

Statistical Section

This part of the City of Buena Park'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 government's overall financial health.

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	154-163
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	165-169
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	170-174
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	175-176
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	178-183

City of Buena Park
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year			
	2008-09	2009-10	2010-11	2011-12
Governmental Activities				
Net investment in capital assets	\$ 114,928	\$ 105,023	\$ 200,780	\$ 214,554
Restricted	146,683	170,117	66,102	25,378
Unrestricted	35,482	20,221	21,066	22,020
Total governmental activities net position	<u>\$ 297,093</u>	<u>\$ 295,361</u>	<u>\$ 287,948</u>	<u>\$ 261,952</u>
Business-type Activities				
Net investment in capital assets	\$ 18,726	\$ 19,287	\$ 19,708	\$ 20,068
Restricted				
Unrestricted	9,145	12,499	15,041	18,261
Total business-type activities net position	<u>\$ 27,871</u>	<u>\$ 31,786</u>	<u>\$ 34,749</u>	<u>\$ 38,329</u>
Primary Government				
Net investment in capital assets	\$ 133,654	\$ 124,310	\$ 220,488	\$ 234,622
Restricted	146,683	170,117	66,102	25,378
Unrestricted	44,627	32,720	36,107	40,281
Total primary government net position	<u>\$ 324,964</u>	<u>\$ 327,147</u>	<u>\$ 322,697</u>	<u>\$ 300,281</u>

Source: City of Buena Park Finance Department

Fiscal Year					
2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
\$ 215,872	\$ 218,671	\$ 216,987	\$ 219,881	\$ 224,573	\$ 244,051
23,696	45,392	45,733	45,437	55,406	41,631
41,891	56,334	(12,168)	(24,072)	(29,221)	(58,567)
<u>\$ 281,459</u>	<u>\$ 320,397</u>	<u>\$ 250,552</u>	<u>\$ 241,246</u>	<u>\$ 250,758</u>	<u>\$ 227,115</u>
\$ 20,113	\$ 20,612	\$ 20,530	\$ 22,665	\$ 25,041	\$ 33,550
21,253	23,691	20,007	20,109	19,139	12,065
<u>\$ 41,366</u>	<u>\$ 44,303</u>	<u>\$ 40,537</u>	<u>\$ 42,774</u>	<u>\$ 44,180</u>	<u>\$ 45,615</u>
\$ 235,985	\$ 239,283	\$ 237,517	\$ 242,546	\$ 249,614	\$ 277,601
23,696	45,392	45,733	45,437	55,406	41,631
63,144	80,025	7,839	(3,963)	(10,082)	(46,502)
<u>\$ 322,825</u>	<u>\$ 364,700</u>	<u>\$ 291,089</u>	<u>\$ 284,020</u>	<u>\$ 294,938</u>	<u>\$ 272,730</u>

City of Buena Park
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year			
	2008-09	2009-10	2010-11	2011-12
Expenses				
Governmental activities:				
General government	\$ 6,634	\$ 6,361	\$ 7,161	\$ 6,145
Leisure	2,525	2,561	2,514	2,626
Health	3,176	2,780	2,776	2,777
Transportation	8,388	8,774	8,295	8,041
Public Protection	31,195	30,707	29,074	29,780
Development	15,512	24,516	19,530	9,217
Environmental	2,949	3,118	2,832	2,724
Interest	5,828	5,954	6,271	3,537
Total governmental activities net expenses	<u>76,207</u>	<u>84,771</u>	<u>78,453</u>	<u>64,847</u>
Business-type activities:				
Water	\$ 11,410	\$ 11,682	\$ 11,341	\$ 12,596
Total business-type activities net expenses	<u>11,410</u>	<u>11,682</u>	<u>11,341</u>	<u>12,596</u>
Total primary government expenses	<u>\$ 87,617</u>	<u>\$ 96,453</u>	<u>\$ 89,794</u>	<u>\$ 77,443</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 782	\$ 702	\$ 100	\$ 221
Leisure	585	738	1,003	1,334
Health	2,828	2,949	2,946	3,016
Transportation	271	295	231	413
Public Protection	2,170	2,291	2,561	2,650
Development	700	1,354	1,178	1,683
Environmental	-	1	-	-
Operating contributions and grants	4,706	7,613	5,594	7,032
Capital contributions and grants	3,871	2,749	2,095	3,668
Total governmental activities program revenues	<u>15,913</u>	<u>18,692</u>	<u>15,708</u>	<u>20,017</u>
Business-type activities:				
Charges for services:				
Water utility	13,846	14,769	14,904	16,223
Operating contributions and grants	-	-	-	-
Capital contributions and grants	554	890	-	-
Total business-type activities program revenues	<u>14,400</u>	<u>15,659</u>	<u>14,904</u>	<u>16,223</u>
Primary government program revenues	<u>\$ 30,313</u>	<u>\$ 34,351</u>	<u>\$ 30,612</u>	<u>\$ 36,240</u>
Net (Expense)/Revenue				
Governmental activities	\$ (60,294)	\$ (66,079)	\$ (62,745)	\$ (44,830)
Business-type activities	<u>2,990</u>	<u>3,977</u>	<u>3,563</u>	<u>3,627</u>
Total primary government net expense	<u>\$ (57,304)</u>	<u>\$ (62,102)</u>	<u>\$ (59,182)</u>	<u>\$ (41,203)</u>

