



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:

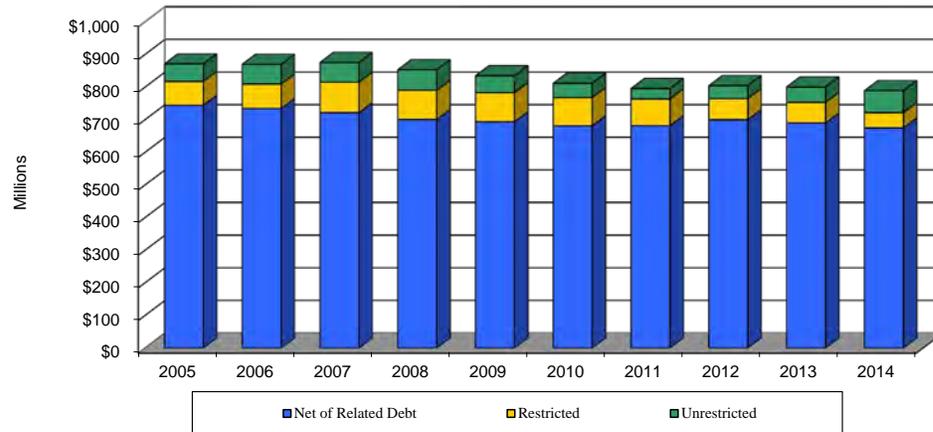
- Full-Time Equivalent (FTE) City Government Employees by Function
- Operating Indicators by Function/Program
- Capital Asset Statistics by Function/Program

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



Fiscal Year Ended June 30,

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities										
Net Investment in Capital Assets,										
Net of Related Debt	\$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	\$618,444,600
Restricted	73,086,978	75,036,355	93,999,338	89,429,887	88,890,688	86,518,109	81,638,944	64,677,611	63,076,928	46,681,397
Unrestricted	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	56,944,430
Total Governmental Activities Net Position	\$777,685,444	\$776,464,168	\$785,454,847	\$768,690,045	\$749,886,874	\$728,964,981	\$715,863,349	\$728,158,392	\$729,410,455	\$722,070,427
Business-Type Activities										
Net Investment in Capital Assets,										
Net of Related Debt	\$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	\$56,304,062
Restricted										
Unrestricted	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	10,651,600
Total Business-Type Activities Net	\$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	\$66,955,662
Primary Government										
Net Investment in Capital Assets,										
Net of Related Debt	\$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	\$674,748,662
Restricted	73,086,978	75,036,355	93,999,338	89,429,887	88,890,688	86,518,109	81,638,944	64,677,611	63,076,928	46,681,397
Unrestricted	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	67,596,030
Total Primary Government Net Position	\$871,235,334	\$869,941,894	\$875,354,670	\$853,184,655	\$834,727,392	\$811,905,460	\$795,708,003	\$804,559,181	\$800,542,456	\$789,026,089

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

	Fiscal Year Ended June 30,				
	2005	2006	2007	2008	2009
Expenses					
Governmental Activities:					
General Government	\$9,622,634	\$11,142,712	\$13,090,236	\$13,275,497	\$12,738,632
Public Safety	36,466,365	37,585,077	39,002,036	42,367,364	45,291,048
Public Works	34,904,128	34,976,572	35,491,488	36,554,748	36,454,843
Community & Economic Development	5,087,871	4,836,179	5,065,830	6,530,424	10,579,123
Building, Engineering & Neighborhood Services	5,690,760	7,239,616	9,313,264	12,291,176	6,571,713
Parks & Recreation	6,771,302	7,820,034	8,230,319	9,484,383	9,463,315
Interest on Long Term Debt	6,340,280	5,919,742	5,700,631	5,521,049	5,213,438
Total Governmental Activities Expenses	104,883,340	109,519,932	115,893,804	126,024,641	126,312,112
Business-Type Activities:					
Sewer	17,880,681	18,850,426	20,803,448	24,868,475	18,688,255
Golf Course	1,774,805	1,635,069	1,769,623	1,601,983	1,679,995
Total Business-Type Activities Expenses	19,655,486	20,485,495	22,573,071	26,470,458	20,368,250
Total Primary Government Expenses	\$124,538,826	\$130,005,427	\$138,466,875	\$152,495,099	\$146,680,362
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government	\$237,121	\$1,025,938	\$883,778	\$782,744	\$966,501
Public Safety	1,484,683	1,371,870	1,642,445	1,499,727	1,672,348
Public Works	6,712,375	4,814,755	4,964,185	2,575,986	5,847,684
Community & Economic Development	1,567,764	4,903,145	4,492,293	3,281,902	2,390,462
Building, Engineering & Neighborhood Services	2,703,914	2,957,954	2,694,836	777,091	3,363,813
Parks & Recreation	3,390,454	2,706,210	3,015,576	3,287,962	3,492,087
Operating Grants and Contributions	6,458,722	6,825,581	8,100,031	6,188,496	4,715,761
Capital Grants and Contributions	4,392,944	14,452,119	7,755,904	8,768,985	10,512,437
Total Governmental Activities Program Revenues	26,947,977	39,057,572	33,549,048	27,162,893	32,961,093
Business-Type Activities:					
Charges for Services:					
Sewer Wastewater	14,735,514	17,130,440	15,968,289	17,915,613	18,296,077
Golf Course	1,672,696	1,556,405	1,602,581	1,535,148	1,422,154
Capital Grants and Contributions		689,253	233,662	79,419	117,915
Total Business-Type Activities Program Revenue	16,408,210	19,376,098	17,804,532	19,530,180	19,836,146
Total Primary Government Program Revenues	\$43,356,187	\$58,433,670	\$51,353,580	\$46,693,073	\$52,797,239
Net (Expense)/Revenue					
Governmental Activities	(\$77,935,363)	(\$70,462,360)	(\$82,344,756)	(\$98,861,748)	(\$93,351,019)
Business-Type Activities	(3,247,276)	(1,109,397)	(4,768,539)	(6,940,278)	(532,104)
Total Primary Government Net Expense	(\$81,182,639)	(\$71,571,757)	(\$87,113,295)	(\$105,802,026)	(\$93,883,123)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Property Taxes	\$21,710,942	\$23,202,025	\$28,151,765	\$30,269,864	\$29,034,866
Sales Taxes	28,313,462	27,219,549	28,574,582	27,325,370	24,253,987
Motor Vehicle In-Lieu	9,496,201	9,064,920	9,266,868	9,759,831	9,625,635
Transient Occupancy Taxes	1,629,388	1,836,002	2,057,241	2,193,085	1,710,768
Business License Taxes	3,153,959	3,107,600	3,218,553	3,157,176	3,262,762
Other Taxes	3,368,778	3,347,905	3,853,558	3,991,357	4,128,526
Grants & Contributions Not Restricted to Specific Programs					
Investment Earnings	3,147,879	2,962,518	4,218,014	5,346,348	2,300,008
Miscellaneous Revenues	74,071	59,733		53,915	247,697
Transfers	(40,321)				(16,401)
Gain (Loss) on Sale of Land		(1,559,168)	11,994,854		
Extraordinary Item-Assets Transferred to/Liabilities assumed by Successor Agency					
assumed by Successor Agency					
assumed by Successor Agency					
Total Governmental Activities	70,854,359	69,241,084	91,335,435	82,096,946	74,547,848
Business-Type Activities:					
Investment Earnings	535,095	1,037,233	1,190,636	1,485,065	809,161
Miscellaneous Revenues				50,000	52,450
Transfers	40,321				16,401
Total Business-Type Activities	575,416	1,037,233	1,190,636	1,535,065	878,012
Total Primary Government	\$71,429,775	\$70,278,317	\$92,526,071	\$83,632,011	\$75,425,860
Change in Net Position					
Governmental Activities	(\$7,081,004)	(\$1,221,276)	\$8,990,679	(\$16,764,802)	(\$18,803,171)
Business-Type Activities	(2,671,860)	(72,164)	(3,577,903)	(5,405,213)	345,908
Total Primary Government	(\$9,752,864)	(\$1,293,440)	\$5,412,776	(\$22,170,015)	(\$18,457,263)

