

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.

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

	Fiscal Year			
	2010-11	2011-12	2012-13	2013-14
Governmental Activities				
Net investment in capital assets	\$ 200,780	\$ 214,554	\$ 215,872	\$ 218,671
Restricted	66,102	25,378	23,696	45,392
Unrestricted	21,066	22,020	41,891	56,334
Total governmental activities net position	<u>\$ 287,948</u>	<u>\$ 261,952</u>	<u>\$ 281,459</u>	<u>\$ 320,397</u>
Business-type Activities				
Net investment in capital assets	\$ 19,708	\$ 20,068	\$ 20,113	\$ 20,612
Restricted	-	-	-	-
Unrestricted	15,041	18,261	21,253	23,691
Total business-type activities net position	<u>\$ 34,749</u>	<u>\$ 38,329</u>	<u>\$ 41,366</u>	<u>\$ 44,303</u>
Primary Government				
Net investment in capital assets	\$ 220,488	\$ 234,622	\$ 235,985	\$ 239,283
Restricted	66,102	25,378	23,696	45,392
Unrestricted	36,107	40,281	63,144	80,025
Total primary government net position	<u>\$ 322,697</u>	<u>\$ 300,281</u>	<u>\$ 322,825</u>	<u>\$ 364,700</u>

Source: City of Buena Park Finance Department

Fiscal Year

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
\$ 216,987	\$ 219,881	\$ 224,573	\$ 244,051	\$ 233,088	\$ 242,220
45,733	45,437	55,406	41,631	43,242	45,510
(12,168)	(24,072)	(29,221)	(58,567)	(45,319)	(53,066)
<u>\$ 250,552</u>	<u>\$ 241,246</u>	<u>\$ 250,758</u>	<u>\$ 227,115</u>	<u>\$ 231,011</u>	<u>\$ 234,664</u>
\$ 20,530	\$ 22,665	\$ 25,041	\$ 33,550	\$ 32,082	\$ 31,917
-	-	-	-	-	-
20,007	20,109	19,139	12,065	16,259	19,380
<u>\$ 40,537</u>	<u>\$ 42,774</u>	<u>\$ 44,180</u>	<u>\$ 45,615</u>	<u>\$ 48,341</u>	<u>\$ 51,297</u>
\$ 237,517	\$ 242,546	\$ 249,614	\$ 277,601	\$ 265,170	\$ 274,137
45,733	45,437	55,406	41,631	43,242	45,510
7,839	(3,963)	(10,082)	(46,502)	(29,060)	(33,686)
<u>\$ 291,089</u>	<u>\$ 284,020</u>	<u>\$ 294,938</u>	<u>\$ 272,730</u>	<u>\$ 279,352</u>	<u>\$ 285,961</u>

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

	Fiscal Year			
	2010-11	2011-12	2012-13	2013-14
Expenses				
Governmental activities:				
General government	\$ 7,161	\$ 6,145	\$ 6,551	\$ 6,491
Leisure	2,514	2,626	2,905	3,048
Health	2,776	2,777	2,796	3,018
Transportation	8,295	8,041	7,727	8,696
Public Protection	29,074	29,780	30,531	30,563
Development	19,530	9,217	3,166	2,763
Environmental	2,832	2,724	2,952	2,979
Interest	6,271	3,537	482	416
Total governmental activities net expenses	<u>78,453</u>	<u>64,847</u>	<u>57,110</u>	<u>57,974</u>
Business-type activities:				
Water	\$ 11,341	\$ 12,596	\$ 13,461	\$ 13,611
Total business-type activities net expenses	<u>11,341</u>	<u>12,596</u>	<u>13,461</u>	<u>13,611</u>
Total primary government expenses	<u>\$ 89,794</u>	<u>\$ 77,443</u>	<u>\$ 70,571</u>	<u>\$ 71,585</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 100	\$ 221	\$ 174	\$ 132
Leisure	1,003	1,334	733	824
Health	2,946	3,016	2,972	3,118
Transportation	231	413	163	226
Public Protection	2,561	2,650	2,685	3,649
Development	1,178	1,683	1,844	1,839
Environmental	-	-	160	183
Operating contributions and grants	5,594	7,032	5,226	6,506
Capital contributions and grants	2,095	3,668	2,924	3,492
Total governmental activities program revenues	<u>15,708</u>	<u>20,017</u>	<u>16,881</u>	<u>19,969</u>
Business-type activities:				
Charges for services:				
Water utility	14,904	16,223	16,562	16,462
Operating contributions and grants	-	-	-	-
Capital contributions and grants	-	-	-	-
Total business-type activities program revenues	<u>14,904</u>	<u>16,223</u>	<u>16,562</u>	<u>16,462</u>
Primary government program revenues	<u>\$ 30,612</u>	<u>\$ 36,240</u>	<u>\$ 33,443</u>	<u>\$ 36,431</u>
Net (Expense)/Revenue				
Governmental activities	\$ (62,745)	\$ (44,830)	\$ (40,229)	\$ (38,005)
Business-type activities	<u>3,563</u>	<u>3,627</u>	<u>3,101</u>	<u>2,851</u>
Total primary government net expense	<u>\$ (59,182)</u>	<u>\$ (41,203)</u>	<u>\$ (37,128)</u>	<u>\$ (35,154)</u>

