
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**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities										
Invested in capital assets, net of accumulated depreciation and related debt	\$ 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	\$ 295,848,031
Restricted for:										
Community services	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	42,495,631
Public works	-	-	-	5,163,559	6,218,413	5,462,293	4,606,521	3,379,453	4,396,352	2,021,219
Community development	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	51,058,195
Unrestricted	<u>(68,817,297)</u>	<u>90,795,828</u>	<u>96,062,533</u>	<u>(13,874,931)</u>	<u>(41,228,567)</u>	<u>(20,605,772)</u>	<u>2,571,341</u>	<u>12,357,782</u>	<u>10,281,994</u>	<u>(64,190,834)</u>
Total governmental activities net position	\$ <u>482,203,629</u>	\$ <u>497,846,660</u>	\$ <u>505,866,858</u>	\$ <u>459,507,864</u>	\$ <u>419,286,360</u>	\$ <u>379,644,579</u>	\$ <u>363,110,748</u>	\$ <u>371,324,244</u>	\$ <u>364,346,744</u>	\$ <u>327,232,242</u>

Source: City of Carson

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities:										
General government	\$ 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	\$ 21,573,509
Community services	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	38,696,261
Public works	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	22,492,218
Community development	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	11,951,040
Interest and other charges	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	-	301,315
Interfund reimbursement	-	-	-	-	-	8,615,980	-	-	-	-
Total governmental activities expenses	\$ 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	\$ 95,014,343
Program Revenues:										
Governmental activities:										
Charges for services	\$ 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	\$ 13,876,288
Operating contributions and grants	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	13,457,894
Capital contributions and grants	996,437	77,327	78,098	1,890,354	4,067,208	5,322,016	3,148,874	489,800	1,871,566	2,733,035
Total governmental activities program revenues	\$ 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	\$ 30,067,217
Net (expense) revenues-governmental activities/primary government	\$ (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)	\$ (64,947,126)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 14,720,272
Sales taxes	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	21,820,128
Transient occupancy taxes	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	1,812,310
Franchise taxes	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	8,274,908
Admissions Tax	-	-	-	105,019	362,105	266,446	390,600	463,116	315,511	458,117
Utility users tax	-	-	-	1,028	6,722,319	7,439,521	8,016,141	7,495,997	9,284,071	8,135,144
Motor vehicle license fee	677,746	531,114	435,813	334,137	288,398	242,811	256,016	50,405	41,716	40,296
Motor vehicle in lieu	6,594,965	6,395,360	6,780,952	7,235,463	7,153,876	7,104,861	-	-	-	-
Other tax	3,698	-	-	-	-	-	-	-	-	-
Use of money and property	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	748,051
Transfer from Successor Agency	-	-	-	-	-	-	-	-	-	40,271,017
Other revenue	995,775	956,734	533,503	638,428	5,212,274	1,830,299	195,425	938,422	768,416	2,161,737
Total governmental activities	\$ 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	\$ 98,441,980
Change in Net Position										
Governmental activities	\$ 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)	\$ 33,494,854
Total primary government	\$ 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)	\$ 33,494,854

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**

	2006	2007	2008	2009	2010	2011 **	2012	2013	2014	2015
General fund										
Reserved	\$ 2,936,079	\$ 1,158,240	\$ 2,705,353	\$ 3,114,747	\$ 944,838					
Unreserved, reported in:										
Designated for special purpose	20,418,185	-	-	1,269,181	1,245,972					
Undesignated	4,477,779	26,679,476	21,679,654	16,405,465	15,991,314					
Total general fund	27,832,043	27,837,716	24,385,007	20,789,393	18,182,124					
Special Revenue										
Reserved	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	13,291,655	-	-	-	-					
Total special revenue fund	16,422,023	23,772,239	26,754,722	23,797,516	24,571,868					
Capital projects										
Reserved	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	112,382,042	-	-	-	-					
Total capital projects	199,173,293	231,725,757	237,801,445	196,052,423	160,520,727					
Total governmental funds	\$ 243,427,359	\$ 283,335,712	\$ 288,941,174	\$ 240,639,332	\$ 203,274,719					
General fund										
Nonspendable						\$ 677,922	\$ 739,877	\$ 1,632,266	\$ 2,507,687	\$ 375,759
Restricted						2,321,416	2,410,033	2,484,398	1,760,551	1,760,710
Committed						6,198,067	6,705,685	20,409,123	20,957,808	18,583,716
Assigned						3,712,276	3,792,000	5,102,225	5,276,764	5,071,211
Unassigned						10,591,610	15,971,310	6,739,998	5,875,509	1,775,796
						23,501,291	29,618,905	36,368,010	36,378,319	27,567,192
Housing Authority										
Nonspendable						7,650,948	16,218,201	8,146,939	6,640,174	8,046,694
Restricted						51,868,370	8,832,728	28,598,803	25,928,500	22,665,356
						59,519,318	25,050,929	36,745,742	32,568,674	30,712,050
Cooperation Agreement Bond Proceeds Fund										
Restricted										40,092,461
Capital projects										
Nonspendable						24,660,162	-	-	-	-
Restricted						99,021,335	-	-	-	-
						123,681,497	-	-	-	-
Proposition C Local Return Fund										
Restricted							134,090	-	-	-
Federal Highway Planning Grant Fund										
Unassigned							(549,702)	-	-	-
Nonmajor governmental funds										
Restricted						28,208,276	6,221,890	5,206,026	7,655,894	4,424,361
Assigned						589,883	608,662	1,015,107	693,941	494,123
Unassigned						(3,363,044)	(540,012)	(81,767)	(343,282)	(204,620)
						25,435,115	6,290,540	6,139,366	8,006,553	4,713,864
Total governmental funds						\$ 232,137,221	\$ 60,544,762	\$ 79,253,118	\$ 76,953,546	\$ 103,085,567

