

**CAFR STATISTICAL SECTION**

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# STATISTICAL SECTION

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This part of the City of Walnut Creek's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City.

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**City of Walnut Creek**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year			
	2007	2008	2009	2010
Governmental activities:				
Net investment in capital assets	\$ 226,863,697	\$ 227,987,671	\$ 241,814,198	\$ 255,068,671
Restricted				
Capital Projects/Community Development	50,105,233	49,175,812	64,129,700	58,685,430
Unrestricted	64,990,977	67,074,890	37,017,927	27,027,521
<b>Total governmental activities net position</b>	<b>341,959,907</b>	<b>344,238,373</b>	<b>342,961,825</b>	<b>340,781,622</b>
Business-type activities:				
Net investment in capital assets	1,219,298	1,075,689	1,317,463	1,318,102
Restricted - Capital Projects	166,699	165,099	-	-
Unrestricted	(1,668,737)	(1,731,343)	(1,869,311)	(2,096,240)
<b>Total business-type activities net position</b>	<b>(282,740)</b>	<b>(490,555)</b>	<b>(551,848)</b>	<b>(778,138)</b>
Primary government:				
Net investment in capital assets	228,082,995	229,063,360	243,131,661	256,386,773
Restricted				
Capital Projects/Community Development	50,271,932	49,340,911	64,129,700	58,685,430
Unrestricted	63,322,240	65,343,547	35,148,616	24,931,281
<b>Total primary government net position</b>	<b>\$ 341,677,167</b>	<b>\$ 343,747,818</b>	<b>\$ 342,409,977</b>	<b>\$ 340,003,484</b>

Source: City Finance Department

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 251,483,541	\$ 250,111,191	\$ 238,401,412	\$ 232,858,750	\$ 234,018,776	\$ 235,484,941
47,852,651	37,533,808	31,545,609	40,678,188	40,930,301	50,796,674
39,172,708	43,620,819	42,465,457	47,061,870	(19,886,556)	(10,875,175)
<u>338,508,900</u>	<u>331,265,818</u>	<u>312,412,478</u>	<u>320,598,808</u>	<u>255,062,521</u>	<u>275,406,440</u>
1,406,822	1,490,349	9,344,544	10,952,847	8,441,554	10,536,024
-	-	-	-	-	1,368,855
(2,414,218)	664,377	2,856,473	2,562,841	7,540,001	4,918,344
<u>(1,007,396)</u>	<u>2,154,726</u>	<u>12,201,017</u>	<u>13,515,688</u>	<u>15,981,555</u>	<u>16,823,223</u>
252,890,363	251,601,540	247,745,956	243,811,597	242,460,330	246,020,965
47,852,651	37,533,808	31,545,609	40,678,188	40,930,301	52,165,529
36,758,490	44,285,196	45,321,930	49,624,711	(12,346,555)	(5,956,831)
<u>\$ 337,501,504</u>	<u>\$ 333,420,544</u>	<u>\$ 324,613,495</u>	<u>\$ 334,114,496</u>	<u>\$ 271,044,076</u>	<u>\$ 292,229,663</u>



**City of Walnut Creek**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year			
	2007	2008	2009	2010
<b>Expenses</b>				
Governmental activities:				
Public protection	\$ 19,606,373	\$ 20,874,588	\$ 22,070,859	\$ 21,996,450
Public works	28,801,629	26,010,531	25,548,474	25,108,573
Community Development	5,930,672	5,096,366	6,117,841	4,428,720
Housing	1,422,545	1,871,343	2,744,309	3,073,662
Arts, recreation, and community services	13,558,315	14,150,128	14,364,387	14,124,552
Administrative services	5,012,121	5,404,926	6,326,034	5,850,595
Human Resources	-	-	-	-
General government	4,670,604	2,733,327	2,986,144	2,701,255
Interest on long-term debt	435,282	405,413	369,667	329,798
<b>Total governmental activities expenses</b>	<b>79,437,541</b>	<b>76,546,622</b>	<b>80,527,715</b>	<b>77,613,605</b>
Business-type activities:				
Golf course and Clubhouse	1,895,198	2,143,842	2,474,725	3,995,228
Downtown Parking and Enhancement	-	-	-	-
<b>Total business-type activities expenses</b>	<b>1,895,198</b>	<b>2,143,842</b>	<b>2,474,725</b>	<b>3,995,228</b>
<b>Total primary government expenses</b>	<b>\$ 81,332,739</b>	<b>\$ 78,690,464</b>	<b>\$ 83,002,440</b>	<b>\$ 81,608,833</b>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
Public protection	\$ 2,179,674	\$ 1,960,054	\$ 2,370,596	\$ 1,870,098
Public works	2,281,216	2,351,022	2,366,826	3,423,411
Community development	3,070,920	3,161,013	2,878,442	2,532,479
Housing	2,465,567	1,242,802	2,767,216	1,396,751
Arts, recreation, and community services	8,749,794	8,659,603	9,519,335	9,984,955
Administrative services	1,785,276	2,264,692	2,264,812	2,045,153
Human Resources	-	-	-	-
General government	1,389,328	960,194	831,868	830,836
Operating grants and contributions	1,428,110	1,081,947	1,834,798	795,436
Capital grants and contributions	1,429,171	2,118,032	2,074,100	4,958,301
<b>Total governmental activities program revenues</b>	<b>24,779,056</b>	<b>23,799,359</b>	<b>26,907,993</b>	<b>27,837,420</b>
Business-type activities:				
Charges for services:				
Golf Course and Clubhouse	1,931,869	1,950,889	1,973,869	3,546,486
Downtown Parking and Enhancement	-	-	-	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	167,901	-	-	-
<b>Total business-type activities program revenues</b>	<b>2,099,770</b>	<b>1,950,889</b>	<b>1,973,869</b>	<b>3,546,486</b>

\*Arts Partnership revenues and expenditures were moved to arts, recreation, and community services in 2007.

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 21,923,692	\$ 22,469,017	\$ 21,507,637	\$ 22,865,154	\$ 21,630,742	\$ 22,441,417
28,858,972	28,070,687	26,978,488	27,415,778	28,340,373	29,925,086
2,799,414	3,984,921	5,182,748	6,258,882	6,902,178	6,856,542
1,019,485	950,744	1,911,341	2,182,676	3,700,789	1,179,672
13,737,264	16,254,587	13,933,801	14,189,508	15,578,912	16,469,521
4,722,052	5,444,430	5,800,846	5,963,099	4,278,695	4,411,632
-	-	-	-	1,270,976	1,262,404
3,248,455	3,856,482	4,019,331	4,670,132	4,794,183	6,822,044
269,960	63,989	-	-	-	-
<u>76,579,294</u>	<u>81,094,857</u>	<u>79,334,192</u>	<u>83,545,229</u>	<u>86,496,848</u>	<u>89,368,318</u>
3,877,045	4,154,881	4,677,542	5,153,397	4,635,799	4,789,275
-	-	3,334,000	3,831,213	5,348,651	5,348,604
<u>3,877,045</u>	<u>4,154,881</u>	<u>8,011,542</u>	<u>8,984,610</u>	<u>9,984,450</u>	<u>10,137,879</u>
<u>\$ 80,456,339</u>	<u>\$ 85,249,738</u>	<u>\$ 87,345,734</u>	<u>\$ 92,529,839</u>	<u>\$ 96,481,298</u>	<u>\$ 99,506,197</u>
\$ 2,187,329	\$ 2,090,432	\$ 1,786,461	\$ 1,687,956	\$ 1,762,226	\$ 1,691,233
5,459,706	6,734,474	7,778,943	10,232,560	10,645,252	13,857,642
3,065,566	3,568,283	4,415,274	6,231,086	8,458,675	8,171,066
309,918	774,839	2,480,116	5,888,234	8,696,509	4,566,510
9,691,973	9,779,208	9,916,602	10,186,245	10,227,308	10,915,097
1,684,036	225,062	1,638,225	2,014,361	1,957,975	2,212,132
-	-	-	-	1,219	-
439,531	457,007	639,653	555,935	854,610	670,542
451,036	753,882	983,443	949,963	1,655,170	446,217
3,065,960	2,494,451	2,784,264	1,844,060	4,655,147	4,976,969
<u>26,355,055</u>	<u>26,877,638</u>	<u>32,422,981</u>	<u>39,590,400</u>	<u>48,914,091</u>	<u>47,507,408</u>
3,826,347	4,572,557	5,068,945	4,746,005	5,195,484	5,026,687
-	-	1,903,088	2,633,140	4,499,655	4,184,022
-	-	-	-	-	-
-	2,581,447	-	-	-	-
<u>3,826,347</u>	<u>7,154,004</u>	<u>6,972,033</u>	<u>7,379,145</u>	<u>9,695,139</u>	<u>9,210,709</u>



**City of Walnut Creek**  
**Changes in Net Position, Continued**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	2007	2008	2009	2010
<b>Net revenues (expenses)</b>				
Governmental activities:	\$ (54,658,485)	\$ (52,747,263)	\$ (53,619,722)	\$ (50,224,239)
Business-type activities:	204,572	(192,953)	(500,856)	(50,698)
<b>Total primary government net expense</b>	<b>\$ (54,453,913)</b>	<b>\$ (52,940,216)</b>	<b>\$ (54,120,578)</b>	<b>\$ (50,274,937)</b>
<b>General revenues and other changes in net assets</b>				
Governmental activities:				
Taxes:				
Sales and use	\$ 21,227,671	\$ 20,060,618	\$ 18,472,616	\$ 16,582,063
Property	18,822,311	19,488,146	20,714,994	20,377,168
Franchise	2,839,864	3,004,523	3,156,939	3,147,976
Other taxes	6,234,908	8,079,967	7,155,807	7,012,408
Intergovernmental	2,468,231	-	-	-
Investment income, unrestricted	5,507,134	4,152,579	3,021,062	1,142,397
Capital Contribution	-	-	-	-
Other general revenues	15,915	171,396	52,520	343,052
Transfers of capital assets (Note 6)	-	-	-	-
Transfers	196,844	68,497	7,746	11,250
<b>Total governmental activities</b>	<b>57,312,878</b>	<b>55,025,726</b>	<b>52,581,684</b>	<b>48,616,314</b>
<b>Extraordinary Loss</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Business-type activities:				
Investment income	76,581	53,585	183,442	222,959
Other Revenue	-	50	25,357	10,743
Transfers of capital assets (Note 6)	-	-	-	-
Transfers	(196,844)	(68,497)	(7,746)	(11,250)
<b>Total business-type activities</b>	<b>(120,263)</b>	<b>(14,862)</b>	<b>201,053</b>	<b>222,452</b>
<b>Total primary government changes in net position</b>				
Governmental activities:	2,654,393	2,278,463	(1,038,038)	(1,607,925)
Business-type activities:	84,309	(207,815)	(299,803)	171,754
<b>Total primary government</b>	<b>\$ 2,738,702</b>	<b>\$ 2,070,648</b>	<b>\$ (1,337,841)</b>	<b>\$ (1,436,171)</b>



Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ (54,217,219)	\$ (54,217,219)	\$ (43,954,829)	\$ (43,954,829)	\$ (37,582,757)	\$ (41,860,910)
2,999,123	2,999,123	(1,605,465)	(1,605,465)	(289,311)	(927,170)
<u>\$ (51,218,096)</u>	<u>\$ (51,218,096)</u>	<u>\$ (45,560,294)</u>	<u>\$ (45,560,294)</u>	<u>\$ (37,872,068)</u>	<u>\$ (42,788,080)</u>
\$ 17,664,314	\$ 19,882,259	\$ 21,385,051	\$ 22,417,088	\$ 23,743,363	\$ 26,152,376
18,894,891	16,391,482	15,704,242	17,322,166	18,843,569	20,346,916
3,199,514	3,258,474	3,248,171	3,344,495	3,425,481	3,580,225
7,444,697	7,419,738	7,575,411	8,232,453	8,203,061	8,746,883
-	-	-	-	-	-
547,489	531,511	5,410	590,334	586,567	1,259,222
-	-	-	-	-	-
666,063	926,610	854,159	939,469	3,163,251	2,125,448
-	-	-	(1,235,208)	-	-
356,250	21,119	(512,218)	530,361	(375,592)	(6,241)
<u>48,773,218</u>	<u>48,431,193</u>	<u>48,260,226</u>	<u>52,141,158</u>	<u>57,589,700</u>	<u>62,204,829</u>
-	(1,457,056)	-	-	-	-
164,636	169,091	199,211	929,627	260,403	194,148
13,054	15,027	709,811	1,233,194	2,119,183	1,568,449
-	-	-	1,235,208	-	-
(356,250)	(21,119)	579,042	(477,893)	375,592	6,241
<u>(178,560)</u>	<u>162,999</u>	<u>1,488,064</u>	<u>2,920,136</u>	<u>2,755,178</u>	<u>1,768,838</u>
(5,444,001)	(7,243,082)	4,305,397	8,186,329	20,006,943	20,343,919
2,820,563	3,162,122	(117,401)	1,314,671	2,465,867	841,668
<u>\$ (2,623,438)</u>	<u>\$ (4,080,960)</u>	<u>\$ 4,187,996</u>	<u>\$ 9,501,000</u>	<u>\$ 22,472,810</u>	<u>\$ 21,185,587</u>

(Concluded)



**City of Walnut Creek**  
**Fund Balances of Governmental Funds**  
**Last Six Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year			
	2011	2012	2013	2014
<b>General Fund:</b>				
<u>Nonspendable</u>				
Advance to Other Funds	11,178,447	7,016,000	7,016,000	6,593,229
Inventory	12,273	40,631	40,833	29,016
Interfund Loan	-	-	-	442,756
Prepaid Expense	152,420	416,632	150,294	179,512
Subtotal Nonspendable	<u>11,343,140</u>	<u>7,473,263</u>	<u>7,207,127</u>	<u>7,244,513</u>
<u>Restricted</u>				
Capital Projects	-	-	-	-
Subtotal Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Committed</u>				
Catastrophic Emergency	6,145,092	6,408,644	6,683,733	6,935,687
Compensated Absences	251,684	179,279	143,208	188,245
Dental Claims	247,895	199,567	236,669	212,999
Fiscal Emergency	4,299,388	3,477,044	3,677,606	3,683,371
Legal Claims	3,000,000	3,000,000	3,000,000	3,000,000
PERS Liability	168,923	168,923	168,923	168,923
Radio communications	-	684,000	-	-
Workers Compensation	-	-	-	697,315
Subtotal Committed	<u>14,112,982</u>	<u>14,117,457</u>	<u>13,910,139</u>	<u>14,886,540</u>
<u>Assigned</u>				
ARCS Scholarships	39,154	43,814	48,730	46,923
Capital Projects - General Fund portion	-	-	4,166,531	3,837,124
Contractual Commitments	1,017,622	1,147,036	1,377,379	1,448,689
Library	-	-	-	460,000
FY10-12 Budget Shortfall	3,562,278	3,562,278	-	-
Subtotal Assigned	<u>4,619,054</u>	<u>4,753,128</u>	<u>5,592,640</u>	<u>5,792,736</u>
<u>Unassigned</u>				
FY10-12 Budget Shortfall	-	-	3,562,278	-
FY14-16 1X Funds	-	-	-	-
City Manager Contingency	20,000	75,000	71,824	41,024
Council Contingency	188,179	640,864	123,943	72,428
Unrealized Gain	132,364	146,332	(193,124)	21,419
Unassigned Fund Balance	-	721,923	4,563,681	7,677,776
Subtotal Unassigned	<u>340,543</u>	<u>1,584,119</u>	<u>8,128,602</u>	<u>7,812,647</u>
<b>Total general fund</b>	<u><u>30,415,719</u></u>	<u><u>27,927,967</u></u>	<u><u>34,838,508</u></u>	<u><u>35,736,436</u></u>
<b>All Other Governmental Funds:</b>				
Nonspendable	4,467,078	3,134,118	2,684,982	1,900,000
Restricted	35,553,532	30,407,953	28,242,582	37,597,846
Assigned	3,822,150	3,991,737	818,437	1,180,342
Unassigned	-	-	(200,392)	-
<b>Total all other governmental funds</b>	<u><u>43,842,760</u></u>	<u><u>37,533,808</u></u>	<u><u>31,545,609</u></u>	<u><u>40,678,188</u></u>
<b>Total all governmental funds</b>	<u><u>\$ 74,258,479</u></u>	<u><u>\$ 65,461,775</u></u>	<u><u>\$ 66,384,117</u></u>	<u><u>\$ 76,414,624</u></u>

The City implemented GASB 54 for the fiscal year ended June 30, 2011. Prior year was restated for comparison purposes.

Source: City Finance Department

Fiscal Year	
2015	2016
5,616,585	4,974,544
38,497	52,932
402,355	361,139
174,899	47,601
<u>6,232,336</u>	<u>5,436,216</u>
	4,181,500
-	<u>4,181,500</u>
7,672,469	7,801,074
192,274	180,538
229,469	252,505
4,108,515	4,366,023
3,000,000	3,000,000
168,923	168,923
-	-
1,673,959	2,000,000
<u>17,045,609</u>	<u>17,769,063</u>
54,070	33,065
5,144,649	5,144,649
1,777,188	994,483
-	-
-	-
<u>6,975,907</u>	<u>6,172,197</u>
-	3,562,278
1,158,059	487,259
72,000	72,000
100,000	100,000
38,391	429,570
12,714,348	13,289,288
<u>14,082,798</u>	<u>17,940,395</u>
<u>44,336,650</u>	<u>51,499,371</u>
-	1,000,000
40,985,154	41,224,053
-	8,572,621
(54,853)	-
<u>40,930,301</u>	<u>50,796,674</u>
<u>\$ 85,266,951</u>	<u>\$ 102,296,045</u>

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**City of Walnut Creek**  
**Fund Balances of Governmental Funds**  
**FY2007 - FY2010**  
**(modified accrual basis of accounting)**

	2007	2008	2009	2010
General Fund:				
Reserved	\$ 4,905,610	\$ 4,900,219	\$ 4,276,972	\$ 12,417,944
Unreserved				
Designated for:				
Economic Uncertainty	6,337,891	6,343,265	6,818,051	6,059,014
Recreation Scholarships			21,562	20,629
Claims Liability	9,121,767	9,276,811	8,028,363	3,337,945
Council Discretion	632,273	632,273	332,273	302,950
City Manager Discretion	75,000	75,000	75,000	75,000
Unrealized Investment Gain	370,476	59,197	96,826	145,952
Property Expansion	-	-	-	-
Future Programs	-	-	-	-
Capital improvements	1,405,022	1,405,022	1,405,022	-
Labor Agreements	500,000	500,000	-	-
Future Budgets	3,062,278	7,490,507	7,195,623	5,206,373
Compensated Absences	2,952,014	2,984,777	3,318,697	356,758
Undesignated	392,793	-	-	-
<b>Total general fund</b>	<b>29,755,124</b>	<b>33,667,071</b>	<b>31,568,389</b>	<b>27,922,565</b>
All Other Governmental Funds:				
Reserved	6,165,017	7,406,732	10,310,736	11,536,437
Unreserved, reported in:				
Special revenue funds	12,516,496	12,485,586	13,587,363	12,656,349
Capital projects funds	55,738,087	51,446,853	35,882,129	22,392,710
Undesignated	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 74,419,600</b>	<b>\$ 71,339,171</b>	<b>\$ 59,780,228</b>	<b>\$ 46,585,496</b>
<b>Total all governmental funds</b>	<b>\$ 104,174,724</b>	<b>\$ 105,006,242</b>	<b>\$ 91,348,617</b>	<b>\$ 74,508,061</b>

The City implemented GASB 54 for the fiscal year ended June 30, 2011. See page 153 for information on last three fiscal years. Prior year was restated for comparison purposes in the accompanying financial statements.

