



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 Position by Component
- Changes in Net Position
- 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:

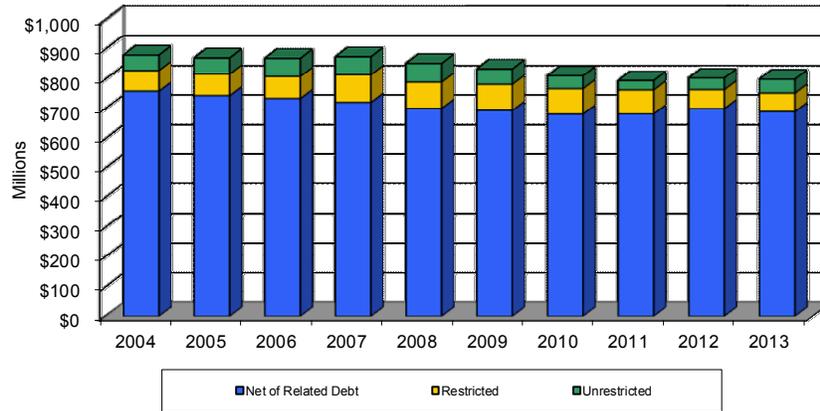
- Full-Time Equivalent (FTE) City Government Employees by Function
- Operating Indicators by Function/Program
- Capital Asset Statistics by Function/Program

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 Position by Component
Last Ten Fiscal Years (Accrual Basis of Accounting)**



	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
Net Investment in Capital Assets	\$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	\$634,988,057
Restricted	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	63,066,665
Unrestricted	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	31,345,470
Total Governmental Activities Net Position	\$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	\$729,400,192
Business-Type Activities										
Net Investment in Capital Assets	\$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	\$54,902,054
Restricted										
Unrestricted	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	16,229,947
Total Business-Type Activities Net Position	\$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	\$71,132,001
Primary Government										
Net Investment in Capital Assets	\$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	\$689,890,111
Restricted	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	63,066,665
Unrestricted	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	47,575,417
Total Primary Government Net Position	\$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	\$800,532,193

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

	Fiscal Year Ended June 30,				
	2004	2005	2006	2007	2008
Expenses					
Governmental Activities:					
General Government	\$11,500,179	\$9,622,634	\$11,142,712	\$13,090,236	\$13,275,497
Public Safety	32,490,241	36,466,365	37,585,077	39,002,036	42,367,364
Public Works	29,048,534	34,904,128	34,976,572	35,491,488	36,554,748
Community & Economic Development	5,710,011	5,087,871	4,836,179	5,065,830	6,530,424
Building, Engineering & Neighborhood Services	5,563,100	5,690,760	7,239,616	9,313,264	12,291,176
Parks & Recreation	14,439,500	6,771,302	7,820,034	8,230,319	9,484,383
Interest on Long Term Debt	5,214,110	6,340,280	5,919,742	5,700,631	5,521,049
Total Governmental Activities Expenses	103,965,675	104,883,340	109,519,932	115,893,804	126,024,641
Business-Type Activities:					
Sewer	16,536,922	17,880,681	18,850,426	20,803,448	24,868,475
Golf Course	1,831,742	1,774,805	1,635,069	1,769,623	1,601,983
Total Business-Type Activities Expenses	18,368,664	19,655,486	20,485,495	22,573,071	26,470,458
Total Primary Government Expenses	\$122,334,339	\$124,538,826	\$130,005,427	\$138,466,875	\$152,495,099
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government	\$151,645	\$237,121	\$1,025,938	\$883,778	\$782,744
Public Safety	1,612,896	1,484,683	1,371,870	1,642,445	1,499,727
Public Works	3,669,880	6,712,375	4,814,755	4,964,185	2,575,986
Community & Economic Development	1,628,316	1,567,764	4,903,145	4,492,293	3,281,902
Building, Engineering & Neighborhood Services	2,427,260	2,703,914	2,957,954	2,694,836	777,091
Parks & Recreation	2,999,927	3,390,454	2,706,210	3,015,576	3,287,962
Operating Grants and Contributions	7,311,503	6,458,722	6,825,581	8,100,031	6,188,496
Capital Grants and Contributions	9,659,289	4,392,944	14,452,119	7,755,904	8,768,985
Total Governmental Activities Program Revenues	29,460,716	26,947,977	39,057,572	33,549,048	27,162,893
Business-Type Activities:					
Charges for Services:					
Sewer Wastewater	14,518,522	14,735,514	17,130,440	15,968,289	17,915,613
Golf Course	1,814,642	1,672,696	1,556,405	1,602,581	1,535,148
Capital Grants and Contributions	311,843		689,253	233,662	79,419
Total Business-Type Activities Program Revenue	16,645,007	16,408,210	19,376,098	17,804,532	19,530,180
Total Primary Government Program Revenues	\$46,105,723	\$43,356,187	\$58,433,670	\$51,353,580	\$46,693,073
Net (Expense)/Revenue					
Governmental Activities	(\$74,504,959)	(\$77,935,363)	(\$70,462,360)	(\$82,344,756)	(\$98,861,748)
Business-Type Activities	(1,723,657)	(3,247,276)	(1,109,397)	(4,768,539)	(6,940,278)
Total Primary Government Net Expense	(\$76,228,616)	(\$81,182,639)	(\$71,571,757)	(\$87,113,295)	(\$105,802,026)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Property Taxes	\$22,436,555	\$21,710,942	\$23,202,025	\$28,151,765	\$30,269,864
Sales Taxes	27,817,974	28,313,462	27,219,549	28,574,582	27,325,370
Motor Vehicle In-Lieu	5,689,008	9,496,201	9,064,920	9,266,868	9,759,831
Transient Occupancy Taxes	1,528,836	1,629,388	1,836,002	2,057,241	2,193,085
Business License Taxes	2,815,574	3,153,959	3,107,600	3,218,553	3,157,176
Other Taxes	3,256,347	3,368,778	3,347,905	3,853,558	3,991,357
Grants & Contributions Not Restricted to Specific Programs					
Investment Earnings	2,160,336	3,147,879	2,962,518	4,218,014	5,346,348
Miscellaneous Revenues	55,193	74,071	59,733		53,915
Transfers	9,596	(40,321)			
Gain (Loss) on Sale of Land			(1,559,168)	11,994,854	
Extraordinary Item-Assets Transferred to/Liabilities assumed by Successor Agency					
Total Governmental Activities	65,769,419	70,854,359	69,241,084	91,335,435	82,096,946
Business-Type Activities:					
Investment Earnings	53,790	535,095	1,037,233	1,190,636	1,485,065
Miscellaneous Revenues					50,000
Transfers	(9,596)	40,321			
Total Business-Type Activities	44,194	575,416	1,037,233	1,190,636	1,535,065
Total Primary Government	\$65,813,613	\$71,429,775	\$70,278,317	\$92,526,071	\$83,632,011
Change in Net Position					
Governmental Activities	(\$8,735,540)	(\$7,081,004)	(\$1,221,276)	\$8,990,679	(\$16,764,802)
Business-Type Activities	(1,679,463)	(2,671,860)	(72,164)	(3,577,903)	(5,405,213)
Total Primary Government	(\$10,415,003)	(\$9,752,864)	(\$1,293,440)	\$5,412,776	(\$22,170,015)

