



STATISTICAL TABLES AND OTHER SCHEDULES (UNAUDITED)

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information discusses about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

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:

- Net Assets by Component
- Changes in Net Assets
- Fund Balance of Governmental Funds
- Changes in Fund Balance of Governmental Funds

Revenue Capacity

The schedules contain information to help the reader assess the City's significant local revenue source, the property tax:

- Assessed and Estimated Actual Value of Taxable Property
- Property Tax Rates, All Overlapping Governments
- Principal Property Taxpayers
- Property Tax Levies and Collections

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 of Concord's ability to issue additional debt in the future:

- Ratio of Outstanding Debt by Debt
- Computation of Direct and Overlapping Debt
- Computation of Legal Bonded Debt Margin
- Sewer Revenue Bonds Coverage
- Bond Debt Pledged Revenue Coverage - Tax Allocation Bonds

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:

- Demographic and Economic Statistics
- Principal Employers

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:

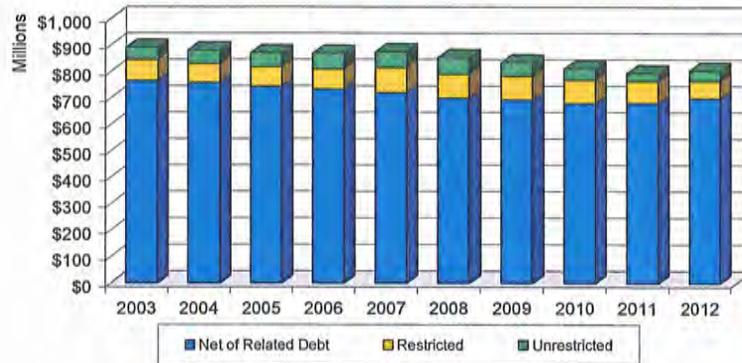
- Full-Time Equivalent (FTE) City Government Employees by Function
- Operating Indicators by Function/Program
- Capital Asset Statistics by Function/Program

Sources

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The City implemented GASB Statement 34 in 2002; Schedules presenting government-wide information include information beginning in that year.

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**Table 1: Net Assets by Component
Last Ten Fiscal Years (Accrual Basis of Accounting)**



	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities										
Invested in Capital Assets,										
Net of Related Debt	\$679,488,292	\$677,663,295	\$664,630,378	\$656,737,995	\$649,269,154	\$630,495,335	\$622,560,100	\$618,923,952	\$622,638,976	\$643,967,033
Restricted	78,093,485	69,730,092	73,086,978	75,036,355	93,999,338	89,429,887	88,890,688	86,518,109	81,638,944	64,677,611
Unrestricted	35,920,211	37,373,061	39,968,088	44,689,818	42,186,355	48,764,823	38,436,086	23,522,920	11,585,429	19,513,748
Total Governmental Activities Net Assets	\$793,501,988	\$784,766,448	\$777,685,444	\$776,464,168	\$785,454,847	\$768,690,045	\$749,886,874	\$728,964,981	\$715,863,349	\$728,158,392
Business-Type Activities										
Invested in Capital Assets,										
Net of Related Debt	\$86,301,125	\$81,904,364	\$79,789,175	\$77,720,525	\$72,124,314	\$70,374,727	\$71,320,355	\$62,496,479	\$59,412,890	\$56,121,427
Restricted										
Unrestricted	11,600,088	14,317,386	13,760,715	15,757,201	17,775,509	14,119,883	13,520,168	20,444,000	20,431,764	20,279,362
Total Business-Type Activities Net Assets	\$97,901,213	\$96,221,750	\$93,549,890	\$93,477,726	\$89,899,823	\$84,494,610	\$84,840,523	\$82,940,479	\$79,844,654	\$76,400,789
Primary Government										
Invested in Capital Assets,										
Net of Related Debt	\$765,789,417	\$759,567,659	\$744,419,553	\$734,458,520	\$721,393,468	\$700,870,062	\$693,880,456	\$681,420,431	\$682,051,866	\$700,088,460
Restricted	78,093,485	69,730,092	73,086,978	75,036,355	93,999,338	89,429,887	88,890,688	86,518,109	81,638,944	64,677,611
Unrestricted	47,520,299	51,690,447	53,728,803	60,447,019	59,961,864	62,884,706	51,956,248	43,966,920	32,017,193	39,793,110
Total Primary Government Net Assets	\$891,403,201	\$880,988,198	\$871,235,334	\$869,941,894	\$875,354,670	\$853,184,655	\$834,727,392	\$811,905,460	\$795,708,003	\$804,559,181