Source: City Finance Department



**City of Walnut Creek**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year			
	2007	2008	2009	2010
<b>Revenues</b>				
Taxes:				
Sales and Use	\$ 21,227,671	\$ 20,060,619	\$ 18,472,616	\$ 16,582,063
Property	19,691,147	20,362,527	20,714,994	20,377,168
Business License	1,917,646	2,024,041	1,948,060	1,943,357
Franchise	2,839,864	3,004,523	3,156,939	3,147,976
Transient Occupancy Tax	1,337,385	1,453,869	1,244,223	1,141,959
Other	2,287,101	2,355,998	2,034,403	2,007,832
Intergovernmental	3,273,497	2,245,219	4,099,703	5,620,185
Use of money and property	7,206,566	5,933,954	4,720,142	2,639,135
Charges for Services	12,827,678	12,057,554	12,290,405	12,585,459
Licenses, permits and fees	2,758,546	2,214,703	2,230,571	2,197,799
Fines, forfeitures and penalties	3,066,289	4,560,388	4,029,279	4,383,826
Other revenues	1,001,883	1,246,141	1,779,127	2,723,887
<b>Total revenues</b>	<b>79,435,273</b>	<b>77,519,536</b>	<b>76,720,462</b>	<b>75,350,646</b>
<b>Expenditures</b>				
Current:				
Public protection	19,236,989	20,083,360	21,522,640	21,744,763
Public works	21,259,006	18,287,663	18,477,194	17,274,706
Community development	5,914,667	5,397,259	6,224,593	4,727,785
Housing	1,422,545	1,871,343	2,744,309	3,324,662
Cultural services	13,443,568	14,038,213	14,218,609	14,008,006
Administrative services	4,962,140	5,372,403	6,177,799	5,885,492
Human Resources	-	-	-	-
General government	4,546,728	2,700,494	2,826,309	2,648,587
Capital outlay:				
General public ways and facilities and equipment	2,743,985	7,501,041	17,957,680	19,998,754
Debt service:				
Principal	850,000	870,000	905,000	940,000
Interest and issuance costs	453,008	422,739	388,904	350,530
<b>Total expenditures</b>	<b>74,832,636</b>	<b>76,544,515</b>	<b>91,443,037</b>	<b>90,903,285</b>
Excess (deficiency) of revenues over (under) expenditures	4,602,637	975,021	(14,722,575)	(15,552,639)
<b>Other financing sources (uses):</b>				
Capital Lease	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Transfers in	27,545,584	10,338,766	22,579,127	11,090,351
Transfers out	(24,776,022)	(10,482,269)	(21,275,667)	(11,332,999)
<b>Total other financing sources (uses)</b>	<b>2,769,562</b>	<b>(143,503)</b>	<b>1,303,460</b>	<b>(242,648)</b>
Extraordinary item	-	-	-	-
<b>Net change in fund balances</b>	<b>\$ 7,372,199</b>	<b>\$ 831,518</b>	<b>\$ (13,419,115)</b>	<b>\$ (15,795,287)</b>
Debt Service - % noncapital expenditures	1.8%	1.9%	1.8%	1.9%

Source: City Finance Department

Fiscal Year						
	2011	2012	2013	2014	2015	2016
\$	17,664,314	\$ 19,882,259	\$ 21,385,051	\$ 22,417,088	\$ 23,743,363	\$ 26,152,376
	18,894,891	16,391,482	15,704,242	17,322,166	18,843,569	20,346,917
	1,911,581	1,972,208	2,073,305	2,194,783	2,223,848	2,395,129
	3,199,514	3,258,474	3,248,171	3,344,495	3,425,481	3,580,225
	1,345,355	1,491,533	1,658,706	1,768,079	1,941,665	2,077,190
	2,152,301	2,062,470	2,303,338	2,187,727	2,328,185	2,645,060
	4,922,550	4,496,141	5,069,160	4,674,747	7,846,825	6,874,718
	2,496,540	2,392,372	842,793	1,461,938	1,429,347	2,028,911
	13,118,478	13,630,654	16,234,458	20,917,433	23,635,676	26,250,613
	2,555,481	2,490,058	1,680,603	1,986,301	2,251,823	3,262,566
	4,981,431	4,866,047	8,389,242	9,002,040	10,828,777	11,064,958
	1,354,339	1,974,534	1,918,938	3,494,579	1,529,490	2,162,129
	<u>74,596,775</u>	<u>74,908,232</u>	<u>80,508,007</u>	<u>90,771,376</u>	<u>100,028,049</u>	<u>108,840,792</u>
	21,551,269	22,120,786	21,827,962	23,367,172	23,633,883	24,751,145
	19,974,925	19,928,800	19,543,563	20,433,205	21,582,015	22,709,742
	4,076,311	4,576,808	5,424,347	6,352,470	7,280,867	7,149,040
	1,019,485	950,744	1,911,341	2,182,676	3,700,789	1,179,672
	13,615,812	16,137,501	13,938,446	14,187,383	15,563,479	16,460,868
	4,710,796	5,418,795	5,786,198	5,946,055	4,259,920	4,388,092
	-	-	-	-	1,270,976	1,262,404
	3,357,033	3,229,804	3,816,661	4,001,723	5,455,276	5,139,534
	2,313,211	2,995,797	3,947,460	3,590,852	8,618,460	8,965,335
	2,439,592	691,841	31,428	38,245	39,498	53,793
	325,173	141,513	-	-	-	-
	<u>73,383,607</u>	<u>76,192,389</u>	<u>76,227,406</u>	<u>80,099,781</u>	<u>91,405,163</u>	<u>92,059,625</u>
	<u>1,213,168</u>	<u>(1,284,157)</u>	<u>4,280,601</u>	<u>10,671,595</u>	<u>8,622,886</u>	<u>16,781,167</u>
	-	-	-	-	49,404	-
	-	-	-	-	2,467,400	-
	12,506,513	6,895,908	18,252,298	11,593,429	7,688,307	10,519,575
	(13,147,563)	(9,076,689)	(19,888,502)	(12,234,517)	(9,975,670)	(10,767,297)
	<u>(641,050)</u>	<u>(2,180,781)</u>	<u>(1,636,204)</u>	<u>(641,088)</u>	<u>229,441</u>	<u>(247,722)</u>
	-	(5,331,766)	-	-	-	-
\$	<u>572,118</u>	<u>\$ (8,796,704)</u>	<u>\$ 2,644,397</u>	<u>\$ 10,030,507</u>	<u>\$ 8,852,327</u>	<u>\$ 16,533,445</u>
	4.0%	1.2%	0.0%	0.1%	0.0%	0.1%

(Concluded)



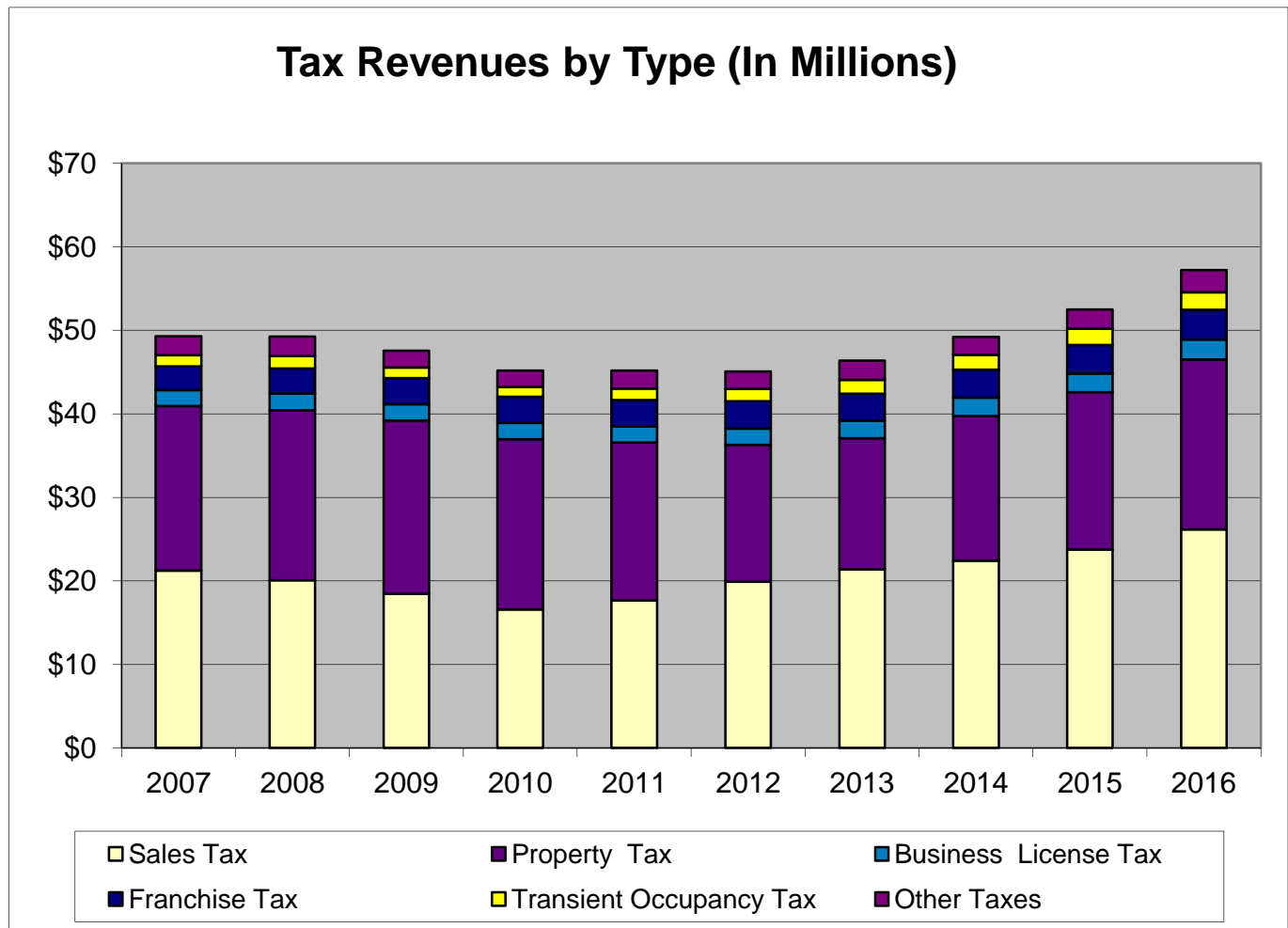
# City of Walnut Creek

## Governmental Tax Revenues by Source

### Last Ten Fiscal Years

Fiscal Years	Sales Tax	Property Tax	Business License Tax	Franchise Tax	Transient Occupancy Tax	Other Taxes	Total
2007	\$ 21,227,671	\$ 19,691,147	\$ 1,917,646	\$ 2,839,864	\$ 1,337,385	\$ 2,287,101	\$ 49,300,814
2008	20,060,619	20,362,527	2,024,041	3,004,523	1,453,869	2,355,998	49,261,577
2009	18,472,616	20,714,994	1,948,060	3,156,939	1,244,223	2,034,403	47,571,235
2010	16,582,063	20,377,168	1,943,357	3,147,976	1,141,959	2,007,832	45,200,355
2011	17,664,314	18,894,891	1,911,581	3,199,514	1,345,355	2,152,301	45,167,956
2012	19,882,259	16,391,482	1,972,208	3,258,474	1,491,533	2,062,470	45,058,426
2013	21,385,051	15,704,242	2,073,305	3,248,171	1,658,706	2,303,338	46,372,813
2014	22,417,088	17,322,166	2,194,783	3,344,495	1,768,079	2,187,727	49,234,338
2015	23,743,363	18,843,569	2,223,848	3,425,481	1,941,665	2,328,185	52,506,111
2016	26,152,376	20,346,917	2,395,129	3,580,225	2,077,190	2,645,060	57,196,897

