number of Employees	Percent of Total City Employment	Number of Employees	Percent of Total City Employment
Kern Valley State Prison	1,731	8.61%	1,416	7.19%
North Kern State Prison	1,411	7.02%	1,223	6.21%
Delano Union Elementary School District	900	4.48%	775	3.93%
Paramount Citrus	894	4.45%	550	2.79%
Delano Regional Medical Center	700	3.48%	520	2.64%
Delano Joint Union High School District	470	2.34%	336	1.71%
City of Delano	296	1.47%	318	1.61%
Wal-Mart	412	2.05%	-	0.00%
Sears	270	1.34%	653	3.31%
Vallarta Supermarkets	285	1.42%	-	0.00%
Delano District Skilled Nursing Facility	202	1.00%	120	0.61%
Railex	82	0.41%	-	0.00%
Kmart	82	0.41%	105	0.53%
Pandol & Sons	60	0.30%	1,000	5.08%
R.B. Sandrini Farms	30	0.15%	250	1.27%
Delano Ranch Market	-	0.00%	150	0.76%
"Total Employment" as used above represents the total employment of all employers located within City limits.				
Source: State Department of Commerce City of Delano Economic Development Department				



City of Delano

Full Time City Employees by Function

Last Ten Fiscal years

Full Time Employees as of Fiscal Year Ended June 30,

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government	40.8	48.2	48.0	41.9	31.0	27.0	41.0	41.0	41.0	41.0
Public Safety	76.0	77.0	77.0	75.0	73.0	79.0	81.0	81.0	81.0	81.0
Public Works	25.6	17.1	19.0	16.6	20.0	20.0	20.0	20.0	22.0	22.0
Recreation Program	4.0	4.0	4.0	3.5	6.0	5.0	6.0	6.0	6.0	6.0
Community Development	10.5	8.7	8.7	7.1	5.0	5.0	5.0	5.0	3.0	3.0
Water	19.7	18.3	18.3	19.5	21.0	22.0	23.0	23.0	24.0	24.0
Wastewater	15.9	19.2	18.5	18.5	12.0	11.0	11.0	11.0	11.0	11.0
Refuse	16.6	16.1	16.1	13.5	14.0	12.0	13.0	13.0	13.0	13.0
Transit	9.0	9.5	9.5	9.5	13.0	17.0	18.0	18.0	18.0	18.0
CCF Facility	88.0	83.0	83.0	0.0	0.0	81.0	85.0	85.0	83.0	83.0
Total	306.0	301.0	302.0	205.0	195.0	279.0	303.0	303.0	302.0	302.0

Source: City of Delano Finance Department



City of Delano

Operating Indicators by Function

Last Ten Fiscal years

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Police:										
Calls for service	43,930	42,023	39,044	35,794	38,650	37,474	39,904	40,609	37,565	34,727
Felony Arrests	712	649	572	504	552	448	482	344	43	359
Misdemeanor Arrests	927	913	674	562	548	490	2,060	696	375	580
Property loss	4,490,480	4,567,949	4,988,491	2,556,806	3,912,039	2,502,588	2,675,035	2,461,474	3,076,555	2,967,639
Property Recovery	2,841,644	2,733,981	1,945,561	1,274,583	1,717,580	1,469,538	1,552,433	1,408,116	1,735,165	3,975,146
Traffic Citations	5,915	5,518	5,006	3,270	3,469	3,248	3,550	3,847	2,779	2,650
Traffic Accidents	624	624	617	616	711	585	666	708	798	676
Parking Citations	659	1,195	643	380	1,025	1,040	557	1,107	599	491
Water										
Average daily consumption (in gallons mgd)	8,930	8,270	8,130	7,380	7,318	5,362	5,267	4,809	5,103	5,522
Service Connections	8,795	8,795	8,800	9,027	9,081	9,155	9,206	9,226	9,221	9,411
Sewer										
Average daily sewage treatment (thousands of gallons)	4,486	4,365	4,125	4,106	5,071	7,200	4,344	4,300	4,300	4,300
Source: City of Delano Finance Department Public Works Department, Delano Police Department										



City of Delano

Capital Asset Statistics

Last Ten Fiscal years

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Police:										
Stations	1	1	1	1	1	2	2	2	2	2
Fire:										
Fire Stations (County)	2	2	2	2	2	2	2	2	2	2
Public Works:										
Streets (miles)	138.13	138.13	138.13	138.13	138.68	138.68	138.68	138.68	138.68	138.68
Streetlights	1,363	1,363	1,363	1,363	1,383	1,383	1,383	1,594	1,594	1,594
Traffic Signals	10	10	14	14	18	18	18	18	18	18
Culture and recreation:										
Parks	8	8	8	8	8	8	8	8	8	8
Community Centers	1	1	1	1	1	1	1	1	1	2
Civic Center	1	1	1	1	1	1	1	1	1	1
Water:										
Water mains (miles)	108.50	108.50	110.00	110.00	112.00	112.00	112.00	120.00	120.00	125.00
Maximum daily capacity (thousands of gallons)	14,750	14,070	14,690	13,470	13,470	13,470	13,470	13,470	13,470	15,264
City Well sites	11	11	13	15	15	15	15	15	15	13
Fire Hydrants	750	750	750	750	750	756	756	756	756	775
Wastewater:										
Sanitary sewers (miles)	80	80	80	80	80	80	80	103	103	103
Maximum daily treatment capacity (thousands of gallons)	4,486	4,365	4,125	4,106	5,071	7,200	4,344	4,300	4,300	4,300
Airport:										
Number of municipal airports	1	1	1	1	1	1	1	1	1	1
Runway length in feet	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650
Source: City of Delano Finance Department Public Works Department										