Source: City of Buena Park Finance Department

Fiscal Year

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
\$ 7,125	\$ 8,098	\$ 7,659	\$ 8,803	\$ 8,548	\$ 9,147
3,071	3,570	3,459	4,033	3,995	4,112
3,000	3,155	3,025	3,244	3,176	3,410
9,875	8,380	9,245	10,571	10,538	10,838
31,841	35,851	39,109	41,084	42,093	48,323
12,700	5,055	3,695	4,353	4,488	4,295
2,987	3,167	3,266	3,740	3,503	3,688
347	275	269	486	407	351
<u>70,946</u>	<u>67,551</u>	<u>69,727</u>	<u>76,314</u>	<u>76,748</u>	<u>84,164</u>
\$ 13,908	\$ 12,753	\$ 14,594	\$ 16,788	\$ 16,522	\$ 17,546
<u>13,908</u>	<u>12,753</u>	<u>14,594</u>	<u>16,788</u>	<u>16,522</u>	<u>17,546</u>
\$ 84,854	\$ 80,304	\$ 84,321	\$ 93,102	\$ 93,270	\$ 101,710
<u><u>84,854</u></u>	<u><u>80,304</u></u>	<u><u>84,321</u></u>	<u><u>93,102</u></u>	<u><u>93,270</u></u>	<u><u>101,710</u></u>
\$ 198	\$ 207	\$ 226	\$ 244	\$ 632	\$ 613
774	893	857	919	884	639
3,130	3,227	3,222	3,294	3,356	3,563
213	227	260	235	49	192
2,642	3,315	8,368	4,336	2,958	2,881
3,299	5,099	3,917	3,619	2,902	2,127
209	227	253	263	263	139
6,122	5,521	6,664	5,231	5,540	5,483
2,134	2,485	2,832	3,268	2,854	13,391
<u>18,721</u>	<u>21,201</u>	<u>26,599</u>	<u>21,409</u>	<u>19,438</u>	<u>29,028</u>
15,270	14,124	16,010	18,060	18,807	19,854
-	-	124	299	-	-
-	-	-	-	-	-
<u>15,270</u>	<u>14,124</u>	<u>16,134</u>	<u>18,359</u>	<u>18,807</u>	<u>19,854</u>
\$ 33,991	\$ 35,325	\$ 42,733	\$ 39,768	\$ 38,245	\$ 48,882
<u><u>33,991</u></u>	<u><u>35,325</u></u>	<u><u>42,733</u></u>	<u><u>39,768</u></u>	<u><u>38,245</u></u>	<u><u>48,882</u></u>
\$ (52,225)	\$ (46,350)	\$ (43,128)	\$ (54,905)	\$ (57,310)	\$ (55,136)
<u>1,362</u>	<u>1,371</u>	<u>1,540</u>	<u>1,571</u>	<u>2,285</u>	<u>2,308</u>
\$ (50,863)	\$ (44,979)	\$ (41,588)	\$ (53,334)	\$ (55,025)	\$ (52,828)
<u><u>(50,863)</u></u>	<u><u>(44,979)</u></u>	<u><u>(41,588)</u></u>	<u><u>(53,334)</u></u>	<u><u>(55,025)</u></u>	<u><u>(52,828)</u></u>