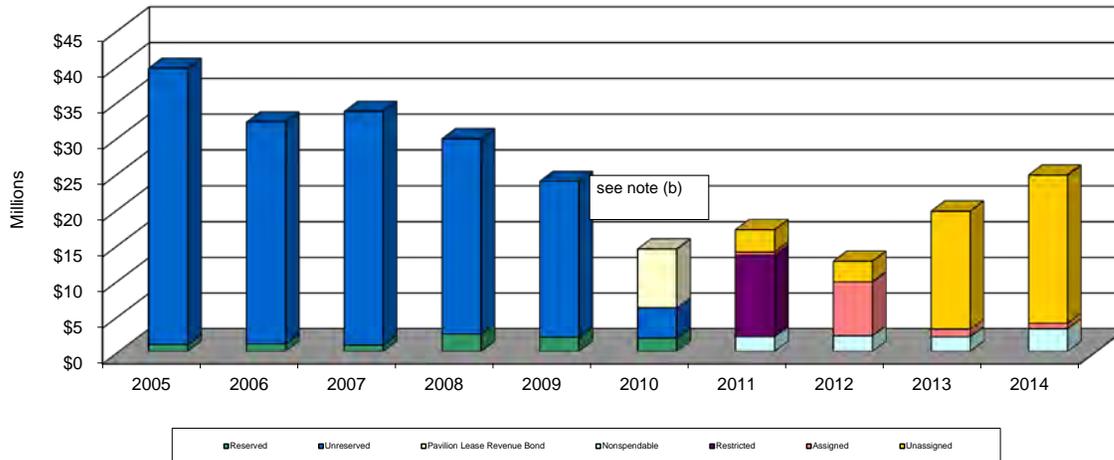
N/ (a) In 2010, Building, Engineering & Neighborhood Services was merged into Public Works & Engineering; and Planning & Economic Department was reorganized into Community Development Department.

(b) In 2012, Engineering was reorganized into Community & Economic Development and the Redevelopment Agency was dissolved.

Fiscal Year Ended June 30,

2010 (a)	2011	2012 (b)	2013	2014
\$12,443,084	\$11,349,674	\$13,101,551	\$17,203,231	\$17,720,024
43,000,455	43,122,959	43,363,091	46,357,766	43,124,635
32,833,186	37,629,109	32,023,754	33,607,422	37,036,728
20,627,408	15,777,443	10,592,117	8,677,518	8,634,948
9,810,082	7,207,017	6,979,013	6,045,819	5,803,618
5,266,740	3,936,497	3,334,049	1,282,725	1,356,197
123,980,955	119,022,699	109,393,575	113,174,481	113,676,150
21,303,268	21,695,293	23,196,668	24,908,709	26,764,449
1,323,074	1,305,929	1,313,458	1,308,344	1,351,250
22,626,342	23,001,222	24,510,126	26,217,053	28,115,699
\$146,607,297	\$142,023,921	\$133,903,701	\$139,391,534	\$141,791,849
\$594,633	\$911,046	\$1,553,733	1,528,975	1,960,144
1,805,170	1,589,312	1,635,124	1,255,763	1,459,631
8,425,897	8,491,639	8,528,881	5,675,622	2,568,214
2,917,141	6,786,730	548,425	3,226,130	4,421,290
3,332,979	3,068,375	3,019,879	2,531,616	3,140,708
5,519,453	6,071,139	7,926,836		
10,573,237	8,570,019	6,586,825		
33,168,510	35,488,260	29,799,703	14,218,106	13,549,987
18,423,702	18,238,338	19,359,526	19,420,225	22,099,344
1,326,167	1,250,804	1,382,491	1,381,788	1,442,836
19,749,869	19,489,142	20,742,017	20,802,013	23,542,180
\$52,918,379	\$54,977,402	\$50,541,720	\$35,020,119	\$37,092,167
(\$90,812,445)	(\$83,534,439)	(\$79,593,872)	(\$86,653,537)	(\$84,046,028)
(2,876,473)	(3,512,080)	(3,768,109)	(5,381,095)	(4,476,893)
(\$93,688,918)	(\$87,046,519)	(\$83,361,981)	(\$92,034,632)	(\$88,522,921)
\$27,916,258	\$27,138,018	\$19,353,337	\$15,017,785	\$15,707,019
23,370,649	24,585,811	33,855,151	36,423,806	40,070,675
8,797,365	8,843,361	8,117,461	7,682,740	8,073,738
1,427,813	1,391,107	1,478,874	1,832,615	2,262,589
3,324,011	3,347,429	3,377,278	3,365,317	3,324,299
4,097,706	4,438,806	4,784,146	5,269,956	5,962,699
842,470	635,145	623,823	98,740	1,304,981
114,280	33,834		357,827	
	19,296			
		20,298,845		
69,890,552	70,432,807	91,888,915	70,048,786	76,706,000
913,934	397,390	286,744	73,758	208,050
62,500	38,161	37,500	38,549	92,504
	(19,296)			
976,434	416,255	324,244	112,307	300,554
\$70,866,986	\$70,849,062	\$92,213,159	\$70,161,093	\$77,006,554
(\$20,921,893)	(\$13,101,632)	\$12,295,043	(\$16,604,751)	(\$7,340,028)
(1,900,039)	(3,095,825)	(3,443,865)	(\$5,268,788)	(\$4,176,339)
(\$22,821,932)	(\$16,197,457)	\$8,851,178	(\$21,873,539)	(\$11,516,367)

