



STATISTICAL SECTION

Financial Trends



CITY of CALABASAS, CALIFORNIA
 STATISTICAL SECTION – Financial Trends

CITY OF CALABASAS
 NET ASSETS BY COMPONENT
 Last Five Fiscal Years

	Fiscal Year				
	2004	2005	2006	2007	2008
ASSETS					
Current Assets:					
Governmental Activities	\$34,263,467	\$41,361,260	\$43,864,499	\$70,293,381	\$41,594,232
Business-type Activities	847,458	953,826	770,875	611,194	394,474
Total Current Assets	\$35,110,925	\$42,315,086	\$44,635,374	\$70,904,575	\$41,988,706
Non-Current Assets:					
Governmental Activities	\$40,192,730	\$45,498,750	\$49,226,911	\$60,909,051	\$96,039,639
Business-type Activities	2,090,492	2,044,051	2,135,398	2,046,099	2,139,562
Total Non-current Assets	\$42,283,222	\$47,542,801	\$51,362,309	\$62,955,150	\$98,179,201
TOTAL ASSETS	\$77,394,147	\$89,857,887	\$95,997,683	\$133,859,725	\$140,167,907
LIABILITIES					
Current Liabilities:					
Governmental Activities	\$2,595,148	\$3,773,920	\$3,112,178	\$6,650,605	\$6,650,814
Business-type Activities	257,851	402,856	408,398	88,695	65,861
Total Current Liabilities	\$2,852,999	\$4,176,776	\$3,520,576	\$6,739,300	\$6,716,675
Non-current Liabilities					
Governmental Activities	\$6,367,744	\$6,325,483	\$4,080,512	\$39,020,399	\$38,510,654
Business-type Activities	11,717	15,558	13,583		2,893
Total Non-current Liabilities	\$6,379,461	\$6,341,041	\$4,094,095	\$39,020,399	\$38,513,547
TOTAL LIABILITIES	9,232,460	10,517,817	7,614,671	45,759,699	45,230,222
NET ASSETS	\$68,161,687	\$79,340,070	88,383,012	88,100,026	94,937,685
Invested in capital assets, net of related debt					
Governmental Activities	\$34,463,542	\$39,377,655	45,123,316	21,876,051	57,394,720
Business-type Activities	2,090,492	2,044,051	2,135,398	2,046,099	2,139,014
Total Invested Assets	\$36,554,034	\$41,421,706	47,258,714	23,922,150	59,533,734
Restricted for:					
Library	\$1,377,428	\$2,777,241	2,421,386		
Debt service	438,585	430,472	393,657	33,801,437	13,253,422
Streets/roads	4,375,804	3,266,198	5,263,111	4,648,678	4,601,711
Housing	1,226,150	1,525,170	1,897,639	2,030,396	2,133,948
Landscape maintenance	1,430,353	1,783,511	1,733,932	1,669,772	2,224,349
Transit	908,269	269,389	311,718	165,496	
Recycling	682,498	722,280	852,753	1,027,663	1,153,170
Public safety	75,869	65,621	50,499	36,506	
Total restricted	\$10,514,956	\$10,839,882	\$12,924,695	\$43,379,948	\$23,366,600
Unrestricted:					
Governmental Activities	\$20,514,807	\$26,543,070	27,850,709	20,275,429	11,711,083
Business-type Activities	577,890	535,412	348,894	522,499	326,268
Total unrestricted	\$21,092,697	\$27,078,482	28,199,603	20,797,928	12,037,351
NET ASSETS	\$68,161,687	\$79,340,070	\$88,383,012	\$88,100,026	\$94,937,685

Source:
 City of Calabasas Finance Department



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

	Fiscal Year				
	2004	2005	2006	2007	2008
Expenses					
Governmental activities					
General government	\$4,176,343	\$4,388,680	\$ 4,524,460	\$ 9,803,874	\$ 10,861,438
Public safety	3,141,960	3,352,542	3,520,506	3,842,443	3,960,090
Public works	2,892,038	3,978,104	5,396,310	9,867,876	4,081,055
Community development	1,096,091	1,153,303	1,380,375	863,608	1,087,358
Community services	7,781,163	7,969,825	8,818,016	7,281,760	7,356,361
Interest and fiscal charges	319,722	325,447	96,461	1,139,779	2,141,369
Unallocated depreciation	1,069,863	0	0	0	0
Total governmental activities expenses	20,477,180	21,167,901	23,736,128	32,799,340	29,487,671
Business-type activities					
Tennis & swim center	2,598,402	2,917,890	3,035,382	3,176,904	3,169,277
Total business-type activities expenses	2,598,402	2,917,890	3,035,382	3,176,904	3,169,277
Total primary government net expenses	\$23,075,582	\$24,085,791	\$ 26,771,510	\$ 35,976,244	\$ 32,656,948
Program revenues					
Governmental activities					
Charges for services					
General government	74,473	37,300	\$ 629,652	\$ 232,370	\$ 433,822
Public safety	285,043	279,737	349,677	298,245	264,409
Public works	1,629,698	6,198,546	788,735	32,603	45,690
Community development			2,619,208	1,574,364	928,970
Community services	\$3,432,977	3,552,160	3,838,463	3,955,539	1,480,245
Operating contributions and grants	1,678,697	933,439	875,072	547,427	416,607
Capital contributions and grants	468,266	3,586,358	3,297,396	3,279,335	6,225,173
Total governmental activities program revenues	7,569,154	14,587,540	12,398,203	9,919,883	9,794,916
Business-type activities					
Charges for services					
Tennis & swim center	2,752,717	2,826,061	\$ 2,927,584	\$ 2,909,051	\$ 3,045,535
Total business-type activities program revenues	2,752,717	2,826,061	2,927,584	2,909,051	3,045,535
Total primary government program revenues	\$10,321,871	\$17,413,601	\$ 15,325,787	\$ 12,828,934	\$ 12,840,451