Source: City Finance Department







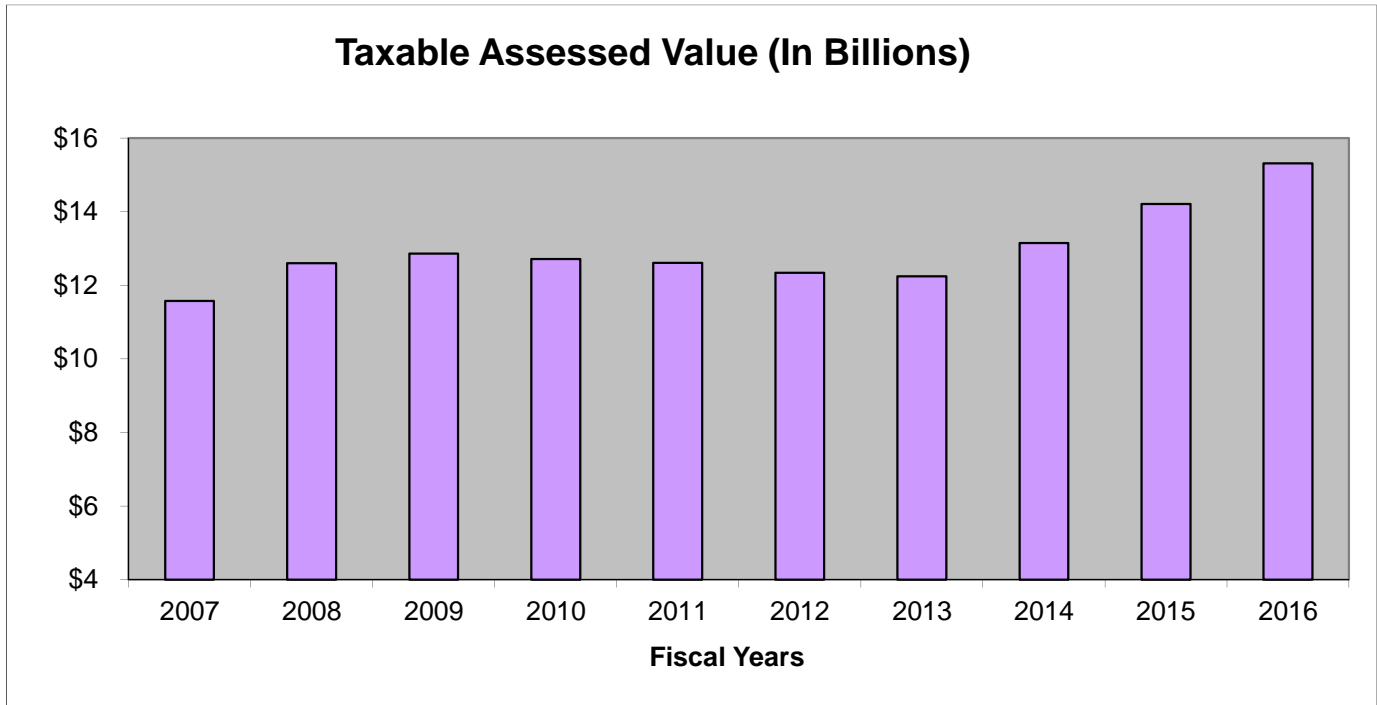
**City of Walnut Creek**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

Fiscal Year Ended June 30	Residential Property	Commercial Property	Industrial Property	Unsecured / Other Property	Less: Exemptions	Taxable Assessed Value	City Wide Avg Total Direct Tax Rate
2007	\$ 8,551,138,922	\$ 2,249,334,244	\$ 115,983,129	\$ 886,110,542	\$ (235,778,714)	\$ 11,566,788,123	11.639%
2008	9,272,700,719	2,347,625,254	115,545,668	1,109,777,694	(248,464,304)	12,597,185,031	11.578%
2009	9,538,266,067	2,474,982,973	100,668,638	987,832,377	(246,260,584)	12,855,489,471	11.681%
2010	9,302,765,275	2,573,281,647	111,603,403	973,329,306	(250,725,941)	12,710,253,690	11.830%
2011	9,245,487,993	2,639,603,044	107,266,982	890,902,216	(279,414,343)	12,603,845,892	11.838%
2012	9,033,688,220	2,562,632,155	108,010,488	922,673,554	(294,265,928)	12,332,738,489	11.819%
2013	9,081,193,615	2,468,292,594	60,100,559	925,047,088	(294,698,806)	12,239,935,050	11.970%
2014	9,761,932,038	2,551,885,934	60,384,541	1,078,073,162	(308,594,992)	13,143,680,683	9.456%
2015	10,789,630,731	2,671,701,662	37,131,374	1,017,310,021	(311,417,291)	14,204,356,497	9.517%
2016	11,649,352,553	2,911,075,419	39,630,705	1,022,257,261	(317,490,526)	15,304,825,412	9.524%

NOTE:

In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being assessed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property. The City-wide Direct Tax Rate is an average, the actual tax rate for each property varies according to its tax rate area. This average tax rate is net of State Shifts of local property tax revenue to Education and net of admin fees.

Source: HDL Coren & Cone, Contra Costa County Assessor Tax Rolls





**City of Walnut Creek**  
**Property Tax Rates**  
**Direct and Overlapping Governments**  
**Last Ten Fiscal Years (Rate per \$100 of assessed value)**

	Fiscal Year			
	2007	2008	2009	2010
City Direct Rate:	0.09705	0.09705	0.09705	0.09705
Walnut Creek General Fund	0.09410	0.09410	0.09410	0.09410
Walnut Creek R-8	0.00295	0.00295	0.00295	0.00295
Direct and Overlapping Rates:				
Basic Levy	1.0000	1.0000	1.0000	1.0000
Acalanes Union	0.0292	0.0259	0.0289	0.0298
Bay Area Rapid Transit Bond	0.0050	0.0076	0.0090	0.0057
Contra Costa Community College	0.0043	0.0108	0.0066	0.0126
Contra Costa Water Land Levy	0.0043	0.0039	0.0041	0.0048
East Bay Regional Park Bond	0.0085	0.0080	0.0100	0.0108
Lafayette Elementary Bond 1995	0.0377	0.0340	0.0330	0.0326
Mt. Diablo 2002 Bond	0.0446	0.0424	0.0455	0.0493
Pleasant Hill Recreation & Park	-	-	-	-
San Ramon Unified	0.0533	0.0517	0.0519	0.0587
Walnut Creek Elementary	0.0218	0.0222	0.0265	0.0166
<b>Total Direct and Overlapping Rates</b>	<b>1.2087</b>	<b>1.2065</b>	<b>1.2155</b>	<b>1.2209</b>

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 Assessor's Office

Fiscal Year					
2011	2012	2013	2014	2015	2016
0.09705	0.09705	0.09705	0.09705	0.09705	0.09707
0.09410	0.09410	0.09410	0.09410	0.09410	0.09410
0.00295	0.00295	0.00295	0.00295	0.00295	0.00297
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.0311	0.0333	0.0333	0.0361	0.0350	0.0332
0.0031	0.0041	0.0043	0.0075	0.0045	0.0026
0.0133	0.0144	0.0087	0.0133	0.0252	0.0220
0.0049	0.0051	0.0045	0.0042	0.0037	0.0035
0.0084	0.0071	0.0051	0.0078	0.0085	0.0067
0.0326	0.0279	0.0284	0.0267	0.0241	0.0209
0.0600	0.0612	0.0871	0.0740	0.0853	0.0812
0.0212	0.0255	0.0269	0.0281	0.0258	0.0238
0.0641	0.0664	0.0705	0.0696	0.0651	0.0624
0.0231	0.0240	0.0241	0.0224	0.0212	0.0182
1.2618	1.2690	1.2929	1.2897	1.2984	1.2745



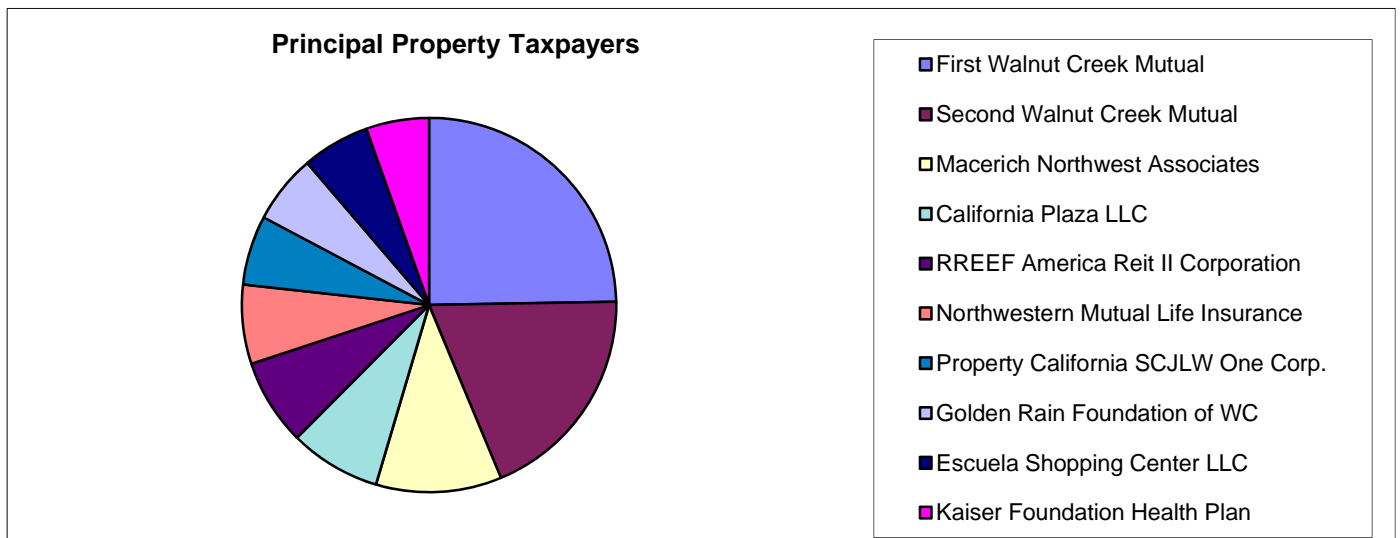
# City of Walnut Creek

## Principal Property Tax Payers

### Current and Nine Years Ago

Taxpayer	2016		2007	
	Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
First Walnut Creek Mutual	\$ 328,412,408	2.15%	\$ 259,742,800	2.25%
Second Walnut Creek Mutual	252,474,659	1.65%	191,933,974	1.66%
Macerich Northwest Associates	144,192,527	0.94%	97,723,970	0.84%
California Plaza LLC	104,853,943	0.69%	80,415,615	0.70%
RREEF America Reit II Corporation	98,900,000	0.65%	92,718,000	0.80%
Northwestern Mutual Life Insurance	90,807,814	0.59%	57,638,116	0.50%
Property California SCJLW One Corp.	79,965,128	0.52%	70,379,595	0.61%
Golden Rain Foundation of WC	79,120,537	0.52%	-	
Escuela Shopping Center LLC	77,631,806	0.51%	73,950,000	0.64%
Kaiser Foundation Health Plan	72,220,032	0.47%	-	
Fidelity Non-Profit Mgmt Found.	-	-	85,052,748	0.74%
Stoneridge Walnut Creek LP	-	-	58,426,241	0.51%
	<u>\$ 1,328,578,854</u>	<u>8.68%</u>	<u>\$ 1,067,981,059</u>	<u>9.23%</u>