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



	Fiscal Year Ended June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Reserved	\$947,419	\$1,032,824	\$865,652	\$2,410,869	\$1,995,403	\$1,856,472				
Unreserved	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	\$3,166,230 (c)
Restricted							11,416,332		-	- (c)
Assigned							443,832	7,571,120	1,082,256	795,794 (c)
Unassigned							3,129,741	2,867,298	16,499,789	20,700,348 (c)
Total General F	\$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	\$24,662,372 (a)
All Other Governmental Funds										
Reserved	\$42,087,866	\$38,193,568	\$43,184,063	\$39,242,159	\$47,495,499	\$50,668,540				
Unreserved	24,195,977	28,085,810	39,569,440	37,211,245	28,301,328	22,487,277				
Nonspendable										\$5,378,858 (c)
Restricted							69,010,841	49,559,344	\$45,936,715	\$46,681,397 (c)
Assigned							1,546,816	976,992	594,718	889,276 (c)
Unassigned							(166,778)	(1,037,217)	(357,792)	(533,646) (c)
Total All Other Governmental Funds	\$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	\$52,415,885

Notes:

- (a) Change in total fund balance for the General Fund and Other Governmental Funds is explained in Management's Discussion and Analysis.
- (b) In 2010, 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.

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

	Fiscal Year Ended June 30,				
	2005(a)	2006(a)	2007	2008	2009
Revenues					
Taxes	\$62,108,412	\$70,913,489	\$78,285,780	\$78,204,323	\$75,189,694
Licenses and Permits	3,138,724	4,877,758	3,073,607	1,599,886	3,552,003
Intergovernmental	18,659,169	10,647,688	10,335,065	8,265,305	12,366,551
Charges for Services	6,399,020	7,130,622	7,182,525	6,343,372	7,289,449
Fines, Forfeitures and Penalties	717,015	897,435	989,426	1,055,807	1,108,677
Parks and Recreation	2,420,106	2,585,962	2,678,282	3,006,184	2,869,639
Use of Money and Property	4,740,989	5,371,381	5,943,217	5,968,313	4,102,165
Special Assessment Collections	99,623	75,021	72,524	65,610	67,052
Other	758,718	713,853	701,526	613,023	786,340
Total Revenues	99,041,776	103,213,209	109,261,952	105,121,823	107,331,570
Expenditures					
Current:					
General Government	9,422,828	11,056,922	12,633,576	12,678,872	11,984,808
Public Safety	35,687,725	37,384,952	38,587,496	40,285,037	42,843,522
Public Works	15,292,558	14,830,313	15,508,044	17,060,398	15,956,198
Building, Engineering & Neighborhood Services	5,716,968	5,009,679	5,028,829	6,408,585	6,298,643
Community & Economic Development	4,749,351	7,357,162	10,046,844	11,385,205	8,142,528
Parks & Recreation	6,682,215	7,428,161	7,828,837	8,745,778	8,806,329
Non-Departmental					
Capital Outlay	6,555,700	5,602,918	5,947,842	7,822,286	11,589,152
Debt Service:					
Principal Repayment	4,554,000	4,655,000	4,586,000	4,852,000	5,024,000
Interest and Fiscal Charges	3,950,417	5,326,328	5,133,210	4,952,854	4,860,812
Refund to Property Owners	41,453	326,836		34,431	
Total Expenditures	92,653,215	98,978,271	105,300,678	114,225,446	115,505,992
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,388,561	4,234,938	3,961,274	(9,103,623)	(8,174,422)
Other Financing Sources (Uses)					
Transfers In	5,461,790	4,204,776	2,608,732	3,733,972	5,557,868
Transfers (Out)	(5,526,805)	(14,418,255)	(6,248,494)	(4,733,972)	(4,071,296)
Refunding Bonds Issued					
Proceeds from Debt Issuance	30,670		350,000		95,579
Proceeds from Sale of Property			17,294,854		
Bond Issuance Premium					
Payments to Refunded Bond Escrow					
Total Other Financing Sources (Uses)	(34,345)	(10,213,479)	14,005,092	(1,000,000)	1,582,151
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	\$6,354,216	(\$7,537,709)	\$17,966,366	(\$10,103,623)	(\$6,592,271)
Debt Service as a Percentage of					
Non-Capital Expenditures	10.9%	11.0%	9.8%	9.0%	9.1%

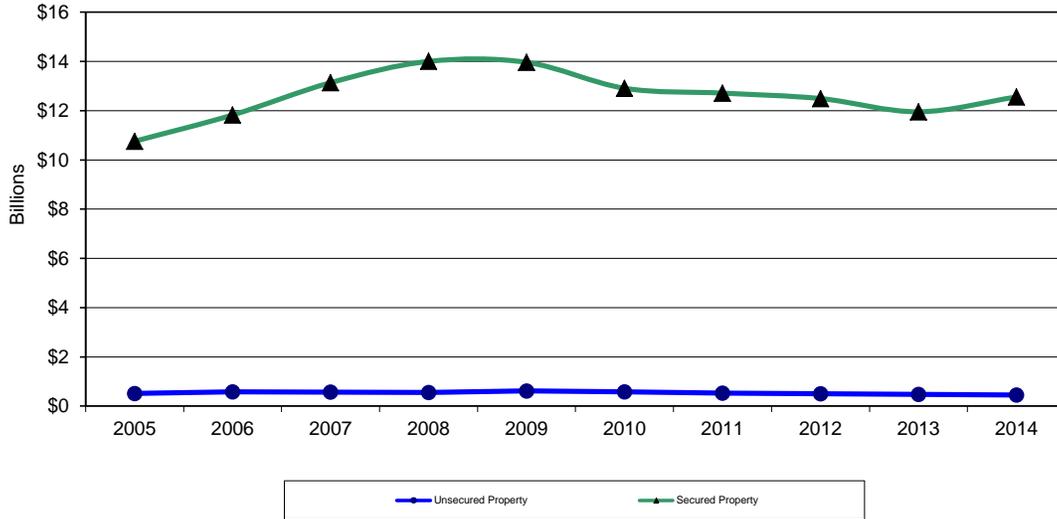
Note:

- (a) The City underwent reorganization during 2005, 2006, 2010 and 2012.
(b) The Redevelopment Agency was dissolved during 2012.