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

	Fiscal Year			
	2010-11	2011-12	2012-13	2013-14
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	\$ 33,351	\$ 21,564	\$ 12,041	\$ 8,156
Sales taxes	19,848	18,520	18,913	20,420
Property taxes in lieu of sales taxes	6,450	4,956	6,035	6,842
Transient occupancy taxes	3,816	4,050	4,403	5,007
Franchise taxes	1,757	1,697	1,729	1,700
Business license taxes ¹	-	-	-	-
Utility users taxes ¹	-	-	-	-
Vehicle in-lieu taxes ¹	-	-	-	-
Other taxes	3,446	9,330	9,943	10,388
Investment income	1,545	963	151	609
Other	42	96	10	26
Transfers	849	289	102	102
Gain/loss on sale of property	-	-	-	-
Extraordinary item	-	(42,631)	-	-
Total governmental activities	<u>71,104</u>	<u>18,834</u>	<u>53,327</u>	<u>53,250</u>
Business-type activities:				
Investment income	247	242	37	188
Other	-	-	-	-
Transfers	(849)	(289)	(102)	(102)
Total business-type activities	<u>(602)</u>	<u>(47)</u>	<u>(65)</u>	<u>86</u>
Total primary government	<u>\$ 70,502</u>	<u>\$ 18,787</u>	<u>\$ 53,262</u>	<u>\$ 53,336</u>
Change in Net Position				
Governmental activities	\$ 8,359	\$ (25,996)	\$ 13,098	\$ 15,245
Business-type activities	2,961	3,580	3,036	2,937
Total primary government	<u>\$ 11,320</u>	<u>\$ (22,416)</u>	<u>\$ 16,134</u>	<u>\$ 18,182</u>

Notes

1 - Prior to 2019-20, these amounts were reported in other taxes.

Source: City of Buena Park Finance Department

Fiscal Year

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
\$	9,709	10,661	\$ 10,467	\$ 10,870	\$ 11,705	\$ 11,856
	15,889	17,701	20,841	20,943	25,740	24,154
	7,355	2,533	-	-	-	-
	5,686	6,442	6,529	6,591	6,605	5,313
	2,002	1,776	1,720	1,871	1,809	1,875
	-	-	-	-	-	1,055
	-	-	-	-	-	2,443
	-	-	-	-	-	8,990
	10,940	11,424	11,549	11,965	12,720	616
	590	1,025	10	32	1,841	1,954
	136	10	356	143	577	362
	76	98	139	147	208	171
	-	-	-	-	-	-
	-	-	-	(7,191)	-	-
	<u>52,383</u>	<u>51,670</u>	<u>51,611</u>	<u>45,371</u>	<u>61,205</u>	<u>58,789</u>
	135	300	5	11	648	820
	-	-	-	-	-	-
	(76)	(98)	(139)	(147)	(208)	(171)
	<u>59</u>	<u>202</u>	<u>(134)</u>	<u>(136)</u>	<u>440</u>	<u>649</u>
\$	<u>52,442</u>	<u>51,872</u>	<u>51,477</u>	<u>45,235</u>	<u>61,645</u>	<u>59,438</u>
\$	158	\$ 5,321	\$ 8,483	\$ (9,534)	\$ 3,895	\$ 3,653
	1,421	1,573	1,406	1,435	2,725	2,957
\$	<u>1,579</u>	<u>6,894</u>	<u>9,889</u>	<u>(8,099)</u>	<u>6,620</u>	<u>6,610</u>