Source: City of Buena Park Finance Department

Fiscal Year

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
\$	6,551	\$ 6,491	\$ 7,125	\$ 8,098	\$ 7,659	\$ 8,803
	2,905	3,048	3,071	3,570	3,459	4,033
	2,796	3,018	3,000	3,155	3,025	3,244
	7,727	8,696	9,875	8,380	9,245	10,571
	30,531	30,563	31,841	35,851	39,109	41,084
	3,166	2,763	12,700	5,055	3,695	4,353
	2,952	2,979	2,987	3,167	3,266	3,740
	482	416	347	275	269	486
	<u>57,110</u>	<u>57,974</u>	<u>70,946</u>	<u>67,551</u>	<u>69,727</u>	<u>76,314</u>
\$	13,461	\$ 13,611	\$ 13,908	\$ 12,753	\$ 14,594	\$ 16,788
	<u>13,461</u>	<u>13,611</u>	<u>13,908</u>	<u>12,753</u>	<u>14,594</u>	<u>16,788</u>
\$	<u>70,571</u>	<u>71,585</u>	<u>84,854</u>	<u>80,304</u>	<u>84,321</u>	<u>93,102</u>
\$	174	\$ 132	\$ 198	\$ 207	\$ 226	\$ 244
	733	824	774	893	857	919
	2,972	3,118	3,130	3,227	3,222	3,294
	163	226	213	227	260	235
	2,685	3,649	2,642	3,315	8,368	4,336
	1,844	1,839	3,299	5,099	3,917	3,619
	160	183	209	227	253	263
	5,226	6,506	6,122	5,521	6,664	5,231
	2,924	3,492	2,134	2,485	2,832	3,268
	<u>16,881</u>	<u>19,969</u>	<u>18,721</u>	<u>21,201</u>	<u>26,599</u>	<u>21,409</u>
	16,562	16,462	15,270	14,124	16,010	18,060
	-	-	-	-	124	299
	-	-	-	-	-	-
	<u>16,562</u>	<u>16,462</u>	<u>15,270</u>	<u>14,124</u>	<u>16,134</u>	<u>18,359</u>
\$	<u>33,443</u>	<u>36,431</u>	<u>33,991</u>	<u>35,325</u>	<u>42,733</u>	<u>39,768</u>
\$	(40,229)	\$ (38,005)	\$ (52,225)	\$ (46,350)	\$ (43,128)	\$ (54,905)
	<u>3,101</u>	<u>2,851</u>	<u>1,362</u>	<u>1,371</u>	<u>1,540</u>	<u>1,571</u>
\$	<u>(37,128)</u>	<u>(35,154)</u>	<u>(50,863)</u>	<u>(44,979)</u>	<u>(41,588)</u>	<u>(53,334)</u>

City of Buena Park
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year			
	2008-09	2009-10	2010-11	2011-12
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	\$ 33,819	\$ 32,643	\$ 33,351	\$ 21,564
Sales taxes	13,801	14,886	19,848	18,520
Property taxes in lieu of sales taxes	6,563	4,888	6,450	4,956
Transient occupancy taxes	3,909	3,663	3,816	4,050
Franchise taxes	1,756	1,618	1,757	1,697
Other taxes	10,175	9,873	3,446	9,330
Investment income	8,023	2,086	1,545	963
Other	1,063	30	42	96
Transfers	350	377	849	289
Gain/loss on sale of property	-	-	-	-
Extraordinary item	-	-	-	(42,631)
Total governmental activities	79,459	70,064	71,104	18,834
Business-type activities:				
Investment income	395	315	247	242
Other	64	-	-	-
Transfers	(350)	(377)	(849)	(289)
Total business-type activities	109	(62)	(602)	(47)
Total primary government	\$ 79,568	\$ 70,002	\$ 70,502	\$ 18,787
Change in Net Position				
Governmental activities	\$ 19,165	\$ 3,985	\$ 8,359	\$ (25,996)
Business-type activities	3,099	3,915	2,961	3,580
Total primary government	\$ 22,264	\$ 7,900	\$ 11,320	\$ (22,416)