**Table 2: Changes in Net Assets
Last Ten Fiscal Years (Accrual Basis of Accounting)**

	Fiscal Year Ended June 30,				
	2003	2004	2005	2006	2007
Expenses					
Governmental Activities:					
General Government	\$10,820,036	\$11,500,179	\$9,622,634	\$11,142,712	\$13,090,236
Public Safety	30,129,478	32,490,241	36,466,365	37,585,077	39,002,036
Public Works	28,573,938	29,048,534	34,904,128	34,976,572	35,491,488
Community & Economic Development	3,884,615	5,710,011	5,087,871	4,836,179	5,065,830
Building, Engineering & Neighborhood Services	5,281,208	5,563,100	5,690,760	7,239,616	9,313,264
Parks & Recreation	13,473,690	14,439,500	6,771,302	7,820,034	8,230,319
Interest on Long Term Debt	7,700,863	5,214,110	6,340,280	5,919,742	5,700,631
Total Governmental Activities Expenses	<u>99,863,828</u>	<u>103,965,675</u>	<u>104,883,340</u>	<u>109,519,932</u>	<u>115,893,804</u>
Business-Type Activities:					
Sewer	15,756,172	16,536,922	17,880,681	18,850,426	20,803,448
Golf Course	1,856,460	1,831,742	1,774,805	1,635,069	1,769,623
Total Business-Type Activities Expenses	<u>17,612,632</u>	<u>18,368,664</u>	<u>19,655,486</u>	<u>20,485,495</u>	<u>22,573,071</u>
Total Primary Government Expenses	<u>\$117,476,460</u>	<u>\$122,334,339</u>	<u>\$124,538,826</u>	<u>\$130,005,427</u>	<u>\$138,466,875</u>
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government	\$499,199	\$151,645	\$237,121	\$1,025,938	\$883,778
Public Safety	1,620,643	1,612,896	1,484,683	1,371,870	1,642,445
Public Works	3,467,007	3,669,880	6,712,375	4,814,755	4,964,185
Community & Economic Development	323,332	1,628,316	1,567,764	4,903,145	4,492,293
Building, Engineering & Neighborhood Services	2,787,941	2,427,260	2,703,914	2,957,954	2,694,836
Parks & Recreation	2,992,000	2,999,927	3,390,454	2,706,210	3,015,576
Operating Grants and Contributions	7,255,523	7,311,503	6,458,722	6,825,581	8,100,031
Capital Grants and Contributions	6,417,819	9,659,289	4,392,944	14,452,119	7,755,904
Total Governmental Activities Program Revenues	<u>25,363,464</u>	<u>29,460,716</u>	<u>26,947,977</u>	<u>39,057,572</u>	<u>33,549,048</u>
Business-Type Activities:					
Charges for Services:					
Sewer Wastewater	14,130,952	14,518,522	14,735,514	17,130,440	15,968,289
Golf Course	1,863,948	1,814,642	1,672,696	1,556,405	1,602,581
Capital Grants and Contributions		311,843		689,253	233,662
Total Business-Type Activities Program Revenue	<u>15,994,900</u>	<u>16,645,007</u>	<u>16,408,210</u>	<u>19,376,098</u>	<u>17,804,532</u>
Total Primary Government Program Revenues	<u>\$41,358,364</u>	<u>\$46,105,723</u>	<u>\$43,356,187</u>	<u>\$58,433,670</u>	<u>\$51,353,580</u>
Net (Expense)/Revenue					
Governmental Activities	(\$74,500,364)	(\$74,504,959)	(\$77,935,363)	(\$70,462,360)	(\$82,344,756)
Business-Type Activities	(1,617,732)	(1,723,657)	(3,247,276)	(1,109,397)	(4,768,539)
Total Primary Government Net Expense	<u>(\$76,118,096)</u>	<u>(\$76,228,616)</u>	<u>(\$81,182,639)</u>	<u>(\$71,571,757)</u>	<u>(\$87,113,295)</u>
General Revenues and Other Changes in Net Assets					
Governmental Activities:					
Taxes:					
Property Taxes	\$21,865,693	\$22,436,555	\$21,710,942	\$23,202,025	\$28,151,765
Sales Taxes	27,564,127	27,817,974	28,313,462	27,219,549	28,574,582
Motor Vehicle In-Lieu	7,177,764	5,689,008	9,496,201	9,064,920	9,266,868
Transient Occupancy Taxes	1,630,746	1,528,836	1,629,388	1,836,002	2,057,241
Business License Taxes	2,836,339	2,815,574	3,153,959	3,107,600	3,218,553
Other Taxes	2,950,503	3,256,347	3,368,778	3,347,905	3,853,558
Grants & Contributions Not Restricted to Specific Programs					
Investment Earnings	3,830,034	2,160,336	3,147,879	2,962,518	4,218,014
Miscellaneous Revenues	88,938	55,193	74,071	59,733	
Transfers	(5,203)	9,596	(40,321)		
Gain (Loss) on Sale of Land	819,435			(1,559,168)	11,994,854
Extraordinary Item-Assets Transferred to/Liabilities assumed by Successor Agency					
Total Governmental Activities	<u>68,758,376</u>	<u>65,769,419</u>	<u>70,854,359</u>	<u>69,241,084</u>	<u>91,335,435</u>
Business-Type Activities:					
Investment Earnings	445,058	53,790	535,095	1,037,233	1,190,636
Miscellaneous Revenues					
Transfers	5,203	(9,596)	40,321		
Total Business-Type Activities	<u>450,261</u>	<u>44,194</u>	<u>575,416</u>	<u>1,037,233</u>	<u>1,190,636</u>
Total Primary Government	<u>\$69,208,637</u>	<u>\$65,813,613</u>	<u>\$71,429,775</u>	<u>\$70,278,317</u>	<u>\$92,526,071</u>
Change in Net Assets					
Governmental Activities	(\$5,741,988)	(\$8,735,540)	(\$7,081,004)	(\$1,221,276)	\$8,990,679
Business-Type Activities	(1,167,471)	(1,679,463)	(2,671,860)	(72,164)	(3,577,903)
Total Primary Government	<u>(\$6,909,459)</u>	<u>(\$10,415,003)</u>	<u>(\$9,752,864)</u>	<u>(\$1,293,440)</u>	<u>\$5,412,776</u>

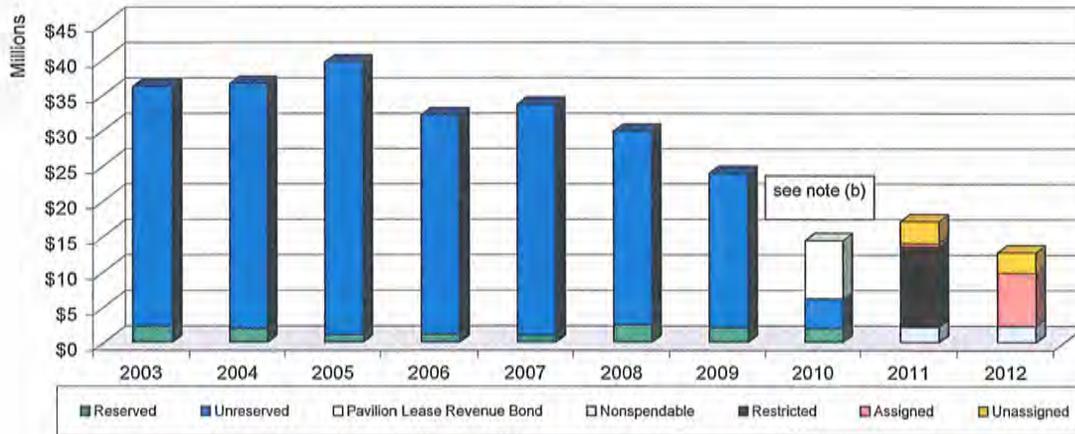
Note:

- (a) In 2010, Building, Engineering & Neighborhood Services was merged into Public Works & Engineering; and Planning & Economic Department was reorganized into Community Development Department.
 (b) In 2012, Engineering was reorganized into Community & Economic Development and the Redevelopment Agency was dissolved.

Fiscal Year Ended June 30,

2008	2009	2010 (a)	2011	2012 (b)
\$13,275,497	\$12,738,632	\$12,443,084	\$11,349,674	\$13,101,551
42,367,364	45,291,048	43,000,455	43,122,959	43,363,091
36,554,748	36,454,843	32,833,186	37,629,109	32,023,754
6,530,424	10,579,123	20,627,408	15,777,443	10,592,117
12,291,176	6,571,713			
9,484,383	9,463,315	9,810,082	7,207,017	6,979,013
5,521,049	5,213,438	5,266,740	3,936,497	3,334,049
126,024,641	126,312,112	123,980,955	119,022,699	109,393,575
24,868,475	18,688,255	21,303,268	21,695,293	23,196,668
1,601,983	1,679,995	1,323,074	1,305,929	1,313,458
26,470,458	20,368,250	22,626,342	23,001,222	24,510,126
\$152,495,099	\$146,680,362	\$146,607,297	\$142,023,921	\$133,903,701
\$782,744	\$966,501	\$594,633	\$911,046	1,553,733
1,499,727	1,672,348	1,805,170	1,589,312	1,635,124
2,575,986	5,847,684	8,425,897	8,491,639	8,528,881
3,281,902	2,390,462	2,917,141	6,786,730	548,425
777,091	3,363,813			
3,287,962	3,492,087	3,332,979	3,068,375	3,019,879
6,188,496	4,715,761	5,519,453	6,071,139	7,926,836
8,768,985	10,512,437	10,573,237	8,570,019	6,586,825
27,162,893	32,961,093	33,168,510	35,488,260	29,799,703
17,915,613	18,296,077	18,423,702	18,238,338	19,359,526
1,535,148	1,422,154	1,326,167	1,250,804	1,382,491
79,419	117,915			
19,530,180	19,836,146	19,749,869	19,489,142	20,742,017
\$46,693,073	\$52,797,239	\$52,918,379	\$54,977,402	\$50,541,720
(\$98,861,748)	(\$93,351,019)	(\$90,812,445)	(\$83,534,439)	(\$79,593,872)
(6,940,278)	(532,104)	(2,876,473)	(3,512,080)	(3,768,109)
(\$105,802,026)	(\$93,883,123)	(\$93,688,918)	(\$87,046,519)	(\$83,361,981)
\$30,269,864	\$29,034,866	\$27,916,258	\$27,138,018	\$19,353,337
27,325,370	24,253,987	23,370,649	24,585,811	33,855,151
9,759,831	9,625,635	8,797,365	8,843,361	8,117,461
2,193,085	1,710,768	1,427,813	1,391,107	1,478,874
3,157,176	3,262,762	3,324,011	3,347,429	3,377,278
3,991,357	4,128,526	4,097,706	4,438,806	4,784,146
5,346,348	2,300,008	842,470	635,145	623,823
53,915	247,697	114,280	33,834	
	(16,401)		19,296	
				20,298,845
82,096,946	74,547,848	69,890,552	70,432,807	91,888,915
1,485,065	809,161	913,934	397,390	286,744
50,000	52,450	62,500	38,161	37,500
	16,401		(19,296)	
1,535,065	878,012	976,434	416,255	324,244
\$83,632,011	\$75,425,860	\$70,866,986	\$70,849,062	\$92,213,159
(\$16,764,802)	(\$18,803,171)	(\$20,921,893)	(\$13,101,632)	\$12,295,043
(5,405,213)	345,908	(1,900,039)	(3,095,825)	(\$3,443,865)
(\$22,170,015)	(\$18,457,263)	(\$22,821,932)	(\$16,197,457)	\$8,851,178