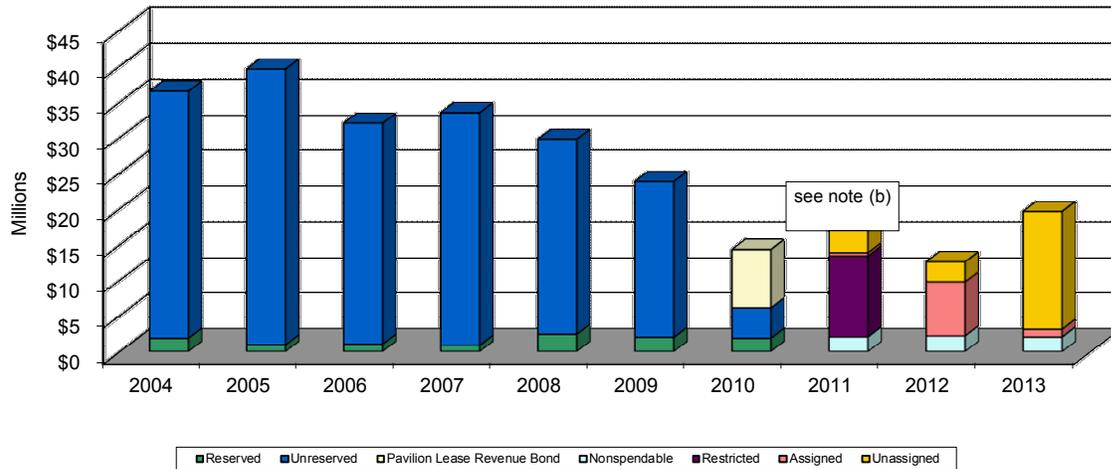
Note:

- (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,

2009	2010 (a)	2011	2012 (b)	2013
\$12,738,632	\$12,443,084	\$11,349,674	\$13,101,551	\$17,203,231
45,291,048	43,000,455	43,122,959	43,363,091	46,357,766
36,454,843	32,833,186	37,629,109	32,023,754	33,607,422
10,579,123	20,627,408	15,777,443	10,592,117	8,677,518
6,571,713				
9,463,315	9,810,082	7,207,017	6,979,013	6,045,819
5,213,438	5,266,740	3,936,497	3,334,049	1,282,725
126,312,112	123,980,955	119,022,699	109,393,575	113,174,481
18,688,255	21,303,268	21,695,293	23,196,668	24,908,709
1,679,995	1,323,074	1,305,929	1,313,458	1,308,344
20,368,250	22,626,342	23,001,222	24,510,126	26,217,053
\$146,680,362	\$146,607,297	\$142,023,921	\$133,903,701	\$139,391,534
\$966,501	\$594,633	\$911,046	1,553,733	1,528,975
1,672,348	1,805,170	1,589,312	1,635,124	1,255,763
5,847,684	8,425,897	8,491,639	8,528,881	5,675,622
2,390,462	2,917,141	6,786,730	548,425	3,226,130
3,363,813				
3,492,087	3,332,979	3,068,375	3,019,879	2,531,616
4,715,761	5,519,453	6,071,139	7,926,836	
10,512,437	10,573,237	8,570,019	6,586,825	
32,961,093	33,168,510	35,488,260	29,799,703	14,218,106
18,296,077	18,423,702	18,238,338	19,359,526	19,420,225
1,422,154	1,326,167	1,250,804	1,382,491	1,381,788
117,915				
19,836,146	19,749,869	19,489,142	20,742,017	20,802,013
\$52,797,239	\$52,918,379	\$54,977,402	\$50,541,720	\$35,020,119
(\$93,351,019)	(\$90,812,445)	(\$83,534,439)	(\$79,593,872)	(\$86,653,537)
(532,104)	(2,876,473)	(3,512,080)	(3,768,109)	(5,381,095)
(\$93,883,123)	(\$93,688,918)	(\$87,046,519)	(\$83,361,981)	(\$92,034,632)
\$29,034,866	\$27,916,258	\$27,138,018	\$19,353,337	\$15,017,785
24,253,987	23,370,649	24,585,811	33,855,151	36,423,806
9,625,635	8,797,365	8,843,361	8,117,461	7,682,740
1,710,768	1,427,813	1,391,107	1,478,874	1,832,615
3,262,762	3,324,011	3,347,429	3,377,278	3,365,317
4,128,526	4,097,706	4,438,806	4,784,146	5,269,956
2,300,008	842,470	635,145	623,823	98,740
247,697	114,280	33,834		357,827
(16,401)		19,296		
			20,298,845	
74,547,848	69,890,552	70,432,807	91,888,915	70,048,786
809,161	913,934	397,390	286,744	73,758
52,450	62,500	38,161	37,500	38,549
16,401		(19,296)		
878,012	976,434	416,255	324,244	112,307
\$75,425,860	\$70,866,986	\$70,849,062	\$92,213,159	\$70,161,093
(\$18,803,171)	(\$20,921,893)	(\$13,101,632)	\$12,295,043	(\$16,604,751)
345,908	(1,900,039)	(3,095,825)	(\$3,443,865)	(\$5,268,788)
(\$18,457,263)	(\$22,821,932)	(\$16,197,457)	\$8,851,178	(\$21,873,539)

