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# **STATISTICAL SECTION**

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(Not covered by Independent Auditors' Report)

CITY OF CARSON, CALIFORNIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT



## CITY OF CARSON

### DESCRIPTION OF STATISTICAL SECTION

This part of the City of Carson'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's overall financial health.

#### **Contents**

##### 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.

##### Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

##### 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's ability to issue additional debt in the future.

##### 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.

##### 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.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

TABLE 1

**CITY OF CARSON, CALIFORNIA**  
 Net Position by Component  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Governmental activities</b>										
Net investment in capital assets	\$ 338,831,073	\$ 339,173,885	\$ 343,401,921	\$ 339,117,408	\$ 339,193,971	\$ 302,392,752	\$ 296,900,646	\$ 293,712,678	\$ 295,848,031	\$ 369,068,436
Restricted for:										
Community services	7,266,284	7,955,782	365,563	437,501	1,351,533	6,228,534	1,874,973	3,259,542	42,495,631	28,535,274
Public works	-	-	5,163,559	6,218,413	5,462,293	4,606,521	3,379,453	4,396,352	2,021,219	2,397,487
Economic development	16,876,793	14,883,468	66,747,912	58,194,306	21,030,464	207,323	-	-	-	-
Housing projects	44,076,682	47,791,190	57,703,840	56,547,299	33,212,090	47,104,277	56,811,390	52,696,178	51,058,195	33,115,931
Unrestricted	90,795,828	96,062,533	(13,874,931)	(41,228,567)	(20,605,772)	2,571,341	12,357,782	10,281,994	(64,190,834)	(75,486,338)
<b>Total governmental activities net position</b>	<b>\$ 497,846,660</b>	<b>\$ 505,866,858</b>	<b>\$ 459,507,864</b>	<b>\$ 419,286,360</b>	<b>\$ 379,644,579</b>	<b>\$ 363,110,748</b>	<b>\$ 371,324,244</b>	<b>\$ 364,346,744</b>	<b>\$ 327,232,242</b>	<b>\$ 357,630,790</b>
<b>Business-type activity</b>										
Net investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000,000
Restricted for:										
Community services	-	-	-	-	-	-	-	-	-	49,556,994
Unrestricted	-	-	-	-	-	-	-	-	-	6,665,151
<b>Total business-type activities net position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,222,145</b>
<b>Primary government</b>										
Net investment in capital assets	\$ 338,831,073	\$ 339,173,885	\$ 343,401,921	\$ 339,117,408	\$ 339,193,971	\$ 302,392,752	\$ 296,900,646	\$ 293,712,678	\$ 295,848,031	\$ 405,068,436
Restricted for:										
Community services	7,266,284	7,955,782	365,563	437,501	1,351,533	6,228,534	1,874,973	3,259,542	42,495,631	78,092,268
Public works	-	-	5,163,559	6,218,413	5,462,293	4,606,521	3,379,453	4,396,352	2,021,219	2,397,487
Economic development	16,876,793	14,883,468	66,747,912	58,194,306	21,030,464	207,323	-	-	-	-
Housing projects	44,076,682	47,791,190	57,703,840	56,547,299	33,212,090	47,104,277	56,811,390	52,696,178	51,058,195	33,115,931
Unrestricted	90,795,828	96,062,533	(13,874,931)	(41,228,567)	(20,605,772)	2,571,341	12,357,782	10,281,994	(64,190,834)	(68,821,187)
<b>Total primary government net position</b>	<b>\$ 497,846,660</b>	<b>\$ 505,866,858</b>	<b>\$ 459,507,864</b>	<b>\$ 419,286,360</b>	<b>\$ 379,644,579</b>	<b>\$ 363,110,748</b>	<b>\$ 371,324,244</b>	<b>\$ 364,346,744</b>	<b>\$ 327,232,242</b>	<b>\$ 449,852,935</b>