**Table 3: Fund Balance of Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)**



	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Reserved	\$2,202,408	\$1,864,192	\$947,419	\$1,032,824	\$865,652	\$2,410,869	\$1,995,403	\$1,856,472		
Unreserved	33,917,725	34,649,045	38,634,501	31,015,852	32,675,265	27,326,524	21,806,296	4,242,381		
Nonspendable									\$2,050,506	\$2,188,620 (c)
Restricted									11,416,332	- (c)
Assigned									443,832	7,571,120 (c)
Unassigned									3,129,741	2,867,298 (c)
Total General Fund	\$36,120,133	\$36,513,237	\$39,581,920	\$32,048,676	\$33,540,917	\$29,737,393	\$23,801,699	\$6,098,853	\$17,040,411	\$49,499,119 (a)
All Other Governmental Funds										
Reserved	\$51,894,833	\$43,743,972	\$42,087,866	\$38,193,568	\$43,184,063	\$39,242,159	\$47,495,499	\$50,668,540		
Unreserved	19,814,981	19,254,338	24,195,977	28,085,810	39,569,440	37,211,245	28,301,328	22,487,277		
Nonspendable										
Restricted									\$69,010,841	\$49,559,344 (c)
Assigned									1,546,816	976,992 (c)
Unassigned									(166,778)	(1,037,217) (c)
Governmental Funds	\$71,709,814	\$62,998,310	\$66,283,843	\$66,279,378	\$82,753,503	\$76,453,404	\$75,796,827	\$73,155,817	\$70,390,879	\$49,499,119

Notes:

- (a) The change in total fund balance for the General Fund and Other Governmental Funds is explained in Management's Discussion and Analysis.
- (b) The fund balance attributable to the interfund payable created by the purchase and retirement of \$8.24 million of Lease Revenue Bonds for the Pavilion has been included above for reporting purposes. It does not affect General Fund assets available for operations.
- (c) Fund balances are classified in accordance with GASB 54 effective in 2011.

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**Table 4: Changes in Fund Balance of Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)**

	Fiscal Year Ended June 30,				
	2003	2004	2005(a)	2006(a)	2007
Revenues					
Taxes	\$60,693,494	\$61,735,974	\$62,108,412	\$70,913,489	\$78,285,780
Licenses and Permits	2,539,529	3,291,112	3,138,724	4,877,758	3,073,607
Intergovernmental	16,115,511	16,209,022	18,659,169	10,647,688	10,335,065
Charges for Services	5,502,226	6,088,123	6,399,020	7,130,622	7,182,525
Fines, Forfeitures and Penalties	645,723	738,476	717,015	897,435	989,426
Parks and Recreation	2,143,019	2,117,718	2,420,106	2,585,962	2,678,282
Use of Money and Property	5,457,259	3,749,005	4,740,989	5,371,381	5,943,217
Special Assessment Collections	628,420	587,663	99,623	75,021	72,524
Other	687,006	855,196	758,718	713,853	701,526
Total Revenues	94,412,187	95,372,289	99,041,776	103,213,209	109,261,952
Expenditures					
Current:					
General Government	10,935,855	11,719,382	9,422,828	11,056,922	12,633,576
Public Safety	28,889,785	30,197,506	35,687,725	37,384,952	38,587,496
Public Works	9,327,836	9,400,460	15,292,558	14,830,313	15,508,044
Building, Engineering & Neighborhood Serv	5,349,636	5,441,037	5,716,968	5,009,679	5,028,829
Community & Economic Development	3,740,770	7,081,755	4,749,351	7,357,162	10,046,844
Parks & Recreation	12,196,418	12,936,943	6,682,215	7,428,161	7,828,837
Non-Departmental					
Capital Outlay	14,917,505	8,515,838	6,555,700	5,602,918	5,947,842
Debt Service:					
Principal Repayment	5,117,000	5,293,000	4,554,000	4,655,000	4,586,000
Interest and Fiscal Charges	6,837,478	8,356,499	3,950,417	5,326,328	5,133,210
Refund to Property Owners	156,691	55,955	41,453	326,836	
Total Expenditures	97,468,974	98,998,375	92,653,215	98,978,271	105,300,678
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,056,787)	(3,626,086)	6,388,561	4,234,938	3,961,274
Other Financing Sources (Uses)					
Transfers In	7,244,083	2,014,711	5,461,790	4,204,776	2,608,732
Transfers (Out)	(5,204,465)	(1,952,059)	(5,526,805)	(14,418,255)	(6,248,494)
Refunding Bonds Issued		72,310,000			
Proceeds from Debt Issuance		1,569,330	30,670		350,000
Proceeds from Sale of Property	886,435				17,294,854
Bond Issuance Premium		407,090			
Payments to Refunded Bond Escrow		(79,041,386)			
Total Other Financing Sources (Uses)	2,926,053	(4,692,314)	(34,345)	(10,213,479)	14,005,092
Special/Extraordinary Items					
Loss on Sale of Property				(1,559,168)	
Assets transferred to Housing Successor/ Assets transferred to/liabilities assumed by the Successor Agency					
Total Special/Extraordinary Items				(1,559,168)	
Net Change in Fund Balances	(\$130,734)	(\$8,318,400)	\$6,354,216	(\$7,537,709)	\$17,966,366
Debt Service as a Percentage of Non-Capital Expenditures					
	14.5%	15.1%	9.9%	10.7%	9.8%

Note:

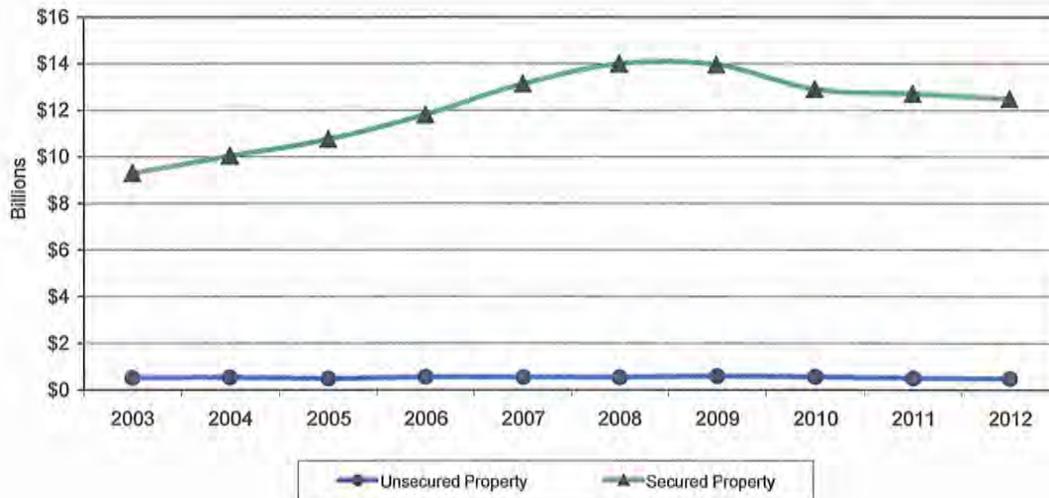
(a) The City underwent reorganization during 2005, 2006, 2010 and 2012.

