

---

# **STATISTICAL SECTION**

---

(Not covered by Independent Auditors' Report)

CITY OF CARSON, CALIFORNIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT



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.

**City of Carson  
Net Position by Component  
Last Ten Fiscal Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Governmental activities</b>										
Invested in capital assets, net of accumulated depreciation and related debt	\$ 345,259,471	\$ 347,867,446	\$ 338,831,073	\$ 339,173,885	\$ 343,401,921	\$ 339,117,408	\$ 339,193,971	302,392,752	296,900,646	293,712,678
Restricted for:										
Community services	2,121,021	5,043,426	7,266,284	7,955,782	365,563	437,501	1,351,533	6,228,534	1,874,973	3,259,542
Public works	-	-	-	-	5,163,559	6,218,413	5,462,293	4,606,521	3,379,453	4,396,352
Community development	192,255,065	198,110,054	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
Unrestricted	(71,911,054)	(68,817,297)	90,795,828	96,062,533	(13,874,931)	(41,228,567)	(20,605,772)	2,571,341	12,357,782	10,281,994
<b>Total governmental activities net position</b>	<b>\$ 467,724,503</b>	<b>\$ 482,203,629</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>

Source: City of Carson

**City of Carson  
Change in Net Position  
Last Ten Fiscal Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expenses</b>										
Governmental activities:										
General government	\$ 18,001,181	\$ 16,767,939	\$ 19,469,561	\$ 20,809,981	\$ 27,028,260	\$ 20,353,648	\$ 20,578,498	\$ 22,940,199	\$ 22,049,082	\$ 23,721,702
Community services	33,180,089	32,697,684	36,489,941	39,934,036	40,435,251	42,720,043	36,479,106	41,684,670	35,247,843	37,689,223
Public works	14,921,451	14,397,933	15,041,177	14,393,790	13,221,772	16,439,029	11,742,451	14,060,876	15,799,718	18,736,498
Community development	17,172,120	13,106,094	18,252,691	14,418,785	70,810,907	56,847,899	53,957,318	14,469,115	32,878,975	19,125,990
Interest and other charges	5,465,560	4,819,483	5,689,403	6,820,184	6,429,807	7,858,690	15,535,108	5,350,108	-	-
Capital maintenance programs	-	-	-	-	-	-	2,921,050	-	2,031,237	-
Interfund reimbursement	-	-	-	-	-	-	8,615,980	-	-	-
Total governmental activities expenses	\$ 88,740,401	\$ 81,789,133	\$ 94,942,773	\$ 96,376,776	\$ 157,925,997	\$ 144,219,309	\$ 149,829,511	\$ 98,504,968	\$ 108,006,855	\$ 99,273,413
<b>Program Revenues:</b>										
Governmental activities:										
Charges for services	\$ 11,951,722	\$ 11,709,299	\$ 11,823,146	\$ 11,942,829	\$ 11,976,952	\$ 12,061,204	15,100,971	14,690,950	12,137,769	13,040,956
Operating contributions and grants	10,103,518	8,396,046	17,071,652	12,623,073	7,767,632	12,193,258	10,963,981	13,483,809	12,895,134	13,096,789
Capital contributions and grants	73,922	996,437	77,327	78,098	1,890,354	4,067,208	5,322,016	3,148,874	489,800	1,871,566
Total governmental activities program revenues	\$ 22,129,162	\$ 21,101,782	\$ 28,972,125	\$ 24,644,000	\$ 21,634,938	\$ 28,321,670	31,386,968	31,323,633	25,522,703	28,009,311
Net (expense) revenues-governmental activities/primary government	\$ (66,611,239)	\$ (60,687,351)	\$ (65,970,648)	\$ (71,732,776)	\$ (136,291,059)	\$ (115,897,639)	\$ (118,442,543)	\$ (67,181,335)	\$ (82,484,152)	\$ (71,264,102)
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	28,150,634	29,157,856	31,005,842	32,202,400	34,892,648	32,874,557	32,977,590	28,206,102 *	19,247,084 *	17,381,673
Sales taxes	19,010,261	20,133,009	21,066,579	21,648,681	19,262,212	15,051,658	17,195,450	20,688,872	25,187,734	23,668,795
Transient occupancy taxes	1,139,242	1,329,497	1,392,123	1,564,083	1,244,543	1,121,092	1,197,800	1,307,732	1,462,174	1,598,037
Franchise taxes	6,888,795	8,433,494	8,120,849	8,159,269	9,686,804	6,876,484	7,483,227	7,746,907	7,090,887	7,933,064
Admissions Tax	-	-	-	-	105,019	362,105	266,446	390,600	463,116	315,511
Utility users tax	-	-	-	-	1,028	6,722,319	7,439,521	8,016,141	7,495,997	9,284,071
Motor vehicle license fee	2,494,546	677,746	531,114	435,813	334,137	288,398	242,811	256,016	50,405	41,716
Motor vehicle in lieu	5,369,607	6,594,965	6,395,360	6,780,952	7,235,463	7,153,876	7,104,861	-	-	-
Other tax	3,311	3,698	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-	-	-	-	-	-
Use of money and property	5,708,185	7,840,437	10,288,832	9,209,215	8,488,288	4,842,082	3,062,757	1,763,424	2,568,878	3,295,319
Developer constructed infrastructure	-	-	-	-	-	-	-	-	-	-
Loss on sale of land	-	-	-	-	-	-	-	-	-	-
Other revenue	1,577,536	995,775	956,734	533,503	638,428	5,212,274	1,830,299	195,425	938,422	768,416
Total governmental activities	\$ 70,342,117	\$ 75,166,477	\$ 79,757,433	\$ 80,533,916	\$ 81,888,570	\$ 80,504,845	\$ 78,800,762	\$ 68,571,219	\$ 64,504,697	\$ 64,286,602
<b>Change in Net Position</b>										
Governmental activities	\$ 3,730,878	\$ 14,479,126	\$ 13,786,785	\$ 8,801,140	\$ (54,402,489)	\$ (35,392,794)	\$ (39,641,781)	\$ 1,389,884	\$ (17,979,455)	\$ (6,977,500)
Total primary government	\$ 3,730,878	\$ 14,479,126	\$ 13,786,785	\$ 8,801,140	\$ (54,402,489)	\$ (35,392,794)	\$ (39,641,781)	\$ 1,389,884	\$ (17,979,455)	\$ (6,977,500)

