
STATISTICAL SECTION

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities										
Invested in capital assets, net of accumulated depreciation and related debt	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	\$ 380,935,329
Restricted for:										
Economic development	14,883,468	66,747,912	58,194,306	21,030,464	207,323	-	-	-	-	758,063
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	7,273,415
Housing projects	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	23,595,980
Community services	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	11,096,410
Unrestricted	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)	(82,118,193)
Total governmental activities net assets	<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>	<u>\$ 357,630,790</u>	<u>\$ 341,541,004</u>

Source: City of Carson

TABLE 2

CITY OF CARSON, CALIFORNIA

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental activities:										
General government	\$ 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	\$ 49,415,055
Community services	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	19,633,718
Public works	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	20,204,915
Community development	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	21,436,486
Interest and other charges	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	-	-	-	301,315	-	-
Total governmental activities/ primary government expenses	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	110,690,174
Program Revenues:										
Governmental activities:										
Charges for services	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	14,425,776
Operating contributions and grants	12,623,073	7,767,632	12,193,258	10,965,981	13,483,809	12,895,134	13,096,789	13,457,894	11,159,230	13,900,254
Capital contributions and grants	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	255,576
Total governmental activities/ primary government revenues	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	28,581,606
Net (Expenses) Revenues	\$ (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)	\$ (82,108,568)
Governmental activities/Primary government										

(Continued)

TABLE 2

CITY OF CARSON, CALIFORNIA

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Revenues and Other Changes in										
Net Assets										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 15,026,130
Sales taxes	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	24,721,304
Transient occupancy taxes	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	2,225,416
Franchise taxes	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	8,094,969
Utility users tax	-	1,028	6,722,319	7,439,521	8,016,141	7,495,997	9,284,071	8,135,144	6,754,075	7,030,672
Admissions Tax	-	105,019	362,105	266,446	390,600	463,116	315,511	458,117	256,343	-
Motor vehicle in lieu	6,780,952	7,235,463	2,153,876	7,104,861	-	-	-	-	-	-
Motor vehicle license fee, unrestricted	435,813	334,137	288,398	242,811	256,016	50,405	41,716	40,296	37,584	42,108
Other tax	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-	-	-	-	-	-	-
Investment income	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	1,326,385
Developer constructed infrastructure	-	-	-	-	-	-	-	-	-	-
Loss on sale of land	-	-	-	-	-	-	-	-	-	-
Transfer from Successor Agency	-	-	-	-	-	-	-	-	-	-
Other revenue	533,503	638,428	5,212,274	1,830,299	195,425	938,422	768,416	40,271,017	3,699,275	7,551,798
Total governmental activities/primary government	80,533,916	81,888,570	75,504,845	78,800,762	68,571,219	64,504,697	64,286,602	98,441,980	63,165,476	66,018,782
Change in Net Position										
Governmental activities/primary government	\$ 8,801,140	\$ (54,402,489)	\$ (40,392,794)	\$ (39,641,781)	\$ 1,389,884	\$ (17,979,455)	\$ (6,977,500)	\$ 33,494,834	\$ (20,561,136)	\$ (16,089,786)

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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General fund										
Reserved	\$ 2,705,353	\$ 3,114,747	\$ 944,838							
Unreserved, reported in:										
Designated for special purpose	-	1,269,181	1,245,972							
Undesignated	21,679,654	16,405,465	15,991,314							
Total general fund	<u>24,385,007</u>	<u>20,789,393</u>	<u>18,182,124</u>							
Special Revenue										
Reserved	14,792,547	17,073,294	17,526,281							
Unreserved, reported in:										
Designated	11,962,175	6,724,222	7,045,587							
Undesignated	-	-	-							
State local transportation fund										
Unreserved, reported in:										
Special revenue funds	-	-	-							
Total special revenue fund	<u>26,754,722</u>	<u>23,797,516</u>	<u>24,571,868</u>							
Capital projects										
Reserved	81,160,740	79,754,221	51,338,721							
Unreserved, reported in:										
Designated	156,640,705	116,298,202	109,182,006							
Undesignated	-	-	-							
Total capital projects	<u>237,801,445</u>	<u>196,052,423</u>	<u>160,520,727</u>							
Debt service*										
Reserved	-	-	-							
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>							
Total governmental funds	<u>\$ 288,941,174</u>	<u>\$ 240,639,332</u>	<u>\$ 203,274,719</u>							

(Continued)