(b) The Redevelopment Agency was dissolved during 2012.

Fiscal Year Ended June 30,

2008	2009	2010 (a)	2011	2012 (a)(b)
\$78,204,323	\$75,189,694	\$72,007,902	\$72,687,375	\$74,875,127
1,599,886	3,552,003	1,964,480	1,228,356	\$1,365,186
8,265,305	12,366,551	15,089,721	19,640,532	11,135,482
6,343,372	7,289,449	6,632,428	6,805,602	4,865,682
1,055,807	1,108,677	1,021,931	946,447	922,745
3,006,184	2,869,639	2,895,408	2,692,712	2,668,759
5,968,313	4,102,165	1,908,565	1,600,983	1,371,958
65,610	67,052	65,201	1,851	11,621
613,023	786,340	805,294	1,014,470	1,176,402
105,121,823	107,331,570	102,390,930	106,618,328	98,392,962
12,678,872	11,984,808	11,997,158	10,528,138	12,407,521
40,285,037	42,843,522	41,359,307	40,415,163	42,205,234
17,060,398	15,956,198	15,237,733	20,508,901	9,942,358
6,408,585	6,298,643			
11,385,205	8,142,528	18,282,245	15,627,709	10,001,434
8,745,778	8,806,329	8,721,242	7,364,390	6,440,498
7,822,286	11,589,152	7,997,002	2,550,625	11,755,006
4,852,000	5,024,000	16,878,000	5,745,000	5,427,190
4,952,854	4,860,812	5,226,724	3,700,057	3,875,398
34,431			248,938	
114,225,446	115,505,992	125,699,411	106,688,921	102,054,639
(9,103,623)	(8,174,422)	(23,308,481)	(70,593)	(3,661,677)
3,733,972	5,557,868	16,335,469	16,347,402	16,227,980
(4,733,972)	(4,071,296)	(18,444,344)	(16,484,229)	(14,533,190)
	95,579	5,073,500	8,384,040	
(1,000,000)	1,582,151	2,964,625	8,247,213	1,694,790
				(23,338,246)
				(23,338,246)
(\$10,103,623)	(\$6,592,271)	(\$20,343,856)	\$8,176,620	(\$25,305,133)
9.2%	9.3%	18.8%	9.6%	10.2%

Table 5: Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years



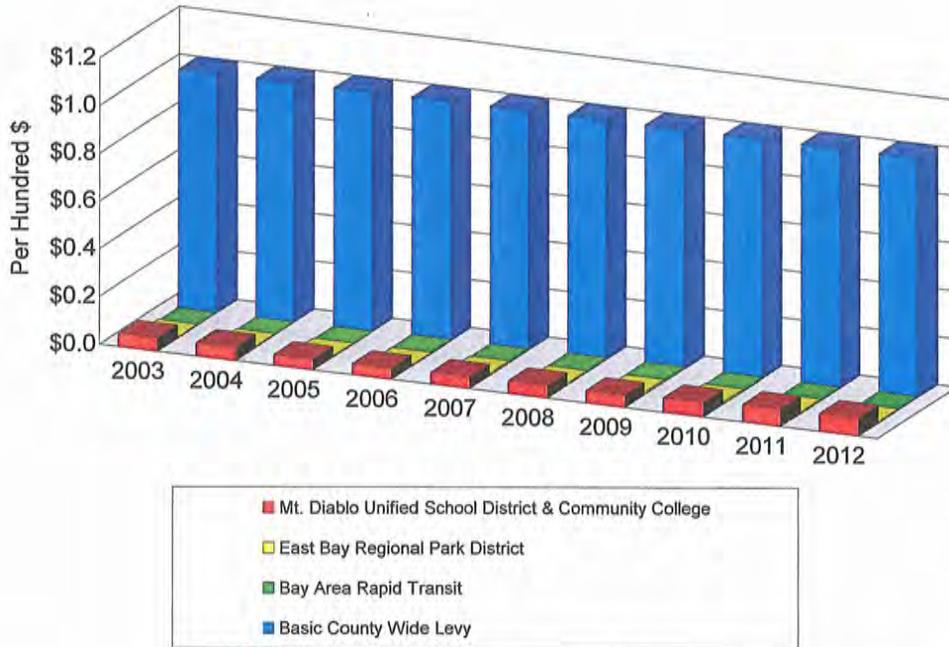
Fiscal Year	City Property	Redevelopment Agency Property	Total Real Secured Property	Unsecured Property	Total Assessed (a)	Estimated Full Market (a)	Total Direct Tax Rate (b)
2003	\$7,671,737,081	\$1,094,128,597	\$8,765,865,678	\$537,720,228	\$9,303,585,906	\$9,303,585,906	1%
2004	8,341,081,601	1,144,591,474	9,485,673,075	560,749,296	10,046,422,371	10,046,422,371	1%
2005	9,069,533,622	1,180,661,137	10,250,194,759	508,157,337	10,758,352,096	10,758,352,096	1%
2006	10,026,955,409	1,222,314,892	11,249,270,301	576,005,523	11,825,275,824	11,825,275,824	1%
2007	11,205,538,297	1,365,259,358	12,570,797,655	567,282,828	13,138,080,483	13,138,080,483	1%
2008	11,966,162,328	1,479,908,386	13,446,070,714	556,719,852	14,002,790,566	14,002,790,566	1%
2009	11,759,802,414	1,589,385,967	13,349,188,381	615,317,575	13,964,505,956	13,964,505,956	1%
2010	10,676,324,483	1,654,064,090	12,330,388,573	580,130,554	12,910,519,127	12,910,519,127	1%
2011	10,609,494,213	1,579,978,885	12,189,473,098	524,036,274	12,713,509,372	12,713,509,372	1%
2012	10,463,115,683	1,527,127,911	11,990,243,594	502,406,363	12,492,649,957	12,492,649,957	1%

Notes:

- (a) The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be full market values.
- (b) California cities do not set their own direct tax rate. The State Constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area. The City of Concord encompasses more than 15 tax rate areas.

Source: Contra Costa County Auditor-Controller's Office, Certificate of Assessed Valuations

Table 6: Property Tax Rates, Direct and Overlapping Governments Last Ten Fiscal Years



Overlapping Rates

<u>Fiscal Year</u>	<u>City & County Direct Rate</u>	<u>Bay Area Rapid Transit</u>	<u>East Bay Regional Park District</u>	<u>Mt. Diablo Unified School District & Community College</u>	<u>Total</u>
2003	1.0000		0.0057	0.0563	1.0620
2004	1.0000		0.0057	0.0563	1.0620
2005	1.0000		0.0057	0.0453	1.0510
2006	1.0000	0.0048	0.0057	0.0465	1.0570
2007	1.0000	0.0050	0.0085	0.0489	1.0624
2008	1.0000	0.0076	0.0080	0.0532	1.0688
2009	1.0000	0.0090	0.0100	0.0521	1.0711
2010	1.0000	0.0057	0.0108	0.0619	1.0784
2011	1.0000	0.0031	0.0084	0.0733	1.0848
2012	1.0000	0.0041	0.0071	0.0756	1.0868

Note:

In 1978, California voters passed Proposition 13 which sets 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 voter approved bonds from various agencies.