Source: City of Carson

TABLE 2  
**CITY OF CARSON, CALIFORNIA**  
 Changes in Net Position  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Expenses</b>										
Governmental activities:										
General government	\$ 19,469,561	\$ 20,809,981	\$ 27,028,260	\$ 20,353,648	\$ 20,578,498	\$ 22,940,199	\$ 22,049,082	\$ 23,721,702	\$ 21,573,509	\$ 35,319,096
Community services	36,489,941	39,934,036	40,435,251	42,720,043	36,479,106	41,684,670	35,247,843	37,689,223	38,696,281	42,477,759
Public works	15,041,177	14,393,790	13,221,772	16,439,029	11,742,451	14,060,876	15,799,718	18,736,498	22,492,218	19,819,103
Community development	18,252,691	14,418,785	70,810,907	56,847,899	53,957,318	14,469,115	32,878,975	19,125,990	11,951,040	12,330,080
Interest and other charges	5,689,403	6,820,184	6,429,807	7,858,690	15,535,108	5,330,108	-	-	-	-
Capital maintenance programs	-	-	-	-	2,921,050	-	2,031,237	-	301,315	-
Capital reinvestment	-	-	-	-	8,615,980	-	-	-	-	-
Total governmental activities expenses	\$ 94,942,773	\$ 96,376,776	\$ 157,925,997	\$ 144,219,309	\$ 149,829,511	\$ 98,504,968	\$ 108,006,855	\$ 99,273,413	\$ 95,014,363	\$ 109,946,038
Business-type activity:										
Reclamation Authority	-	-	-	-	-	-	-	-	-	-
Total business-type activity expenses	-	-	-	-	-	-	-	-	-	-
Total primary government expenses	\$ 94,942,773	\$ 96,376,776	\$ 157,925,997	\$ 144,219,309	\$ 149,829,511	\$ 98,504,968	\$ 108,006,855	\$ 99,273,413	\$ 95,014,363	\$ 117,253,146
<b>Program Revenues</b>										
Governmental activities:										
Charges for services	\$ 11,823,146	\$ 11,942,829	\$ 11,976,952	\$ 12,061,204	\$ 15,100,971	\$ 14,690,950	\$ 12,137,769	\$ 13,040,956	\$ 13,876,288	\$ 13,725,032
Operating contributions and grants	17,071,652	12,623,073	7,761,632	12,193,258	10,963,981	13,483,809	12,895,134	13,096,789	13,457,894	11,159,230
Capital contributions and grants	77,327	78,098	1,890,354	4,067,208	5,322,016	3,148,874	489,800	1,871,566	2,733,035	1,335,164
Total governmental activities program revenues	\$ 28,972,125	\$ 24,644,000	\$ 21,634,938	\$ 28,321,670	\$ 31,386,968	\$ 31,323,633	\$ 25,522,703	\$ 28,009,311	\$ 30,067,217	\$ 26,219,426
Business-type activity:										
Operating contributions and grants	-	-	-	-	-	-	-	-	-	-
Business-type activity program revenues	-	-	-	-	-	-	-	-	-	-
Total primary government program revenues	\$ 28,972,125	\$ 24,644,000	\$ 21,634,938	\$ 28,321,670	\$ 31,386,968	\$ 31,323,633	\$ 25,522,703	\$ 28,009,311	\$ 30,067,217	\$ 57,255,151
<b>Net (Expenses) Revenues</b>										
Governmental activities	\$ (65,970,648)	\$ (71,732,776)	\$ (136,291,059)	\$ (115,897,639)	\$ (118,442,543)	\$ (67,181,335)	\$ (82,484,152)	\$ (71,264,102)	\$ (64,947,146)	\$ (83,726,612)
Business-type activity	-	-	-	-	-	-	-	-	-	\$ 49,948,043
Total primary government net (expenses) revenues	\$ (65,970,648)	\$ (71,732,776)	\$ (136,291,059)	\$ (115,897,639)	\$ (118,442,543)	\$ (67,181,335)	\$ (82,484,152)	\$ (71,264,102)	\$ (64,947,146)	\$ (33,778,569)
<b>Net Position</b>										
Governmental activities:										
Taxes	\$ 31,005,842	\$ 32,202,400	\$ 34,892,648	\$ 32,874,557	\$ 32,977,590	\$ 28,206,102	\$ 19,247,084	\$ 17,381,673	\$ 14,720,272	\$ 15,128,210
Property taxes	21,066,579	21,648,681	19,262,212	15,051,658	17,195,450	20,688,872	25,187,734	23,668,795	21,820,128	25,364,057
Sales taxes	1,392,123	1,564,083	1,244,543	1,121,092	1,197,800	1,307,732	1,462,174	1,598,037	1,812,310	2,138,378
Transient occupancy taxes	8,120,849	8,159,269	9,686,804	6,876,484	7,483,227	7,746,907	7,090,887	7,933,064	8,274,908	8,587,698
Franchise taxes	-	-	105,019	362,105	266,446	390,600	463,116	315,511	458,117	256,343
Admissions Tax	-	-	-	1,028	7,439,521	8,016,141	7,495,997	9,284,071	8,135,144	6,754,075
Utility users tax	6,395,360	6,780,952	7,235,463	7,153,876	7,104,861	256,016	-	41,716	40,296	37,584
Motor vehicle in lieu	531,114	435,813	334,137	288,398	242,811	-	-	-	-	-
Motor vehicle license fee, unrestricted	-	-	-	-	-	-	-	-	-	-
Other tax	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-	-	-	-	-	-
Investment income	10,288,832	9,209,215	8,488,288	4,842,082	3,062,757	1,763,424	2,568,878	3,295,319	748,051	1,199,856
Developer constructed infrastructure	-	-	-	-	-	-	-	-	-	-
Loss on sale of land	-	-	-	-	-	-	-	-	-	-
Transfer from Successor Agency	956,734	533,503	638,428	5,212,274	1,830,299	195,425	938,422	768,416	40,271,017	-
Other revenue	\$ 79,757,433	\$ 80,533,916	\$ 81,888,570	\$ 80,504,845	\$ 78,800,762	\$ 68,571,219	\$ 64,504,697	\$ 64,286,602	\$ 98,441,980	\$ 63,105,476
Total governmental activities	\$ 79,757,433	\$ 80,533,916	\$ 81,888,570	\$ 80,504,845	\$ 78,800,762	\$ 68,571,219	\$ 64,504,697	\$ 64,286,602	\$ 98,441,980	\$ 63,105,476
Business-type activity:										
Investment income	-	-	-	-	-	-	-	-	-	-
Total business-type activity	-	-	-	-	-	-	-	-	-	-
Total primary government	\$ 79,757,433	\$ 80,533,916	\$ 81,888,570	\$ 80,504,845	\$ 78,800,762	\$ 68,571,219	\$ 64,504,697	\$ 64,286,602	\$ 98,441,980	\$ 63,105,476
<b>Changes in Net Position</b>										
Governmental activities	\$ 13,786,785	\$ 8,801,140	\$ (54,402,489)	\$ (35,392,794)	\$ (39,641,781)	\$ 1,389,884	\$ (17,979,455)	\$ (6,977,500)	\$ 33,494,834	\$ (20,561,136)
Business-type activity	-	-	-	-	-	-	-	-	-	\$ 49,948,043
Total primary government	\$ 13,786,785	\$ 8,801,140	\$ (54,402,489)	\$ (35,392,794)	\$ (39,641,781)	\$ 1,389,884	\$ (17,979,455)	\$ (6,977,500)	\$ 33,494,834	\$ 29,386,907