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

	Fiscal Year				
	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund					
Nonspendable	\$ 458	\$ 279	\$ 5,765	\$ 5,848	\$ 5,882
Restricted	-	-	1,414	1,414	1,438
Assigned	242	-	-	4,043	5,126
Unassigned	33,758	29,302	39,821	48,428	55,697
Total general fund	<u>\$ 34,458</u>	<u>\$ 29,581</u>	<u>\$ 47,000</u>	<u>\$ 59,733</u>	<u>\$ 68,143</u>
All Other Governmental Funds					
Nonspendable	\$ 611	\$ 612	\$ 14	\$ -	\$ -
Restricted	147,330	16,940	15,164	27,554	43,427
Assigned	331	370	494	609	664
Unassigned	(1,712)	(331)	(266)	(237)	-
Total all other governmental funds	<u>\$ 146,560</u>	<u>\$ 17,591</u>	<u>\$ 15,406</u>	<u>\$ 27,926</u>	<u>\$ 44,091</u>

Source: City of Buena Park Finance Department

Fiscal Year				
2015-16	2016-17	2017-18	2018-19	2019-20
\$ 9,305	\$ 10,735	\$ 4,942	\$ 8,760	\$ 8,724
1,438	11,485	549	86	1,074
5,705	7,381	6,486	7,657	8,969
51,697	42,771	27,201	27,836	25,079
<u>\$ 68,145</u>	<u>\$ 72,372</u>	<u>\$ 39,178</u>	<u>\$ 44,339</u>	<u>\$ 43,846</u>
\$ -	\$ -	\$ -	\$ -	\$ 1
43,759	43,928	41,564	43,213	44,611
560	-	55	-	-
(83)	(8)	(482)	(768)	(695)
<u>\$ 44,236</u>	<u>\$ 43,920</u>	<u>\$ 41,137</u>	<u>\$ 42,445</u>	<u>\$ 43,917</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				
	2010-11	2011-12	2012-13	2013-14	2014-15
Revenues					
Taxes	\$ 63,523	\$ 54,422	\$ 46,806	\$ 46,390	\$ 44,811
Licenses and permits	386	545	515	496	790
Fines and forfeitures	1,110	874	710	736	852
Intergovernmental	12,921	15,295	14,344	16,257	15,401
Charges for services	6,193	6,719	7,000	7,243	7,774
Investment income	8,526	1,386	244	763	789
Miscellaneous	1,044	2,147	411	1,400	532
Total revenues	93,703	81,388	70,030	73,285	70,949
Expenditures					
General government	4,507	5,041	6,016	5,852	6,493
Leisure	2,140	2,132	2,362	2,448	2,481
Health	2,832	2,777	2,780	2,960	2,962
Transportation	2,776	5,369	4,877	5,008	5,066
Public protection	5,711	28,695	28,813	28,754	29,642
Development	28,732	12,786	2,756	2,676	3,907
Environmental	26,839	2,724	2,935	2,920	2,945
Debt service:					
Principal retirement	4,327	4,481	1,568	1,633	1,702
Interest and other charges	6,093	3,030	487	422	353
Bond issuance costs	-	-	-	-	-
Advance refunding escrow					
Capital Outlay	11,393	13,663	7,794	8,662	5,464
Total expenditures	95,350	80,698	60,388	61,335	61,015
Excess (deficiency) of revenues over (under) expenditures	(1,647)	690	9,642	11,950	9,934
Other Financing Sources (Uses)					
Transfers in	15,205	20,537	2,604	2,292	1,403
Transfers out	(15,291)	(21,131)	(3,437)	(3,124)	(2,262)
Insurance proceeds	-	-	-	-	-
Proceeds from sale of property	2	-	-	-	-
Loss on sale of property held for resale	-	-	-	-	(8,686)
Proceeds from long term debt	-	-	-	-	-
Proceeds from long term debt premium					
Proceeds from sale of capital assets	-	-	3	86	-
Total other financing sources (uses)	(84)	(594)	(830)	(746)	(9,545)
Special items					
Extraordinary item		(133,942)	-	-	-
Net change in fund balances	(1,731)	96	8,812	11,204	389
Fund balances - July 1, restated	182,749	181,018	53,594	76,456	104,145
Fund balances - June 30	\$ 181,018	\$ 47,172	\$ 62,406	\$ 87,660	\$ 104,534
Debt service as a percentage of noncapital expenditures	13.25%	12.00%	3.85%	3.87%	3.61%