Source: Contra Costa County Auditor-Controller's Office

**Table 7: Principal Property Taxpayers
Current Year and Nine Years Ago**

	<u>Property Owner</u>	<u>Primary Land Use</u>	<u>2011-12 Assessed Value</u>	<u>2011-12 Projected Revenue (a)</u>
1.	Bank of America*	Office Building	\$180,805,394	\$1,808,054
2.	Taubman Land Associates LLC	Regional Mall	162,719,457	1,627,195
3.	Chevron USA*	Office Building	120,919,826	1,209,198
4.	Sierra Pacific Properties, Inc.*	Office Building	101,860,577	1,018,606
5.	Transwestern Concord Corp. Center	Office Building	101,499,251	1,014,993
6.	Seecon Financial & Construction Co.	Office Building	83,683,192	836,832
7.	Concord Airport Plaza Associates*	Office Building	67,199,876	671,999
8.	Clayton Valley Shopping Center	Shopping Center	63,533,777	635,338
9.	Signature at Renaissance Square	Apartments	48,395,321	483,953
10.	Willows Center Concord	Shopping Center	45,030,014	450,300
	Total		<u><u>\$975,646,685</u></u>	<u><u>\$9,756,467</u></u>

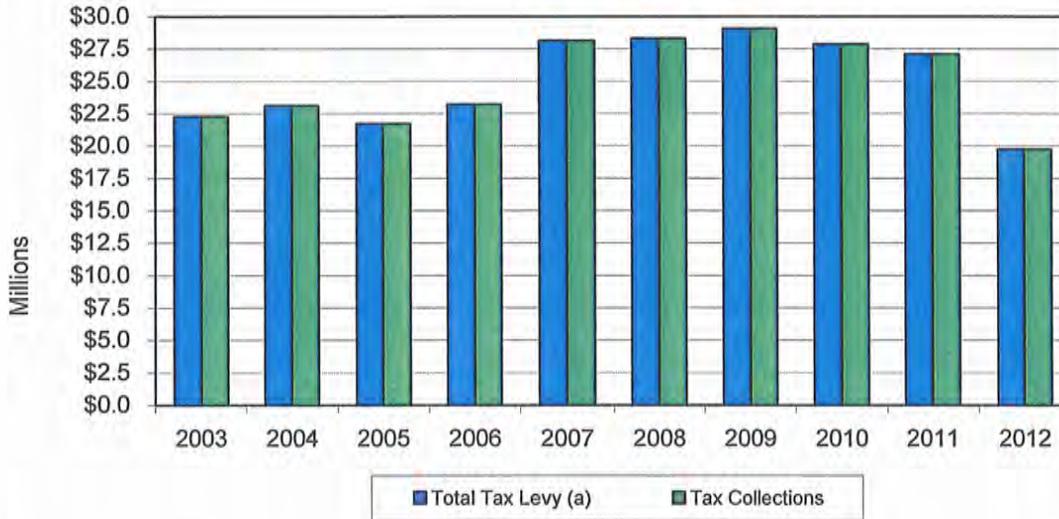
Notes:

(a) Projected Revenue is calculated using 1% Basic County Wide Levy Rate.

* In the Top 10 for 2002-2003.

Source: California Municipal Statistics, Inc.

Table 8: Property Tax Levies and Collections Last Ten Fiscal Years



<u>Fiscal Year</u>	<u>Total Tax Levy (a)</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Tax Levy</u>
2003	22,268,670	22,268,670	100.0000%		22,268,670	100.0000%
2004	23,117,284	23,117,284	100.0000%		23,117,284	100.0000%
2005	21,710,945	21,710,945 (b)	100.0000%		21,710,945	100.0000%
2006	23,202,024	23,202,024 (b)	100.0000%		23,202,024	100.0000%
2007	28,151,765	28,151,765 (b)	100.0000%		28,151,765	100.0000%
2008	28,304,789	28,304,789 (b)	100.0000%		28,304,789	100.0000%
2009	29,074,531	29,074,531 (b)	100.0000%		29,074,531	100.0000%
2010	27,872,031	27,872,031 (b)	100.0000%		27,872,031	100.0000%
2011	27,093,100	27,093,100 (b)	100.0000%		27,093,100	100.0000%
2012	19,731,365	19,731,365 (b)	100.0000%		19,731,365	100.0000%

Notes:

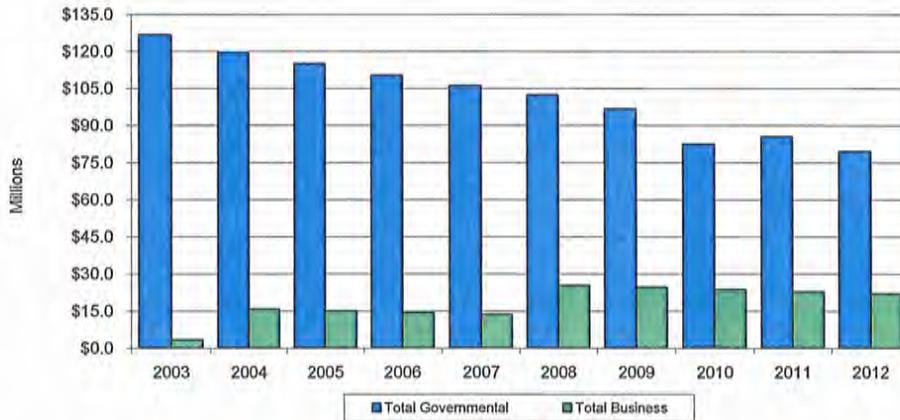
Current tax collections beginning in 1993 have been reduced by a mandatory tax reallocation imposed by the State of California.

(a) During fiscal year 1995, the County began providing the City 100% of its tax levy under an agreement which allows the County to keep all interest and delinquency charges collected.

(b) Tax collections in fiscal year 2005 to 2012 are net of pass-thru payment and Educational Revenue Augmentation Fund withholding. During 2012, tax increment was no longer distributed due to the dissolution of the Redevelopment Agency.

Source: City of Concord Finance Department

Table 9: Ratio of Outstanding Debt by Type Last Ten Fiscal Years (Dollars in Millions)



Governmental Activities										
Fiscal Year	Revenue Bonds (b)	Tax Allocation Bonds (b)	Certificates of Participation	Judgment Obligation Bonds	Refunding Lease Agreement (b)	Special Assessment Debt	Notes Payable	Capital Lease	Lease Purchase Agreement	Total
2003	\$33.7	\$87.1	\$0.7	\$3.9		\$1.4				\$126.8
2004	32.7	80.0	0.6	3.7		0.9	\$1.6			119.5
2005	31.6	77.4	0.6	3.4		0.5	1.6			115.1
2006	30.4	74.3	0.5	3.2		0.3	1.7			110.4
2007	29.2	71.2	0.5	2.9		0.3	2.1			106.2
2008	27.9	68.0	0.4	2.5		0.2	2.3	\$1.2		102.5
2009	26.6	64.4	0.3	2.2		0.1	2.4	0.8		96.8
2010	13.3	60.9	0.2		\$5.1	0.1	2.4	0.5		82.5
2011	11.9	57.2	0.1		4.7		1.3	2.0	\$8.4	85.6
2012	10.4	53.4			4.3		1.4	1.8	8.3	79.6

Business-Type Activities							
Fiscal Year	Certificates of Participation	Golf Equipment Lease Obligation	Notes Payable	Total	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
2003	\$2.4	\$0.1	\$0.9	\$3.4	\$130.2	3.89%	\$1,044.5
2004	14.9		1.0	15.9	135.4	4.04%	1,084.45
2005	14.4		0.7	15.1	130.2	3.74%	1,043.29
2006	13.9		0.5	14.4	124.8	3.67%	1,002.93
2007	13.5		0.2	13.7	119.9	3.37%	957.64
2008	25.4			25.4	127.9	3.46%	1,033.32
2009	24.6			24.6	121.4	3.29%	974.33
2010	23.8			23.8	106.3	2.89%	844.56
2011	22.9			22.9	108.5	2.89%	884.44
2012	22.1			22.1	101.7	2.61%	825.45

Notes:
 Debt amounts exclude any premiums, discounts, or other amortization amounts.
 (a) See Demographic and Economic Statistics for personal income and population data.
 (b) During 2012, the former Redevelopment Agency debt obligations were assumed by the Successor Agency.