TABLE 3

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General fund										
Nonspendable				\$ 677,922	\$ 739,877	\$ 1,632,266	\$ 2,507,687	\$ 375,759	\$ 342,432	\$ 267,772
Restricted				2,321,416	2,410,033	2,484,398	1,760,551	1,760,710	1,431,403	250,000
Committed				6,198,067	6,705,685	20,409,123	20,957,808	18,583,716	16,710,504	15,324,165
Assigned				3,712,276	3,792,000	5,102,225	5,276,764	5,071,211	226,096	1,000,000
Unassigned				10,591,610	15,971,310	6,739,998	5,875,509	1,775,796	-	2,121,065
				23,501,291	29,618,905	36,368,010	36,378,319	27,567,192	18,710,435	18,963,002
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	33,115,931	23,595,980
				59,519,318	25,050,929	36,745,742	32,568,674	30,712,050	33,115,931	23,595,980
Cooperation Agreement Bond Proceeds Fund										
Restricted				-	-	-	-	40,092,461	24,870,947	9,400,111
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)	-	-	-	-	-
State CIP Grants Special Revenue Fund										
Unassigned				-	-	-	-	-	-	(2,067,793)
Nonmajor government funds										
Restricted				28,208,276	6,221,890	5,206,026	7,655,894	4,424,361	6,403,356	9,048,634
Assigned				589,883	608,662	1,015,107	693,941	494,123	-	-
Unassigned				(3,363,044)	(540,012)	(81,767)	(343,282)	(204,620)	(611,104)	(987,537)
				25,435,115	6,290,540	6,139,366	8,006,553	4,713,864	5,792,252	8,061,097
Total government funds				\$ 232,137,221	\$ 60,544,762	\$ 79,253,118	\$ 76,953,546	\$ 103,085,567	\$ 82,489,565	\$ 57,952,397

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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Taxes	\$ 76,416,838	\$ 80,907,303	\$ 74,168,970	79,015,236	68,978,607	63,743,453	63,049,509	58,206,650	63,052,429	62,101,246
Licenses and permits	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	7,295,475
Fines and forfeitures	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	1,821,718
Intergovernmental	9,067,678	5,443,708	13,027,869	10,746,260	8,361,928	7,794,867	10,688,245	11,729,825	3,461,862	3,839,798
Charges for services	2,985,224	2,559,121	2,662,335	3,062,757	8,967,821	2,907,197	3,070,807	3,338,706	2,285,175	2,523,923
Investment income	11,433,529	10,557,318	4,604,809	3,184,744	1,763,424	2,259,942	2,950,912	3,043,620	7,397,268	5,649,775
Charges to other funds	869,400	32,697	145,057	-	-	567,509	646,647	6,600	-	-
Miscellaneous	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	7,749,126
Total revenues	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	90,981,061
Expenditures										
General government	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	40,582,675
Community development	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	17,508,039
Public Works	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	15,435,447
Community services	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	17,640,065
Debt Service										
Bond principal	3,795,000	3,610,000	3,765,000	4,390,000	5,735,000	-	-	-	-	-
Bond interest	7,634,458	5,985,058	7,181,131	8,592,640	5,096,767	-	-	-	-	-
Other bond financing costs	1,033,973	234,980	334,120	577,740	-	-	-	-	-	-
Capital improvement programs	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	24,352,003
Interfund reimbursement	(3,617,653)	(3,995,295)	(3,770,394)	(3,464,606)	(5,198,738)	-	-	-	-	-
Total expenditures	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	115,518,229
Excess (deficiency) of revenues over (under) expenditures	3,080,009	(66,901,350)	(49,257,228)	(12,476,998)	(24,439,450)	(7,484,695)	(2,299,572)	(12,022,509)	(25,887,704)	(24,537,168)
Other financing sources (uses)										
Transfers in	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	3,554,443
Transfers out	(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)	(3,554,443)
Loan Proceeds	-	-	-	-	-	-	-	-	-	-
Bond Proceeds	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)	2,525,453	22,419,317	11,892,615	41,339,500	-	-	-	40,271,017	-	-
Net change in fund balances	\$ 5,605,462	\$ (44,482,033)	\$ (37,364,613)	\$ 28,862,502	\$ (24,439,450)	\$ (7,484,695)	\$ (2,299,572)	\$ 28,248,508	\$ (25,887,704)	\$ (24,537,168)
Debt service as a percentage of noncapital expenditures	14.01%	7.19%	11.50%	16.54%	10.70%	0.00%	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 30-Jun	Property Tax	Sales Tax	Franchise Tax	Investments Income	Building Construction Permits	Business License Fees	Federal Grants	Motor Vehicle License Fees	Utility Users Tax
	Tax	Tax	Tax	Income	Permits	Fees	Grants	License Fees	Tax
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	\$ 14,720,272	\$ 21,820,128	\$ 8,274,908	\$ 748,051	\$ 2,903,621	\$ 2,698,782	\$ 3,944,432	\$ 40,296	\$ 8,135,144
2016	\$ 15,128,210	\$ 25,364,057	\$ 8,587,699	\$ 1,199,856	\$ 3,835,990	\$ 2,791,431	\$ 2,773,613	\$ 37,584	\$ 6,754,075
2017	\$ 15,026,130	\$ 24,721,304	\$ 8,094,969	\$ 1,326,385	\$ 3,399,219	\$ 2,765,967	\$ 1,651,906	\$ 42,108	\$ 7,030,672