Source: City of Carson

N/A - Not Available. The City implemented GASB 34 reporting for the fiscal year ended June 30, 2003.

\* Includes Motor vehicle in lieu

**City of Carson  
Fund Balances of Governmental Funds  
Last Ten Fiscal Years**

	2005	2006	2007	2008	2009	2010	2011 **	2012	2013	2014
<b>General fund</b>										
Reserved	\$ 2,927,387	\$ 2,936,079	\$ 1,158,240	\$ 2,705,353	\$ 3,114,747	\$ 944,838				
Unreserved, reported in:										
Designated for special purpose	20,231,985	20,418,185	-	-	1,269,181	1,245,972				
Undesignated	3,758,506	4,477,779	26,679,476	21,679,654	16,405,465	15,991,314				
Total general fund	<u>26,917,878</u>	<u>27,832,043</u>	<u>27,837,716</u>	<u>24,385,007</u>	<u>20,789,393</u>	<u>18,182,124</u>				
<b>Special Revenue</b>										
Reserved	1,265,311	3,130,368	15,737,951	14,792,547	17,073,294	17,526,281				
Unreserved, reported in:										
Designated	-	-	8,034,288	11,962,175	6,724,222	7,045,587				
Undesignated	12,608,252	13,291,655	-	-	-	-				
State local transportation fund										
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-				
Total special revenue fund	<u>13,873,563</u>	<u>16,422,023</u>	<u>23,772,239</u>	<u>26,754,722</u>	<u>23,797,516</u>	<u>24,571,868</u>				
<b>Capital projects</b>										
Reserved	83,913,950	86,791,251	89,585,120	81,160,740	79,754,221	51,338,721				
Unreserved, reported in:										
Designated	-	-	142,140,637	156,640,705	116,298,202	109,182,006				
Undesignated	108,341,115	112,382,042	-	-	-	-				
Total capital projects	<u>192,255,065</u>	<u>199,173,293</u>	<u>231,725,757</u>	<u>237,801,445</u>	<u>196,052,423</u>	<u>160,520,727</u>				
<b>Total governmental funds</b>	<u>\$ 233,046,506</u>	<u>\$ 243,427,359</u>	<u>\$ 283,335,712</u>	<u>\$ 288,941,174</u>	<u>\$ 240,639,332</u>	<u>\$ 203,274,719</u>				
<b>General fund</b>										
Nonspendable							\$ 677,922	\$ 739,877	\$ 1,632,266	\$ 2,507,687
Restricted							2,321,416	2,410,033	2,484,398	1,760,551
Committed							6,198,067	6,705,685	20,409,123	20,957,808
Assigned							3,712,276	3,792,000	5,102,225	5,276,764
Unassigned							10,591,610	15,971,310	6,739,998	5,875,509
							<u>\$ 23,501,291</u>	<u>29,618,905</u>	<u>36,368,010</u>	<u>36,378,319</u>
<b>Housing Authority</b>										
Nonspendable							7,650,948	16,218,201	8,146,939	6,640,174
Restricted							51,868,370	8,832,728	28,598,803	25,928,500
							<u>\$ 59,519,318</u>	<u>25,050,929</u>	<u>36,745,742</u>	<u>32,568,674</u>
<b>Capital projects</b>										
Nonspendable							24,660,162	-	-	-
Restricted							99,021,335	-	-	-
							<u>\$ 123,681,497</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Proposition C Local Return Fund</b>										
Restricted								\$ 134,090	\$ -	\$ -
<b>Federal Highway Planning Grant Fund</b>										
Unassigned								<u>\$ (549,702)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Nonmajor governmental funds</b>										
Restricted							28,208,276	6,221,890	5,206,026	7,655,894
Assigned							589,883	608,662	1,015,107	693,941
Unassigned							(3,363,044)	(540,012)	(81,767)	(343,282)
							<u>25,435,115</u>	<u>6,290,540</u>	<u>6,139,366</u>	<u>8,006,553</u>
<b>Total governmental funds</b>							<u>\$ 232,137,221</u>	<u>60,544,762</u>	<u>79,253,118</u>	<u>76,953,546</u>