Fiscal Year Ended June 30,

2010 (a)	2011	2012 (a)(b)	2013 (a)(b)	2014
\$72,007,902	\$72,687,375	\$74,875,127	\$69,592,219	\$75,401,019
1,964,480	1,228,356	1,365,186	\$1,595,963	\$1,970,553
15,089,721	19,640,532	11,135,482	12,378,380	12,885,940
6,632,428	6,805,602	4,865,682	5,261,683	5,612,534
1,021,931	946,447	922,745	691,038	761,785
2,895,408	2,692,712	2,668,759	2,685,527	2,818,062
1,908,565	1,600,983	1,371,958	1,309,506	1,009,907
65,201	1,851	11,621	163,596	6,832
805,294	1,014,470	1,176,402	4,342,263	5,275,468
102,390,930	106,618,328	98,392,962	98,020,175	105,742,100
11,997,158	10,528,138	12,407,521	14,985,503	18,605,624
41,359,307	40,415,163	42,205,234	42,704,531	44,136,225
15,237,733	20,508,901	9,942,358	11,347,815	10,425,279
18,282,245	15,627,709	10,001,434	7,996,949	8,749,004
8,721,242	7,364,390	6,440,498	5,393,965	5,713,152
7,997,002	2,550,625	11,755,006	7,456,646	3,663,569
16,878,000	5,745,000	5,427,190	2,077,019	3,013,844
5,226,724	3,700,057	3,875,398	1,329,310	1,246,501
	248,938			
125,699,411	106,688,921	102,054,639	93,291,738	95,553,198
(23,308,481)	(70,593)	(3,661,677)	4,728,437	10,188,902
16,335,469	16,347,402	16,227,980	3,908,060	3,686,553
(18,444,344)	(16,484,229)	(14,533,190)	(3,240,875)	(3,541,691)
5,073,500	8,384,040			
2,964,625	8,247,213	1,694,790	667,185	144,862
		30,708,498		
		(54,046,744)		
		(23,338,246)		
(\$20,343,856)	\$8,176,620	(\$25,305,133)	\$5,395,622	\$10,333,764
18.8%	9.7%	9.9%	4.1%	4.5%

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)
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%
(c) 2013	10,123,412,924	1,351,812,885	11,475,225,809	479,678,800	11,954,904,609	11,954,904,609	1%
2014	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:

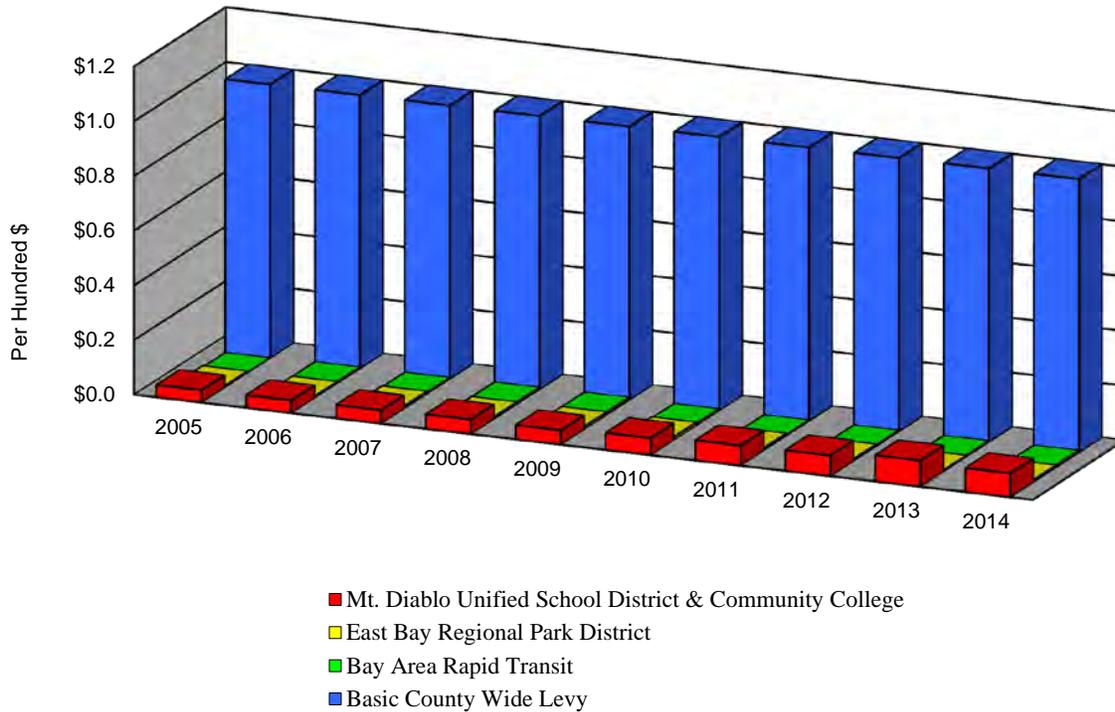
(a) The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be full market values.

(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.

(c) FY2013 data was revised.

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
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
2014	1.0000	0.0075	0.0078	0.0873	1.1026

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.