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



	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Reserved	\$1,864,192	\$947,419	\$1,032,824	\$865,652	\$2,410,869	\$1,995,403	\$1,856,472			
Unreserved	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	\$2,043,766 (c)
Restricted								11,416,332	-	- (c)
Assigned								443,832	7,571,120	1,082,256 (c)
Unassigned								3,129,741	2,867,298	16,499,789 (c)
Total General Fund	\$36,513,237	\$39,581,920	\$32,048,676	\$33,540,917	\$29,737,393	\$23,801,699	\$6,098,853	\$17,040,411	\$12,627,038	\$19,625,811 (a)
All Other Governmental Funds										
Reserved	\$43,743,972	\$42,087,866	\$38,193,568	\$43,184,063	\$39,242,159	\$47,495,499	\$50,668,540			
Unreserved	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	\$45,936,715 (c)
Assigned								1,546,816	976,992	594,718 (c)
Unassigned								(166,778)	(1,037,217)	(357,792) (c)
Total All Other Governmental Funds	\$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	\$46,173,641

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,				
	2004	2005(a)	2006(a)	2007	2008
Revenues					
Taxes	\$61,735,974	\$62,108,412	\$70,913,489	\$78,285,780	\$78,204,323
Licenses and Permits	3,291,112	3,138,724	4,877,758	3,073,607	1,599,886
Intergovernmental	16,209,022	18,659,169	10,647,688	10,335,065	8,265,305
Charges for Services	6,088,123	6,399,020	7,130,622	7,182,525	6,343,372
Fines, Forfeitures and Penalties	738,476	717,015	897,435	989,426	1,055,807
Parks and Recreation	2,117,718	2,420,106	2,585,962	2,678,282	3,006,184
Use of Money and Property	3,749,005	4,740,989	5,371,381	5,943,217	5,968,313
Special Assessment Collections	587,663	99,623	75,021	72,524	65,610
Other	855,196	758,718	713,853	701,526	613,023
Total Revenues	95,372,289	99,041,776	103,213,209	109,261,952	105,121,823
Expenditures					
Current:					
General Government	11,719,382	9,422,828	11,056,922	12,633,576	12,678,872
Public Safety	30,197,506	35,687,725	37,384,952	38,587,496	40,285,037
Public Works	9,400,460	15,292,558	14,830,313	15,508,044	17,060,398
Building, Engineering & Neighborhood Serv	5,441,037	5,716,968	5,009,679	5,028,829	6,408,585
Community & Economic Development	7,081,755	4,749,351	7,357,162	10,046,844	11,385,205
Parks & Recreation	12,936,943	6,682,215	7,428,161	7,828,837	8,745,778
Non-Departmental					
Capital Outlay	8,515,838	6,555,700	5,602,918	5,947,842	7,822,286
Debt Service:					
Principal Repayment	5,293,000	4,554,000	4,655,000	4,586,000	4,852,000
Interest and Fiscal Charges	8,356,499	3,950,417	5,326,328	5,133,210	4,952,854
Refund to Property Owners	55,955	41,453	326,836		34,431
Total Expenditures	98,998,375	92,653,215	98,978,271	105,300,678	114,225,446
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,626,086)	6,388,561	4,234,938	3,961,274	(9,103,623)
Other Financing Sources (Uses)					
Transfers In	2,014,711	5,461,790	4,204,776	2,608,732	3,733,972
Transfers (Out)	(1,952,059)	(5,526,805)	(14,418,255)	(6,248,494)	(4,733,972)
Refunding Bonds Issued	72,310,000				
Proceeds from Debt Issuance	1,569,330	30,670		350,000	
Proceeds from Sale of Property				17,294,854	
Bond Issuance Premium	407,090				
Payments to Refunded Bond Escrow	(79,041,386)				
Total Other Financing Sources (Uses)	(4,692,314)	(34,345)	(10,213,479)	14,005,092	(1,000,000)
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	(\$8,318,400)	\$6,354,216	(\$7,537,709)	\$17,966,366	(\$10,103,623)
Debt Service as a Percentage of					
Non-Capital Expenditures	16.2%	10.1%	10.8%	9.8%	9.1%

Note:

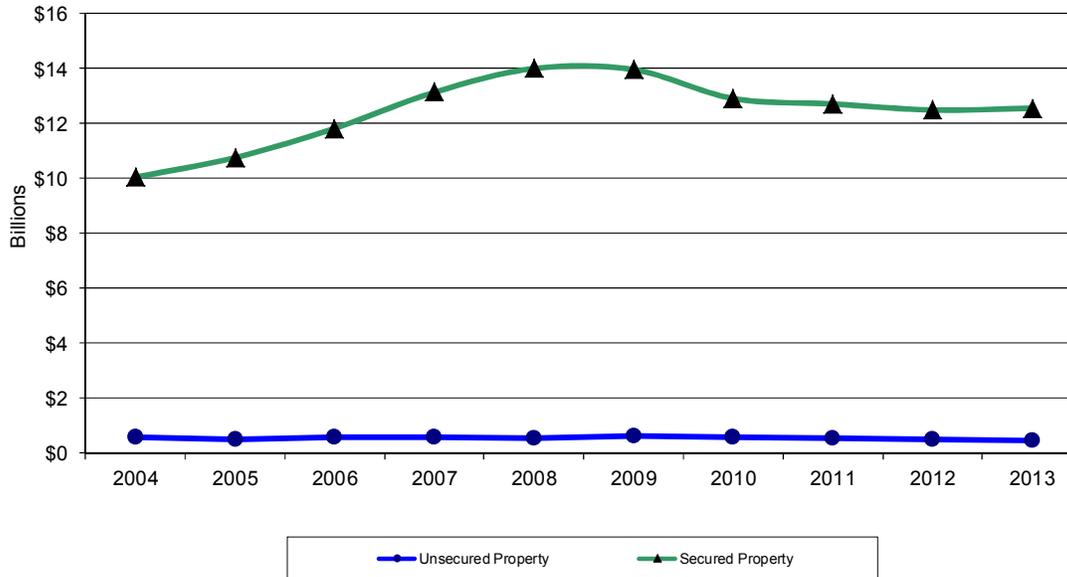
(a) The City underwent reorganization during 2005, 2006, 2010 and 2012.

(b) The Redevelopment Agency was dissolved during 2012.

Fiscal Year Ended June 30,

2009	2010 (a)	2011	2012 (a)(b)	2013 (a)(b)
\$75,189,694	\$72,007,902	\$72,687,375	\$74,875,127	\$69,592,219
3,552,003	1,964,480	1,228,356	\$1,365,186	\$1,595,963
12,366,551	15,089,721	19,640,532	11,135,482	12,378,380
7,289,449	6,632,428	6,805,602	4,865,682	5,261,683
1,108,677	1,021,931	946,447	922,745	691,038
2,869,639	2,895,408	2,692,712	2,668,759	2,685,527
4,102,165	1,908,565	1,600,983	1,371,958	1,309,506
67,052	65,201	1,851	11,621	163,596
786,340	805,294	1,014,470	1,176,402	4,342,263
107,331,570	102,390,930	106,618,328	98,392,962	98,020,175
11,984,808	11,997,158	10,528,138	12,407,521	14,985,503
42,843,522	41,359,307	40,415,163	42,205,234	42,704,531
15,956,198	15,237,733	20,508,901	9,942,358	11,347,815
6,298,643				
8,142,528	18,282,245	15,627,709	10,001,434	7,996,949
8,806,329	8,721,242	7,364,390	6,440,498	5,393,965
11,589,152	7,997,002	2,550,625	11,755,006	7,456,646
5,024,000	16,878,000	5,745,000	5,427,190	2,077,019
4,860,812	5,226,724	3,700,057	3,875,398	1,329,310
		248,938		
115,505,992	125,699,411	106,688,921	102,054,639	93,291,738
(8,174,422)	(23,308,481)	(70,593)	(3,661,677)	4,728,437
5,557,868	16,335,469	16,347,402	16,227,980	3,908,060
(4,071,296)	(18,444,344)	(16,484,229)	(14,533,190)	(3,240,875)
95,579	5,073,500	8,384,040		
1,582,151	2,964,625	8,247,213	1,694,790	667,185
			30,708,498	
			(54,046,744)	
			(23,338,246)	
(\$6,592,271)	(\$20,343,856)	\$8,176,620	(\$25,305,133)	\$5,395,622
9.2%	19.0%	9.6%	10.2%	3.7%

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)
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%
2013	10,742,832,848	1,363,624,486	12,106,457,334	451,080,860	12,557,538,194	12,557,538,194	1%

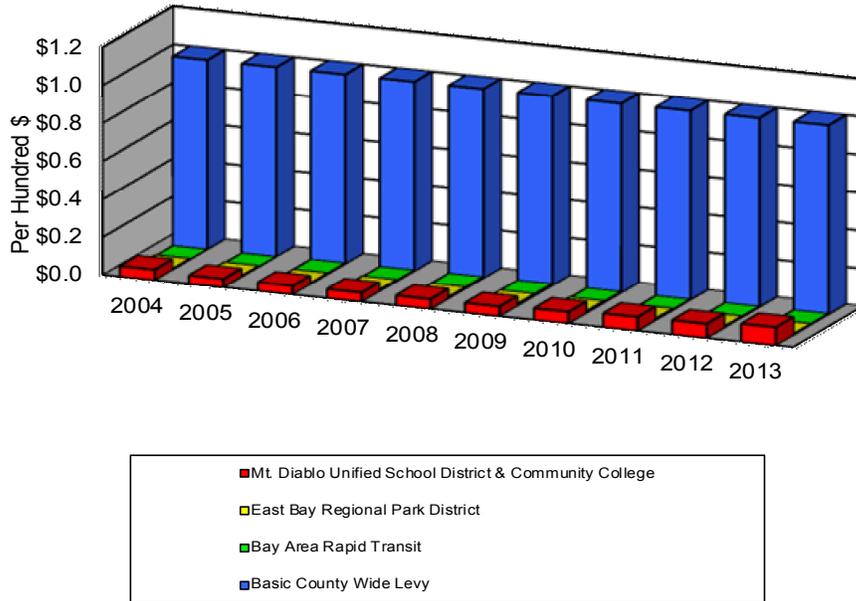
Notes:

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

Fiscal Year	City & County Direct Rate	Bay Area Rapid Transit	East Bay Regional Park District	Mt. Diablo Unified School District & Community College	Total
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
2013	1.0000	0.0043	0.0051	0.0958	1.1052