\* Beginning Fiscal Year 2002/03, Debt Service Fund Balances are reported as part of the Special Revenue Funds

\*\* Beginning Fiscal Year 2010-2011, The City adopted GASB 54, Fund Balance Reporting, which changes the fund balance classification in the governmental funds.

**City of Carson**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Revenues</b>										
Taxes	\$ 63,655,899	\$ 69,505,481	\$ 73,210,445	\$ 76,416,838	\$ 80,907,303	\$ 74,168,970	79,015,236	68,978,607	63,743,453	63,049,509
Licenses and permits	5,431,560	5,402,462	5,293,969	5,385,637	5,643,875	4,766,767	6,472,150	6,240,419	5,733,199	6,157,526
Fines, forfeitures and penalties	1,653,669	1,754,645	1,727,612	1,609,321	1,701,748	1,789,500	2,187,730	2,789,268	2,013,571	1,976,961
Use of money and property	7,177,883	9,354,791	11,007,795	11,433,529	10,557,318	4,604,809	3,184,744	1,763,424	2,259,942	2,950,912
Intergovernmental	8,721,085	6,215,326	12,207,289	9,067,678	5,443,708	13,027,869	10,746,260	8,361,928	7,794,867	10,688,245
Charges for services	3,271,407	3,077,369	2,985,352	2,985,224	2,559,121	2,662,335	3,062,757	8,967,821	2,907,197	3,070,807
Charges to other funds	-	902,500	372,000	869,400	32,697	145,057	-	-	567,509	646,647
Miscellaneous	2,822,930	2,757,222	3,453,703	1,192,004	1,304,603	6,450,369	2,180,221	2,729,580	4,698,626	3,755,306
<b>Total revenues</b>	<b>92,734,433</b>	<b>98,969,796</b>	<b>110,258,165</b>	<b>108,959,631</b>	<b>108,150,373</b>	<b>107,615,676</b>	<b>106,849,098</b>	<b>99,831,047</b>	<b>89,718,364</b>	<b>92,295,913</b>
<b>Expenditures</b>										
General government	16,049,750	16,666,041	18,071,092	19,130,574	20,139,083	20,686,885	18,136,954	20,690,955	20,120,174	22,042,126
Community services	29,599,768	31,849,780	34,324,469	36,385,981	36,577,270	36,679,991	34,477,002	36,366,232	33,994,074	35,461,405
Public works	13,306,867	14,310,213	14,600,846	15,243,991	12,786,280	13,695,643	14,145,645	16,711,058	14,294,060	16,701,191
Community development	18,003,874	16,522,830	27,983,987	18,219,462	67,156,790	27,037,959	15,249,106	27,466,234	23,606,994	15,139,783
Debt Service										
Bond principal	3,160,000	2,930,000	3,105,000	3,795,000	3,610,000	3,765,000	4,390,000	5,735,000	-	-
Bond interest	5,077,668	4,958,655	5,223,017	7,634,458	5,985,058	7,181,131	8,592,640	5,096,767	-	-
Other bond financing costs	2,000	-	947,786	1,033,973	234,980	334,120	577,740	-	-	-
Capital improvement programs	3,956,003	4,302,986	5,709,591	8,053,836	32,557,557	51,262,569	27,221,615	17,402,989	5,187,757	5,250,980
Interfund reimbursement	(2,679,747)	(2,951,561)	(3,196,983)	(3,617,653)	(3,995,295)	(3,770,394)	(3,464,606)	(5,198,738)	-	-