Source: HDL Coren & Cone, Contra Costa County Assessor Combined Tax Rolls





# City of Walnut Creek

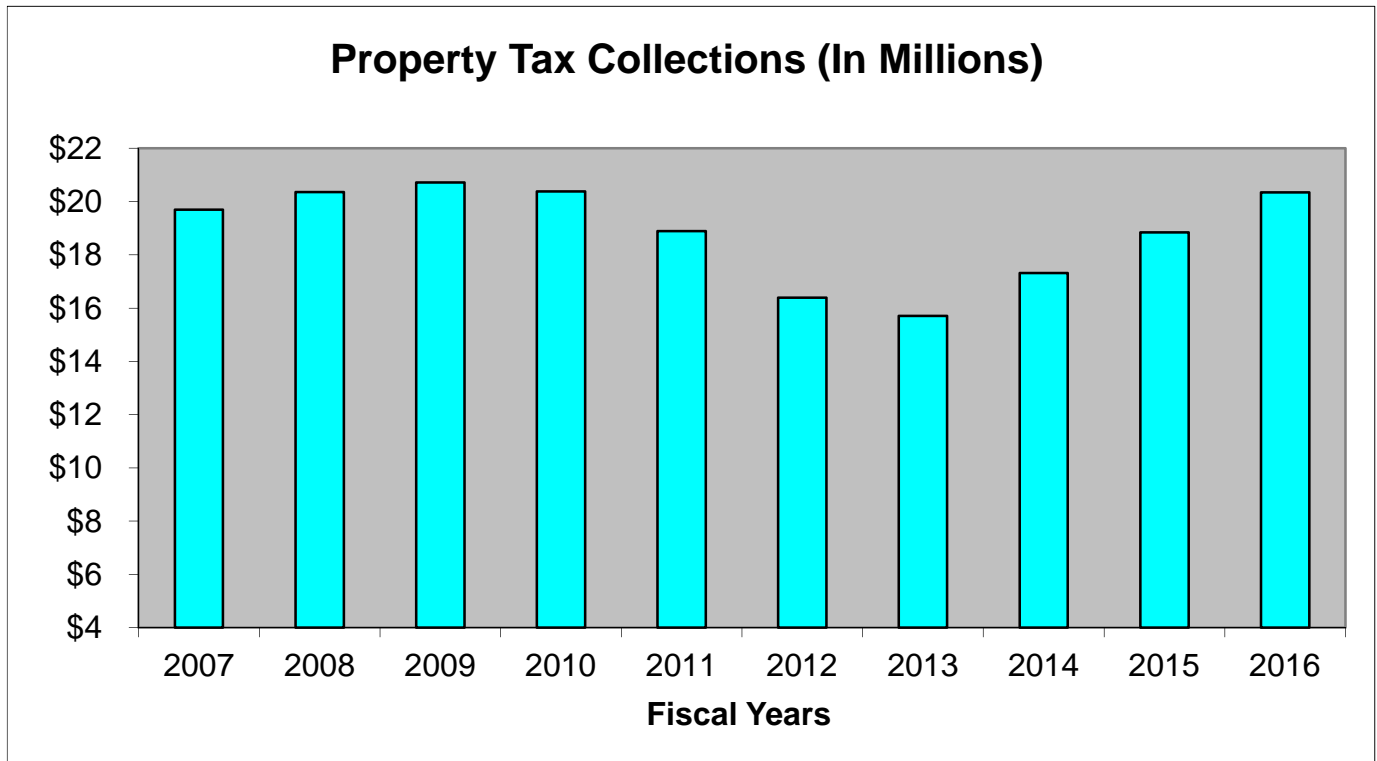
## Property Tax Levies and Collections

### Last Ten Fiscal Years

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Total Collections To Date	
		Amount	Percentage of Levy	Amount	Percentage of Levy
2007	\$ 19,691,147	\$ 19,691,147	100%	\$ 19,691,147	100%
2008	20,362,527	20,362,527	100%	20,362,527	100%
2009	20,714,994	20,714,994	100%	20,714,994	100%
2010	20,377,168	20,377,168	100%	20,377,168	100%
2011	18,894,891	18,894,891	100%	18,894,891	100%
2012	16,391,482	16,391,482	100%	16,391,482	100%
2013	15,704,242	15,704,242	100%	15,704,242	100%
2014	17,322,166	17,322,166	100%	17,322,166	100%
2015	18,843,569	18,843,569	100%	18,843,569	100%
2016	20,346,917	20,346,917	100%	20,346,917	100%

Source: Contra Costa County Office of the Auditor-Controller (for levies), City Finance Department

Note: The City is enrolled in the "Teeter" Plan, where the County remits the entire amount levied and handles all delinquencies, retaining the interest and penalties.





# City of Walnut Creek

## Top 25 Sales Tax Producers

### 2015-2016

<u>BUSINESS NAME</u>	<u>BUSINESS CATEGORY</u>
APPLE STORES	FURNITURE/ APPLIANCE
AUTOCOM NISSAN OF WALNUT CREEK	AUTO SALES - NEW
BEVERAGES & MORE	LIQUOR STORES
CHEVRON SERVICE STATIONS	SERVICE STATIONS
COLE EUROPEAN	AUTO SALES - NEW
CVS/PHARMACY	DRUG STORES
DIABLO SUBARU	AUTO SALES - NEW
DIRITO BROTHERS VOLKSWAGEN	AUTO SALES - NEW
ENTERPRISE RENT-A-CAR	LEASING
GENERAL PLUMBING SUPPLY	BLDG.MATLS-WHSLE
MACY'S DEPARTMENT STORE	DEPARTMENT STORES
MERCEDES-BENZ OF WALNUT CREEK	AUTO SALES - NEW
MICHAEL STEAD CHRYS JEEP	AUTO SALES - NEW
MICHAEL STEAD PORSCHE	AUTO SALES - NEW
NEIMAN MARCUS DEPARTMENT STORE	DEPARTMENT STORES
NORDSTROM DEPARTMENT STORE	DEPARTMENT STORES
SAFEWAY STORES	FOOD MARKETS
SHANE DIAMOND JEWELERS	MISCELLANEOUS RETAIL
TARGET STORES	DEPARTMENT STORES
TESLA MOTORS	AUTO SALES - NEW
TESORO SERVICE STATIONS	SERVICE STATIONS
TOYOTA OF WALNUT CREEK	AUTO SALES - NEW
WALNUT CREEK FORD	AUTO SALES - NEW
WALNUT CREEK HONDA	AUTO SALES - NEW
WAYNE STEAD CADILLAC	AUTO SALES - NEW

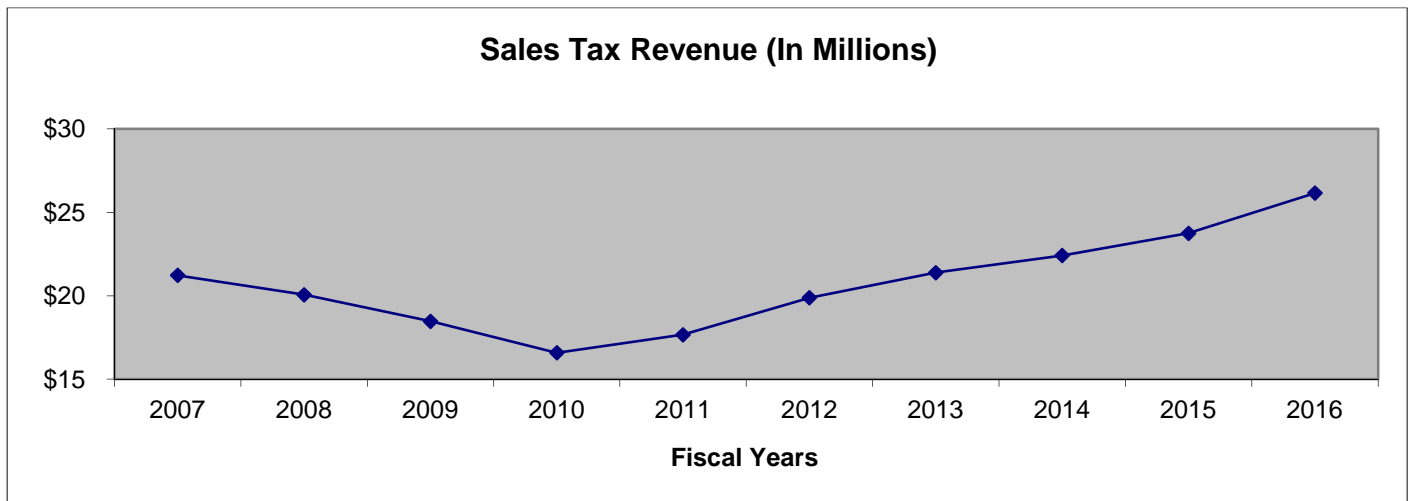
Percent of Total City Sales Tax Paid By Top 25 Accounts = 46.67%