* - 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				Total Direct Tax Rate
	Secured	Unsecured	Less: Exemptions	Taxable Assessed Value	
2008	11,312,601	1,416,880	(94,094)	12,635,387	1.000%
2009	12,037,843	1,544,502	(95,059)	13,487,286	1.000%
2010	11,949,059	1,480,135	(95,424)	13,333,770	1.000%
2011	11,897,501	1,439,918	(95,196)	13,242,223	1.000%
2012	11,857,196	1,327,723	(93,911)	13,091,009	1.000%
2013	11,959,163	1,211,622	(92,535)	13,078,250	1.000%
2014	11,973,053	1,210,090	(91,719)	13,091,424	1.000%
2015	12,197,821	1,287,142	(90,395)	13,394,567	1.000%
2016	12,797,251	1,214,303	(89,369)	13,922,185	1.000%
2017	12,891,308	1,235,484	(87,813)	14,038,978	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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Community College	0.0088	0.0221	0.0231	0.0403	0.0353	0.0488	0.0445	0.0402	0.0358	0.0279
Unified Schools	0.1233	0.1248	0.1518	0.1870	0.1682	0.1756	0.1464	0.1469	0.1297	0.1310
Flood Control	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Metropolitan Water District	0.0045	0.0043	0.0043	0.0037	0.0037	0.0035	0.0035	0.0035	0.0035	0.0035
Total Direct Rate	<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>	<u>1.1624</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 Ten Years Ago

Taxpayer	2017		2008	
	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.	\$ 1,517,364,312	11.25%	-	0.00%
Phillips 66	570,980,245	4.23%	-	0.00%
Watson Land Co	527,154,822	3.91%	381,570,510	3.27%
Gatx Tank Storage Terminals Corp.	317,692,566	2.36%	135,877,103	1.16%
Watson Cogeneration Co.	246,721,809	1.83%	550,270,540	4.71%
Equilon Enterprises LLC	148,570,368	1.10%	257,811,991	2.21%
Home Depot Center Anschutz So. Cal. Sports	129,663,494	0.96%	148,339,890	1.27%
General Mills Operations Inc.	127,301,237	0.94%	86,741,256	0.74%
Prologis USLV NEWCA LLC	125,992,524	0.93%	-	0.00%
Prologis LP/Catellus	122,985,404	0.91%	-	0.00%
BP West Coast Products	-	0.00%	2,080,695,145	17.81%
ConocoPhillips Co	-	0.00%	393,891,918	3.37%
Ineos Innovene Polupropylene LLC	-	0.00%	177,624,039	1.52%
Carson Dominguez Properties LP	-	0.00%	111,644,803	0.96%
	\$ 3,834,426,781	28.43%	4,324,467,195	37.01%

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 Subsequent Years	Total Collections to Date	
		Fiscal Year of Levy	Percent of Levy		Amount	Percent of Levy
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%
2017	\$ 41,886,952	\$ 41,297,617	98.59%	\$ 589,335	\$ 41,886,952	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, 2017

	Gross Bonded Debt	Exclusions	Net Bonded Debt City Share
Direct Debt			
City of Carson - 1915 Act Bonds	\$ 25,040,000	\$ 25,040,000	\$ -
Overlapping Debt-Repaid with Property Taxes Tax and Assessment Debt			\$ 306,076,429
General Fund Debt (Net)			32,226,643
Total Overlapping Debt-Repaid with Property Taxes			<u>338,303,072</u>
Total Direct and Overlapping Debt			<u>\$ 338,303,072</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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt limit - 15% of Total Assessed Value	\$ 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	\$ 2,136,224,221
Amount of debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	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	2,136,224,221
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	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	14,038,978,338
Add back: exempt real property	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	202,516,469
Total assessed value	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	14,241,494,807
Debt limit (15% of total assessed value)	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	2,136,224,221
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	\$ 1,923,741,099	\$ 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	\$ 2,136,224,221

Note:
 The City of Carson has no bonded debt.