<b>Total expenditures</b>	<b>86,476,183</b>	<b>88,588,944</b>	<b>106,768,805</b>	<b>105,879,622</b>	<b>175,051,723</b>	<b>156,872,904</b>	<b>119,326,096</b>	<b>124,270,497</b>	<b>97,203,059</b>	<b>94,595,485</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>6,258,250</b>	<b>10,380,852</b>	<b>3,489,360</b>	<b>3,080,009</b>	<b>(66,901,350)</b>	<b>(49,257,228)</b>	<b>(12,476,998)</b>	<b>(24,439,450)</b>	<b>(7,484,695)</b>	<b>(2,299,572)</b>
<b>Other financing sources (uses)</b>										
Transfers in	13,593,689	12,894,333	13,623,464	23,638,979	26,673,638	18,589,935	22,838,526	25,766,146	1,566,581	1,063,673
Transfers out	(13,593,689)	(12,894,333)	(13,623,464)	(23,638,979)	(26,673,638)	(18,589,935)	(22,838,526)	(25,766,146)	(1,566,581)	(1,063,673)
Loan Proceeds	5,000,000	-	-	-	-	-	-	-	-	-
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	(1,433,918)	-	-	-	-	-	779,500	-	-	-
<b>Total other financing sources (uses)</b>	<b>3,566,082</b>	<b>-</b>	<b>28,000,000</b>	<b>2,525,453</b>	<b>22,419,317</b>	<b>11,892,615</b>	<b>41,339,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 9,824,332</b>	<b>\$ 10,380,852</b>	<b>\$ 31,489,360</b>	<b>\$ 5,605,462</b>	<b>\$ (44,482,033)</b>	<b>\$ (37,364,613)</b>	<b>\$ 28,862,502</b>	<b>\$ (24,439,450)</b>	<b>\$ (7,484,695)</b>	<b>\$ (2,299,572)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	10.71%	9.94%	9.77%	14.01%	7.19%	11.50%	16.54%	11%	0%	0%

Source: City of Carson

**City of Carson  
General Governmental Revenues by Source  
Last Ten Fiscal Years**

Year Ended 30-Jun	Property Tax	Sales Tax	Franchise Tax	Interest Income on Investments	Building Construction Permits	Business License Fees	Federal Grants	Motor Vehicle License Fees	Utility Users Tax
2005	\$ 33,520,241 *	\$19,186,893 **	\$ 6,888,795	\$ 5,314,792	\$ 3,090,034	\$ 2,017,497	\$ 2,153,900	2,494,546	\$ -
2006	36,319,089 *	20,124,304 **	8,433,494	5,662,143	2,798,971	2,323,767	1,763,153	677,846	-
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	5,769,455	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	507,216	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	2,446,608	3,269,370	41,716	9,284,071

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

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

# 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



**City of Carson**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
**(in thousands of dollars)**

Fiscal Year Ended	Entire City				Redevelopment Agency				Total Direct Tax Rate
	Secured	Unsecured	Less: Exemptions	Taxable	Secured	Unsecured	Less: Exemptions	Taxable	
				Assessed Value				Assessed Value	
June 30									
2005	\$ 9,338,345	\$ 1,456,260	\$ (92,176)	\$ 10,702,429	\$ 2,497,646	\$ 614,932	\$ (14,185)	\$ 3,098,393	1.000%
2006	10,298,564	1,384,761	(92,939)	11,590,386	2,797,669	561,889	(14,343)	3,345,215	1.000%
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	11,959,163	1,211,622	(92,535)	13,078,250	3,496,537	578,477	(16,017)	4,058,997	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