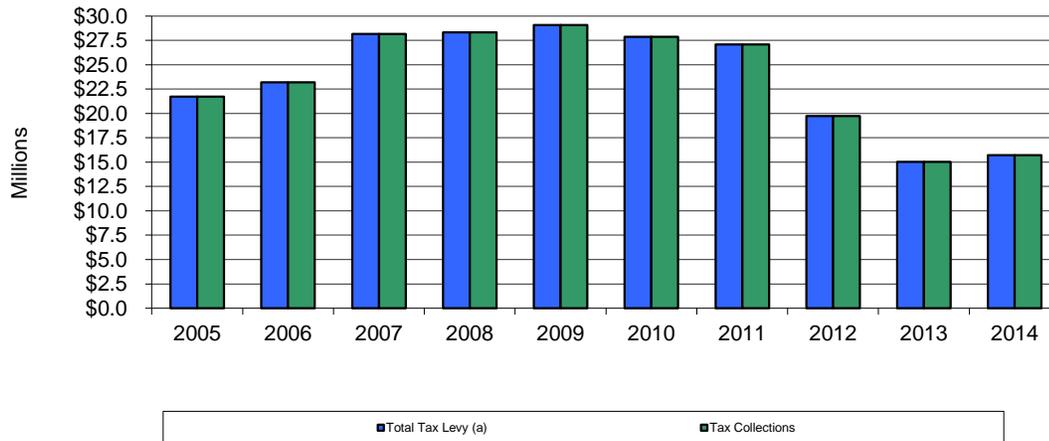
Source: HdL Companies

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

Property Owner	Primary Land Use	2013-14			2004-05		
		Assessed Value	Rank	Percentage of Total Assessed Value	Assessed Value	Rank	Percentage of Total Assessed Value
Taubman Land Associates LLC	Regional Mall	\$168,295,235	1	1.42%			
Chevron USA*	Office Building	117,437,119	2	0.99%	111,541,048	3	1.07%
DWF III Concord Technology LLC	Commercial	94,455,817	3	0.79%			
Sierra Pacific Properties, Inc.	Office Building	69,651,649	4	0.59%	92,868,259	4	0.89%
Willows Center Concord	Shopping Center	61,171,986	5	0.51%			
Seecon Financial & Construction Co.*	Office Building	60,860,005	6	0.51%	68,965,456	5	0.66%
SFG Owner A,B & D LLC	Office Building	50,290,422	7	0.42%			
Behringer Harvard Renaissance	Apartments	49,057,009	8	0.41%			
Clayton Valley Shopping Center	Shopping Center	44,932,166	9	0.38%			
Concord Center Investors LLC	Office Building	44,425,077	10	0.37%			
Bank of America	Commercial				162,684,046	1	1.56%
Wells Fargo Bank Trust	Commercial				152,521,302	2	1.46%
Rreef America Reit III Corporation B	Commercial				61,456,304	6	0.59%
California - Corporate Center LP	Commercial				55,190,778	7	0.53%
Concord Airport Plaza Associates	Commercial				53,997,164	8	0.52%
John Muir Medical Center	Institutional				46,156,084	9	0.44%
EQR Legacy Partner LLC	Residential				45,248,932	10	0.43%
Top Ten Total		\$760,576,485		6.40%	\$850,629,373		8.15%
City Total		\$11,892,616,261			\$10,442,746,291		

Source: Tables provided by HdL Companies.

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



Fiscal Year	Total Tax Levy (a)	Current Tax Collections (b)	Percent of Levy Collected	Delinquent Tax Collections (a)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	County Delinquency Rate (c)
2005	21,710,945	21,710,945	100.0000%	n/a	21,710,945	100.0000%	n/a
2006	23,202,024	23,202,024	100.0000%	n/a	23,202,024	100.0000%	n/a
2007	28,151,765	28,151,765	100.0000%	n/a	28,151,765	100.0000%	n/a
2008	28,304,789	28,304,789	100.0000%	n/a	28,304,789	100.0000%	n/a
2009	29,074,531	29,074,531	100.0000%	n/a	29,074,531	100.0000%	n/a
2010	27,872,031	27,872,031	100.0000%	n/a	27,872,031	100.0000%	n/a
2011	27,093,100	27,093,100	100.0000%	n/a	27,093,100	100.0000%	n/a
2012	19,731,365	19,731,365	100.0000%	n/a	19,731,365	100.0000%	n/a
2013	15,017,785	15,017,785	100.0000%	n/a	15,017,785	100.0000%	n/a
2014	15,707,019	15,707,019	100.0000%	n/a	15,707,019	100.0000%	n/a

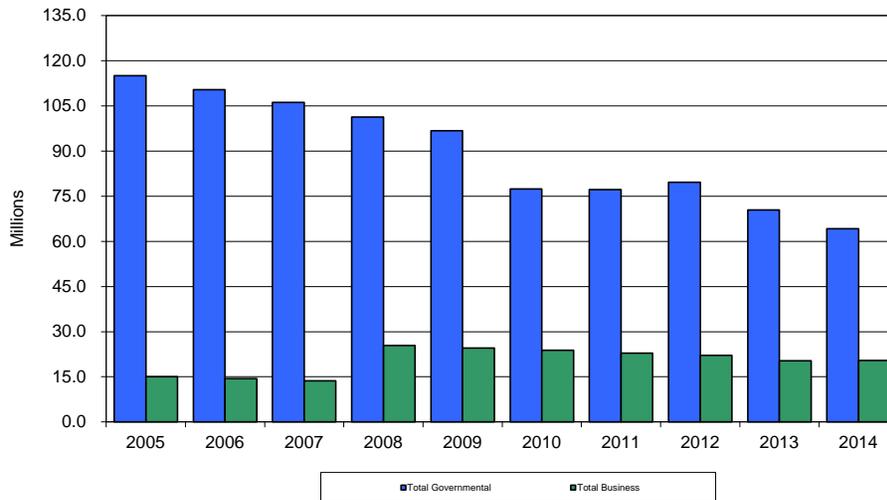
Notes:

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, the Teeter Plan 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.
- (c) Data is not available for the years being reported.

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	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
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		4.7		1.3	2.0	\$8.4	77.2
2012	10.4	53.4			4.3		1.4	1.8	8.3	79.6
2013	9.1	49.4			3.9				8.0	70.4
2014	7.7	45.3			3.5				7.7	64.2

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	101.7	2.61%	825.45
2013	20.3			20.3	90.7	2.24%	732.56
2014	20.4			20.4	84.6	2.19%	678.67

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.