Source: City of Buena Park Finance Department

Fiscal Year

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
\$	12,041	\$ 8,156	\$ 9,709	10,661	\$ 10,467	\$ 10,870
	18,913	20,420	15,889	17,701	20,841	20,943
	6,035	6,842	7,355	2,533	-	-
	4,403	5,007	5,686	6,442	6,529	6,591
	1,729	1,700	2,002	1,776	1,720	1,871
	9,943	10,388	10,940	11,424	11,549	11,965
	151	609	590	1,025	10	32
	10	26	136	10	356	143
	102	102	76	98	139	147
	-	-	-	-	-	-
	-	-	-	-	-	(7,191)
	<u>53,327</u>	<u>53,250</u>	<u>52,383</u>	<u>51,670</u>	<u>51,611</u>	<u>45,371</u>
	37	188	135	300	5	11
	-	-	-	-	-	-
	<u>(102)</u>	<u>(102)</u>	<u>(76)</u>	<u>(98)</u>	<u>(139)</u>	<u>(147)</u>
	<u>(65)</u>	<u>86</u>	<u>59</u>	<u>202</u>	<u>(134)</u>	<u>(136)</u>
\$	<u>53,262</u>	<u>53,336</u>	<u>52,442</u>	<u>51,872</u>	<u>51,477</u>	<u>45,235</u>
\$	13,098	\$ 15,245	\$ 158	\$ 5,321	\$ 8,483	\$ (9,534)
	3,036	2,937	1,421	1,573	1,406	1,435
\$	<u>16,134</u>	<u>18,182</u>	<u>1,579</u>	<u>6,894</u>	<u>9,889</u>	<u>(8,099)</u>

City of Buena Park
Fund Balances - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2008-09	2009-10	2010-11	2011-12	2012-13
General Fund					
Reserved	\$ 6,347	\$ 4,018			
Unreserved, designated	1,206	5,016			
Unreserved, undesignated	20,983	15,777			
Nonspendable	-	-	\$ 458	\$ 279	\$ 5,765
Restricted	-	-	-	-	1,414
Assigned	-	-	242	-	-
Unassigned	-	-	33,758	29,302	39,821
Total general fund	\$ 28,536	\$ 24,811	\$ 34,458	\$ 29,581	\$ 47,000
All Other Governmental Funds					
Reserved	\$ 146,544	\$ 132,108	\$ -	\$ -	\$ -
Unreserved, designated reported in:					
Capital projects funds	-	-	-	-	-
Unreserved, undesignated reported in:					
Special revenue funds	8,187	10,103	-	-	-
Capital projects funds	21,750	15,727	-	-	-
Nonspendable	-	-	611	612	14
Restricted	-	-	147,330	16,940	15,164
Assigned	-	-	331	370	494
Unassigned	-	-	(1,712)	(331)	(266)
Total all other governmental funds	\$ 176,481	\$ 157,938	\$ 146,560	\$ 17,591	\$ 15,406

Effective June 30, 2011 the City implemented GASB Statement No. 54 (refer to Notes to Financial Statements item 1-N). Fund balances in governmental funds are reported in the following classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Source: City of Buena Park Finance Department

<u>2013-14</u>	<u>2014-15</u>	<u>Fiscal Year 2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
			\$ -	\$ -
			-	-
			-	-
\$ 5,848	\$ 5,882	\$ 9,305	10,735	4,942
1,414	1,438	1,438	11,485	549
4,043	5,126	5,705	7,381	6,486
<u>48,428</u>	<u>55,697</u>	<u>51,697</u>	<u>42,771</u>	<u>27,201</u>
<u>\$ 59,733</u>	<u>\$ 68,143</u>	<u>\$ 68,145</u>	<u>\$ 72,372</u>	<u>\$ 39,178</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
27,554	43,427	43,759	43,928	41,564
609	664	560	-	55
<u>(237)</u>	<u>-</u>	<u>(83)</u>	<u>(8)</u>	<u>(482)</u>
<u>\$ 27,926</u>	<u>\$ 44,091</u>	<u>\$ 44,236</u>	<u>\$ 43,920</u>	<u>\$ 41,137</u>