Source: City of Carson

TABLE 3

**CITY OF CARSON, CALIFORNIA**  
 Fund Balances of Governmental Funds  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>General fund</b>										
Reserved	\$ 1,158,240	\$ 2,705,353	\$ 3,114,747	\$ 944,838						
Unreserved, reported in:										
Designated for special purpose	-	-	1,269,181	1,245,972						
Undesignated	26,679,476	21,679,654	16,405,465	15,991,314						
Total general fund	27,837,716	24,385,007	20,789,393	18,182,124						
<b>All other governmental funds</b>										
Reserved	105,323,071	95,953,287	96,827,515	68,865,002						
Unreserved, Designated reported in:										
Special revenue funds	8,034,288	11,962,175	6,724,222	7,045,587						
Capital projects funds	142,140,637	156,640,705	116,298,202	109,182,006						
Total all other governmental funds	255,497,996	264,556,167	219,849,939	185,092,595						
<b>Grand total governmental funds</b>	<u>\$ 283,335,712</u>	<u>\$ 288,941,174</u>	<u>\$ 240,639,332</u>	<u>\$ 203,274,719</u>						
<b>General fund</b>	\$ 677,922	\$ 739,877	\$ 1,632,266	\$ 2,507,687	\$ 375,759	\$ 342,432				
Nonspendable	2,321,416	2,410,033	2,484,398	1,760,551	1,760,710	1,431,403				
Restricted	6,198,067	6,705,685	20,409,123	20,957,808	18,583,716	16,710,504				
Committed	3,712,276	3,792,000	5,102,225	5,276,764	5,071,211	226,096				
Assigned	10,591,610	15,971,310	6,739,998	5,875,509	1,775,796	-				
Unassigned	23,501,291	29,618,905	36,368,010	36,378,319	27,567,192	18,710,435				
Total general fund	32,311,110	16,218,201	8,146,939	6,640,174	8,046,694	-				
<b>All other governmental funds</b>										
Nonspendable	179,097,981	15,188,708	33,804,829	33,584,394	67,182,178	64,390,234				
Restricted	589,883	608,662	1,015,107	693,941	494,123	-				
Assigned	(3,363,044)	(1,089,714)	(81,767)	(343,282)	(204,620)	(611,104)				
Unassigned	208,635,930	30,925,857	42,885,108	40,575,227	75,518,375	63,779,130				
Total all other governmental funds	\$ 232,137,221	\$ 60,544,762	\$ 79,253,118	\$ 76,953,546	\$ 103,085,567	\$ 82,489,565				
<b>Grand total government funds</b>										