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>2012-13 Assessed Value</u>	<u>2003-2004 Projected Revenue (a)</u>
1.	Taubman Land Associates LLC	Regional Mall	\$165,925,734	\$1,659,257
2.	Chevron USA*	Office Building	116,169,770	1,161,698
3.	SFG Owner A,B & D LLC	Office Building	91,154,064	911,541
4.	Sierra Pacific Properties, Inc.*	Office Building	80,011,052	800,111
5.	Seecon Financial & Construction C	Office Building	72,152,913	721,529
6.	Clayton Valley Shopping Center	Shopping Center	64,882,644	648,826
7.	Willows Center Concord*	Shopping Center	59,930,204	599,302
8.	EQR & Legacy Partners*	Apartments	53,661,040	536,610
9.	Behringer Harvard Renaissance	Apartments	48,168,718	481,687
10.	Concord Center Investors LLC	Office Building	43,234,740	432,347
	Total		<u>\$795,290,879</u>	<u>\$7,952,909</u>

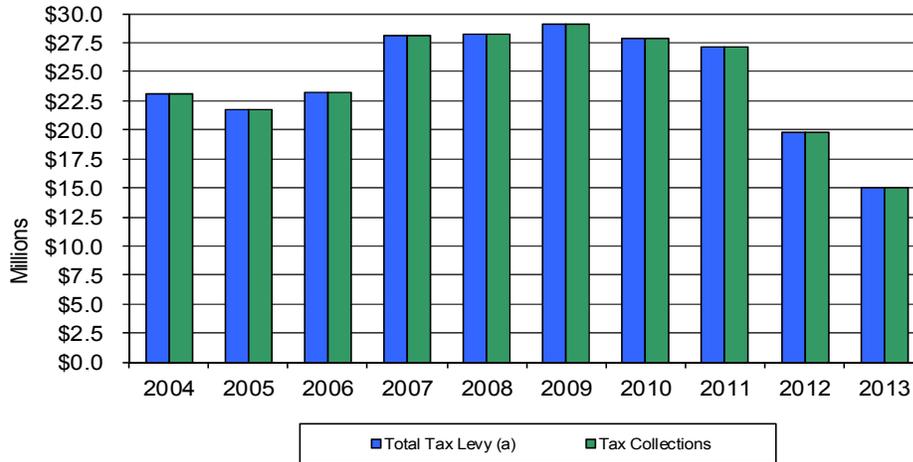
Notes:

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

* In the Top 10 for 2003-2004.

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>
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%
2013	15,017,785	15,017,785	(b) 100.0000%		15,017,785	100.0000%

Notes:

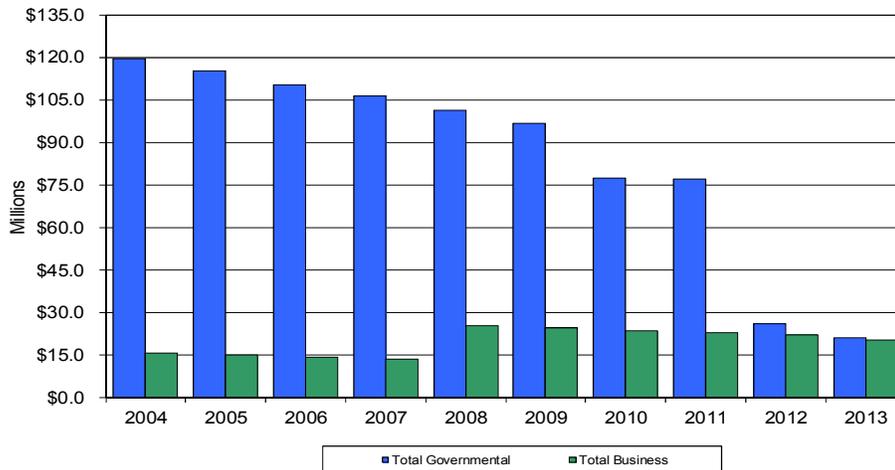
Current tax collections beginning in 1993 have been reduced by a mandatory tax reallocation imposed by the State of California.

(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	Governmental Activities					Notes Payable	Capital Lease	Purchase Agreement	Total
		Tax Allocation Bonds (b)	Certificates of Participation	Judgment Obligation Bonds	Refunding Lease Agreement (b)	Special Debt				
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	101.3	
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	77.4	
2011	11.9	57.2	0.1				1.3	2.0	77.2	
2012	10.4						1.4	1.8	26.2	
2013	9.1								21.0	

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)
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	126.7	3.46%	1,033.32
2009	24.6			24.6	121.4	3.29%	974.33
2010	23.8			23.8	101.2	2.75%	804.04
2011	22.9			22.9	100.1	2.67%	815.97
2012	22.1			22.1	48.3	1.24%	392.03
2013	20.3			20.3	41.3	1.02%	333.57

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, debt service liabilities were assumed by the Successor Agency upon the dissolution of the Redevelopment 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, 2013**