**Note: State Law does not allow disclosure of the top ten sales tax providers to the City**

*Firms Listed Alphabetically*

*Period: July 2015 thru June 2016*

Source: Muni Services, State Board of Equalization





## City of Walnut Creek

### Ratios of Debt Outstanding

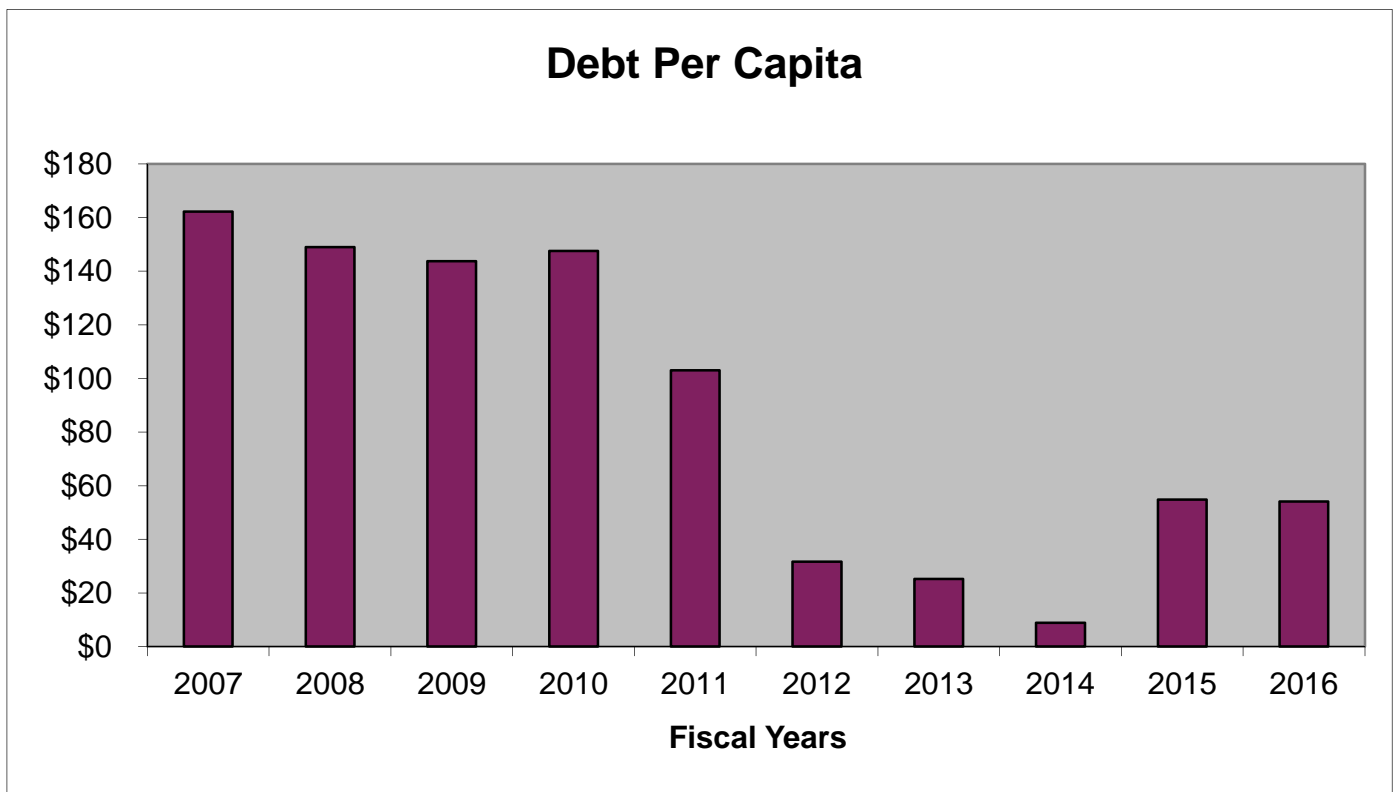
#### Last Ten Fiscal Years

Fiscal Year Ended June 30th	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	Tax Allocation Bonds	Capital Lease Obligation	Lease Revenue Bonds	Capital Lease Obligation			
2007	\$ 9,370,349		\$ 1,325,000		\$ 10,695,349	22.17%	\$ 162.26
2008	8,494,755		1,230,000		9,724,755	19.60%	148.91
2009	7,584,161	\$ 676,630	1,135,000		9,395,791	18.47%	143.70
2010	6,638,567	1,494,182	1,035,000	\$ 507,108	9,674,857	18.97%	147.48
2011	4,372,973	1,149,704	930,000	374,333	6,827,010	14.13%	103.00
2012	-	1,013,135	815,000	236,286	2,064,421	4.11%	31.65
2013	-	337,184	695,000	627,244	1,659,428	3.22%	25.26
2014	-	298,939	-	290,285	589,224	1.17%	8.90
2015	-	308,845	-	3,323,164	3,632,009	7.21%	54.77
2016	-	444,045	-	3,345,355	3,789,400	7.74%	54.12

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See the Economic and Demographics Statistical Schedule for personal income and population data.

Source: City Finance Department





## City of Walnut Creek

### Ratios of Debt Outstanding, Continued

### Last Ten Fiscal Years

Fiscal Year Ended June 30th	Tax Allocation Bonds	Less: Amounts Available in Debt Service Fund	Net Amount	Percentage of Assessed Value of Property	Per Capita
2007	\$ 9,370,349	\$ 1,146,270	\$ 8,224,079	0.07%	\$ 125.78
2008	8,494,755	1,135,505	7,359,250	0.06%	112.69
2009	7,584,161	1,126,095	6,458,066	0.05%	98.06
2010	6,638,567	1,126,114	5,512,453	0.04%	83.63
2011	4,372,973	1,126,333	3,246,640	0.03%	48.76
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

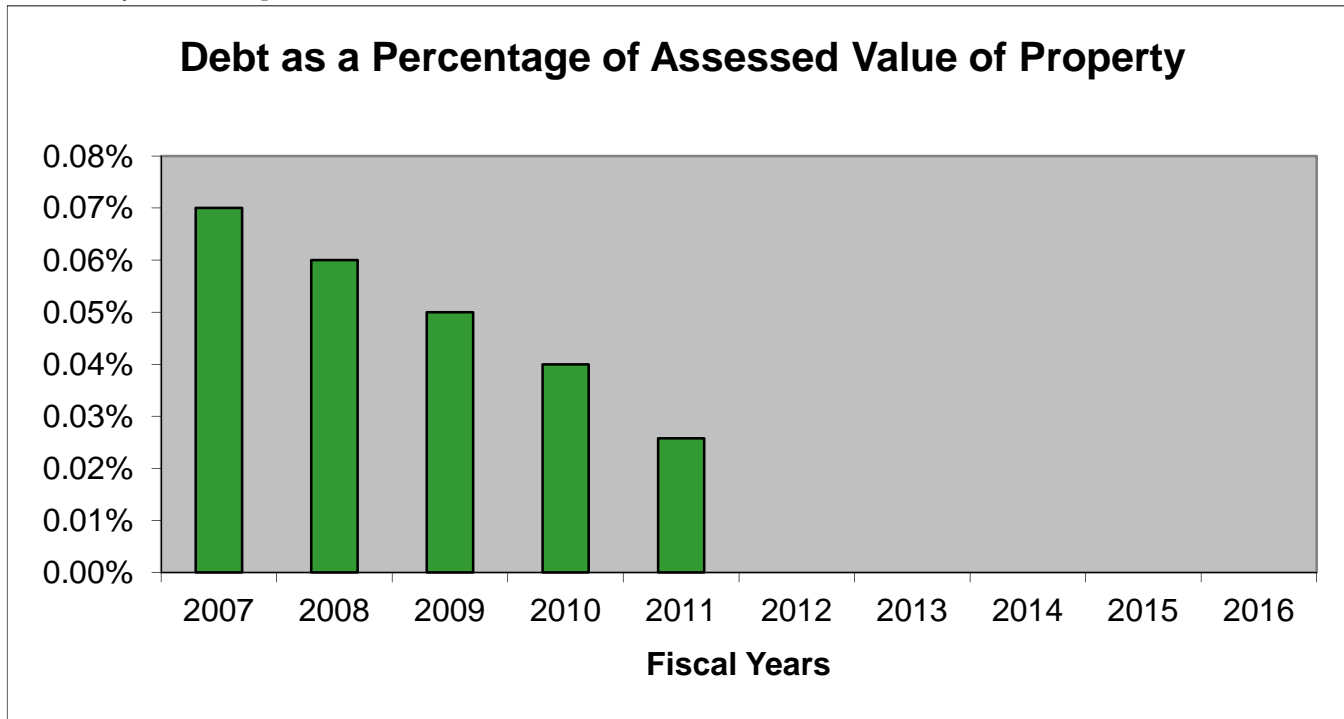
The tax allocation bond outstanding debt was transferred to the Successor Agency upon the dissolution of the Redevelopment Agency in January 2012 (See Note 15).

See the Economic and Demographics Statistical Schedule for population data.

See the Assessed Value and Estimated Actual Value of Taxable Property for property values.

The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property.

Source: City Finance Department







**City of Walnut Creek**  
**Direct and Overlapping Debt**  
**June 30, 2016**

City's 2015-2016 Assessed Valuation	\$ 15,304,825,412
Redevelopment Incremental Assessed Valuation	\$ 420,627,363

	Percentage Applicable to City of Walnut Creek <sup>1</sup>	Outstanding Debt 6/30/16	Estimated Share of Overlapping Debt
<b><u>Direct and Overlapping Tax and Assessment Debt:</u></b>			
Bay Area Rapid Transit District	2.541%	\$ 527,065,000	\$ 13,392,722
Mount Diablo Unified School District	17.454%	449,332,785	78,426,544
Contra Costa Community College District	8.913%	432,135,000	38,516,193
San Ramon Valley Unified School District	0.6550%	423,148,953	2,771,626
Acalanes Unified School District	29.9400%	202,357,117	60,585,721
East Bay Regional Park District	3.8930%	149,945,000	5,837,359
Pleasant Hill Recreation and Park District	0.1470%	26,155,000	38,448
Walnut Creek Joint Unified School District	71.014%	24,326,015	17,274,876
Mount Diablo Unified School District Community Facilities District No. 1	17.454%	13,790,000	2,406,907
Lafayette Unified School District	1.9980%	11,285,000	225,474
California Statewide Communities Development Authority	100.0000%	2,618,810	2,618,810
Total overlapping tax and assessment debt			\$ 222,094,680
<b><u>Direct and Overlapping Lease Obligation Debt:</u></b>			
Contra Costa County General Fund Obligations	8.879%	\$ 253,715,570	\$ 22,527,405
Contra Costa County Pension Obligations	8.879%	212,765,000	18,891,404
Contra Costa County Fire Protection District Pension Obligations	19.332%	84,695,000	16,373,237
San Ramon Valley Unified School District General Fund Obligations	0.655%	31,424,082	205,828
Pleasant Hill Recreation and Park District Certificates of Participation	0.147%	2,005,000	2,947
Contra Costa Community College District Certificates of Participation	8.913%	525,000	46,793
Total Gross Direct and Overlapping General Fund Debt			\$ 58,047,615
Less: Contra Costa County revenue supported obligations			6,094,637
Total Net Direct and Overlapping General Fund Debt			51,952,977.55
<b><u>Overlapping Tax Increment Debt (Successor Agency):</u></b>	100.000%	1,710,000	1,710,000
<b>TOTAL DIRECT DEBT</b>			<b>\$ -</b>
<b>TOTAL GROSS OVERLAPPING DEBT</b>			<b>\$ 281,852,294</b>
<b>TOTAL NET OVERLAPPING DEBT</b>			<b>\$ 275,757,657</b>
<b>GROSS COMBINED TOTAL DEBT</b>			<b>\$ 281,852,294 <sup>2</sup></b>
<b>NET COMBINED TOTAL DEBT</b>			<b>\$ 275,757,657</b>

<sup>1</sup> The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value

<sup>2</sup> Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Debt to 2015-2016 Assessed Valuation Ratios:	<u>Gross Debt</u>	<u>Net Debt</u>
Total Overlapping Tax and Assessment Debt	1.45%	1.45%
Total Direct Debt	0.000%	0.000%
Total Combined Debt	1.84%	1.80%
Debt to Redevelopment Incremental Valuation (\$420,627,363):		
Total Overlapping Tax Increment Debt	0.41%	

Source: California Municipal Statistics Inc.