City of Buena Park
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Years				
	2008-09	2009-10	2010-11	2011-12	2012-13
Revenues					
Taxes	65,899	60,868	63,523	54,422	46,806
Licenses and permits	446	487	386	545	515
Fines and forfeitures	917	976	1,110	874	710
Intergovernmental	15,176	14,264	12,921	15,295	14,344
Charges for services	5,972	6,183	6,193	6,719	7,000
Investment income	7,066	3,391	8,526	1,386	244
Miscellaneous	3,479	2,639	1,044	2,147	411
Total revenues	98,955	88,808	93,703	81,388	70,030
Expenditures					
General government	5,727	5,540	4,507	5,041	6,016
Leisure	2,138	2,177	2,140	2,132	2,362
Health	2,853	2,999	2,832	2,777	2,780
Transportation	3,176	2,780	2,776	5,369	4,877
Public protection	5,865	5,776	5,711	28,695	28,813
Development	47,024	28,861	28,732	12,786	2,756
Environmental	16,686	25,360	26,839	2,724	2,935
Debt service:					
Principal retirement	1,656	4,162	4,327	4,481	1,568
Interest and other charges	5,612	6,468	6,093	3,030	487
Bond issuance costs	143	-	-	-	-
Advance refunding escrow					
Capital Outlay	26,687	24,424	11,393	13,663	7,794
Total expenditures	117,567	108,547	95,350	80,698	60,388
Excess (deficiency) of revenues over (under) expenditures	(18,612)	(19,739)	(1,647)	690	9,642
Other Financing Sources (Uses)					
Transfers in	40,472	19,226	15,205	20,537	2,604
Transfers out	(40,462)	(19,733)	(15,291)	(21,131)	(3,437)
Insurance proceeds	-	-	-	-	-
Proceeds from sale of property	-	2	2	-	-
Loss on sale of property held for resale	-	-	-	-	-
Proceeds from long term debt	16,780	-	-	-	-
Proceeds from long term debt premium					
Proceeds from sale of capital assets	-	-	-	-	3
Total other financing sources (uses)	16,790	(505)	(84)	(594)	(830)
Special items				-	-
Extraordinary item				(133,942)	-
Net change in fund balances	(1,822)	(20,244)	(1,731)	96	8,812
Fund balances - July 1, restated	206,838	202,993	182,749	181,018	53,594
Fund balances - June 30	<u>205,016</u>	<u>182,749</u>	<u>181,018</u>	<u>47,172</u>	<u>62,406</u>
Debt service as a percentage of noncapital expenditures	7.97%	12.64%	13.25%	12.00%	3.85%

Source: City of Buena Park Finance Department

Fiscal Years				
2013-14	2014-15	2015-16	2016-17	2017-18
46,390	44,811	43,400	43,591	44,281
496	790	903	914	791
736	852	812	846	891
16,257	15,401	15,553	13,934	15,883
7,243	7,774	9,823	8,532	8,908
763	789	1,137	256	369
1,400	532	966	3,796	1,488
<u>73,285</u>	<u>70,949</u>	<u>72,594</u>	<u>71,869</u>	<u>72,611</u>
5,852	6,493	7,282	7,506	7,332
2,448	2,481	2,882	2,939	3,154
2,960	2,962	3,029	3,046	3,153
5,008	5,066	5,654	5,407	5,961
28,754	29,642	33,337	34,515	36,999
2,676	3,907	4,827	3,791	3,894
2,920	2,945	3,046	3,247	3,524
1,633	1,702	4,059	22,818	18,078
422	353	281	210	525
-	-	-	251	-
<u>8,662</u>	<u>5,464</u>	<u>7,683</u>	<u>11,119</u>	<u>26,024</u>
<u>61,335</u>	<u>61,015</u>	<u>72,080</u>	<u>94,849</u>	<u>108,644</u>
11,950	9,934	514	(22,980)	(36,033)
2,292	1,403	1,513	3,611	13,717
(3,124)	(2,262)	(2,408)	(4,442)	(14,573)
-	-	-	5,626	1,481
-	-	-	-	2
-	(8,686)	-	-	-
-	-	526	9,785	-
86	-	1	507	-
<u>(746)</u>	<u>(9,545)</u>	<u>(368)</u>	<u>15,087</u>	<u>627</u>
-	-	-	10,775	6,621
-	-	-	-	(7,192)
11,204	389	148	2,882	(35,977)
<u>76,456</u>	<u>104,145</u>	<u>112,234</u>	<u>113,410</u>	<u>116,292</u>
<u>87,660</u>	<u>104,534</u>	<u>112,382</u>	<u>116,292</u>	<u>80,315</u>
3.87%	3.61%	6.82%	27.33%	22.44%