2012-13 Assessed Valuation		<u>\$11,316,676,118</u>	
	Net Debt Outstanding	Percentage Applicable to City of Concord	Amount Applicable to City of Concord
<u>Overlapping Tax and Assessment Debt</u>			
Bay Area Rapid Transit District	\$410,690,000	2.251%	\$9,244,632
Contra Costa Community College District	209,930,000	8.011%	16,817,492
Mt. Diablo Unified School District	449,305,057	39.174%	176,010,763
Mt. Diablo Unified School District Community Facilities District No. 1	48,770,000	39.174%	19,105,160
East Bay Regional Park District	135,565,000	3.479%	4,716,306
Contra Costa County Reassessment District	<u>1,705,000</u>	7.513%	<u>128,097</u>
Total Overlapping Tax and Assessment Debt	<u>\$1,255,965,057</u>		<u>\$226,022,450</u>
<u>Direct and Overlapping General Fund Obligation Debt</u>			
City of Concord General Fund Obligations	\$4,080,000	100.000%	\$4,080,000
Contra Costa County General Fund Obligations	282,641,006	7.981%	22,557,579
Contra Costa County Pension Obligations	310,110,000	7.981%	24,749,879
Contra Costa County Fire Protection District Pension Obligations	106,185,000	17.682%	18,775,632
Contra Costa Community College District Certificates of Participation	<u>780,000</u>	8.011%	<u>62,486</u>
Total Gross Direct & Overlapping General Fund Obligation Debt	<u>\$703,796,006</u>		<u>\$70,225,576</u>
Less: Contra Costa County self supporting obligations			8,379,470
City of Concord Certificate of Participation (100% supported from Golf Course Revenues)			<u>1,160,000</u>
Total Net Direct and Overlapping General Fund Obligation Debt			<u>\$60,686,106</u>
<u>Overlapping Tax Increment Debt (Successor Agency)</u>			
Concord Redevelopment Agency Central Redevelopment Project Area	\$55,550,000	100.000%	55,550,000
Total Overlapping Tax Increment Debt			<u>\$55,550,000</u>
Total Direct Debt			\$4,080,000
Total Gross Overlapping Debt			\$347,718,026
Total Net Overlapping Debt			\$338,178,556
Gross Combined Total Debt			<u>\$351,798,026</u>
Net Combined Total Debt			<u>\$342,258,556 (a)</u>
<u>Ratio to 2012-13 Assessed Valuation</u>			
Total Overlapping Tax and Assessment Debt	2.00%		
Total Direct Debt	0.04%		
Gross Combined Total Debt	3.11%		
Net Combined Total Debt	3.02%		

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, 2013 (Dollars in Thousands)

Assessed Valuation:	
Secured Property Assessed Value, Net of Exempt Real Property	<u>\$12,557,538</u>
Bonded Debt Limit (15% of Assessed Value) (a)	<u>\$1,883,631</u>
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	<u>0</u>
Amount of Debt Subject to Limit	<u>0</u>
Legal Bonded Debt Margin	<u>\$1,883,631</u>

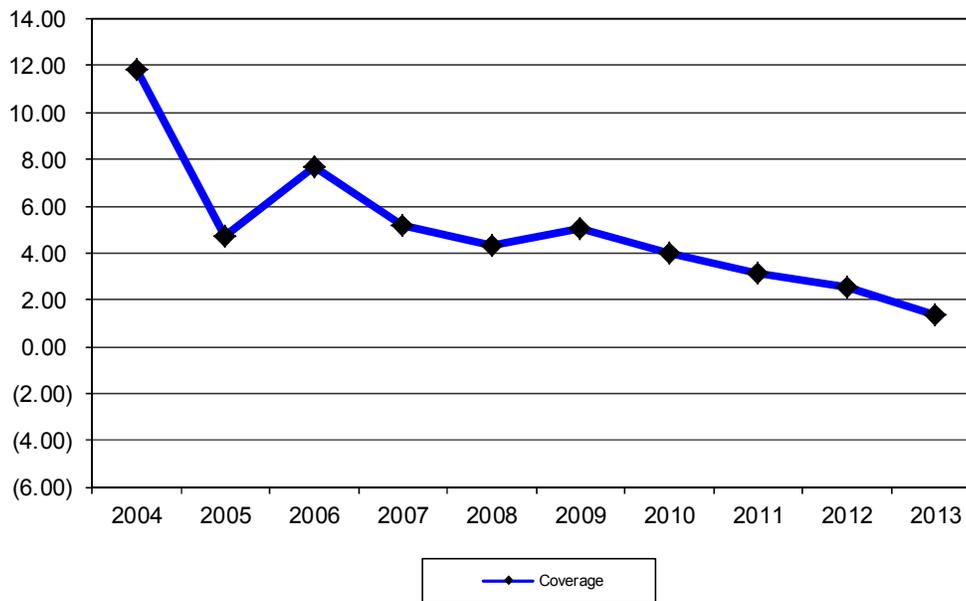
<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable to the Limit as a Percentage of Debt Limit</u>
2004	\$1,506,963	0	\$1,506,963	0.00%
2005	1,613,753	0	1,613,753	0.00%
2006	1,690,397	0	1,690,397	0.00%
2007	1,887,236	0	1,887,236	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%
2013	1,883,631	0	1,883,631	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



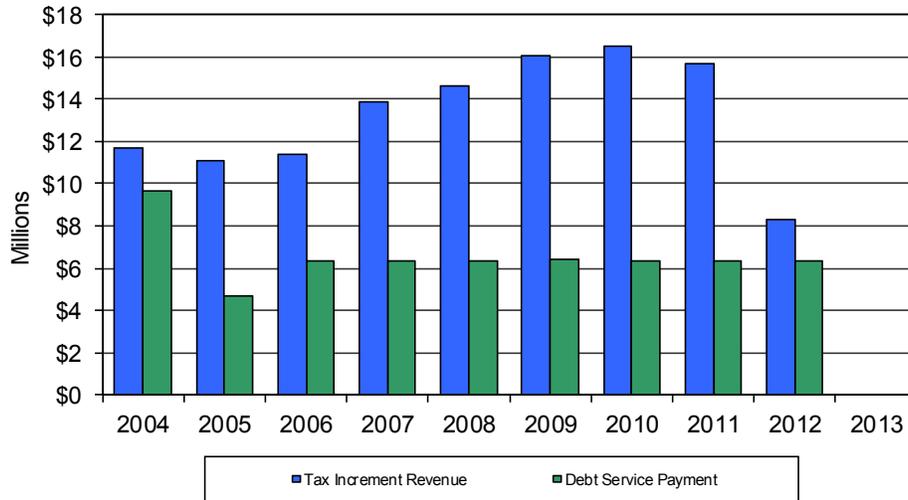
Fiscal Year	Gross Revenue (a)	Operating Expenses (b)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2004	14,572,312	12,309,611	2,262,701		\$190,709	\$190,709	11.86
2005	15,270,609	11,448,079	3,822,530	\$330,000	479,632	809,632	4.72
2006	18,157,899	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
2013	19,492,824	16,854,333	2,638,491	845,000	1,059,754	1,904,754	1.39