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

Source: City of Carson

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2014	2015
Revenues											
Taxes	\$ 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	\$ 63,049,509	\$58,206,650
Licenses and permits	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	6,157,526	6,306,253
Fines, forfeitures and penalties	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	1,976,961	1,987,718
Use of money and property	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	2,950,912	3,043,620
Intergovernmental	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	10,688,245	11,729,825
Charges for services	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	3,070,807	3,338,706
Charges to other funds	902,500	372,000	869,400	32,697	145,057	-	-	567,509	646,647	646,647	6,600
Miscellaneous	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	3,755,306	3,618,808
Total revenues	98,969,796	110,258,165	108,959,631	108,150,373	107,615,676	106,849,098	99,831,047	89,718,364	92,295,913	92,295,913	88,238,180
Expenditures											
General government	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	22,042,126	21,922,895
Community services	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	35,461,405	37,126,200
Public works	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	16,701,191	21,126,233
Community development	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	15,139,783	8,472,904
Debt Service											
Bond principal	2,930,000	3,105,000	3,795,000	3,610,000	3,765,000	4,390,000	5,735,000	-	-	-	-
Bond interest	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	-	947,786	1,033,973	234,980	334,120	577,740	-	-	-	-	-
Capital improvement programs	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	5,250,980	11,612,457
Interfund reimbursement	(2,951,561)	(3,196,983)	(3,617,653)	(3,995,295)	(3,770,394)	(3,464,606)	(5,198,738)	-	-	-	-
Total expenditures	88,588,944	106,768,805	105,879,622	175,051,723	156,872,904	119,326,096	124,270,497	97,203,059	94,595,485	94,595,485	100,260,689
Excess (deficiency) of revenues over (under) expenditures	10,380,852	3,489,360	3,080,009	(66,901,350)	(49,257,228)	(12,476,998)	(24,439,450)	(7,484,695)	(2,299,572)	(2,299,572)	(12,022,509)
Other financing sources (uses)											
Transfers in	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	1,063,673	43,249,253
Transfers out	(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)	(1,063,673)	(2,978,236)
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)	-	28,000,000	2,525,453	22,419,317	11,892,615	41,339,500	-	-	-	-	40,271,017
Net change in fund balances	\$ 10,380,852	\$ 31,489,360	\$ 5,605,462	\$ (44,482,033)	\$ (37,364,613)	\$ 28,862,502	\$ (24,439,450)	\$ (7,484,695)	\$ (2,299,572)	\$ (2,299,572)	\$ 28,248,508
Debt service as a percentage of noncapital expenditures	9.94%	9.77%	14.01%	7.19%	11.50%	16.54%	11%	0%	0%	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
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	5,769,445	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	23,668,795	7,936,242	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

* - 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

City of Carson
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	
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	11,973,053	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%