Source: City of Carson

TABLE 4

## CITY OF CARSON, CALIFORNIA

## Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Revenues</b>										
Taxes	\$ 73,210,445	\$ 76,416,838	\$ 80,907,303	\$ 74,168,970	\$ 79,015,236	\$ 68,978,607	\$ 63,743,453	\$ 63,049,509	\$ 58,206,650	\$ 63,052,428
Licenses and permits	5,293,969	5,385,637	5,643,875	4,766,767	6,472,150	6,240,419	5,733,199	6,157,526	6,306,253	7,273,620
Fines, forfeitures and penalties	1,727,612	1,609,321	1,701,748	1,789,500	2,187,730	2,789,268	2,013,571	1,976,961	1,987,718	1,588,678
Investment income	11,007,795	11,433,529	10,557,318	4,604,809	3,184,744	1,763,424	2,259,942	2,950,912	3,043,620	2,285,175
Intergovernmental	12,207,289	9,067,678	5,443,708	13,027,869	10,746,260	8,361,928	7,794,867	10,688,245	11,729,825	7,397,268
Charges for services	2,985,352	2,985,224	2,559,121	2,662,335	3,062,757	8,967,821	2,907,197	3,070,807	3,338,706	3,461,863
Charges to other funds	372,000	869,400	32,697	145,057	-	-	567,509	646,647	6,600	-
Miscellaneous	3,453,703	1,192,004	1,304,603	6,450,369	2,180,221	2,729,580	4,698,626	3,755,306	3,618,808	4,341,491
Total revenues	110,258,165	108,959,631	108,150,373	107,615,676	106,849,098	99,831,047	89,718,364	92,295,913	88,238,180	89,400,523
<b>Expenditures</b>										
General government	18,071,092	19,130,574	20,139,083	20,686,885	18,136,954	20,690,955	20,120,174	22,042,126	21,922,895	29,956,664
Community services	34,324,469	36,385,981	36,577,270	36,679,991	34,477,002	36,366,232	33,994,074	35,461,405	37,126,200	37,723,099
Public works	14,600,846	15,243,991	12,786,280	13,695,643	14,145,645	16,711,058	14,294,060	16,701,191	21,126,233	15,626,079
Community development	27,983,987	18,219,462	67,156,790	27,037,959	15,249,106	27,466,234	23,606,994	15,139,783	8,472,904	25,284,113
Debt Service										
Bond principal	3,105,000	3,795,000	3,610,000	3,765,000	4,390,000	5,735,000	-	-	-	-
Bond interest	5,223,017	7,634,458	5,985,058	7,181,131	8,592,640	5,096,767	-	-	-	-
Other bond financing costs	947,786	1,033,973	234,980	334,120	577,740	-	-	-	-	-
Capital improvement programs	5,709,591	8,053,836	32,557,557	51,262,569	27,221,615	17,402,989	5,187,757	5,250,980	11,612,457	6,698,272
Interfund reimbursement	(3,196,983)	(3,617,653)	(3,995,295)	(3,770,394)	(3,464,606)	(5,198,738)	-	-	-	-
Total expenditures	106,768,805	105,879,622	175,051,723	156,872,904	119,326,096	124,270,497	97,203,059	94,595,485	100,260,689	115,288,227
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,489,360</u>	<u>3,080,009</u>	<u>(66,901,350)</u>	<u>(49,257,228)</u>	<u>(12,476,998)</u>	<u>(24,439,450)</u>	<u>(7,484,695)</u>	<u>(2,299,572)</u>	<u>(12,022,509)</u>	<u>(25,887,704)</u>
<b>Other financing sources (uses)</b>										
Transfers in	13,623,464	23,638,979	26,673,638	18,589,935	22,838,526	25,766,146	1,566,581	1,063,673	43,249,253	145,757
Transfers out	(13,623,464)	(23,638,979)	(26,673,638)	(18,589,935)	(22,838,526)	(25,766,146)	(1,566,581)	(1,063,673)	(2,978,236)	(145,757)
Loan Proceeds	-	-	-	-	-	-	-	-	-	-
Bond Proceeds	28,000,000	16,845,000	22,810,000	12,165,000	40,560,000	-	-	-	-	-
Payment to escrow agent	-	(14,319,547)	(390,683)	(272,385)	-	-	-	-	-	-
Loss on sale of land	-	-	-	-	779,500	-	-	-	-	-
Total other financing sources (uses)	<u>28,000,000</u>	<u>2,525,453</u>	<u>22,419,317</u>	<u>11,892,615</u>	<u>41,339,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,271,017</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ 31,489,360</u>	<u>\$ 5,605,462</u>	<u>\$ (44,482,033)</u>	<u>\$ (37,364,613)</u>	<u>\$ 28,862,502</u>	<u>\$ (24,439,450)</u>	<u>\$ (7,484,695)</u>	<u>\$ (2,299,572)</u>	<u>\$ 28,248,508</u>	<u>\$ (25,887,704)</u>
<b>Debt service as a percentage of noncapital expenditures</b>	9.77%	14.01%	7.19%	11.50%	16.54%	10.70%	0.00%	0.00%	0.00%	0.00%

Source: City of Carson

TABLE 5

**CITY OF CARSON, CALIFORNIA**  
General Governmental Revenues by Source  
Last Ten Fiscal Years

Year Ended June 30,	Property Tax	Sales Tax	Franchise Tax	Interest		Building Construction Permits	Business License Fees		Federal Grants	Motor Vehicle License Fees	Utility Users Tax	
				Income on Investments								
2007	\$ 39,148,797	* \$ 21,053,363	** \$ 8,120,846	\$ 8,458,027	\$ 2,195,205	\$ 2,538,674	\$ 8,303,199	\$ 531,114	\$ -	\$ -		
2008	41,960,439	* 21,615,227	** 8,159,269	9,442,128	2,291,416	2,567,338	2,449,439	435,813	-	-		
2009	47,831,937	* 19,262,212	** 9,686,804	8,347,727	2,422,053	2,681,222	1,597,640	334,137	-	-		
2010	41,519,865	* 15,051,658	** 6,876,484	2,849,583	1,901,201	2,282,081	12,607,160	288,398	6,722,319			
2011	42,753,339	* 17,195,450	** 7,483,227	1,808,934	3,053,450	2,650,060	5,769,445	242,811	7,439,521			
2012	19,355,360	# 20,688,872	** 7,746,907	937,338	2,789,592	2,649,097	2,056,551	256,016	7,980,683			
2013	15,611,394	25,187,734	** 7,090,887	341,557	2,379,027	2,628,905	3,043,040	50,405	7,495,997			
2014	14,182,112	23,668,796	7,933,064	716,643	2,899,460	2,546,608	3,269,370	41,716	9,284,071			
2015	14,290,374	21,820,128	8,274,908	544,103	2,903,621	2,698,782	3,944,432	40,296	8,135,144			
2016	15,674,990	24,504,724	8,587,699	637,543	3,835,990	2,791,431	2,773,613	37,584	6,754,075			

\* - Includes property taxes received in lieu of motor vehicles license fees.