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>City Direct Rates:</b>										
City basic rate	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>
Total City Direct Rate	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
<b>Overlapping Rates:</b>										
County of Los Angeles	0.0009	0.0008	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Community College	0.0181	0.0143	0.0215	0.0088	0.0221	0.0231	0.0403	0.0353	0.0376	0.0445
Unified Schools	0.0888	0.0843	0.1068	0.1233	0.1248	0.1518	0.1870	0.1682	0.1756	0.1464
Flood Control	0.0002	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Metropolitan Water District	<u>0.0058</u>	<u>0.0052</u>	<u>0.0047</u>	<u>0.0045</u>	<u>0.0043</u>	<u>0.0043</u>	<u>0.0037</u>	<u>0.0037</u>	<u>0.0035</u>	<u>0.0035</u>
Total Direct Rate	<u>1.1138</u>	<u>1.1047</u>	<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>1.2167</u>	<u>1.1944</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

**City of Carson  
Principal Property Taxpayers  
Current Year and Ten Years Ago**

Taxpayer	2014		2005	
	Taxable Assessed Value*	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
BP West Coast Products	\$ 1,453,668,408	11.03%	2,404,597,251	22.28%
Phillips 66	496,778,713	3.77%	-	0.00%
ConocoPhillips Co	-	0.00%	344,156,526	3.19%
Watson Land Co	496,170,547	3.76%	325,637,680	3.02%
Tesoro Refining and Marketing Co.	445,771,810	3.38%		0.00%
Watson Cogeneration Co.	295,664,000	2.24%	518,809,718	4.81%
Gatx Tank Storage Terminals Corp.	293,422,142	2.23%	122,372,675	1.13%
General Mills Operations Inc.	160,353,462	1.22%	-	0.00%
Equilon Enterprises LLC	145,331,361	1.10%	230,592,210	2.14%
Home Depot Center Anschutz So. Cal. Sports	122,127,025	0.93%	-	0.00%
Carson Dominguez Properties LP	112,239,871	0.85%	76,910,548	0.71%
Air Products and Chemicals	-	0.00%	83,897,747	0.78%
Anschutz Entertainment Group	-	0.00%	81,493,600	0.75%
Nissan Motor Corp.	-	0.00%	79,794,138	0.74%
	<u>\$ 4,021,527,339</u>	<u>30.51%</u>	<u>4,268,262,093</u>	<u>39.54%</u>

\*The amounts shown include assessed value data for both the City and the Redevelopment Agency.

Source: Los Angeles County Assessor's Office

N/A - Not Available

**City of Carson  
Property Tax Levies and Collections  
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2005	N/A	N/A	N/A	N/A	N/A	N/A
2006	N/A	N/A	N/A	N/A	N/A	N/A
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	35,269,741	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

**City of Carson**  
**Direct and Overlapping Governmental Activities Debt**  
**June 30, 2014**

---

	Gross Bonded Debt	Exclusions	Net Bonded Debt City Share
Direct Debt			
City of Carson - 1915 Act Bonds	\$ 28,600,000	\$ 28,600,000	\$ -
Carson Redevelopment Agency	168,245,863	168,245,863	-
Total Direct Debt	\$196,845,863	\$ 196,845,863	\$ -
Overlapping Debt-Repaid with Property Taxes			
Tax and Assessment Debt			\$ 357,299,183
General Fund Debt (Net)			36,338,229
Total Overlapping Debt-Repaid with Property Taxes			393,637,412
Total Direct and Overlapping Debt			\$ 393,637,412

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.

**City of Carson  
Legal Debt Margin Information  
Last Ten Fiscal Years**

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit - 15% of Total Assessed Value	\$ 1,629,560,129	\$ 1,763,874,804	\$ 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
Amount of debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 1,629,560,129	\$ 1,763,874,804	\$ 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
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	\$ 10,702,428,623	\$ 11,590,385,815	\$ 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
Add back: exempt real property	161,305,568	168,779,548	173,464,020	189,553,778	197,510,065	195,997,487	200,654,403	203,415,257	211,189,755	224,179,924
Total assessed value	\$ 10,863,734,191	\$ 11,759,165,363	\$ 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
Debt limit (15% of total assessed value)	\$ 1,629,560,129	\$ 1,763,874,804	\$ 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
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	\$ 1,629,560,129	\$ 1,763,874,804	\$ 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

Note:

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

	\$ 108,400,863	\$ 105,470,863	\$ 130,365,863	\$ 128,570,863	\$ 147,770,863	\$ 156,170,863	\$ 192,340,863	\$ 186,340,863	\$ 180,870,863	\$ 168,245,863
--	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Source: County of Los Angeles, Auditor-Controller/Disbursements/Tax Division and City of Carson, Finance Department.

