



**CITY OF CALABASAS
 CHANGES IN NET ASSETS
 Last Five Fiscal Years**

	Fiscal Year				
	2003	2004	2005	2006	2007
Expenses					
Governmental activities					
General government	\$9,886,005	\$4,176,343	\$4,388,680	\$ 4,524,460	\$ 9,803,874
Public safety	2,900,893	3,141,960	3,352,542	3,520,506	3,842,443
Public works	1,776,578	2,892,038	3,978,104	5,396,310	9,867,876
Community development	2,389,806	1,096,091	1,153,303	1,380,375	863,608
Community services	7,412,186	7,781,163	7,969,825	8,818,016	7,281,760
Interest and fiscal charges	344,678	319,722	325,447	96,461	1,139,779
Unallocated depreciation	0	1,069,863	0	0	0
Total governmental activities expenses	24,710,146	20,477,180	21,167,901	23,736,128	32,799,340
Business-type activities					
Tennis & swim center	2,418,184	2,598,402	2,917,890	3,035,382	3,176,904
Total business-type activities expenses	2,418,184	2,598,402	2,917,890	3,035,382	3,176,904
Total primary government net expenses	\$27,128,330	\$23,075,582	\$24,085,791	\$ 26,771,510	\$ 35,976,244
Program revenues					
Governmental activities					
Charges for services					
General government	91,075	74,473	37,300	\$ 629,652	\$ 232,370
Public safety	242,710	285,043	279,737	349,677	298,245
Public works	51,665	1,629,698	6,198,546	788,735	32,603
Community development	1,361,498			2,619,208	1,574,364
Community services	\$871,682	\$3,432,977	3,552,160	3,838,463	3,955,539
Operating contributions and grants	6,019,400	1,678,697	933,439	875,072	547,427
Capital contributions and grants	4,466,184	468,266	3,586,358	3,297,396	3,279,335
Total governmental activities program revenues	13,104,214	7,569,154	14,587,540	12,398,203	9,919,883
Business-type activities					
Charges for services					
Tennis & swim center	2,417,069	2,752,717	2,826,061	\$ 2,927,584	\$ 2,909,051
Total business-type activities program revenues	2,417,069	2,752,717	2,826,061	2,927,584	2,909,051
Total primary government program revenues	\$15,521,283	\$10,321,871	\$17,413,601	\$ 15,325,787	\$ 12,828,934

Source:
 City of Calabasas Finance Department



CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Financial Trends

**CITY OF CALABASAS
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 Last Five Fiscal Years**

	Fiscal Year				
	2003	2004	2005	2006	2007
Net (expense)/revenue					
Governmental activities	(\$11,605,932)	(\$12,908,026)	(\$6,580,361)	(\$11,337,925)	(\$22,879,457)
Business-type activities	(1,115)	154,315	(91,829)	(107,798)	(267,853)
Total primary government net expense	(\$11,607,047)	(\$12,753,711)	(\$6,672,190)	(\$11,445,723)	(\$23,147,310)
General revenues and other changes in net assets					
Governmental activities					
Taxes					
Utility users taxes	\$0	\$3,296,031	\$3,019,532	\$3,195,743	\$3,638,310
Transient occupancy taxes	0	1,124,140	1,241,711	1,351,848	1,463,061
Sales taxes	\$4,675,583	5,278,369	5,680,413	6,284,061	6,400,067
Property taxes	2,989,719	3,372,794	3,468,510	4,893,831	5,647,765
Franchise taxes	590,101	252,306	590,388	673,606	740,563
Other taxes	4,201,038	423,871	370,110	0	0
Other intergovernmental-motor vehicle in-lieu	1,204,846	976,355	1,735,620	1,663,770	1,822,590
Use of money and property	363,915	489,455	1,327,849	1,349,309	2,541,834
Miscellaneous	1,593,634	478,284	298,641	1,063,870	112,827
Transfers	0	200,000			
Total governmental activities	15,618,836	15,891,605	17,732,774	20,476,038	22,367,017
Business-Type Activities					
Use of money and property	0	3,446	2,910	12,627	22,819
Transfers	0	(200,000)			
Total Business-Type Activities	0	(196,554)	2,910	12,627	22,819
Extraordinary Item - Insurance settlement					
Total Primary Government	\$15,618,836	\$15,695,051	\$17,735,684	\$20,488,665	\$22,389,836
Change in Net Assets					
Governmental Activities	\$4,012,904	\$2,983,579	\$11,152,413	\$9,138,113	(\$512,440)
Business-Type Activities	(1,115)	(42,239)	(88,919)	(95,171)	(245,034)
Total Primary Government	\$4,011,789	\$2,941,340	\$11,063,494	\$9,042,942	(\$757,474)