\*\* - Includes property taxes received in lieu of sales taxes.

^ - Utility Users tax is a new revenue source beginning in fiscal year 2009-10.

# Redevelopment Agency was dissolved on 2/1/2012 due to ABx1 26. Property Tax allocation to the dissolved agency is limited to the State's approved Redevelopment Property Tax Trust Fund (RPTTF) money.

Source: City of Carson



TABLE 6

**CITY OF CARSON, CALIFORNIA**  
Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years  
(in thousands of dollars)

Fiscal Year Ended June 30	Entire City				Redevelopment Agency				Total Direct Tax Rate
	Secured	Unsecured	Less: Exemptions	Taxable Assessed Value	Secured	Unsecured	Less: Exemptions	Taxable Assessed Value	
2007	\$ 10,563,712	\$ 1,449,239	\$ (93,186)	\$ 11,919,765	\$ 3,029,193	\$ 608,572	\$ (14,785)	\$ 3,622,979	1.000%
2008	11,312,601	1,416,880	(94,094)	12,635,387	3,230,043	557,471	(15,449)	3,772,064	1.000%
2009	12,037,843	1,544,502	(95,059)	13,487,286	3,386,534	642,531	(15,853)	4,013,211	1.000%
2010	11,949,059	1,480,135	(95,424)	13,333,770	3,436,787	649,248	(16,065)	4,069,970	1.000%
2011	11,897,501	1,439,918	(95,196)	13,242,223	3,405,081	632,562	(16,197)	4,021,446	1.000%
2012	11,857,196	1,327,723	(93,911)	13,091,009	3,451,606	562,904	(16,037)	3,998,473	1.000%
2013	11,959,163	1,211,622	(92,535)	13,078,250	3,496,537	578,477	(16,017)	4,058,997	1.000%
2014	11,973,053	1,210,090	(91,719)	13,091,424	3,655,473	565,268	(15,913)	4,204,829	1.000%
2015	12,197,821	1,287,142	(90,395)	13,394,567	3,729,983	589,858	(15,825)	4,304,015	1.000%
2016	12,797,251	1,214,303	(89,369)	13,922,185	3,871,550	590,427	(15,651)	4,446,327	1.000%

## Note:

In 1978, the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With a few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is re-assessed at the purchase price of the property sold. The valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitation described above.

Source: Los Angeles County Assessor's Office

TABLE 7

**CITY OF CARSON, CALIFORNIA**

## Direct and Overlapping Property Tax Rates

(Rate per \$100 of assessed value)

Last Ten Fiscal Years

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
City Direct Rates:										
City basic rate	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Total City Direct Rate	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Overlapping Rates:										
County of Los Angeles	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Community College	0.0215	0.0088	0.0221	0.0231	0.0403	0.0353	0.0488	0.0445	0.0402	0.0358
Unified Schools	0.1068	0.1233	0.1248	0.1518	0.1870	0.1682	0.1756	0.1464	0.1469	0.1297
Flood Control	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Metropolitan Water District	0.0047	0.0045	0.0043	0.0043	0.0037	0.0037	0.0035	0.0035	0.0035	0.0035
Total Direct Rate	<u>1.1337</u>	<u>1.1366</u>	<u>1.1512</u>	<u>1.1792</u>	<u>1.2310</u>	<u>1.2072</u>	<u>1.2279</u>	<u>1.1944</u>	<u>1.1906</u>	<u>1.1690</u>

## Note:

In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1% fixed amount. This 1% is shared by all taxing agencies for which the subject property resides within. In addition to the 1% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of various inter-governmental overlapping debt.

Source: Los Angeles County Assessor's Office

TABLE 8

**CITY OF CARSON, CALIFORNIA**  
Principal Property Tax Payers  
Current Year and Nine Years Ago

Taxpayer	2016		2007	
	Taxable Assessed Value*	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
Tesoro Refining and Marketing Co.	\$ 1,842,945,538	13.67%	\$ -	0.00%
Phillips 66	546,143,195	4.05%	-	0.00%
Watson Land Co	503,805,317	3.74%	347,373,606	2.97%
Gatx Tank Storage Terminals Corp.	349,048,631	2.59%	151,308,105	1.30%
Watson Cogeneration Co.	243,123,293	1.80%	541,060,024	4.63%
Equilon Enterprises LLC	138,579,815	1.03%	249,819,827	2.14%
General Mills Operations Inc.	138,470,276	1.03%		0.00%
Home Depot Center Anschutz So. Cal. Sport	125,940,647	0.93%	147,069,595	1.26%
Prologis LP/Catellus	118,741,200	0.88%	-	0.00%
Carson Dominguez Properties LP	115,107,329	0.85%	109,396,884	0.94%
BP West Coast Products	-	0.00%	1,954,978,266	16.73%
ConocoPhillips Co	-	0.00%	378,098,074	3.24%
Ineos Innovene Polypropylene LLC	-	0.00%	177,448,810	1.52%
Nissan Motor Corp.	-	0.00%	105,866,107	0.91%
	\$ 4,121,905,241	30.57%	\$ 4,162,419,298	35.63%

\*The amounts shown include assessed value data for both the City and the Redevelopment Agency.  
Source: Los Angeles County Assessor's Office