**City of Walnut Creek**  
**Legal Debt Margin**  
**Last Ten Fiscal Years**  
**(in Thousands)**

	Fiscal Year			
	2007	2008	2009	2010
Assessed valuation	\$ 12,597,185	\$ 12,855,489	\$ 12,710,254	\$ 12,710,254
Add back exempted real property	248,464	246,261	250,726	250,726
<b>Total assessed valuation</b>	<b>\$ 12,845,649</b>	<b>\$ 13,101,750</b>	<b>\$ 12,960,980</b>	<b>\$ 12,960,980</b>
Debt limit percentage	15%	15%	15%	15%
Debt limit	\$ 1,926,847	\$ 1,965,263	\$ 1,944,147	\$ 1,944,147
<b>Total net debt applicable to limit:</b>				
Lease Revenue Bonds	1,325	1,230	1,135	1,035
Legal debt margin	\$ 1,925,522	\$ 1,964,033	\$ 1,943,012	\$ 1,943,112
<b>Total debt applicable to the limit</b>				
<b>as a percentage of debt limit</b>	0.1%	0.1%	0.1%	0.1%

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Source: City Finance Department

<b>Fiscal Year</b>					
<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
\$ 12,603,846	\$ 12,332,738	\$ 12,239,935	\$ 13,143,681	\$ 14,204,356	\$ 15,304,825
279,414	294,266	294,699	308,595	311,417	317,491
<u>\$ 12,883,260</u>	<u>\$ 12,627,004</u>	<u>\$ 12,534,634</u>	<u>\$ 13,452,276</u>	<u>\$ 14,515,774</u>	<u>\$ 15,622,316</u>
15%	15%	15%	15%	15%	15%
\$ 1,932,489	\$ 1,894,051	\$ 1,880,195	\$ 2,017,841	\$ 2,177,366.07	\$ 2,343,347.39
930	815	695	-	-	-
<u>\$ 1,931,559</u>	<u>\$ 1,893,236</u>	<u>\$ 1,879,500</u>	<u>\$ 2,017,841</u>	<u>\$ 2,177,366</u>	<u>\$ 2,343,347</u>
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



## City of Walnut Creek Pledged Revenue Coverage Last Ten Fiscal Years

Fiscal Year Ended June 30th	Golf Course Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2007	\$ 1,834,846	\$ 1,543,513	\$ 291,333	\$ 90,000	\$ 70,687	181%
2008	1,972,378	1,715,608	256,770	95,000	90,400	138%
2009	1,839,292	1,679,187	160,105	95,000	63,161	101%
2010	3,779,380	3,706,766	72,614	100,000	57,499	46%
2011	4,003,683	3,574,174	429,509	105,000	51,847	274%
2012	4,756,675	3,847,896	908,779	115,000	45,829	565%
2013	5,252,002	4,433,917	818,085	120,000	39,894	512%
2014	5,767,311	4,900,650	866,661	695,000	44,959	117%
2015	5,171,868	4,406,494	765,374	-	-	N/A *
2016	5,129,887	4,572,268	557,619	18,753	56,202	744%

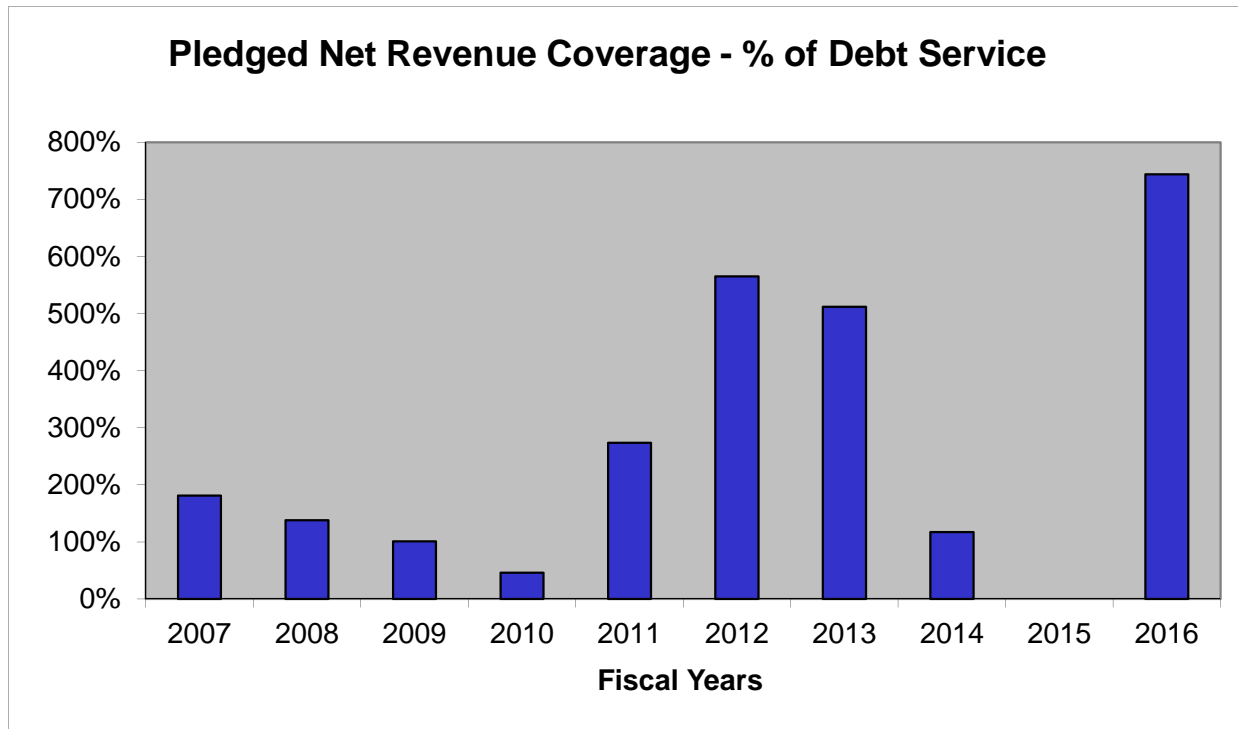
Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See the Economic and Demographics Statistical Schedule for population data.

See the Assessed Value and Estimated Actual Value of Taxable Property for property values.

\*Coverage calculation is not applicable as outstanding bonds were fully redeemed in prior fiscal year.

Source: City Finance Department





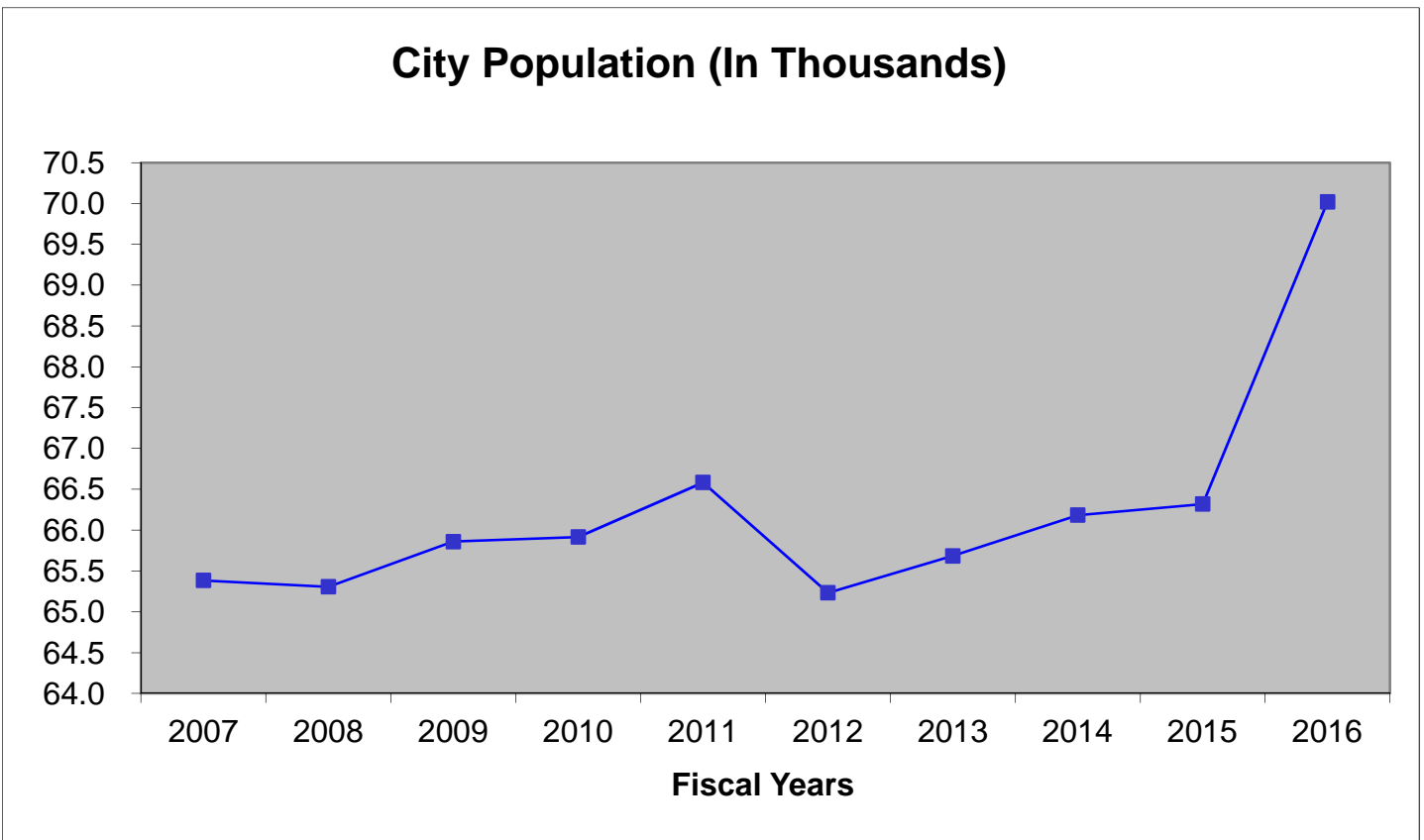
# City of Walnut Creek

## Demographic and Economic Statistics

### Last Ten Fiscal Years

Fiscal Year Ended June 30	City Population	Personal Income (in Thousands)	Per Capita Personal Income	Unemployment Rate	Rank in Size of California Cities
2007	65,384	\$ 3,154,909	\$ 48,252	2.80%	123
2008	65,306	3,240,876	49,626	3.10%	126
2009	65,860	3,349,908	50,864	6.80%	126
2010	65,915	3,362,538	51,013	7.00%	125
2011	66,584	3,216,606	48,309	7.60%	128
2012	65,233	3,273,783	50,186	7.00%	128
2013	65,684	3,383,317	51,509	4.70%	129
2014	66,183	3,338,866	50,449	4.10%	129
2015	66,319	3,341,682	50,388	4.20%	128
2016	70,018	3,427,871	48,956	3.40%	122