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

Table 10: Direct and Overlapping Debt
As of June 30, 2014

	Net Debt Outstanding	Percentage Applicable to City of Concord	Amount Applicable to City of Concord
<u>Direct Debt</u>			
Parking Structure	\$5,230,000	100.000%	\$5,230,000
2007 COP - Wastewater System Improvement	10,300,000	100.000%	10,300,000
2012 Wastewater Rev Refunding Bond	9,115,000	100.000%	9,115,000
ABAG 41 COP - Diablo Creek Golf Course	990,000	100.000%	990,000
Lease Pruchase	7,741,738	100.000%	7,741,738
Pavillion	2,440,000	100.000%	2,440,000
Refunding Lease	3,484,500	100.000%	3,484,500
Total Direct Debt	\$39,301,238		\$39,301,238
<u>Overlapping Debt</u>			
Contra Costa County Pension Debt	\$258,500,000	8.080%	\$20,886,800
CCC PFA 1998A Lease Revenue Bonds	14,715,000	8.080%	1,188,972
CCC PFA 1999A Lease Revenue Bonds	12,745,000	8.080%	1,029,796
CCC PFA 2001A Lease Revenue Bonds	705,000	8.080%	56,964
CCC PFA 2002A Lease Revenue Bonds	7,925,000	8.080%	640,340
CCC PFA 2002B Lease Revenue Bonds	6,520,000	8.080%	526,816
CCC PFA 2003A Lease Revenue Bonds	7,375,000	8.080%	595,900
CCC PFA 2007A Lease Revenue Bonds	110,185,000	8.080%	8,902,948
CCC PFA 2007B Lease Revenue Bonds	44,640,000	8.080%	3,606,912
CCC PFA 2009A Lease Revenue Bonds	18,453,349	8.080%	1,491,031
CCC PFA 2010A-1 Lease Revenue Bonds	5,915,000	8.080%	477,932
CCC PFA 2010A-2 Lease Revenue Bonds	13,130,000	8.080%	1,060,904
CCC PFA 2010A-3 Lease Revenue Bonds	20,700,000	8.080%	1,672,560
CCC PFA 2010B Lease Revenue Bonds	14,475,000	8.080%	1,169,580
CCC PFA 2012 Lease Revenue Bonds	12,318,701	8.080%	995,351
Contra Costa Fire Pension Obligation	99,945,000	17.519%	17,509,365
BART	218,127,299	8.080%	17,624,686
East Bay Regional Park Bond	88,692,412	8.080%	7,166,347
Mt. Diablo 2002 Bond	348,880,000	39.071%	136,310,905
Mt. Diablo 2010 Bond	262,195,057	39.071%	102,442,231
Contra Costa Community College 2002 Bond	191,135,000	8.113%	15,506,783
Contra Costa Community College 2006 Bond	303,900,000	8.113%	24,655,407
Total Overlapping Debt	\$2,061,176,818		\$365,518,530
Total Direct And Overlapping Debt			\$404,819,768

2013/14 Total Assessed Valuation	12,557,538,194
Less Redevelopment Incremental Assessed Value:	1,363,610,036
Adjusted AV	11,193,928,158

Debt to Assessed Valuation Ratios:	Direct Debt:	0.351%
	Overlapping Debt:	3.265%
	Total Debt:	3.616%

Sources: HdL Coren & Cone

Certificate of Assessed Valuations from the County Office of the Auditor-Controller

Table 11: Computation of Legal Bonded Debt Margin
As of June 30, 2014 (Dollars in Thousands)

Assessed Valuation:	
Secured Property Assessed Value, Net of Exempt Real Property	<u>\$11,304,650</u>
Bonded Debt Limit (15% of Assessed Value) (a)	<u>\$1,695,697</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><u>\$1,695,697</u></u>

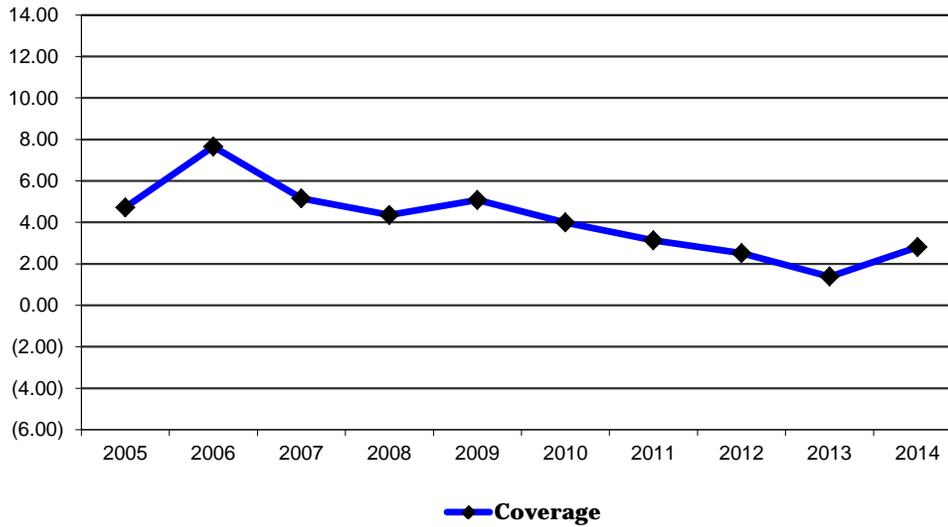
<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable to the Limit as a Percentage of Debt Limit</u>
2005	1,613,753	0	1,613,753	0.00%
2006	1,690,397	0	1,690,397	0.00%
2007	1,887,236	0	1,887,236	0.00%
2008	2,100,419	0	2,100,419	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 (b)	1,793,236	0	1,793,236	0.00%
2014	1,695,697	0	1,695,697	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.
- (b) FY2013 data was revised.

Source: City of Concord Finance Department

Table 12: Sewer Revenue Bonds Coverage
Last Ten Fiscal Years

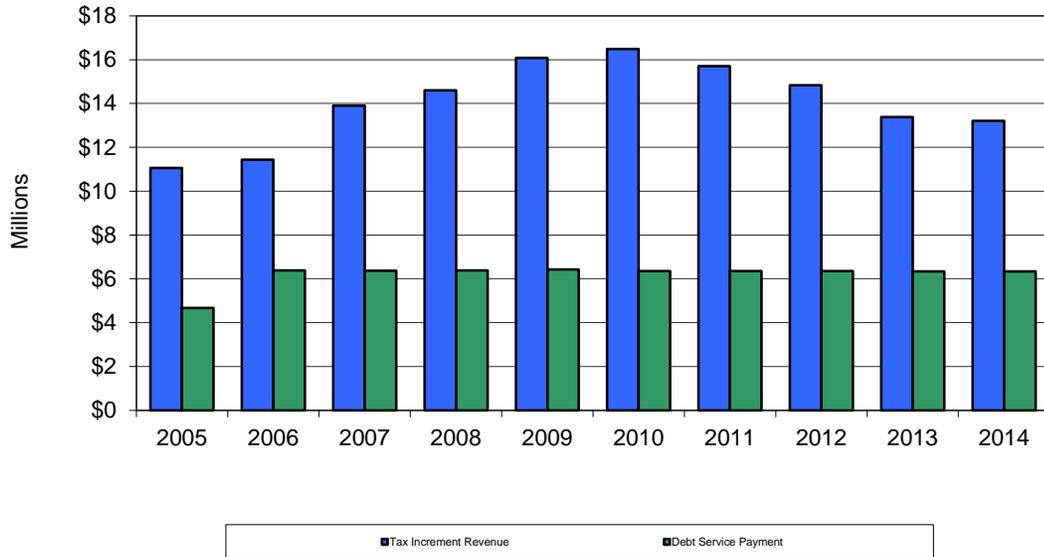


Fiscal Year	Gross Revenue (a)	Operating Expenses (b)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2005	15,270,609	11,448,079	3,822,530	\$330,000	479,632	809,632	4.72
2006	18,157,899	11,901,646	6,256,253	345,000	472,193	817,193	7.66
2007	17,104,858	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
2014	22,301,111	17,842,173	4,458,938	875,000	710,884	1,585,884	2.81