TABLE 9

**CITY OF CARSON, CALIFORNIA**Property Tax Levies and Collections  
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the		Collections in		Total Collections to Date	
		Fiscal Year of Levy	Percent of Levy	Subsequent Years	Amount	Percent of Levy	
2007	\$ 26,878,008	\$ 24,577,979	91.44%	\$ 2,300,029	\$ 26,878,008	100.00%	
2008	31,165,050	28,498,357	91.44%	2,666,694	31,165,051	100.00%	
2009	34,030,650	31,368,244	92.18%	2,662,406	34,030,650	100.00%	
2010	33,890,362	31,630,105	93.33%	2,260,257	33,890,362	100.00%	
2011	33,155,535	30,977,690	93.43%	2,177,845	33,155,535	100.00%	
2012	33,313,250	31,337,722	94.07%	1,975,528	33,313,250	100.00%	
2013	33,825,963	32,062,885	94.79%	1,763,078	33,825,963	100.00%	
2014	35,269,741	33,567,707	95.17%	1,702,032	35,269,740	100.00%	
2015	36,104,610	35,622,156	98.66%	482,454	36,104,610	100.00%	
2016	28,869,646	28,368,269	98.26%	501,377	28,869,646	100.00%	

Note: The amounts presented include city property taxes and Redevelopment Agency tax increment. This schedule also includes amounts collected by the City and Redevelopment Agency that were passed-through to other agencies.

Source: Los Angeles County Auditor Controller  
N/A - Not Available

TABLE 10

**CITY OF CARSON, CALIFORNIA**

Direct and Overlapping Government Activities Debt  
June 30, 2016

	Gross Bonded Debt	Exclusions	Net Bonded Debt City Share
Direct Debt			
City of Carson - 1915 Act Bonds	\$ 26,280,000	\$ 26,280,000	\$ -
Carson Redevelopment Agency	207,160,863	207,160,863	-
Total Direct Debt	<u>233,440,863</u>	<u>233,440,863</u>	<u>-</u>
Overlapping Debt-Repaid with Property Taxes Tax and Assessment Debt			332,371,436
General Fund Debt (Net)			<u>35,518,897</u>
Total Overlapping Debt-Repaid with Property Taxes			<u>367,890,333</u>
Total Direct and Overlapping Debt			<u>\$ 367,890,333</u>

Notes:

- (1) Direct debt exclusions represent bonds which are not general obligation bonds of the city and do not represent a claim against the General Fund revenues of the city.
- (2) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. The net bonded debt estimates the portion of the outstanding debt of the overlapping governments that is borne by the residents and businesses of the city.

Source: California Municipal Statistics, Inc. and the City of Carson, Finance Division.

TABLE 11

**CITY OF CARSON, CALIFORNIA**  
 Legal Debt Margin Information  
 Last Ten Fiscal Years

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt limit - 15% of Total Assessed Value	\$ 1,813,984,397	\$ 1,923,741,099	\$ 2,052,719,396	\$ 2,029,465,128	\$ 2,016,431,540	\$ 1,994,163,608	\$ 1,993,415,963	\$ 1,997,340,573	\$ 2,041,875,290	\$ 2,120,679,259
Amount of debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 1,813,984,397	\$ 1,923,741,099	\$ 2,052,719,396	\$ 2,029,465,128	\$ 2,016,431,540	\$ 1,994,163,608	\$ 1,993,415,963	\$ 1,997,340,573	\$ 2,041,875,290	\$ 2,120,679,259
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Legal Debt Margin Calculation</b>										
Assessed value	\$ 11,919,765,292	\$ 12,635,386,881	\$ 13,487,285,911	\$ 13,333,770,032	\$ 13,242,222,532	\$ 13,091,008,795	\$ 13,078,249,995	\$ 13,091,423,898	\$ 13,394,567,248	\$ 13,922,184,669
Add back: exempt real property	173,464,020	189,553,778	197,510,065	195,997,487	200,654,403	203,415,257	211,189,755	224,179,924	217,934,686	215,677,060
Total assessed value	\$ 12,093,229,312	\$ 12,824,940,659	\$ 13,684,795,976	\$ 13,529,767,519	\$ 13,442,876,935	\$ 13,294,424,052	\$ 13,289,439,750	\$ 13,315,603,822	\$ 13,612,501,934	\$ 14,137,861,729
Debt limit (15% of total assessed value)	\$ 1,813,984,397	\$ 1,923,741,099	\$ 2,052,719,396	\$ 2,029,465,128	\$ 2,016,431,540	\$ 1,994,163,608	\$ 1,993,415,963	\$ 1,997,340,573	\$ 2,041,875,290	\$ 2,120,679,259
Debt applicable to limit:	-	-	-	-	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Amount set aside for repayment of general obligation debt	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 1,813,984,397	\$ 1,923,741,099	\$ 2,052,719,396	\$ 2,029,465,128	\$ 2,016,431,540	\$ 1,994,163,608	\$ 1,993,415,963	\$ 1,997,340,573	\$ 2,041,875,290	\$ 2,120,679,259

Note:

The City of Carson has no bonded debt. The Carson Redevelopment Agency has bonded debt (Tax Allocation)

\$ 130,365,863	\$ 128,570,863	\$ 147,770,863	\$ 156,170,863	\$ 192,340,863	\$ 186,605,863	\$ 180,870,863	\$ 172,352,100	\$ 165,799,234	\$ 211,804,234
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Source: County of Los Angeles, Auditor-Controller/Disbursements/Tax Division and City of Carson, Finance Department.