This page intentionally left blank

City of Buena Park
 Governmental Activities Tax Revenues By Source
 Last Ten Fiscal Years
 (accrual basis of accounting)
 (amounts expressed in thousands)

Fiscal Year	Property Tax	Sales and Use Tax	Property Tax in Lieu of Sales Tax	Transient Occupancy Tax	Franchise Tax	Other Taxes
2008-09	33,818	13,801	6,563	3,909	1,756	10,175
2009-10	32,643	14,886	4,888	3,663	1,618	9,873
2010-11	33,351	14,892	4,956	3,816	1,757	9,896
2011-12	21,564	18,520	4,956	4,050	1,697	9,330
2012-13	12,041	18,913	6,034	4,403	1,729	9,943
2013-14	8,156	20,420	6,842	5,007	1,700	10,388
2014-15	9,709	15,889	7,355	5,686	2,002	10,940
2015-16	10,661	17,701	2,533	6,442	1,776	11,424
2016-17	10,467	20,841	-	6,529	1,720	11,549
2017-18	10,870	20,943	-	6,591	1,871	11,965

Source: City of Buena Park Finance Department

City of Buena Park
 Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years
 (rate per \$1,000 of assessed value)

Fiscal Year	City Direct Rate	Overlapping Rates	
		Buena Park Schools	Metro Water District
2008-09	1.0000	0.1317	0.0043
2009-10	1.0000	0.1998	0.0043
2010-11	1.0000	0.2121	0.0037
2011-12	1.0000	0.2222	0.0037
2012-13	1.0000	0.0529	0.0035
2013-14	1.0000	0.2679	0.0035
2014-15	1.0000	0.2585	0.0035
2015-16	1.0000	0.2771	0.0035
2016-17	1.0000	0.3152	0.0035
2017-18	1.0000	0.3279	0.0035

Source: Orange County Auditor/Controller

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

Taxpayer	<u>2017-18</u>			<u>2008-09</u>		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Knott's Berry Farm	\$ 329,528,275	1	3.37%	\$ 301,738,571	1	3.97%
Comref So California Industiral Sub	150,434,336	2	1.54%			
The Source at Beach, LLC.	130,658,402	3	1.34%			
Alticor Inc	98,748,258	4	1.01%			
PRI Buena Park Indl California LLC	94,269,670	5	0.97%	99,654,000	3	1.31%
Newkoa LLC	87,050,020	6	0.89%			
The Realty Associates Fund XI LP	70,323,965	7	0.72%			
Coventry II DDR Buena Park Place LP	50,689,310	8	0.52%	101,862,748	2	1.34%
Bottling Group LLC	45,426,823	9	0.47%	42,195,975	7	0.55%
6300 Regio LLC	41,086,989	10	0.42%			
Prologis California I LLC				68,897,546	4	0.91%
Amway Corporation				67,308,468	5	0.89%
Georgia-Pacific Corporation				51,629,735	6	0.68%
LBA Realty Fund Holding Co.				35,648,840	8	0.47%
Georgia-Pacific Corrugated LLC				32,219,656	9	0.42%
HK Fullerton LLC				28,517,357	10	0.37%
	<u>\$ 1,098,216,048</u>		<u>11.25%</u>	<u>\$ 829,672,896</u>		<u>10.91%</u>

Source: HdL Companies
Excludes government and tax-exempt property owners

City of Buena Park
Secured Property Tax Levies and Collections (1)
Last Ten Fiscal Years

Fiscal year ended June 30	Total Tax Levy	Collected within the fiscal year of the levy		Collections in Subsequent Years	Total collections to date	
		Amount	% of Levy		Amount	% of Levy
2008-09	6,254,724	6,032,374	96.45%	83,392	6,115,766	97.78%
2009-10	6,199,970	4,489,359	72.41%	133,841	4,623,200	74.57%
2010-11	6,197,224	6,056,832	97.73%	92,138	6,148,970	99.22%
2011-12	6,204,221	6,048,762	97.49%	87,455	6,136,217	98.90%
2012-13	6,265,913	6,160,983	98.33%	61,657	6,222,640	99.31%
2013-14	6,445,329	6,291,083	97.61%	50,680	6,341,763	98.39%
2014-15	6,615,614	6,444,393	97.41%	46,784	6,491,177	98.12%
2015-16	6,807,398	6,672,282	98.02%	45,115	6,672,282	98.02%
2016-17	6,952,697	6,838,928	98.36%	39,816	6,878,744	98.94%
2017-18	6,930,627	6,820,731	98.41%	(2)		