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(Refunded), 1993(Refunded) & 2004 Tax Allocation Bonds
Last Ten Fiscal Year

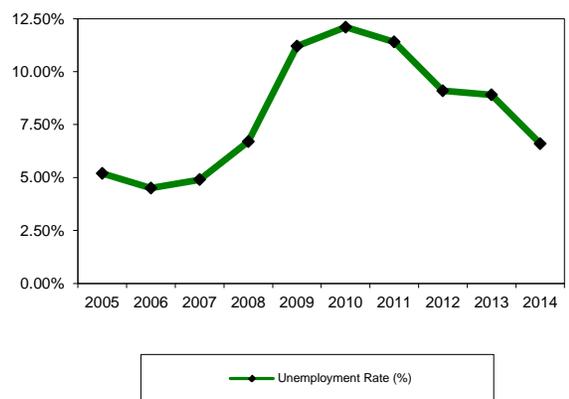
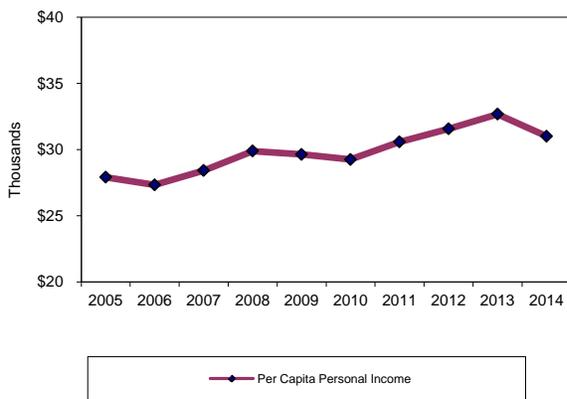
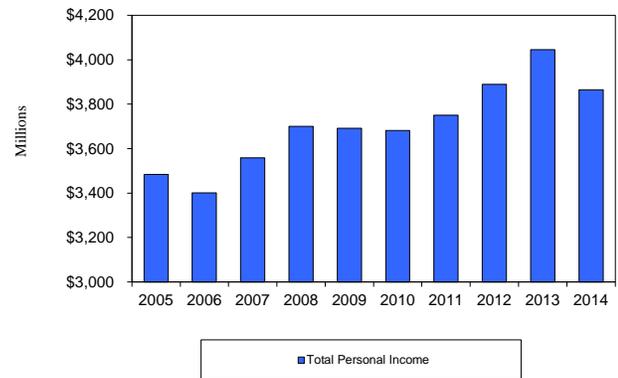
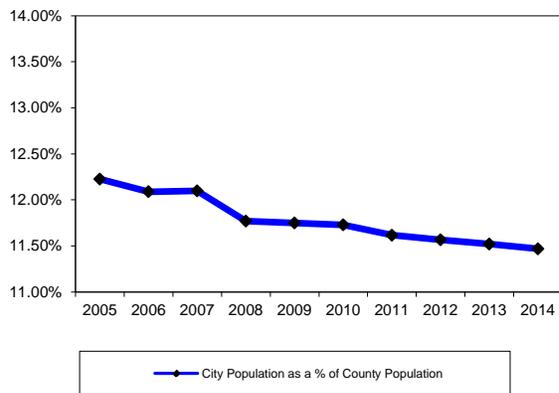


Fiscal Year	Tax Increment Revenue	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2005	11,058,396	2,950,000	1,716,712	4,666,712	2.37
2006	11,428,431	3,220,000	3,155,171	6,375,171	1.79
2007	13,904,384	3,265,000	3,102,146	6,367,146	2.18
2008	14,598,613	3,390,000	2,986,571	6,376,571	2.29
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	14,829,000	3,835,000	2,513,671	6,348,671	2.34
2013 *	13,387,000	3,985,000	2,357,271	6,342,271	2.11
2014	13,213,000	4,145,000	2,194,671	6,339,671	2.08

Note: * FY2013 data is updated and adjusted to reflect data collected during refunding of the 2004 Tax Allocation Refunding Bonds.

Source: Tax Allocation Refunding Bonds Series 2004 payment schedule.

Table 14: Demographic and Economic Statistics
Last Ten Calendar Year



Calendar Year	City Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate	Contra Costa County Population	City Population % of County
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%
2014	124,656	3,864,336,000	31,000	6.6%	1,087,008	11.47%

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

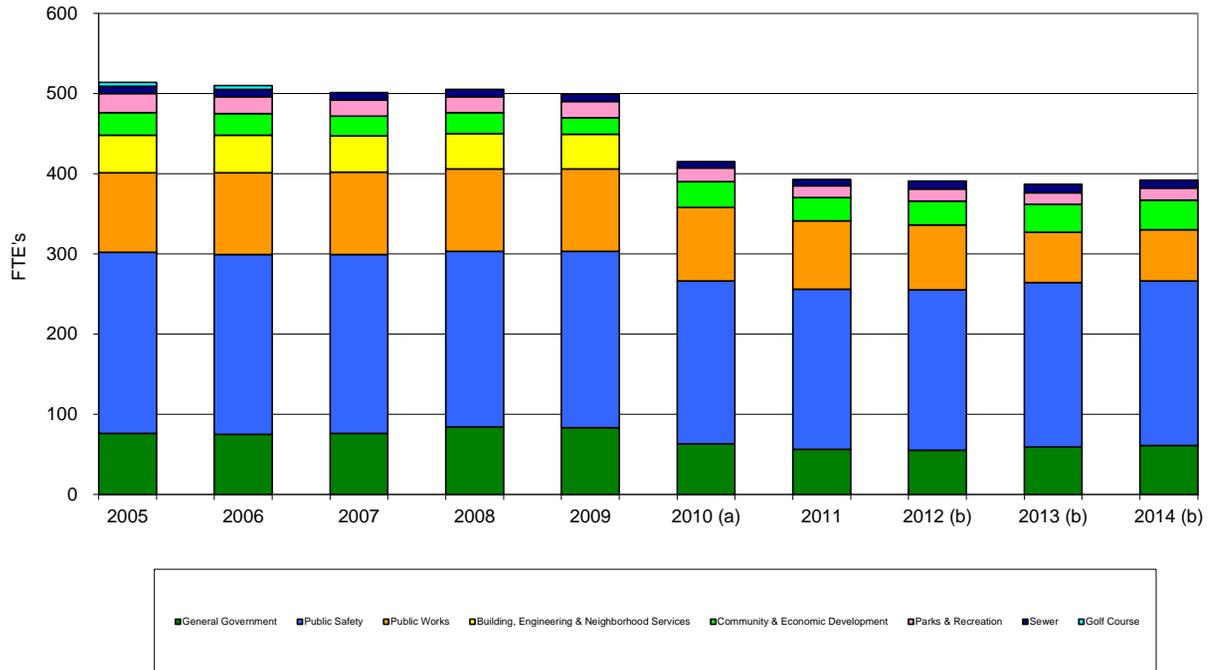
Table 15: Principal Employers
Current Year and Eight Years Ago