Source: City of Buena Park Finance Department

Fiscal Years				
2015-16	2016-17	2017-18	2018-19	2019-20
\$ 43,400	\$ 43,591	\$ 44,281	\$ 50,005	\$ 47,312
903	914	791	517	538
812	846	891	929	859
15,553	13,934	15,883	17,147	26,746
9,823	8,532	8,908	8,285	7,666
1,137	256	369	1,837	1,884
966	3,796	1,488	2,017	1,663
<u>72,594</u>	<u>71,869</u>	<u>72,611</u>	<u>80,737</u>	<u>86,668</u>
7,282	7,506	7,332	7,212	7,589
2,882	2,939	3,154	3,184	3,137
3,029	3,046	3,153	3,161	3,314
5,654	5,407	5,961	5,355	5,637
33,337	34,515	36,999	38,238	40,689
4,827	3,791	3,894	4,125	3,885
3,046	3,247	3,524	3,343	3,489
4,059	22,818	18,078	2,107	480
281	210	525	439	384
-	251	-	-	-
7,683	11,119	26,024	7,060	15,851
<u>72,080</u>	<u>94,849</u>	<u>108,644</u>	<u>74,224</u>	<u>84,455</u>
514	(22,980)	(36,033)	6,513	2,213
1,513	3,611	13,717	3,417	2,785
(2,408)	(4,442)	(14,573)	(4,342)	(4,021)
-	5,626	1,481	495	-
-	-	2	386	2
-	-	-	-	-
526	9,785	-	-	-
-	507	-	-	-
1	-	-	-	-
<u>(368)</u>	<u>15,087</u>	<u>627</u>	<u>(44)</u>	<u>(1,234)</u>
-	10,775	6,621	-	-
-	-	(7,192)	-	-
148	2,882	(35,977)	6,469	979
112,234	113,410	116,292	80,315	86,784
<u>\$ 112,382</u>	<u>\$ 116,292</u>	<u>\$ 80,315</u>	<u>\$ 86,784</u>	<u>\$ 87,763</u>
6.82%	27.33%	22.44%	3.74%	1.25%

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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	Business License Tax ¹	Utility Users Tax ¹	Vehicle In-Lieu Tax ¹	Other Taxes
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
2018-19	11,705	25,740	-	6,605	1,809	-	-	-	12,720
2019-20	11,856	24,154	-	5,313	1,875	1,055	2,443	8,990	616

Notes

1 - Prior to 2019-20, these amounts were reported in other taxes.

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
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
2018-19	1.0000	0.3417	0.0035
2019-20	1.0000	0.3527	0.0035

Source: Orange County Auditor/Controller

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

Taxpayer	2019-20			2010-11		
	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	\$ 364,540,648	1	3.31%	\$ 278,947,640	1	3.73%
The Source at Beach, LLC.	166,810,746	2	1.51%			
Comref So California Industiral Sub	156,511,879	3	1.42%			
Centerpoint Properties Trust	136,604,520	4	1.24%			
PRI Buena Park Indl California LLC	108,008,135	5	0.98%	86,314,214	2	1.15%
Alticor Inc	102,102,947	6	0.93%			
Newkoa LLC	81,908,224	7	0.74%			
6300 Regio LLC	64,727,718	8	0.59%			
Coventry II DDR Buena Park Place LLC	52,740,874	9	0.48%	35,231,464	10	0.47%
Bottling Group LLC	43,835,153	10	0.40%	54,580,481	6	0.73%
Amway Corporation				74,175,213	3	0.99%
Prologis California I LLC				70,108,936	4	0.94%
Coventry II DDR Buena Park LP				55,336,618	5	0.74%
J C Penny Properties				46,122,689	7	0.62%
LBA Realty Fund Holding Co.				45,545,516	8	0.61%
Georgia-Pacific Corporation				40,119,247	9	0.54%
	<u>\$ 1,277,790,844</u>		<u>11.60%</u>	<u>\$ 786,482,018</u>		<u>10.52%</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
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%	39,448	6,860,179	98.98%
2018-19	7,184,347	7,058,654	98.25%	42,790	7,101,444	98.85%
2019-20	7,698,620	7,231,343	93.93%	N/A ⁽²⁾	7,231,343	93.93%