(1) Property tax totals are net of 1915 act bond

(2) Information not available

Source: Orange County Auditor/Controller

City of Buena Park
 Assessed Value and Actual Value of Taxable Property
 Last Ten Fiscal Years
 (rate per \$1,000 of assessed value)

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Other* Property	Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2008-09	4,911,052	1,236,725	771,025	810,115	163,420	7,892,337	1.00
2009-10	4,685,423	1,366,864	958,560	558,019	183,480	7,752,346	1.00
2010-11	4,766,232	1,459,433	936,848	447,890	222,581	7,832,984	1.00
2011-12	4,827,360	1,451,380	941,195	400,690	228,963	7,849,588	1.00
2012-13	4,912,135	1,468,514	961,969	406,360	238,873	7,987,851	1.00
2013-14	5,042,078	1,432,849	1,112,097	451,647	236,998	8,275,669	1.00
2014-15	5,415,224	1,456,247	1,122,370	474,918	226,042	8,694,801	1.00
2015-16	5,734,199	1,590,478	1,165,617	468,840	191,295	9,150,429	1.00
2016-17	6,003,197	1,740,740	1,182,750	489,028	203,841	9,619,556	1.00
2017-18	6,397,835	1,854,790	1,254,693	456,876	178,067	10,142,261	1.00

*Other property includes recreational, institutional, vacant, and miscellaneous property.

Note: In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: Orange County Assessor, HdL Coren & Cone

City of Buena Park
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amounts)

Fiscal Year	<u>Governmental Activities</u>			<u>Business-Type Activities</u>		Total Primary Government	Restricted for Debt Service	Net Bonded Debt	% of Personal Income (1)	Per Capita (1)
	Revenue Bonds	Section 108 Loans	Notes Payable	Revenue Bonds	Notes Payable					
2008-09	99,822	4,319	16,780	348	777	122,046	54,653	104,489	5.49%	1,269
2009-10	97,075	4,319	15,403	238	621	117,656	65,254	101,632	5.44%	1,220
2010-11	94,283	4,319	13,960	122	459	113,143	8,262	98,724	5.42%	1,173
2011-12	-	-	12,458	-	291	12,749	-	-	0.70%	157
2012-13	-	-	10,890	-	117	11,007	-	-	0.58%	134
2013-14	-	-	9,255	-	25	9,280	-	-	0.49%	113
2014-15	-	-	7,552	-	15	7,567	-	-	0.39%	90
2015-16	-	-	5,780	-	5	5,785	-	-	0.29%	69
2016-17	10,288	-	4,351	-	-	14,639	-	10,288	0.51%	123
2017-18	10,262	-	2,318	-	-	12,580	-	10,262	0.49%	122

Note: Due to the dissolution of the Redevelopment Agency, outstanding revenue bonds and section 108 loans are no longer included in the governmental activities (see Note 15). Details regarding the outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics on page 173 for personal income and population data.

Source: City of Buena Park Finance Department

City of Buena Park
Direct and Overlapping Governmental Activities Debt
As of June 30, 2018
(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ⁽¹⁾</u>	<u>Estimated Share of Overlapping Debt</u>
City of Buena Park direct debt			
Police Pension Obligation Loan	\$ 2,002	100.00%	\$ 2,002
OCTA Note Payable	\$ 316	100.00%	<u>\$ 316</u>
Total Direct Debt			<u>2,318</u>
Overlapping debt			
Metropolitan Water District	15,208	0.95%	144
Orange County and School District	888,499	13.34%	<u>118,514</u>
Total Overlapping Debt			<u>118,658</u>
Total direct and overlapping debt			<u><u>\$ 120,976</u></u>

Source: Orange County Assessor, HdL Coren & Cone

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

⁽¹⁾ The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the county's total taxable assessed value.