TABLE 12

**CITY OF CARSON, CALIFORNIA**

Pledged-Revenue Coverage  
Last Ten Fiscal Years

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Gross tax increment	\$25,682,282	\$ 27,856,482	\$ 33,249,076	\$ 28,706,556	\$ 28,307,079	\$ 24,310,311	\$ 31,286,630	\$ 32,204,166	\$ 31,827,881	\$ 33,543,626
Less Mandatory Costs:										
Admin & Pass-Thru	\$ -	\$ 2,079,662	\$ 2,761,636	\$ 1,989,657	\$ 1,715,027	\$ 6,023,672	\$ 10,961,661	\$ 14,721,942	\$ 21,699,942	\$ 10,897,192
20% Housing Set aside	-	5,571,297	6,649,815	5,741,311	5,661,416	-	-	-	-	-
Total	-	7,650,959	9,411,451	7,730,968	7,376,443	6,023,672	10,961,661	14,721,942	21,699,942	10,897,192
Net tax increment	\$25,682,282	\$ 20,205,523	\$ 23,837,625	\$ 20,975,588	\$ 20,930,635	\$ 18,286,639	\$ 20,324,969	\$ 17,482,224	\$ 10,127,939	\$ 22,646,434
Debt service										
Principal	\$ 3,105,000	\$ 3,795,000	\$ 3,610,000	\$ 3,765,000	\$ 4,390,000	\$ 5,735,000	\$ 5,735,000	\$ 6,405,000	\$ 7,090,000	\$ 6,915,000
Interest	4,870,555	5,931,620	5,848,966	7,175,236	8,394,118	9,320,356	9,083,631	8,813,997	8,119,584	7,909,443
	\$ 7,975,555	\$ 9,726,620	\$ 9,458,966	\$ 10,940,236	\$ 12,784,118	\$ 15,055,356	\$ 14,818,631	\$ 15,218,997	\$ 15,209,584	\$ 14,824,443
Coverage	<u>3.22</u>	<u>2.86</u>	<u>3.52</u>	<u>2.62</u>	<u>2.21</u>	<u>1.61</u>	<u>2.11</u>	<u>2.12</u>	<u>2.09</u>	<u>2.26</u>

TABLE 13

**CITY OF CARSON, CALIFORNIA**  
Demographic and Economic Statistics  
Last Ten Calendar Years

Calendar Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Unemployment Rate (3)
2007	98,110	\$ 412,257,372	\$ 42,499	5.1%
2008	98,178	425,573,170	43,715	7.5%
2009	98,159	411,492,352	42,043	11.7%
2010	98,047	424,813,015	43,234	12.8%
2011	91,548	454,935,533	45,969	12.4%
2012	91,828	486,733,508	48,818	9.4%
2013	92,196	483,578,594	48,140	7.7%
2014	92,636	512,846,779	50,730	10.6%
2015	93,148	544,324,900	53,521	8.6%
2016	93,993	N/A	N/A	N/A

## Sources:

- (1) State Department of Finance
- (2) U.S. Bureau of Economic Analysis (data shown is for Los Angeles, CA)
- (3) State of California Employment Development Department

N/A - Not Available



TABLE 14

**CITY OF CARSON, CALIFORNIA**  
Principal Employers  
Current Year and Nine Years Ago

Employer	2016			2007		
	Number of Employees (1)	Rank	Percent of Total City Employment	Number of Employees (1)	Rank	Percent of Total City Employment
Tesoro Refining & Marketing Company LLC	1,110	1	2.66%	1,099	1	2.53%
Select Staffing	472	2	1.23%			
Lakeshore Learning	446	3	1.17%			
Cedarlane Natural Foods Inc.	428	4	1.12%			
See's Candy Shops Inc.	427	5	1.12%	527	6	1.21%
Huck International Inc.	396	6	1.03%			
Prime Wheel Corporation	369	7	0.89%			
Mag Aerospace Industries	366	8	0.96%			
The Pepsi Bottling Group	290	9	0.76%	391	10	0.90%
Defense Contract Management Agency	278	10	0.73%			
Northrup Grumman				744	2	1.71%
Lakeshore Equipment Co. Inc.				740	3	1.70%
Golden Wheel Corp.				634	4	1.46%
Leiner Health Products				628	5	1.44%
USA Waste of California Inc.				457	7	1.05%
Target Corporation				438	8	1.01%
A C S Education Services				396	9	0.91%
Total	4,582		11.67%	6,054		13.92%
Total City Employment <sup>(1)</sup>	38,270					

Sources: (1) City of Carson

(2) State of California Employment Development Department  
(data shown is not seasonally adjusted - 38,270)

N/A - Not Available. Data on city employment for 2007 is not available.