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										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
City Direct Rates:											
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>	<u>1.0000</u>
Total City Direct Rate	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Overlapping Rates:											
County of Los Angeles	0.0008	0.0007	-	-	-	-	-	-	-	-	-
Community College	0.0143	0.0215	0.0088	0.0221	0.0231	0.0403	0.0353	0.0376	0.0445	0.0402	0.0402
Unified Schools	0.0843	0.1068	0.1233	0.1248	0.1518	0.1870	0.1682	0.1756	0.1464	0.1469	0.1469
Flood Control	0.0000	0.0001	-	-	-	-	-	-	-	-	-
Metropolitan Water District	<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>	<u>0.0035</u>	<u>0.0035</u>
Total Direct Rate	<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>	<u>1.1906</u>	<u>1.1906</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	2015		2006	
	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.	\$ 1,783,399,656	13.23%	\$ -	0.00%
Phillips 66	542,953,178	4.03%	-	0.00%
Watson Land Co	499,045,590	3.70%	317,213,729	2.72%
Gatx Tank Storage Terminals Corp.	298,197,286	2.21%	-	0.00%
Watson Cogeneration Co.	238,501,000	1.77%	520,485,029	4.45%
General Mills Operations Inc.	151,114,334	1.12%	74,115,212	0.63%
Equilon Enterprises LLC	140,074,067	1.04%	241,187,945	2.06%
Home Depot Center Anschutz So. Cal. Sports	124,863,906	0.93%	144,474,921	1.24%
Ineos Polypropylene, LLC	115,993,268	0.86%	-	0.00%
Carson Dominguez Properties LP	112,852,557	0.84%	85,330,864	0.73%
BP West Coast Products	-	0.00%	2,583,230,062	22.11%
ConocoPhillips Co	-	0.00%	452,500,981	3.87%
Air Products and Chemicals	-	0.00%	81,112,701	0.69%
Nissan Motor Corp.	-	0.00%	91,159,871	0.78%
	<u>\$ 4,006,994,842</u>	<u>29.71%</u>	<u>\$ 4,590,811,315</u>	<u>39.29%</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
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	\$ 35,269,740	100.00%
2015	\$ 36,104,610	\$ 35,622,156	98.66%	\$ 482,454	\$ 36,104,610	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, 2015

	Gross Bonded Debt	Exclusions	Net Bonded Debt City Share
Direct Debt			
City of Carson - 1915 Act Bonds	\$ 27,470,000	\$ 27,470,000	\$ -
Carson Redevelopment Agency	161,155,863	161,155,863	-
Total Direct Debt	<u>\$ 188,625,863</u>	<u>\$ 188,625,863</u>	<u>\$ -</u>
Overlapping Debt-Repaid with Property Taxes			
Tax and Assessment Debt			\$ 344,110,789
General Fund Debt (Net)			35,901,723
Total Overlapping Debt-Repaid with Property Taxes			<u>380,012,512</u>
Total Direct and Overlapping Debt			<u><u>\$ 380,012,512</u></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.

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit - 15% of Total Assessed Value	\$ 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	\$ 2,041,875,290
Amount of debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 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	\$ 2,041,875,290
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%
Legal Debt Margin Calculation										
Assessed value	\$ 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	13,394,567,248
Add back: exempt real property	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	217,934,686
Total assessed value	\$ 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	\$ 13,612,501,934
Debt limit (15% of total assessed value)	\$ 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	\$ 2,041,875,290
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	\$ 1,763,874,804	\$ 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	\$ 2,041,875,290

Note:

The City of Carson has no bonded debt.

The Carson Redevelopment Agency

has bonded debt (Tax Allocation) \$ 105,470,863 \$ 130,365,863 \$ 128,570,863 \$ 147,770,863 \$ 156,170,863 \$ 192,340,863 \$ 186,605,863 \$ 180,870,863 \$ 168,245,863 \$ 161,155,863

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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Gross tax increment	\$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	\$31,827,881
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	21,699,942
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	21,699,942
Net tax increment	\$22,819,093	\$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
Debt service										
Principal	\$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	\$7,090,000
Interest	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	8,119,584
	\$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	\$15,209,584
Coverage	2.89	3.22	2.86	3.52	2.62	2.21	1.61	2.11	2.12	2.09

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)
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	\$ 42,195	7.2%
2009	98,159	\$ 394,980,563	\$ 40,867	11.7%
2010	98,047	\$ 410,674,615	\$ 41,791	12.3%
2011	91,548	\$ 420,913,463	\$ 42,564	12.4%
2012	91,828	\$ 455,788,782	\$ 45,800	11.6%
2013	92,196	\$ 466,098,988	\$ 46,530	10.2%
2014	92,636	N/A	N/A	8.8%
2015	93,148	N/A	N/A	7.9%