**City of Carson  
Pledged-Revenue Coverage  
Last Ten Fiscal Years**

	Fiscal Year									
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Gross tax increment	\$21,826,789	\$22,819,093	\$25,682,282	\$ 27,856,482	\$ 33,249,076	\$28,706,556	\$ 28,307,079	\$ 24,310,311	\$ 31,286,630	\$ 32,204,166
Less Mandatory Costs:										
Admin & Pass-Thru	N/A	N/A		2,079,662	2,761,636	1,989,657	1,715,027	6,023,672	10,961,661	14,721,942
20% Housing Set aside	N/A	N/A		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
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
Debt service										
Principal	\$ 3,160,000	\$ 2,930,000	\$ 3,105,000	\$ 3,795,000	\$ 3,610,000	\$ 3,765,000	\$ 4,390,000	\$ 5,735,000	\$ 5,735,000	\$ 6,405,000
Interest	\$ 5,077,669	\$ 4,958,655	\$ 4,870,555	\$ 5,931,620	\$ 5,848,966	\$ 7,175,236	\$ 8,394,118	\$ 9,320,356	\$ 9,083,631	\$ 8,813,997
	\$ 8,237,669	\$ 7,888,655	\$ 7,975,555	\$ 9,726,620	\$ 9,458,966	\$10,940,236	\$ 12,784,118	\$ 15,055,356	\$ 14,818,631	\$ 15,218,997
Coverage	<u>2.65</u>	<u>2.89</u>	<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>

Note: The pledged tax increment revenues and the debt service payments refer to the City of Carson Redevelopment Agency.

Source: City of Carson

**City of Carson  
Demographic and Economic Statistics  
Last Ten Fiscal Years**

---

Calendar Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Unemployment Rate (3)
2005	98,329	\$ 346,423,200	\$ 35,022	5.3%
2006	97,981	373,322,192	37,362	4.7%
2007	98,110	390,295,865	39,794	5.0%
2008	98,178	413,317,000	42,265	7.2%
2009	98,159	394,980,563	40,356	11.7%
2010	98,047	410,674,615	41,791	12.3%
2011	91,548	N/A	N/A	12.4%
2012	91,828	N/A	N/A	N/A
2013	92,196	N/A	N/A	N/A
2014	92,636	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



**City of Carson  
Principal Employers  
Current Year and Ten Years Ago**

Employer	2014			2005		
	Number of Employees (1)	Rank	Percent of Total City Employment	Number of Employees	Rank	Percent of Total City Employment
Select Staffing	448	1	0.97%	N/A	N/A	N/A
Lakeshore Learning	440	2	0.95%	N/A	N/A	N/A
Prime Wheel Corporation	435	3	0.94%	N/A	N/A	N/A
Cedarlane Natural Foods Inc.	431	4	0.93%	N/A	N/A	N/A
See's Candy Shops Inc.	414	5	0.90%	N/A	N/A	N/A
Mag Aerospace Industries	387	6	0.84%	N/A	N/A	N/A
Huck International Inc.	385	7	0.84%	N/A	N/A	N/A
Pacific Bell	310	8	0.67%	N/A	N/A	N/A
Xerox Education Services Inc.	278	9	0.60%	N/A	N/A	N/A
The Pepsi Bottling Group	276	10	<u>0.60%</u>	N/A	N/A	N/A
<b>Total</b>	<u><u>3,804</u></u>		<u><u>8.24%</u></u>	<u><u>N/A</u></u>	<u><u>N/A</u></u>	<u><u>N/A</u></u>

Total City Employment <sup>(2)</sup> 39,282

Sources: (1) City of Carson  
(2) State of California Employment Development Department  
(data shown is not seasonally adjusted - 46,100)

N/A - Not Available. Data on city employment for 2005 is not available.