Sources: City of Concord Finance Department
 State of California, Department of Finance (population)
 U.S. Department of Commerce, Bureau of the Census (income)

**Table 10: Computation of Direct and Overlapping Debt
As of June 30, 2012**

2011-12 Assessed Valuation			<u>\$11,865,299,501</u>
Adjusted Assessed Valuation			<u>\$10,338,171,590</u>
	Net Debt	Percentage Applicable to City of	Amount Applicable to City of
	Outstanding	Concord	Concord
<u>Overlapping Tax and Assessment Debt</u>			
Bay Area Rapid Transit District	\$412,540,000	2.371%	\$9,781,323
Contra Costa Community College District	223,985,000	8.305%	18,601,954
Mt. Diablo Unified School District	458,250,057	39.764%	182,218,553
Mt. Diablo Unified School District Community Facilities District No. 1	52,675,000	39.764%	20,945,687
East Bay Regional Park District	129,525,000	3.683%	4,770,406
Contra Costa County Reassessment District	<u>2,110,000</u>	7.513%	<u>158,524</u>
Total Overlapping Tax and Assessment Debt	<u>\$1,279,085,057</u>		<u>\$236,476,447</u>
<u>Direct and Overlapping General Fund Obligation Debt</u>			
City of Concord General Fund Obligations	\$16,123,685	100.000%	\$16,123,685
Contra Costa County General Fund Obligations	301,690,976	8.268%	24,943,810
Contra Costa County Pension Obligations	358,495,000	8.268%	29,640,367
Contra Costa County Fire Protection District Pension Obligations	111,595,000	18.742%	20,915,135
Contra Costa Community College District Certificates of Participation	<u>855,000</u>	8.305%	<u>71,008</u>
Total Gross Direct & Overlapping General Fund Obligation Debt	<u>\$788,759,661</u>		<u>\$91,694,004</u>
Less: Contra Costa County self supporting obligations			<u>9,364,981</u>
Total Net Direct and Overlapping General Fund Obligation Debt			<u>\$82,329,023</u>
<u>Overlapping Tax Increment & General Fund Obligation Debt</u>			
Concord Redevelopment Agency Central Redevelopment Project Area	\$63,502,000	100.000%	<u>63,502,000</u>
Total Overlapping Tax Increment Debt			<u>\$63,502,000</u>
Total Direct Debt			\$16,123,685
Total Gross Overlapping Debt			\$375,548,767
Total Net Overlapping Debt			\$366,183,786
Gross Combined Total Debt			<u>\$391,672,452</u>
Net Combined Total Debt			<u>\$382,307,471 (a)</u>
<u>Ratio to 2011-12 Assessed Valuation</u>			
Total Overlapping Tax and Assessment Debt	1.99%		
<u>Ratios to 2011-12 Adjusted Assessed Valuation</u>			
Total Direct Debt	0.16%		
Gross Combined Total Debt	3.79%		
Net Combined Total Debt	3.70%		

Note:

(a) Excludes Tax and Revenue Anticipation Notes, Enterprise Revenue, and Mortgage Revenue.

Sources: California Municipal Statistics, Inc.
City of Concord Annual Financial Statements

Table 11: Computation of Legal Bonded Debt Margin
As of June 30, 2012 (Dollars in Thousands)

Assessed Valuation:			
	Secured Property Assessed Value, Net of Exempt Real Property	\$12,492,650	
	Bonded Debt Limit (15% of Assessed Value) (a)		\$1,873,897
Amount of Debt Subject to Limit:			
	Total Bonded Debt	\$0	
	Less Tax Allocation Bonds and Sales Tax Revenue Bonds, Certificate of Participation Not Subject to Limit	0	
	Amount of Debt Subject to Limit		0
	Legal Bonded Debt Margin		\$1,873,897

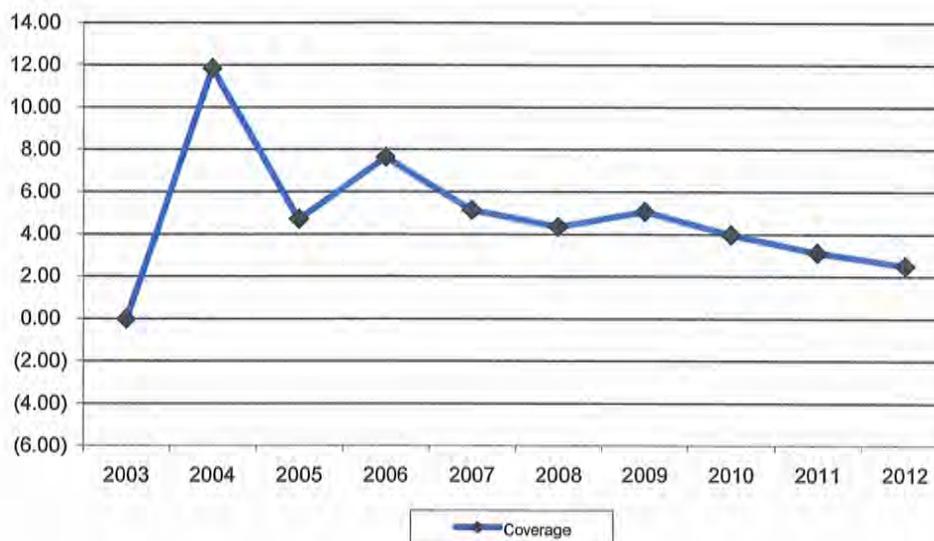
Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2003	\$1,395,530	0	\$1,395,530	0.00%
2004	1,506,963	0	1,506,963	0.00%
2005	1,613,753	0	1,613,753	0.00%
2006	1,690,397	0	1,690,397	0.00%
2007	1,887,236	0	1,887,236	0.00%
2008	2,100,419	0	2,100,419	0.00%
2009	2,094,676	0	2,094,676	0.00%
2010	1,936,578	0	1,936,578	0.00%
2011	1,907,026	0	1,907,026	0.00%
2012	1,873,897	0	1,873,897	0.00%

Note:

- (a) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value.