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

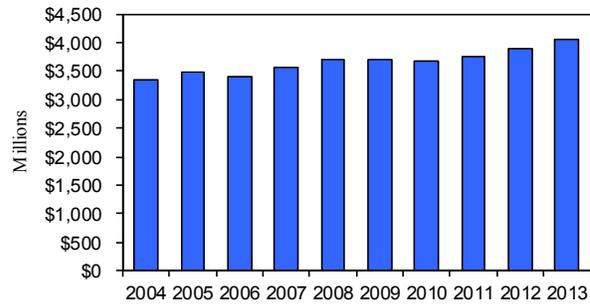
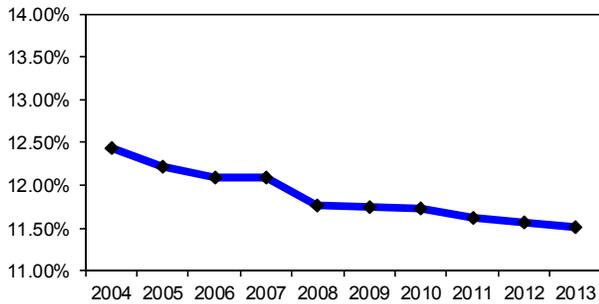


Fiscal Year	Tax	Debt Service Requirements			Coverage
	Increment Revenue	Principal	Interest	Total	
2004	11,693,425	3,665,000	6,013,235	9,678,235	1.21
2005	11,058,396	2,950,000	1,716,712	4,666,712	2.37
2006	11,428,431	3,220,000	3,155,171	6,375,171	1.79
2007	13,904,384	3,265,000	3,102,146	6,367,146	2.18
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
2013	***	***	***	***	***

Source: City of Concord Annual Financial Statements

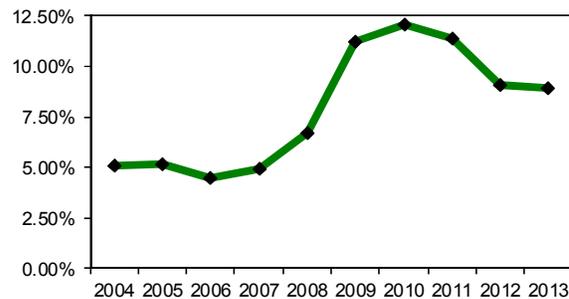
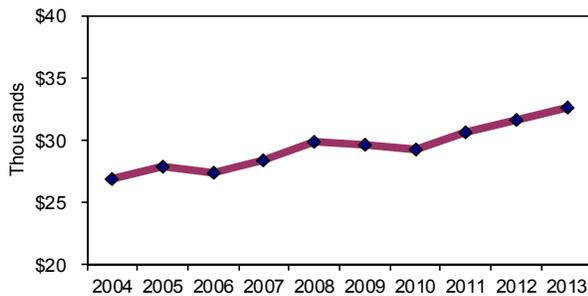
Note: ***During 2012, the Redevelopment Agency was dissolved and the liabilities were assumed by the Successor Agency. The State discontinued distributing incremental property taxes at that time.

Table 14: Demographic and Economic Statistics Last Ten Fiscal Years



City Population as a % of County Population

Total Personal Income



Per Capita Personal Income

Unemployment Rate (%)

Fiscal Year	City Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate	Contra Costa County Population	City Population % of County
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%
2013	123,812	4,045,340,987	32,673	8.9%	1,074,702	11.52%

Sources: State of California, Department of Finance
 The HdL Companies
 Dept of Economics and Statistics Administration

**Table 15: Principal Employers
Current Year and Eight Years Ago**

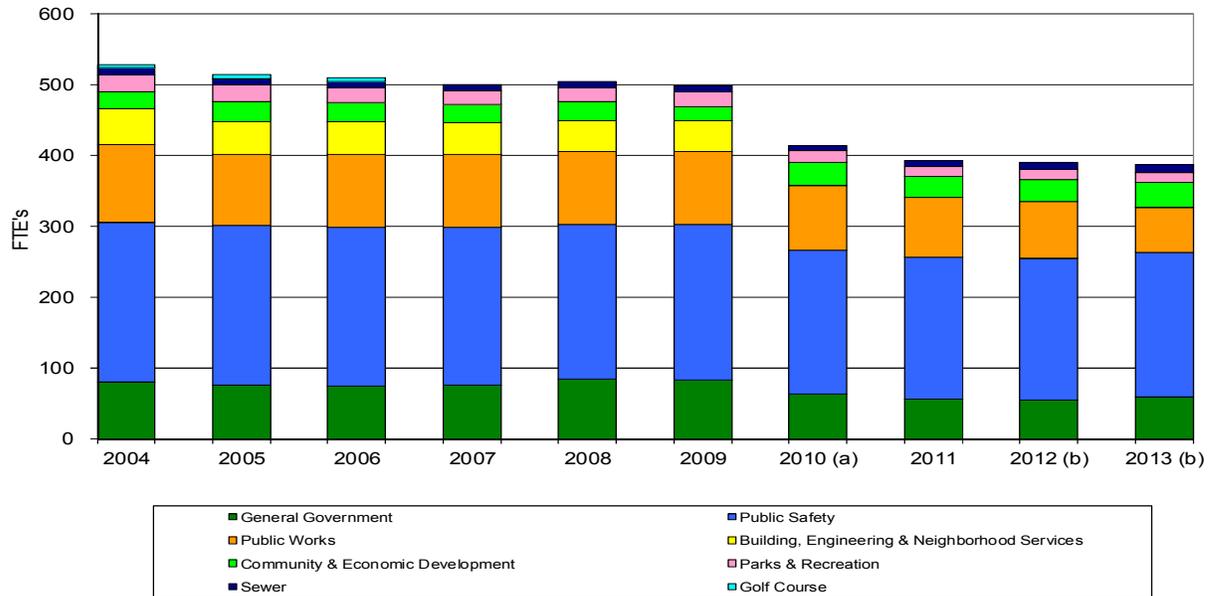
Employer	2013			2006		
	Number of Employees (Range)	Rank	Percentage of Total City Employment*	Number of Employees	Rank	Percentage of Total City Employment
John Muir Health Physical Rhb	1,000 - 4,999	1	4.6%	-	-	-
Macy's	500 - 999	2	1.1%	550	8	0.8%
Benchmark Electronics Inc	250 - 499	3	0.6%	700	6	1.1%
Central Contra Costa Transit	250 - 499	3	0.6%	-	-	-
Conco CO	250 - 499	3	0.6%	500	11	0.8%
Concord Hotel Llc	250 - 499	3	0.6%	-	-	-
Concord Tax Debt Attorneys	250 - 499	3	0.6%	-	-	-
Contra Costa Water District	250 - 499	3	0.6%	280	19	0.4%
Costco	250 - 499	3	0.6%	300	13	0.5%
Fry's Electronics	250 - 499	3	0.6%	300	14	0.5%
Jenkins Insurance	250 - 499	3	0.6%	-	-	-
John Wagner Assoc Inc	250 - 499	3	0.6%	-	-	-
Loma Vista Adult Ctr	250 - 499	3	0.6%	-	-	-
Sears	250 - 499	3	0.6%	300	18	0.5%
US Post Office	250 - 499	3	0.6%	-	-	-
Waterworld California	250 - 499	3	0.6%	-	-	-
Subtotal	<u>5,000 - 12,984</u>		<u>13.7%</u>	<u>2,930</u>		<u>4.3%</u>
Total City Day Population	<u>65,800</u>			<u>66,570</u>		