City of Buena Park
 Legal Debt Margin Information
 Last Ten Fiscal Years
 (amounts expressed in thousands)

	Fiscal Year				
	2009	2010	2011	2012	2013
Debt limit	\$ 1,159,337	\$ 1,135,269	\$ 1,141,557	\$ 1,143,040	\$ 1,183,672
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	<u>\$ 1,159,337</u>	<u>\$ 1,135,269</u>	<u>\$ 1,141,557</u>	<u>\$ 1,143,040</u>	<u>\$ 1,183,672</u>
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2015-16:

Assessed value	\$ 9,767,749
Add back: exempt real property	<u>\$ 196,445</u>
Total assessed value	<u>\$ 9,964,194</u>
Debt limit (15% of total assessed value)	\$ 1,494,629
Debt applicable to limit:	-
Legal debt margin	<u>\$ 1,494,629</u>

Note: Under state finance law, the City of Buena Park's outstanding general obligation debt should not exceed 15 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Source: Orange County Assessor, HdL Coren & Cone

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ 1,205,801	\$ 1,270,314	\$ 1,343,870	\$ 1,412,357	\$ 1,494,629
-	-	-	-	-
<u>\$ 1,205,801</u>	<u>\$ 1,270,314</u>	<u>\$ 1,343,870</u>	<u>\$ 1,412,357</u>	<u>\$ 1,494,629</u>
0%	0%	0%	0%	0%

City of Buena Park
Revenue Bond Coverage
1996 Revenue Bonds
Last Ten Fiscal Years

Fiscal Year	Gross Revenue ⁽¹⁾	Principal	Interest	Total	Coverage
2009	54,742,230	275,000	59,587	334,587	16361%
2010	49,234,955	290,000	43,905	333,905	14745%
2011	58,077,593	305,000	27,093	332,093	17488%
2012	54,626,400	320,000	18,400	338,400	16143%
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-

⁽¹⁾ Total General Fund revenues

Note: The information for the 2000, 2003, 2008 Series A, and 2008 Series B Tax Allocation Refunding Bonds are no longer included in the financial and statistical section of the City of Buena Park's Comprehensive Annual Financial Report. Effective February 1, 2012 the State of California dissolved all redevelopment agencies, including the Redevelopment Agency of the City of Buena Park. A Successor Agency was set up to handle the ongoing debt service obligations of the former redevelopment agency. The Successor Agency acts in a fiduciary capacity only and is therefore excluded from the government-wide financial statements because any resources of this Agency cannot be used to support the government's programs. Likewise, the liabilities, including the debt service are not included in the financial or statistical sections.

City of Buena Park
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2008-09	82,332	1,901,540	23,096	6.6%
2009-10	83,281	1,868,659	22,438	11.2%
2010-11	84,141	1,822,746	21,663	11.9%
2011-12	81,460	1,831,384	22,482	10.8%
2012-13	81,953	1,882,624	22,972	7.1%
2013-14	82,344	1,887,654	22,924	6.3%
2014-15	82,330	1,925,699	23,390	4.7%
2015-16	83,347	2,015,754	24,185	3.8%
2016-17	83,884	2,033,040	24,236	3.4%
2017-18	83,995	2,088,787	24,867	2.9%

Source: HdL, Coren & Cone

City of Buena Park
Principal Employers
Current Year and Nine Years Ago

<u>Employer</u>	<u>2017-18</u>			<u>2008-09</u>		
	<u>Employees</u>	<u>Rank</u>	<u>% of Total City Employment*</u>	<u>Employees</u>	<u>Rank</u>	<u>% of Total City Employment</u>
Knott's Berry Farm	5,071	1	12.68%	5,071	1	13.27%
J.C. Penney	526	2	1.32%	382	6	1.00%
Leach Corporation	483	3	1.21%	483	3	1.26%
Access Business Group, LLC	479	4	1.20%			
Pepsi	477	5	1.19%	462	5	1.21%
RIA Financial/AFEX Money Express	401	6	1.00%			
SYSCO Riverside, Inc.	375	7	0.94%			
Yamaha Corporation of America	350	8	0.88%	350	8	0.92%
Select Staffing Real Time Staffing Services	332	9	0.83%			
Golden State Food Corp	300	10	0.75%			
Prologis California I LLC				800	2	2.09%
Nutrilite				479	4	1.25%
ADP				358	7	0.94%
City of Buena Park				319	9	0.84%
Walmart				269	10	0.70%
Total	<u><u>8,794</u></u>		<u><u>21.99%</u></u>	<u><u>8,973</u></u>		<u><u>23.49%</u></u>

* Based upon U.S. Department of Labor's estimate of 40,000 residents employed in 2017-18 and 38,200 employed in 2008-09.