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	2015			2006		
	Number of Employees (1)	Rank	Percent of Total City Employment	Number of Employees	Rank	Percent of Total City Employment
Tesoro Refining & Marketing Company LLC	1,081	1	2.59%	N/A	N/A	N/A
Prime Wheel Corporation	478	2	1.15%	N/A	N/A	N/A
Lakeshore Learning	458	3	1.10%	N/A	N/A	N/A
Cedarlane Natural Foods Inc.	435	4	1.04%	N/A	N/A	N/A
Select Staffing	425	5	1.02%	N/A	N/A	N/A
See's Candy Shops Inc.	400	6	0.96%	N/A	N/A	N/A
Huck International Inc.	396	7	0.95%	N/A	N/A	N/A
Mag Aerospace Industries	365	8	0.88%	N/A	N/A	N/A
The Children's Clinic	323	9	0.78%	N/A	N/A	N/A
The Pepsi Bottling Group	278	10	0.67%	N/A	N/A	N/A
Total	<u>4,639</u>		<u>11.14%</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total City Employment ⁽¹⁾	41,675					

Sources: (1) City of Carson

(2) State of California Employment Development Department
(data shown is not seasonally adjusted - 43,200)

N/A - Not Available. Data on city employment for 2006 is not available.

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

Function/Workgroup	Full-time-Equivalent Employees as of June 30									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General government										
City Council	3.09	2.99	4.06	4.00	4.00	4.00	4.00	3.00	5.00	5.00
City Attorney	-	-	-	-	-	-	-	-	-	-
City Clerk	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00	4.00	4.00
City Treasurer	5.00	5.00	5.00	5.00	5.00	5.00	4.94	5.00	5.00	5.00
City Manager	48.67	48.93	46.95	47.00	47.00	47.00	45.65	20.00	20.00	21.00
Administrative services	52.00	52.00	52.00	52.00	52.00	52.00	50.24	46.00	44.00	44.00
Public Works	97.00	94.90	96.00	95.80	82.00	82.00	71.15	136.00	131.00	133.00
Community Development	29.00	29.18	28.99	30.20	41.00	41.00	12.03	32.00	31.00	30.00
Community Services	<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>	<u>88.00</u>
Total	<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>	<u>330.00</u>

Source: City of Carson

City of Carson
Operating Indicators by Workgroup
Last Ten Fiscal Years

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>Economic Development</u>										
Housing and Block Grant Division:										
Mobile home rehab grant applications received	79	75	28	49	38	55	21	35	23	30
Mobile home rehab grants (qualified)	66	51	33	17	24	32	18	23	20	21
Mobile home rehab grants (dollar value)	\$330,000	\$255,000	\$140,000	\$85,000	\$115,389	\$137,705	\$85,000	\$172,500	\$125,065	\$166,710
Single family rehab loan applications received	82	89	60	63	64	35	36	30	35	15
Single family rehab loans granted	69	69	36	16	2	22	13	20	23	8
Single family rehab loans granted (dollar value)	\$885,000	\$885,000	\$355,000	\$125,000	\$50,000	\$139,185	\$17,500	\$230,000	\$89,550	\$139,275
Mobile home rent control increases processed	6	6	9	11	11	13	9	11	7	6
Employment Development Division:										
Job applicants processed	1,146	N/A	654	1,545	1,274	16,810	18,442	25,232	35,035	35,261
Summer youth employees hired	96	100	90	181	100	27	11	13	125	120
Business Development Division:										
Business visitations conducted	15	6	19	25	60	280	140	12	30	25
Redevelopment Division:										
Development agreements negotiated	6	12	10	4	5	17	0	0	2	0
<u>Public Services</u>										
Graffiti Abatement Division:										
Service request completed	1,555	2,228	2,939	2,321	2,050	1,882	1,412	817	932	869
Square feet of graffiti removed by waterblast	94,270	93,697	33,620	69,293	43,013	49,996	14,343	26,156	23,243	19,862
Square feet of graffiti removed by painting over	626,341	685,605	572,347	553,654	646,754	291,507	85,768	153,734	178,017	179,445
Building and Landscape Maintenance Division:										
Service request completed	1,286	1,521	1,886	1,712	1,719	1,715	1,672	N/A	1,520	602
Vouchers issued	55	57	56	27	18	0	1	N/A	N/A	1

Source: City of Carson
N/A - Not Available

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Services:										
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	3	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	18	28	28	28	28	28	28
Racquetball courts	8	8	8	8	8	8	8	8	8	8
Volleyball courts	2	2	2	2	4	4	4	4	4	4
Snack bars	14	14	14	14	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	7	5	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.



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