Source: HDL Coren & Cone, State of California Department of Finance - Demographic Research Unit (ranking)





# City of Walnut Creek

## Full-Time Equivalent City Employees by Function

### Last Ten Fiscal Years

	Fiscal Year			
	2007	2008	2009	2010
<b>General government</b>				
City Manager / City Clerk / Mail	9	9	9	9
City Attorney	4	4	4	4
	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
<b>Administrative Services</b>				
Accounting / Business License	11	10	10	9
Human Resources / Administration	7	8	7	7
Information Technology / Communications	6	6	7	7
Reprographics / Warehouse	6	6	4	-
	<u>30</u>	<u>30</u>	<u>28</u>	<u>23</u>
<b>Human Resources</b>				
Human Resources / Administration	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Public Safety:</b>				
Patrol / Investigations	66	68	66	62
Traffic / Parking	20	21	20	18
Communications / Administration	30	30	30	31
	<u>116</u>	<u>119</u>	<u>116</u>	<u>111</u>
<b>Public Works</b>				
Engineering / Traffic / Streets / CIP	58	53	53	48
Parks / Open Space	39	39	38	36
Public Works / Maintenance	36	41	38	25
	<u>133</u>	<u>133</u>	<u>129</u>	<u>109</u>
<b>Arts, Recreation and Community Services</b>				
Recreation and Community Services	25	24	23	18
Arts Education	14	14	14	9
Theaters / Gallery	20	21	18	20
	<u>59</u>	<u>59</u>	<u>55</u>	<u>47</u>
<b>Community development</b>				
Planning / Administration	18	18	15	11
Building	10	10	13	13
Transportation / Housing	4	4	4	4
	<u>32</u>	<u>32</u>	<u>32</u>	<u>28</u>
<b>Totals</b>	<b>383</b>	<b>386</b>	<b>373</b>	<b>331</b>

Source: City Finance Department

Fiscal Year					
2011	2012	2013	2014	2015	2016
9	10	11	10	10	17
4	4	4	4	2	2
13	14	15	14	12	19
9	9	9	9	9	11
8	8	8	8	2	2
7	8	8	8	10	10
-	-	-	-	-	-
24	25	25	25	21	23
-	-	-	-	6	8
-	-	-	-	6	8
63	67	67	68	69	69
18	16	16	16	16	16
30	29	29	29	29	30
111	112	112	113	114	115
47	49	47	47	48	49
40	35	34	34	33	29
22	21	24	24	23	28
109	105	105	105	104	106
18	19	14	14	17	22
9	8	12	12	14	10
20	21	21	21	22	22
47	48	48	48	52	54
12	14	14	16	18	21
13	13	13	13	14	17
3	3	1	1	1	1
28	30	29	30	33	39
332	333	333	335	342	364



# City of Walnut Creek

## Operating Indicators by Function

### Last Ten Fiscal Years

	Fiscal Year Ended June 30th			
	2007	2008	2009	2010
<b>Police:</b>				
Police Calls for Service	34,700	32,300	30,425	32,880
Dispatch calls for service	106,800	105,773	92,924	84,066
Online Reports	N/A	N/A	N/A	N/A
Citations Issued	4,164	5,579	9,915	9,587
Cases assigned to investigations	575	567	901	900
School Presentations	727	730	610	170
Child Seat Safety Inspections	150	140	150	85
Number of Records Requests	2,583	2,800	2,485	3,152
<b>Public Services:</b>				
Storm Drains inspected	3,115	3,115	4,000	4,000
Trees Trimmed	600	600	550	600
Park Maintenance (Acres)	233	249	249	249
Parking Meters Maintained	1,600	1,647	1,647	1,550
Street Signs Maintained	8,000	8,000	8,000	8,000
Traffic Signals Maintained	96	96	96	96
Streetlights Maintained	1,600	1,600	1,600	1,600
Replace Street Asphalt (square feet)	100,000	90,000	130,000	125,000
Replace Sidewalks (square feet)	15,000	11,800	15,000	16,000
Street Sweeping (curb miles)	12,867	12,867	13,000	14,000
Ranger led programs	176	66	131	21
<b>Arts, Recreation and Community Services:</b>				
Aquatics Classes (learn-to-swim)	1,889	1,925	1,924	2,029
Indoor Facilities Rental Hours	5,393	5,136	5,242	3,942
Arts/Rec Classes (enrollment)	12,007	12,912	12,993	13,021
Ballfield (hours rented)	23,903	21,359	22,352	24,251
Scheduled Gym Hours	14,294	15,002	15,299	14,336
Bedford Gallery (number of visitors)	28,927	30,690	30,200	26,000
Leshner Theater (tickets sold)	219,580	209,922	230,926	213,466
Senior Center participants	69,000	67,300	68,410	68,460
Paid Golf Rounds	62,080	64,295	58,505	62,722
<b>Community Development:</b>				
Planning Applications	125	135	101	90
Number of Code Enforcement cases closed	1,194	1,300	818	830
All Building Division Permit Applications	4,306	3,700	3,228	3,200
Building Inspection stops	11,558	11,082	8,493	8,400
<b>General Government / Administrative Services:</b>				
Number of Insurance Claims (Workers Comp)	56	55	47	45
Number of recruitments	30	52	24	16
Number of Information Technology work orders completed	3,425	4,385	1,406	1,600
Number of Telecommunications work orders completed	309	325	245	350
Amount of Mail processed per month	13,021	12,800	9,946	7,932
Items requested from City Warehouse	31,800	31,050	31,050	30,334

Source: City Finance Department



Fiscal Year Ended June 30th					
2011	2012	2013	2014	2015	2016
44,491	44,046	42,859	39,705	46,978	45,825
105,046	100,807	102,524	102,246	102,856	110,670
N/A	N/A	290	527	951	1,124
7,755	5,751	4,118	3,857	6,042	4,973
925	1,012	1,100	982	1,008	903
200	N/A	N/A	N/A	N/A	N/A
123	128	121	142	113	105
3,099	3,089	3,089	3,539	3,552	3,822
2,800	2,600	2,500	4,200	4,200	4,200
800	800	800-1,000	900-1,100	900-1,100	900-1,100
235	235	326	326	326	326
1,550	1,550	1,500	1,500	1,500	1,500
8,000	8,000	8,000	8,000	8,000	8,000
97	97	99	99	100	101
1,600	1,600	1,600	1,600	1,600	1,600
100,000	100,000	90,000	180,000	200,000	200,000
14,500	11,000	14,000	12,500	10,500	7,800
14,000	13,450	14,500	14,500	14,500	15,760
92	106	151	122	110	94
2,047	2,184	2,362	2,156	2,326	2,628
5,126	6,136	6,651	6,247	7,169	6,458
13,848	13,324	14,080	14,048	13,525	14,309
25,317	25,607	25,699	26,228	21,622	16,762
13,898	15,278	16,752	17,300	17,702	16,676
29,600	23,112	28,163	30,807	30,443	43,242
217,960	200,597	192,181	203,186	182,385	185,367
68,000	N/A	N/A	N/A	N/A	N/A
61,028	65,586	64,130	65,513	64,502	59,878
94	94	104	143	155	211
712	808	795	721	693	433
3,118	3,325	3,687	4,747	4,346	4,806
7,617	7,227	9,804	11,977	11,094	15,361
45	53	54	40	36	34
17	23	29	35	48	32
1,780	2,787	2,076	2,027	2,913	2,600
311	314	237	190	278	291
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A



# City of Walnut Creek

## Capital Asset Statistics by Function

### Last Ten Fiscal Years

Function:	Fiscal Year Ended June 30th					
	2007	2008	2009	2010	2011	2012
Public Safety:						
Police Stations	1	1	1	1	1	1
Public works:						
Community Facilities	18	18	18	18	18	18
City owned parking lots	22	22	22	22	22	22
Traffic Signals	96	96	96	96	96	97
Miles of storm drains	100	100	114	114	114	114
Miles of Streets	200	200	213	213	213	213
City vehicles	170	170	170	170	170	170
Parking meters	1,650	1,650	1,650	1,650	1,650	1,650
Number of catch basins	3,000	3,000	4,410	4,410	4,410	4,410
Pavement legends	3,800	3,800	3,800	3,800	3,800	3,800
Traffic Signs	4,500	4,500	4,500	4,500	4,500	4,500
Street Name Signs	5,000	5,000	5,000	5,000	5,000	5,000
Streetlights	2,800	2,800	2,800	2,800	2,800	2,800
Parks and recreation:						
Number of Tennis Courts	35	35	35	35	35	35
Number of Pickleball Courts	-	-	-	-	-	-
Number of Playfields	13	13	13	13	13	13
Number of City Parks	19	19	19	19	19	19
Acres of City Parks	190	190	190	190	190	190
Acres of Open Space	2,704	2,704	2,704	2,704	2,730	2,730

Fiscal Year Ended June 30th			
2013	2014	2015	2016
1	1	1	1
18	18	18	18
22	22	22	22
98	98	98	98
114	114	114	114
213	213	213	213
170	170	170	170
1,592	1,592	1,592	1,620
4,410	4,410	4,410	4,410
3,800	3,800	3,800	3,800
4,500	4,500	4,500	4,500
5,000	5,000	5,000	5,000
4,822	4,822	4,822	4,822
28	28	28	27
-	-	-	4
14	14	14	14
22	22	22	22
263	263	263	263
2,730	2,730	2,730	2,730



**City of Walnut Creek**  
**Miscellaneous Statistical Data**  
**June 30, 2016**

Year of Incorporation	1914	Area (Square Miles)	19.9
Form of Government	Council/Manager	Elevation	200 feet
% of High School / College Graduates	97.3% / 61.9%	Number of housing units (2015)	33,038
Average Annual Precipitation	25"	Median Age (2014)	48.4
Average Highs/Lows		Number of Registered Voters (2016)	41,657
Winter	56/40		
Spring	65/45		
Summer	83/58		
Fall	73/51		
City Crime Index (US Average 287.5)	204		

**COMMUNITY FACILITIES:**

- Bedford Art Gallery
- Boundary Oak Golf Course
- Civic Park and Heather Farm Park Community Centers
- Clarke and Larkey Aquatic Centers
- Foothill and Tice Valley Gymnasiums
- Leshner Center for the Arts
- Old Borges Ranch / Howe Homestead
- Shadelands Art Center and Museum
- Skate Park and Tennis Center
- Walnut Creek City Hall and Library (2 branches)
- Walnut Creek Senior Center