(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
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
2018-19	6,783,616	2,080,416	1,338,189	536,919	178,729	10,917,869	1.00
2019-20	7,164,440	2,161,967	1,400,389	515,061	185,290	11,427,147	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						
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	-	4,985	17,565	-	10,262	0.49%	122	
2018-19	10,237	-	210	-	4,736	15,183	-	10,237	0.48%	123	
2019-20	9,837	-	105	-	4,486	14,428	-	9,837	0.42%	120	

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 14). Details regarding the outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics 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, 2020
(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			
OCTA Note Payable	\$ 105,200	100.00%	\$ 105,200
2017 Lease Revenue Bonds	9,410,000	100.00%	9,410,000
Original Issuance Premium	426,595	100.00%	<u>426,595</u>
Total Direct Debt			<u>9,941,795</u>
Overlapping debt			
Metropolitan Water District	7,541	1.11%	84
Orange County and School District	992,530	13.16%	<u>130,631</u>
Total Overlapping Debt			<u>130,715</u>
Total direct and overlapping debt			<u><u>\$ 10,072,510</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				
	2011	2012	2013	2014	2015
Debt limit	\$ 1,141,557	\$ 1,143,040	\$ 1,183,672	\$ 1,205,801	\$ 1,270,314
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	<u>\$ 1,141,557</u>	<u>\$ 1,143,040</u>	<u>\$ 1,183,672</u>	<u>\$ 1,205,801</u>	<u>\$ 1,270,314</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 2019-20:

Assessed value	\$ 11,011,084
Add back: exempt real property	<u>\$ 230,772</u>
Total assessed value	<u>\$ 11,241,856</u>
Debt limit (15% of total assessed value)	\$ 1,686,278
Debt applicable to limit:	<u>-</u>
Legal debt margin	<u><u>\$ 1,686,278</u></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

Fiscal Year				
2016	2017	2018	2019	2020
\$ 1,343,870	\$ 1,412,357	\$ 1,494,629	\$ 1,610,871	\$ 1,686,278
-	-	-	-	-
<u>\$ 1,343,870</u>	<u>\$ 1,412,357</u>	<u>\$ 1,494,629</u>	<u>\$ 1,610,871</u>	<u>\$ 1,686,278</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
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	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-

(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
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%
2018-19	83,384	2,119,346	25,416	3.2%
2019-20	81,998	2,336,383	28,493	3.1%

Source: HdL, Coren & Cone

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

Employer	2019-20			2010-11		
	Employees	Rank	% of Total City Employment*	Employees	Rank	% of Total City Employment
Knott's Berry Farm	5,071	1	13.60%	5,050	1	13.43%
Leach Corporation	483	2	1.29%	483	3	1.28%
Access Business Group, LLC	479	3	1.28%	479	4	1.27%
Pepsi	477	4	1.28%	462	5	1.23%
Yamaha Corporation of America	350	5	0.94%	342	8	0.91%
RIA Financial/AFEX Money Express	336	6	0.90%	326	9	0.87%
City of Buena Park	280	7	0.75%	312	10	0.83%
Walmart	269	8	0.72%			
John's Incredible Pizza	260	9	0.70%			
Exemplis Manufacturing	250	10	0.67%			
J.C. Penney				382	6	1.02%
Prologis California I LLC				800	2	2.13%
Nutrilita						
ADP				358	7	0.95%
Total	8,255		22.13%	8,994		23.92%

* Based upon U.S. Department of Labor's estimate of 37,300 residents employed in 2019-20 and 37,600 employed in 2010-11.

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

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

Function	2010-11	2011-12	2012-13	2013-14	2014-15
General Government	38	38	31	34	43
Public Safety	143	142	141	138	126
Public Works	47	47	41	40	41
Community Services	26	26	19	19	25
Community Development	28	28	21	16	16
Water	28	28	27	27	27
Total	310	309	280	274	278

Source: City of Buena Park Budget

Note: Public Works and Community Services underwent a reorganization in fiscal year 2019-20 that resulted in a variance in staffing levels compared to prior fiscal years.