Source: City of Concord Finance Department

**Table 12: Sewer Revenue Bonds Coverage
Last Ten Fiscal Years**

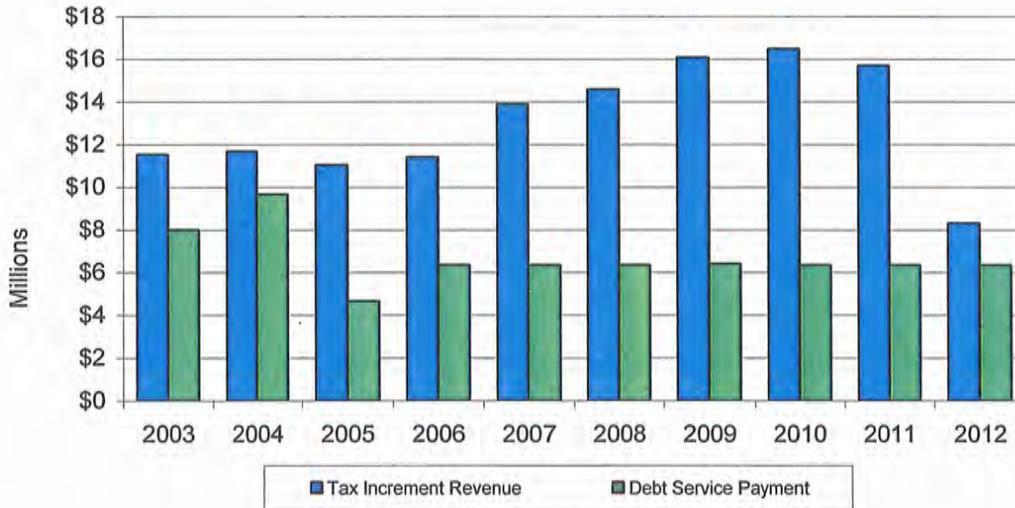


Fiscal Year	Gross Revenue (a)	Operating Expenses (b)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2003	\$14,581,213	\$11,719,429	\$2,861,784				-
2004	14,572,312	12,309,611	2,262,701		\$190,709	\$190,709	11.86
2005	15,270,609	11,448,079	3,822,530	\$330,000	479,632	809,632	4.72
2006	18,157,899	11,901,646	6,256,253	345,000	472,193	817,193	7.66
2007	17,104,858	12,843,396	4,261,462	355,000	471,126	826,126	5.16
2008	19,392,829	13,384,062	6,008,767	780,000	600,827	1,380,827	4.35
2009	19,103,188	10,684,653	8,418,535	680,000	979,116	1,659,116	5.07
2010	19,342,835	12,712,533	6,630,302	705,000	956,729	1,661,729	3.99
2011	18,634,919	13,417,715	5,217,204	730,000	932,954	1,662,954	3.14
2012	19,645,294	15,479,402	4,165,892	750,000	907,989	1,657,989	2.51

Notes: (a) Includes all Wastewater Operating Revenues, Non-Operating Interest Revenue, Connection Fees and Other Non-Operating Revenue.
 (b) Includes all Wastewater Operating Expenses less Capital Improvement Expense, Depreciation and Interest.

Source: City of Concord Annual Financial Statements

Table 13: Bonded Debt Pledged Revenue Coverage, 1988, 1993 & 2004 Tax Allocation Bonds Last Ten Fiscal Years

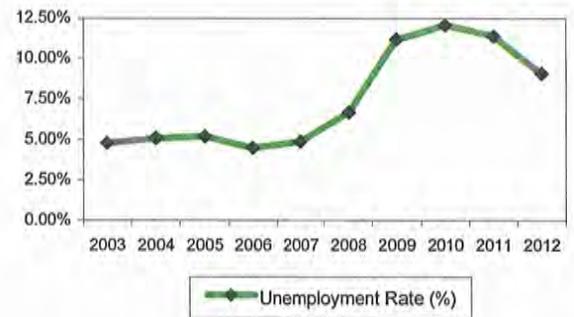
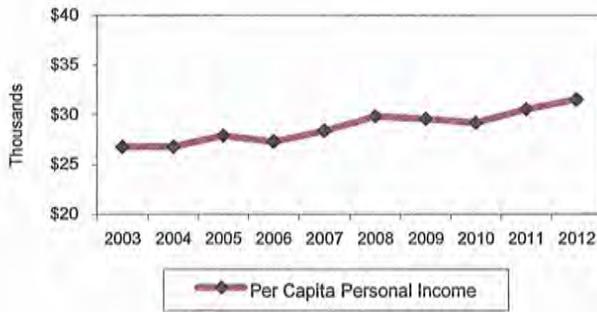
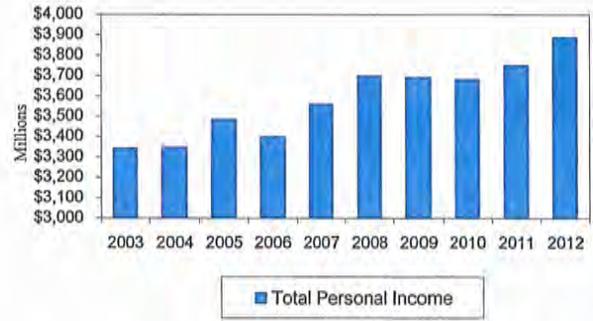
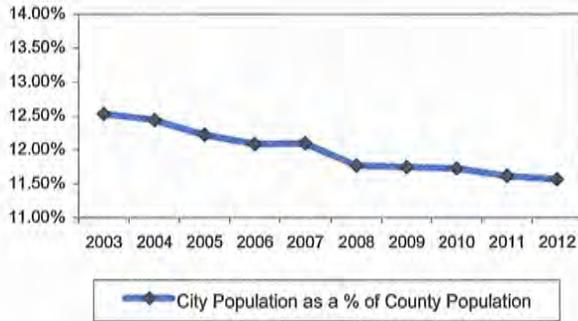


Fiscal Year	Tax Increment Revenue	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2003	\$11,545,583	\$3,620,000	\$4,396,812	\$8,016,812	1.44
2004	11,693,425	3,665,000	6,013,235	9,678,235	1.21
2005	11,058,396	2,950,000	1,716,712	4,666,712	2.37
2006	11,428,431	3,220,000	3,155,171	6,375,171	1.79
2007	13,904,384	3,265,000	3,102,146	6,367,146	2.18
2008	14,598,613	3,390,000	2,986,571	6,376,571	2.29
2009	16,086,969	3,530,000	2,899,771	6,429,771	2.50
2010	16,492,512	3,540,000	2,808,771	6,348,771	2.60
2011	15,699,754	3,690,000	2,664,171	6,354,171	2.47
2012	8,326,865	3,835,000	2,513,671	6,348,671	1.31

Note: During 2012, tax increment revenue was no longer distributed due to the dissolution of the Redevelopment Agency.

Source: City of Concord Annual Financial Statements

Table 14: Demographic and Economic Statistics Last Ten Fiscal Years



Fiscal Year	City Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate	Contra Costa County Population	City Population % of County
2003	124,655	\$3,343,847,628	\$26,825	4.8%	994,900	12.53%
2004	124,856	3,349,239,416	26,825	5.1%	1,003,800	12.44%
2005	124,798	3,484,323,723	27,920	5.2%	1,020,898	12.22%
2006	124,436	3,400,903,754	27,331	4.5%	1,029,377	12.09%
2007	125,203	3,559,134,392	28,427	4.9%	1,034,874	12.10%
2008	123,776	3,699,669,661	29,890	6.7%	1,051,674	11.77%
2009	124,599	3,692,159,331	29,632	11.2%	1,060,435	11.75%
2010	125,864	3,681,648,000	29,251	12.1%	1,073,055	11.73%
2011	122,676	3,750,984,044	30,576	11.4%	1,056,064	11.62%
2012	123,206	3,889,750,949	31,571	9.1%	1,065,117	11.57%