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

TABLE 12

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)
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	\$ 563,907,868	\$ 55,624	6.8%
2017	93,455	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 13

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

Employer	2017			2008		
	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	1,155	1	2.77%	1,217	1	2.80%
Prime Wheel Corporation	519	2	1.25%			
Select Staffing	448	3	1.14%			
Lakeshore Learning	440	4	1.12%			
Cedarlane Natural Foods Inc.	465	5	1.18%			
See's Candy Shops Inc.	426	6	1.08%	526	7	1.21%
Huck International Inc.	382	7	0.97%			
Mag Aerospace Industries	366	8	0.93%			
The Pepsi Bottling Group	323	9	0.82%	364	9	0.84%
Northrup Grumman				1,075	2	2.47%
Lakeshore Equipment Co. Inc.				770	3	1.77%
Leiner Health Products				719	4	1.65%
Golden Wheel Corp.				639	5	1.47%
Target Corporation				558	6	1.28%
Pacific Bell	280	10		365	8	0.84%
Enterprise Leasing/Renting Co.				358	10	0.82%
Total	4,804		11.26%	6,591		15.15%
Total City Employment ⁽¹⁾	39,422					

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 14

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Function/Workgroup										
General government										
City Council	4.06	4.00	4.00	4.00	4.00	3.00	5.00	5.00	5.00	5.00
City Attorney	-	-	-	-	-	-	-	-	-	-
City Clerk	6.00	6.00	6.00	6.00	6.00	4.00	4.00	4.00	4.00	4.00
City Treasurer	5.00	5.00	5.00	5.00	4.94	5.00	5.00	5.00	5.00	5.00
City Manager	46.95	47.00	47.00	47.00	45.65	20.00	20.00	21.00	26.00	26.00
Human Resources										
Administrative services	52.00	52.00	52.00	52.00	50.24	46.00	44.00	44.00	34.00	33.00
Public Works	96.00	95.80	82.00	82.00	71.15	136.00	131.00	133.00	130.00	131.00
Community Development	28.99	30.20	41.00	41.00	12.03	32.00	31.00	30.00	31.00	29.00
Community Services	159.00	158.00	158.00	158.00	154.00	84.00	88.00	88.00	88.00	82.00
Total	<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>	<u>326.00</u>

Source: City of Carson
Prior to 2016 Human Resources was listed with Administrative Services

TABLE 15

CITY OF CARSON, CALIFORNIA

Operating Indicators
by Work Group
Last Ten Fiscal Years

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>Economic Development</u>										
Housing and Block Grant Division:										
Mobile home rehab grant applications received	28	49	38	55	21	35	23	30	29	24
Mobile home rehab grants (qualified)	33	17	24	32	18	23	20	21	20	11
Mobile home rehab grants (dollar value)	\$140,000	\$85,000	\$115,389	\$137,705	\$85,000	\$172,500	\$125,065	\$166,710	\$157,595	\$102,434
Single family rehab loan applications received	60	63	64	35	36	30	35	15	32	31
Single family rehab loans granted	36	16	2	22	13	20	23	8	24	18
Single family rehab loans granted (dollar value)	\$355,000	\$125,000	\$50,000	\$139,185	\$17,500	\$230,000	\$89,550	\$139,275	\$336,549	\$261,024
Mobile home rent control increases processed	9	11	11	13	9	11	7	6	7	-
Employment Development Division:										
Job applicants processed	654	1,545	1,274	16,810	18,442	25,232	35,035	35,261	5,883	N/A
Summer youth employees hired	90	181	100	27	11	13	125	120	95	N/A
Business Development Division:										
Business visitations conducted	19	25	60	280	140	12	30	25	12	N/A
Redevelopment Division:										
Development agreements negotiated	10	4	5	17	0	0	2	0	3	2
<u>Public Services</u>										
Graffiti Abatement Division:										
Service request completed	2,939	2,321	2,050	1,882	1,412	817	932	869	937	N/A
Square feet of graffiti removed by waterblast	33,620	69,293	43,013	49,996	14,343	26,156	23,243	19,862	21,256	N/A
Square feet of graffiti removed by painting over	572,347	553,654	646,754	291,507	85,768	153,734	178,017	179,445	206,895	N/A
Building and Landscape Maintenance Division:										
Service request completed	1,886	1,712	1,719	1,715	1,672	N/A	1,520	602	498	N/A
Vouchers issued	56	27	18	0	1	N/A	N/A	1	2	N/A

Source: City of Carson
N/A - Not Available

TABLE 16

CITY OF CARSON, CALIFORNIA

Capital Asset Statistics

by Function

Last Ten Fiscal Years

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	4	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	28	28	28	28	28	28	28	28
Racquetball courts	8	8	8	8	8	8	8	8	8	8
Volleyball courts	2	2	4	4	4	4	4	4	4	4
Snack bars	14	14	10	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	5	4	4	4	4	4	4	0
Splash pads										1
Parking lots	23	23	23	23	23	23	23	23	23	23

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