Source: City of Concord Community and Economic Development Department

Note: Data pertaining to principal employers for 2004 is not readily available. As such we used 2006 information which was the earliest available.

* 2013 Percentage of total is based on median in the ranges provided.

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



Function	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010 (a)	2011	2012 (b)	2013 (b)
General Government	80	76	75	76	84	83	63	56	55	59
Public Safety	226	226	224	223	219	220	203	200	200	205
Public Works	110	99	102	103	103	103	92	85	81	63
Building, Engineering & Neighborhood Services	51	47	47	45	44	43				
Community & Economic Development	23	28	27	25	26	21	32	29	30	35
Parks & Recreation	25	24	21	20	20	20	17	15	15	14
Sewer	9	9	9	9	9	9	8	8	10	11
Golf Course	5	5	5							
Total	529	514	510	501	505	499	415	393	391	387

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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety										
Police:										
Number of Public Contacts	21,053	21,198	19,522	18,304	17,693	17,845	23,657	25,740	27,225	22,350
Police Calls for Service (a)	57,341	59,404	55,808	53,793	49,309	54,480	53,780	93,201	84,410	81,170
Law Violations:										
Part I Crimes	634	650	772	1,237	6,223	5,817	4,992	4,210	4,527	4,210
Physical Arrests (Adult and Juvenile)	3,803	3,550	3,331	4,081	3,758	4,504	3,903	3,642	3,836	2,837
Parking Violations	5,042	7,745	11,741	10,042	10,400	17,132	13,299	8,670	10,415	8,471
Public Works										
Street Resurfacing (millions of square feet)	6	7	8	6	6	7	2	1	1	2
Potholes Repaired	30	86	513	115	162	437	496	410	260	374
Culture and Recreation										
Community Services:										
Recreation Class Participants	2,970	2,977	4,089	5,030	5,299	4,826	3,935	3,534	3,021	3,157
Participants	8,544	10,835	11,930	11,935	17,039	19,486	10,033	14,974	15,484	16,522
Participants	66,456	66,557	92,519	83,322	90,332	93,192	59,028	50,111	49,598	47,705
Library:										
Volumes in Collection (thousands)	79,240	80,653	80,155	87,089	92,413	96,462	92,703	91,984	79,630	80,573
Total Volumes Borrowed (thousands)	280,906	275,550	294,227	285,227	308,978	339,671	356,034	341,719	330,451	313,743
Wastewater										
Storm Drain Inlets	N/A	N/A	5,581	5,600	5,678	5,712	5,712	5,712	5,583	5,583
Sewer Overflows	24	21	26	16	12	19	17	16	18	34
Average Daily Pumping (millions of gallons)	12.24	11.28	14.01	12.36	13.53	10.75	9.00	(b)	N/A	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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety										
Police Stations	4	4	4	4	4	4	2	1	1	1
Police Patrol Units (black and white)	58	58	58	58	58	57	57	57	52	61
Public Works										
Miles of Streets	301	305	305	305	305	305	308	308	335	335
Street Lights	1,657	7,978	8,124	8,125	8,179	8,216	8,216	8,216	8,254	8,254
Traffic Signals	141	141	141	142	153	154	155	155	156	157
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	15	15	18	18	18	18	18
City Trails	7	7	7	7	8	8	8	8	8	8
Miles of City Trails	18	18	18	18	19	19	19	19	19	19
Roadway Landscaping Acreage	48	48	48	48	52	52	52	52	52	52
Regional Park Acreage	96,141	97,134	97,565	97,912	98,880	98,895	103,862	109,969	111,915	113,594
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	1	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	17	17	17	17	17	17
Baseball/Softball Field Complexes	9	9	9	9	13	13	13	13	13	13
Soccer/Football Field Complexes	8	8	8	8	13	13	13	13	13	13
Library:										
City Libraries	1	1	1	1	1	1	1	1	1	1
Wastewater										
Sewer Lines (miles)	405	384	384	384	383	383	383	383	383	383

Note: N/A denotes information is not available.

Source: City of Concord