Sources: City of Buena Park Finance Department, State of California Employment Development Department

This page intentionally left blank

City of Buena Park
 Full-Time Equivalent City Employees by Function
 Last Ten Fiscal Years

Function	2008-09	2009-10	2010-11	2011-12	2012-13
General Government	38	38	38	38	31
Public Safety	143	143	143	142	141
Public Works	47	47	47	47	41
Community Services	26	26	26	26	19
Community Development	28	28	28	28	21
Water	29	29	28	28	27
Total	<u>311</u>	<u>311</u>	<u>310</u>	<u>309</u>	<u>280</u>

Source: City of Buena Park Budget

<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
34	43	43	40.5	40.5
138	126	126	127	131
40	41	41	37	37
19	25	25	21.5	22.5
16	16	16	16	16
<u>27</u>	<u>27</u>	<u>27</u>	<u>28</u>	<u>28</u>
<u><u>274</u></u>	<u><u>278</u></u>	<u><u>278</u></u>	<u><u>270</u></u>	<u><u>275</u></u>

City of Buena Park
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function:	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Police						
Calls dispatched	38,704	36,499	35,139	34,031	32,126	43,650
Crime reports	5,784	9,741	9,535	8,617	8,251	9,883
Moving citations	2,519	10,151	9,344	7,389	7,044	5,572
Parking citations	6,190	17,055	14,980	12,477	12,548	14,560
Streets and Highways						
Asphalt repair (in tons)	326	330	297	343	293	269
Curb & gutter repair (lineal ft.)	1,858	1,860	1,256	919	887	1,022
Sidewalk repair (lineal ft.)	2,988	3,000	2,616	1,483	1,211	1,324
Water						
Number of customer accounts	19,300	19,300	19,300	19,300	18,921	19,300
Average daily consumption (millions of gallons)	15	15	15	12.5	13.6	13.6
Water samples taken (annual)	1,200	1,200	1,200	1,200	1,200	1,200
Sewers						
Feet of sewer mains root cut/ chemically treated	22,000	22,000	22,000	22,000	29,405	29,274
Maintenance						
Graffiti removals	5,032	5,600	5,600	5,600	10,000	9,240
Streetsweeping miles	23,000	23,000	23,000	23,000	23,000	23,000
Trees pruned per year	5,294	5,200	4,887	5,000	5,975	5,344
Culture and Recreation						
Youth sports	1,100	1,050	1,050	1,100	1,000	900
Aquatics	29,550	27,500	29,000	29,500	29,500	25,749
Picnic rentals	14,745	12,500	12,500	12,500	15,000	17,000
Leisure classes	8,370	9,402	9,434	9,450	4,832	5,095
Senior Center participants	136,888	136,000	130,000	102,803	111,366	110,410

Source: City of Buena Park

2014-15	2015-16	2016-17	2017-18
43,051	56,163	66,096	76,955
9,540	9,831	9,874	10,283
8,973	8,803	7,124	9,096
16,221	14,589	18,566	16,617
270	283	211	97
1,000	422	417	726
1,300	3,893	2,143	6,719
19,300	19,481	19,391	19,520
10.9	10.6	11.1	12.1
1,200	1,200	3,000	3,000
29,000	52,630	52,630	52,630
7,172	8,160	8,708	5,439
23,000	2,300	23,350	23,350
5,300	5,400	1,150	1,754
1,300	1,302	1,203	1,223
23,617	25,751	26,885	25,821
20,000	18,700	13,141	15,440
3,752	3,655	3,709	3,969
116,112	122,216	132,410	132,504

City of Buena Park
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function:	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Public Safety						
Police stations	1	1	1	1	1	1
Number of patrol units	30	30	30	30	30	30
Highways and streets						
Miles of streets	147.6	147.6	147.6	147.6	147.6	147.6
Traffic Signals	70	70	70	70	70	70
Water						
Number of active water wells	8	8	8	8	8	8
Number of reservoirs	1	1	1	1	1	1
Miles of lines & mains	220	220	220	220	220	220
Sewer						
Miles of sanitary sewers	168	168	168	168	168	168
Miles of flood control channel	21	21	21	21	21	21
Culture and Recreation						
Number of parks	11	11	11	11	11	11
Number of community facilities	1	2	2	3	3	3

Source: City of Buena Park

2014-15	2015-16	2016-17	2017-18
1 30	1 32	1 30	1 34
147.6 70	147.6 73	191.3 83	191.3 85
8 1 220	8 1 220	8 1 220	8 1 220
168 21	168 21	168 21	168 21
11 3	11 3	11 3	11 3

This page intentionally left blank