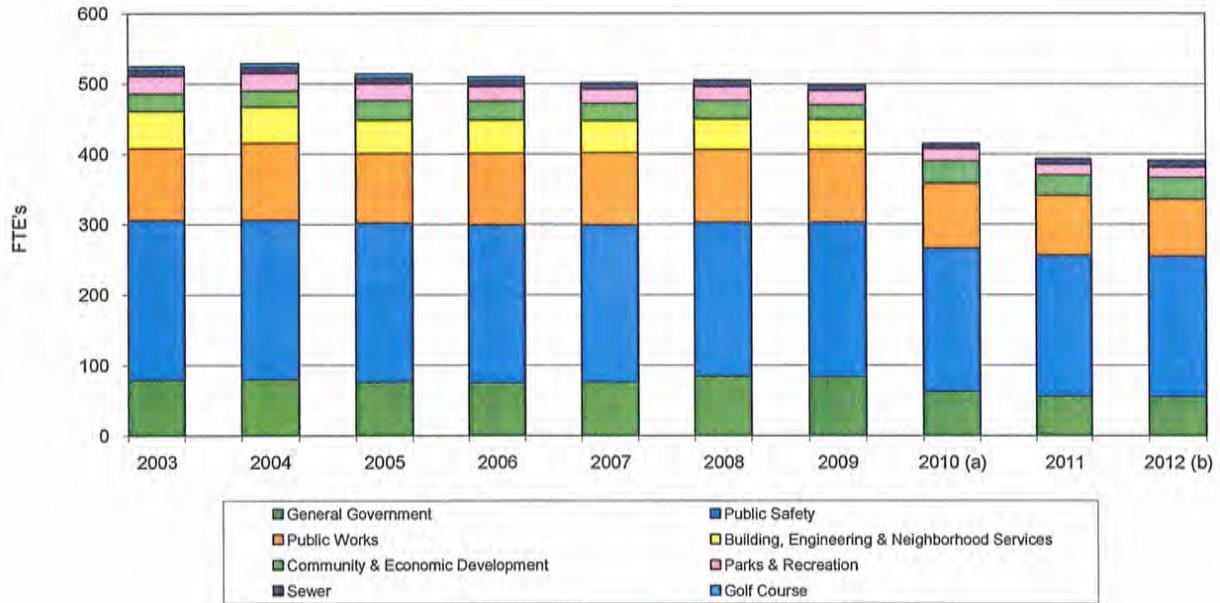
Sources: State of California, Department of Finance
The HdL Companies

**Table 15: Principal Employers
Calendar Year 2012**

<u>Employer</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Mt. Diablo Unified School District	4,320	1	6.7%
Wells Fargo Credit Center	1,500	2	2.3%
Chevron Corporation	1,500	3	2.3%
PG & E	1,450	4	2.3%
Bank of America Technology Center	1,300	5	2.0%
John Muir Medical Center	1,100	6	1.7%
Conco Cement	549	7	0.9%
Safeway	460	8	0.7%
Adecco Employment Services	400	9	0.6%
Macy's Concord	400	10	0.6%
Subtotal	<u>12,979</u>		<u>20.2%</u>
Total City Day Population	<u>64,300</u>		

Source: City of Concord Community and Economic Development Department

Table 16: Full-Time Equivalent (FTE) City Government Employees by Function Last Ten Fiscal Years



Function	Fiscal Year										
	2003	2004	2005	2006	2007	2008	2009	2010 (a)	2011	2012 (b)	
General Government	79	80	76	75	76	84	83	63	56	55	
Public Safety	227	226	226	224	223	219	220	203	200	200	
Public Works	102	110	99	102	103	103	103	92	85	81	
Building, Engineering & Neighborhood Services	53	51	47	47	45	44	43				
Community & Economic Development	25	23	28	27	25	26	21	32	29	30	
Parks & Recreation	25	25	24	21	20	20	20	17	15	15	
Sewer	9	9	9	9	9	9	9	8	8	10	
Golf Course	5	5	5	5							
Total	525	529	514	510	501	505	499	415	393	391	

Source: City of Concord Adopted Budget

Notes:

- (a) In Fiscal Year 2010, Building, Engineering & Neighborhood Services was reorganized into Public Works & Engineering Department; and Planning & Economic Department was reorganized into Community Development Department.
- (b) In Fiscal Year 2012, Engineering was reorganized into Community & Economic Development Department and Code Enforcement was moved to Public Safety.

**Table 17: Operating Indicators by Function/Program
Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public Safety										
Police:										
Number of Public Contacts	23,638	21,053	21,198	19,522	18,304	17,693	17,845	23,657	25,740	27,225
Police Calls for Service (a)	55,148	57,341	59,404	55,808	53,793	49,309	54,480	53,780	93,201	84,410
Law Violations:										
Part I Crimes	641	634	650	772	1,237	6,223	5,817	4,992	4,210	4,527
Physical Arrests (Adult and Juvenile)	3,368	3,803	3,550	3,331	4,081	3,758	4,504	3,903	3,642	3,836
Parking Violations	5,237	5,042	7,745	11,741	10,042	10,400	17,132	13,299	8,670	10,415
Public Works										
Street Resurfacing (millions of square feet)	11	6	7	8	6	6	7	2	1	1
Potholes Repaired	231	30	86	513	115	162	437	496	410	280
Culture and Recreation										
Community Services:										
Recreation Class Participants	3,143	2,970	2,977	4,089	5,030	5,299	4,826	3,935	3,534	3,021
Senior Center Activity/Event Participants	N/A	8,544	10,835	11,930	11,935	17,039	19,486	10,033	14,974	15,484
Human Services/Club Activity Participants	N/A	66,456	66,557	92,519	83,322	90,332	93,192	59,028	50,111	49,598
Library:										
Volumes in Collection (thousands)	79,880	79,240	80,653	80,155	87,089	92,413	96,462	92,703	91,984	79,630
Total Volumes Borrowed (thousands)	260,252	280,906	275,550	294,227	285,227	308,978	339,671	356,034	341,719	330,451
Wastewater										
Storm Drain Inlets	N/A	N/A	N/A	5,581	5,600	5,678	5,712	5,712	5,712	5,583
Sewer Overflows	47	24	21	26	16	12	19	17	16	18
Average Daily Pumping (millions of gallons)	12.26	12.24	11.28	14.01	12.36	13.53	10.75	9.00	(b)	N/A

Notes: N/A denotes information not available.

(a) Due to downsizing and closure of field offices, data was tracked differently in 2011 and includes more types of calls resulting in higher numbers than previous years.

(b) Pump station eliminated in 2011.

Source: City of Concord

**Table 18: Capital Asset Statistics by Function/Program
Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public Safety										
Police Stations	4	4	4	4	4	4	4	2	1	1
Police Patrol Units (black and whites)	58	58	58	58	58	58	57	57	57	52
Public Works										
Miles of Streets	301	301	305	305	305	305	305	308	308	335
Street Lights	1,493	1,657	7,978	8,124	8,125	8,179	8,216	8,216	8,216	8,254
Traffic Signals	130	141	141	141	142	153	154	155	155	156
Culture and Recreation										
Community Services:										
City Parks	18	18	18	18	18	18	18	18	18	18
City Parks Acreage	379	379	379	379	379	379	379	379	379	379
Playgrounds	14	14	14	14	15	15	18	18	18	18
City Trails	7	7	7	7	7	8	8	8	8	8
Miles of City Trails	18	18	18	18	18	19	19	19	19	19
Roadway Landscaping Acreage	41	48	48	48	48	52	52	52	52	52
Regional Park Acreage	95,509	96,141	97,134	97,565	97,912	98,880	98,895	103,862	109,969	111,915
Regional Park Facilities:										
Golf Courses (18 holes)	1	1	1	1	1	1	1	1	1	1
Banquet Facility	4	4	4	4	4	4	4	4	4	4
Historic House	3	3	3	3	3	3	3	3	3	3
Community Gardens	3	3	3	3	3	3	3	3	3	1
Community Centers	2	2	2	2	2	2	2	2	2	2
Senior Centers	1	1	1	1	1	1	1	1	1	1
Sports Centers	1	1	1	1	1	1	1	1	1	1
Performing Arts Centers	1	1	1	1	1	1	1	1	1	1
Swimming Pool/Spray Park	2	2	2	2	2	2	2	2	2	2
Tennis Courts	15	15	15	15	15	17	17	17	17	17
Baseball/Softball Field Complexes	9	9	9	9	9	13	13	13	13	13
Soccer/Football Field Complexes	8	8	8	8	8	13	13	13	13	13
Library:										
City Libraries	1	1	1	1	1	1	1	1	1	1
Wastewater										
Sewer Lines (miles)	383	405	384	384	384	383	383	383	383	383

Note: N/A denotes information is not available.

Source: City of Concord

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