TABLE 15

**CITY OF CARSON, CALIFORNIA**  
 Full-time-Equivalent City Government Employees  
 By Function/Workgroup  
 Last Ten Fiscal Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	Full-time-Equivalent Employees as of June 30									
<b>Function/Workgroup</b>										
General government										
City Council	2.99	4.06	4.00	4.00	4.00	4.00	3.00	5.00	5.00	5.00
City Attorney	-	-	-	-	-	-	-	-	-	-
City Clerk	6.00	6.00	6.00	6.00	6.00	6.00	4.00	4.00	4.00	4.00
City Treasurer	5.00	5.00	5.00	5.00	5.00	4.94	5.00	5.00	5.00	5.00
City Manager	48.93	46.95	47.00	47.00	47.00	45.65	20.00	20.00	21.00	26.00
Human Resources										11.00
Administrative services	52.00	52.00	52.00	52.00	52.00	50.24	46.00	44.00	44.00	34.00
Public Works	94.90	96.00	95.80	82.00	82.00	71.15	136.00	131.00	133.00	130.00
Community Development	29.18	28.99	30.20	41.00	41.00	12.03	32.00	31.00	30.00	31.00
Community Services	<u>158.00</u>	<u>159.00</u>	<u>158.00</u>	<u>158.00</u>	<u>158.00</u>	<u>154.00</u>	<u>84.00</u>	<u>88.00</u>	<u>88.00</u>	<u>88.00</u>
Total	<u>397.00</u>	<u>398.00</u>	<u>398.00</u>	<u>395.00</u>	<u>395.00</u>	<u>348.01</u>	<u>330.00</u>	<u>328.00</u>	<u>330.00</u>	<u>334.00</u>

TABLE 16

**CITY OF CARSON, CALIFORNIA**

Operating Indicators  
by Workgroup  
Last Ten Fiscal Years

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b><u>Economic Development</u></b>										
Housing and Block Grant Division:										
Mobile home rehab grant applications received	75	28	49	38	55	21	35	23	30	29
Mobile home rehab grants (qualified)	51	33	17	24	32	18	23	20	21	20
Mobile home rehab grants (dollar value)	\$255,000	\$140,000	\$85,000	\$115,389	\$137,705	\$85,000	\$172,500	\$125,065	\$166,710	\$157,595
Single family rehab loan applications received	89	60	63	64	35	36	30	35	15	32
Single family rehab loans granted	69	36	16	2	22	13	20	23	8	24
Single family rehab loans granted (dollar value)	\$885,000	\$355,000	\$125,000	\$50,000	\$139,185	\$17,500	\$230,000	\$89,550	\$139,275	\$336,549
Mobile home rent control increases processed	6	9	11	11	13	9	11	7	6	7
Employment Development Division:										
Job applicants processed	N/A	654	1,545	1,274	16,810	18,442	25,232	35,035	35,261	5,883
Summer youth employees hired	100	90	181	100	27	11	13	125	120	95
Business Development Division:										
Business visitations conducted	6	19	25	60	280	140	12	30	250	12
Redevelopment Division:										
Development agreements negotiated	12	10	4	5	17	0	0	2	0	3
<b><u>Public Services</u></b>										
Graffiti Abatement Division:										
Service request completed	2,228	2,939	2,321	2,050	1,882	1,412	817	932	869	937
Square feet of graffiti removed by waterblast	93,697	33,620	69,293	43,013	49,996	14,343	26,156	23,243	19,862	21,256
Square feet of graffiti removed by painting over	685,605	572,347	553,654	646,754	291,507	85,768	153,734	178,017	179,445	206,895
Building and Landscape Maintenance Division:										
Service request completed	1,521	1,886	1,712	1,719	1,715	1,672	N/A	1,520	602	498
Vouchers issued	57	56	27	18	0	1	N/A	N/A	1	2

Source: City of Carson  
N/A - Not Available

TABLE 17

## CITY OF CARSON, CALIFORNIA

## Capital Asset Statistics

## by Function

## Last Ten Fiscal Years

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Public Services:</b>										
City square miles	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2
Parks acreage	147.8	147.8	147.8	147.8	147.8	147.8	147.8	147.8	147.8	147.8
Facilities square footage	320,004	320,004	320,004	320,004	320,004	320,004	320,004	320,004	320,004	320,004
Parks	12	12	12	12	12	12	12	12	12	12
Parks - mini	3	3	3	3	3	3	3	3	3	3
Sports Complex	1	1	1	1	1	1	1	1	1	1
Swimming pools	3	3	4	4	4	4	4	4	4	4
City Hall	1	1	1	1	1	1	1	1	1	1
Corporate yard	1	1	1	1	1	1	1	1	1	1
Public Safety Services Center	1	1	1	1	1	1	1	1	1	1
Gymnasiums	3	3	3	3	3	3	3	3	3	3
Tennis courts	18	18	18	18	18	18	18	18	18	18
Basketball courts	18	18	18	28	28	28	28	28	28	28
Racquetball courts	8	8	8	8	8	8	8	8	8	8
Volleyball courts	2	2	2	4	4	4	4	4	4	4
Snack bars	14	14	14	10	10	10	10	10	10	10
Ornamental fountains	3	3	3	3	3	3	3	3	3	3
Flagpoles	17	17	17	17	17	17	17	17	17	17
Wading pools	7	7	7	5	4	4	4	4	4	4
Parking lots	23	23	23	23	23	23	23	23	23	23

Source: City of Carson  
N/A - Not Available.