**City of Carson**  
**Full-Time-Equivalent City Government Employees**  
**By Function/Workgroup**  
**Last Ten Fiscal Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Function/Workgroup</b>										
General government										
City Council	3.09	3.09	2.99	4.06	4.00	4.00	4.00	4.00	3.00	5.00
City Attorney	-	-	-	-	-	-	-	-	-	-
City Clerk	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00	4.00
City Treasurer	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.94	5.00	5.00
City Manager	48.67	48.67	48.93	46.95	47.00	47.00	47.00	45.65	20.00	20.00
Administrative services	49.00	52.00	52.00	52.00	52.00	52.00	52.00	50.24	46.00	44.00
Public works	97.00	97.00	94.90	96.00	95.80	82.00	82.00	71.15	136.00	131.00
Community Development	29.08	29.00	29.18	28.99	30.20	41.00	41.00	12.03	32.00	31.00
Community Services	<u>157.16</u>	<u>158.16</u>	<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>
Total	<u>395.00</u>	<u>398.92</u>	<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>

Source: City of Carson

**City of Carson**  
**Operating Indicators by Workgroup**  
**Last Ten Fiscal Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b><u>Economic Development</u></b>										
Housing and Block Grant Division:										
Mobile home rehab grant applications received	N/A	79	75	28	49	38	55	21	35	23
Mobile home rehab grants (qualified)	N/A	66	51	33	17	24	32	18	23	20
Mobile home rehab grants (dollar value)	N/A	\$330,000	\$255,000	\$140,000	\$85,000	\$115,389	\$137,705	\$85,000	\$172,500	\$125,065
Single family rehab loan applications received	N/A	82	89	60	63	64	35	36	30	35
Single family rehab loans granted	N/A	69	69	36	16	2	22	13	20	23
Single family rehab loans granted (dollar value)	N/A	\$885,000	\$885,000	\$355,000	\$125,000	\$50,000	\$139,185	\$175,000	\$230,000	\$89,550
Mobile home rent control increases processed	N/A	6	6	9	11	11	13	9	11	7
Employment Development Division:										
Job applicants processed	N/A	1,146	N/A	654	1,545	1,274	986	18,442	25,232	35,035
Summer youth employees hired	N/A	96	100	90	181	100	27	11	13	125
Business Development Division:										
Business visitations conducted	N/A	15	6	19	25	60	160	140	12	30
Redevelopment Division:										
Development agreements negotiated	N/A	6	12	10	4	5	17	0	0	2
<b><u>Public Services</u></b>										
Graffiti Abatement Division:										
Service request completed	N/A	1,555	2,228	2,939	2,321	2,050	1,882	1,412	817	932
Square feet of graffiti removed by waterblast	N/A	94,270	93,697	33,620	69,293	43,013	49,996	14,343	26,156	23,243
Square feet of graffiti removed by painting over	N/A	626,341	685,605	572,347	553,654	646,754	291,507	85,768	153,734	178,017
Building and Landscape Maintenance Division:										
Service request completed	N/A	1,286	1,521	1,886	1,712	1,719	1,715	1,672	N/A	1,520
Vouchers issued	N/A	55	57	56	27	18	0	1	N/A	N/A

Source: City of Carson  
N/A - Not Available

**City of Carson**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<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	N/A	147.8	147.8	147.8	147.8	147.8	147.8	147.8	147.8	147.8
Facilities square footage	N/A	320,004	320,004	320,004	320,004	320,004	320,004	320,004	320,004	320,004
Parks	N/A	12	12	12	12	12	12	12	12	12
Parks - mini	N/A	3	3	3	3	3	3	3	3	3
Sports Complex	N/A	1	1	1	1	1	1	1	1	1
Swimming pools	N/A	3	3	3	4	4	4	4	4	4
City Hall	N/A	1	1	1	1	1	1	1	1	1
Corporate yard	N/A	1	1	1	1	1	1	1	1	1
Public Safety Services Center	N/A	1	1	1	1	1	1	1	1	1
Gymnasiums	N/A	3	3	3	3	3	3	3	3	3
Tennis courts	N/A	18	18	18	18	18	18	18	18	18
Basketball courts	N/A	18	18	18	18	28	28	28	28	28
Racquetball courts	N/A	8	8	8	8	8	8	8	8	8
Volleyball courts	N/A	2	2	2	2	4	4	4	4	4
Snack bars	N/A	14	14	14	14	10	10	10	10	10
Ornamental fountains	N/A	3	3	3	3	3	3	3	3	3
Flagpoles	N/A	17	17	17	17	17	17	17	17	17
Wading pools	N/A	7	7	7	7	5	4	4	4	4
Parking lots	N/A	23	23	23	23	23	23	23	23	23

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