<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
43	40.5	40.5	40	40
126	127	131	135	135
41	37	37	47	50
25	21.5	22.5	14	14
16	16	16	16	16
27	28	28	28	26
<u>278</u>	<u>270</u>	<u>275</u>	<u>280</u>	<u>281</u>

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

Function:	2010-11	2011-12	2012-13	2013-14	2014-15
Police					
Calls dispatched	35,139	34,031	32,126	43,650	43,051
Crime reports	9,535	8,617	8,251	9,883	9,540
Moving citations	9,344	7,389	7,044	5,572	8,973
Parking citations	14,980	12,477	12,548	14,560	16,221
Streets and Highways					
Asphalt repair (in tons)	297	343	293	269	270
Curb & gutter repair (lineal ft.)	1,256	919	887	1,022	1,000
Sidewalk repair (lineal ft.)	2,616	1,483	1,211	1,324	1,300
Water					
Number of customer accounts	19,300	19,300	18,921	19,300	19,300
Average daily consumption (millions of gallons)	15.0	12.5	13.6	13.6	10.9
Water samples taken (annual)	1,200	1,200	1,200	1,200	1,200
Sewers					
Feet of sewer mains root cut/ chemically treated	22,000	22,000	29,405	29,274	29,000
Maintenance					
Graffiti removals	5,600	5,600	10,000	9,240	7,172
Streetsweeping miles	23,000	23,000	23,000	23,000	23,000
Trees pruned per year	4,887	5,000	5,975	5,344	5,300
Culture and Recreation					
Youth sports	1,050	1,100	1,000	900	1,300
Aquatics	29,000	29,500	29,500	25,749	23,617
Picnic rentals	12,500	12,500	15,000	17,000	20,000
Leisure classes	9,434	9,450	4,832	5,095	3,752
Senior Center participants	130,000	102,803	111,366	110,410	116,112

Source: City of Buena Park

2015-16	2016-17	2017-18	2018-19	2019-20
56,163	66,096	76,955	62,111	69,554
9,831	9,874	10,283	9,639	8,568
8,803	7,124	9,096	8,395	6,156
14,589	18,566	16,617	18,378	18,014
283	211	97	184	188
422	417	726	579	734
3,893	2,143	6,719	9,556	5,183
19,481	19,391	19,520	19,573	19,478
10.6	11.1	12.1	11.6	11.5
1,200	3,000	3,000	3,000	3,000
52,630	52,630	52,630	52,630	52,630
8,160	8,708	5,439	2,234	3,097
2,300	23,350	23,350	23,350	23,350
5,400	1,150	1,754	1,078	1,078
1,302	1,203	1,223	1,109	370
25,751	26,885	25,821	21,228	1,863
18,700	13,141	15,440	18,400	12,160
3,655	3,709	3,969	3,762	2,449
122,216	132,410	132,504	135,048	118,426

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

Function:	2010-11	2011-12	2012-13	2013-14	2014-15
Public Safety					
Police stations	1	1	1	1	1
Number of patrol units	30	30	30	30	30
Highways and streets					
Miles of streets	147.6	147.6	147.6	147.6	147.6
Traffic Signals	70	70	70	70	70
Water					
Number of active water wells	8	8	8	8	8
Number of reservoirs	1	1	1	1	1
Miles of lines & mains	220	220	220	220	220
Sewer					
Miles of sanitary sewers	168	168	168	168	168
Miles of flood control channel	21	21	21	21	21
Culture and Recreation					
Number of parks	11	11	11	11	11
Number of community facilities	2	3	3	3	3

Source: City of Buena Park

2015-16	2016-17	2017-18	2018-19	2019-20
1 32	1 30	1 34	1 36	1 36
147.6 73	191.3 83	191.3 85	191.3 85	191.3 85
8 1 220	8 1 220	8 1 220	8 1 220	8 1 220
168 21	168 21	168 21	168 21	168 21
11 3	11 3	11 3	11 3	11 3