Employer	2014			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 1,000 to 4,999	1	4.4%			
John Muir Medical Ctr	2 1,000 to 4,999	1	4.4%			
Bank of America	3 1000 to 1499	2	1.8%	3500	2	5.3%
Chevron	4 1000 to 1499	2	1.8%	1200	4	1.8%
Fresenius Medical Care	5 500 to 999	3	1.1%			
Macy's	6 500 to 999	3	1.1%	550	8	0.8%
Wells Fargo	7 500 to 999	3	1.1%	1500	3	2.3%
Benchmark Electronics Inc	8 250 to 499	4	0.6%	700	6	1.1%
Cb&I Inc	9 250 to 499	4	0.6%			
Central Contra Costa Transit	10 250 to 499	4	0.6%			
Conco CO	11 250 to 499	4	0.6%	500	10	0.8%
Contra Costa Water District	12 250 to 499	4	0.6%	280	18	0.4%
Costco	13 250 to 499	4	0.6%	300	12	0.5%
Fry's Electronics	14 250 to 499	4	0.6%	300	12	0.5%
Jenkins Insurance	15 250 to 499	4	0.6%			
Loma Vista Adult Ctr	16 250 to 499	4	0.6%			
Sears	17 250 to 499	4	0.6%	300	12	0.5%
US Post Office	18 250 to 499	4	0.6%			
Waterworld California	19 250 to 499	4	0.6%			
Subtotal	8,500 - 21,981		22.4%	9,130		13.8%
Total City Day Population	67,900			66,570		

Source: City of Concord Community and Economic Development Department

* 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									
	2005	2006	2007	2008	2009	2010 (a)	2011	2012 (b)	2013 (b)	2014 (b)
General Government	76	75	76	84	83	63	56	55	59	61
Public Safety	226	224	223	219	220	203	200	200	205	205
Public Works	99	102	103	103	103	92	85	81	63	64
Building, Engineering & Neighborhood Services	47	47	45	44	43					
Community & Economic Development	28	27	25	26	21	32	29	30	35	37
Parks & Recreation	24	21	20	20	20	17	15	15	14	15
Sewer	9	9	9	9	9	8	8	10	11	10
Golf Course	5	5								
Total	514	510	501	505	499	415	393	391	387	392

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function/Program										
Public Safety										
Police:										
Number of Public Contacts	21,198	19,522	18,304	17,693	17,845	23,657	25,740	27,225	22,350	32,989
Police Calls for Service (a)	59,404	55,808	53,793	49,309	54,480	53,780	93,201	84,410	81,170	81,819
Law Violations:										
Part I Crimes	650	772	1,237	6,223	5,817	4,992	4,210	4,527	4,210	5,267
Physical Arrests (Adult and Juvenile)	3,550	3,331	4,081	3,758	4,504	3,903	3,642	3,836	2,837	3,413
Parking Violations	7,745	11,741	10,042	10,400	17,132	13,299	8,670	10,415	8,471	8,107
Public Works										
Street Resurfacing (millions of square feet)	7	8	6	6	7	2	1	1	2	2
Potholes Repaired	86	513	115	162	437	496	410	260	374	526
Culture and Recreation										
Community Services:										
Recreation Class Participants	2,977	4,089	5,030	5,299	4,826	3,935	3,534	3,021	3,157	3,364
Senior Center Activity/Event Participants	10,835	11,930	11,935	17,039	19,486	10,033	14,974	15,484	16,522	17,034
Human Services/Club Activity Participants	66,557	92,519	83,322	90,332	93,192	59,028	50,111	49,598	47,705	33,668
Library:										
Volumes in Collection (thousands)	80,653	80,155	87,089	92,413	96,462	92,703	91,984	79,630	80,573	80,955
Total Volumes Borrowed (thousands)	275,550	294,227	285,227	308,978	339,671	356,034	341,719	330,451	313,743	300,517
Wastewater										
Storm Drain Inlets	N/A	5,581	5,600	5,678	5,712	5,712	5,712	5,583	5,583	5,583
Sewer Overflows	21	26	16	12	19	17	16	18	34	28
Average Daily Pumping (millions of gallons)	11.28	14.01	12.36	13.53	10.75	9.00	(b)	N/A	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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function/Program										
Public Safety										
Police Stations	4	4	4	4	4	2	1	1	1	1
Police Patrol Units (black and white)	58	58	58	58	57	57	57	52	61	58
Public Works										
Miles of Streets	305	305	305	305	305	308	308	335	335	337
Street Lights	7,978	8,124	8,125	8,179	8,216	8,216	8,216	8,254	8,254	8,254
Traffic Signals	141	141	142	153	154	155	155	156	157	158
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	15	15	18	18	18	18	18	19
City Trails	7	7	7	8	8	8	8	8	8	9
Miles of City Trails	18	18	18	19	19	19	19	19	19	22
Roadway Landscaping Acreage	48	48	48	52	52	52	52	52	52	52
Regional Park Acreage	97,134	97,565	97,912	98,880	98,895	103,862	109,969	111,915	113,594	114,623
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	1	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	17	17	17	17	17	17	17
Baseball/Softball Field Complexes	9	9	9	13	13	13	13	13	13	13
Soccer/Football Field Complexes	8	8	8	13	13	13	13	13	13	13
Library:										
City Libraries	1	1	1	1	1	1	1	1	1	1
Wastewater										
Sewer Lines (miles)	384	384	384	383	383	383	383	383	383	389

Note: N/A denotes information is not available.

Source: City of Concord