Source:
 City of Calabasas Finance Department



CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Financial Trends

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

	Fiscal Year				
	2004	2005	2006	2007	2008
Net (expense)/revenue					
Governmental activities	(\$12,908,026)	(\$6,580,361)	(\$11,337,925)	(\$22,879,457)	(\$19,692,755)
Business-type activities	154,315	(91,829)	(107,798)	(267,853)	(123,742)
Total primary government net expense	(\$12,753,711)	(\$6,672,190)	(\$11,445,723)	(\$23,147,310)	(\$19,816,497)
General revenues and other changes in net assets					
Governmental activities					
Taxes					
Utility users taxes	\$3,296,031	\$3,019,532	\$3,195,743	\$3,638,310	\$3,665,484
Transient occupancy taxes	1,124,140	1,241,711	1,351,848	1,463,061	1,342,425
Sales taxes	5,278,369	5,680,413	6,284,061	6,400,067	6,813,339
Property taxes	3,372,794	3,468,510	4,893,831	5,647,765	8,814,322
Franchise taxes	252,306	590,388	673,606	740,563	786,351
Other taxes	423,871	370,110	0	0	0
Other intergovernmental-motor vehicle in-lieu	976,355	1,735,620	1,663,770	1,822,590	1,894,868
Use of money and property	489,455	1,327,849	1,349,309	2,541,834	2,350,712
Miscellaneous	478,284	298,641	1,063,870	112,827	271,681
Transfers	200,000				
Total governmental activities	15,891,605	17,732,774	20,476,038	22,367,017	25,939,182
Business-Type Activities					
Use of money and property	3,446	2,910	12,627	22,819	21,620
Transfers	(200,000)				
Total Business-Type Activities	(196,554)	2,910	12,627	22,819	21,620
Total Primary Government	\$15,695,051	\$17,735,684	\$20,488,665	\$22,389,836	\$25,960,802
Change in Net Assets					
Governmental Activities	\$2,983,579	\$11,152,413	\$9,138,113	(\$512,440)	\$6,246,427
Business-Type Activities	(42,239)	(88,919)	(95,171)	(245,034)	(102,122)
Total Primary Government	\$2,941,340	\$11,063,494	\$9,042,942	(\$757,474)	\$6,144,305

Source: _____
 City of Calabasas Finance Department



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CITY OF CALABASAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
 (Modified Accrual Basis of Accounting)

	Fiscal Year				
	1999	2000	2001	2002	2003
General Fund					
Reserved	\$2,810,741	\$139,921	\$261,199	\$323,896	\$100,113
Unreserved	6,412,073	10,558,254	13,113,687	15,128,106	12,922,668
Total General Fund	\$9,222,814	\$10,698,175	\$13,374,886	\$15,452,002	\$13,022,781
All Other Governmental Funds					
Reserved	\$494,851	\$504,777	\$476,356	\$471,119	\$465,767
Unreserved, Reported In:					
Special Revenue Funds	5,921,364	7,842,333	8,238,842	9,266,620	4,485,706
Capital Projects Funds	10,000	0	(17,145)	(219,294)	5,864,199
Total All Other Governmental Funds	\$6,426,215	\$8,347,110	\$8,698,053	\$9,518,445	\$10,815,672
Total Governmental Funds	\$15,649,029	\$19,045,285	\$22,072,939	\$24,970,447	\$23,838,453

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Source:
 City of Calabasas Finance Department



CITY OF CALABASAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
 (Modified Accrual Basis of Accounting)
 (Continued)

Fiscal Year				
2004	2005	2006	2007	2008
\$86,659			\$19,770	\$15,270
16,755,874	19,408,300	21,934,440	22,331,574	20,983,538
<u>\$16,842,533</u>	<u>\$19,408,300</u>	<u>\$21,934,440</u>	<u>\$22,351,344</u>	<u>\$20,998,808</u>
\$462,107	\$456,083	\$405,330	\$33,938,001	\$13,777,288
8,661,158	10,547,270	7,820,547	14,065,384	12,560,084
5,271,014	7,072,036	10,806,286	(6,275,619)	(11,340,728)
<u>\$14,394,279</u>	<u>\$18,075,389</u>	<u>\$19,032,163</u>	<u>\$41,727,766</u>	<u>\$14,996,644</u>
<u>\$31,236,812</u>	<u>\$37,483,689</u>	<u>\$40,966,603</u>	<u>\$64,079,110</u>	<u>\$35,995,452</u>



CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Financial Trends

CITY OF CALABASAS
CHANGE IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years

	1999	2000	2001	2002	2003
REVENUES					
Taxes	\$11,017,194	\$12,495,765	\$14,052,461	\$14,366,022	\$15,621,239
Licenses and fees	1,433,990	828,829	1,113,000	1,253,387	1,230,510
Intergovernmental	5,229,241	2,573,872	3,207,607	2,027,151	3,898,690
Fines and forfeitures	363,284	292,401	251,081	210,669	245,511
Developer fees	726,093	3,614,674	807,866	2,772,155	3,484,077
Use of money and property					
Charges for services					
Other, donations, and reimbursements	1,298,050	2,083,394	1,976,841	2,109,529	3,415,854
Total Revenues	\$20,067,852	\$21,888,935	\$21,408,856	\$22,738,913	\$27,895,881
EXPENDITURES					
Current:					
General government	\$3,618,906	\$1,323,668	\$2,873,322	\$3,423,505	\$4,949,740
Public safety	2,917,451	2,606,895	2,716,715	2,848,251	2,899,021
Public works	6,679,080	3,773,292	3,842,309	5,348,336	1,770,923
Community development	1,694,545	1,794,490	1,539,442	1,675,352	2,219,870
Community services	8,363,190	9,226,775	5,199,238	5,776,214	6,218,988
Capital outlay	403,582	359,072	792,086	425,089	5,715,792
Unreimbursable Grant Expenditure	411,440	85,437			
Debt service:					
Principal retirement		70,000	15,000	25,000	35,000
Interest and fiscal charges	181,648	335,757	320,383	319,658	318,698
Debt issuance costs					
Total Expenditures	\$24,269,842	\$19,575,386	\$17,298,495	\$19,841,405	\$24,128,032
Excess of Revenues over (under) Expenditures	(\$4,201,990)	\$2,313,549	\$4,110,361	\$2,897,508	\$3,767,849
OTHER FINANCING SOURCES (USES)					
Proceed from issuance of long term debt					
Payment to refunded debt escrow					
Certificates of participation proceeds	6,345,000				
Transfers in	12,096,178	2,736,300	2,178,715	3,771,236	5,439,325
Transfers out	(12,096,178)	(2,736,300)	(2,178,715)	(3,771,236)	(5,439,325)
Total Other Financing Sources (Uses)	6,345,000				
Net Change in Fund Balances Before Extraordinary Items	\$2,143,010	\$2,313,549	\$4,110,361	\$2,897,508	\$3,767,849
Extraordinary items-Insurance proceeds					
Net Change in Fund Balance	\$2,143,010	\$2,313,549	\$4,110,361	\$2,897,508	\$3,767,849
Debt Service as a Percentage of Non Capital Expenditure	0.76%	2.11%	2.03%	1.78%	1.92%

(Continued)



CITY OF CALABASAS
 CHANGE IN FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (Continued)

2004	2005	2006	2007	2008
\$13,299,541	\$14,615,943	\$16,511,862	\$17,949,547	\$21,421,919
1,515,469	3,045,314	2,619,208	1,517,364	928,970
2,880,111	6,054,596	5,627,399	5,730,471	8,636,648
295,148	187,921	269,417	206,489	174,534
261,518	3,488,716	895,508	32,603	45,690
881,750	1,335,349	1,598,827	2,782,121	2,569,358
3,442,358	3,546,613	3,758,828	3,885,132	1,590,214
520,076	298,642	1,735,063	243,993	366,765
\$23,095,971	\$32,573,094	\$33,016,112	\$32,347,720	\$35,734,098
\$4,490,308	\$4,281,416	\$4,405,376	\$9,656,995	\$10,696,865
3,131,804	3,350,806	3,518,770	3,840,707	3,959,278
2,835,309	2,886,420	4,104,344	2,793,109	2,695,840
1,086,609	1,149,848	1,422,875	883,623	1,030,144
7,418,439	7,659,404	8,521,512	6,937,153	7,035,758
5,314,644	6,729,322	4,738,693	18,149,125	35,918,902
50,000	65,000	223,042	265,000	280,000
313,112	318,890	75,305	900,015	1,646,824
			1,123,631	
\$24,640,225	\$26,441,106	\$27,009,917	\$44,549,358	\$63,263,611
(\$1,544,254)	\$6,131,988	\$6,006,195	(\$12,201,638)	(\$27,529,513)
		4,025,000	35,000,000	
		(6,548,281)	167,425	
5,648,426	5,415,916	6,587,186	13,518,178	28,277,676
(5,448,426)	(5,415,916)	(6,587,186)	(13,518,178)	(28,277,676)
200,000		(2,523,281)	35,167,425	0
\$ (1,344,254)	\$6,131,988	\$3,482,914	\$22,965,787	\$ (27,529,513)
2,770,110				
\$1,425,856	\$6,131,988	\$3,482,914	\$22,965,787	(27,529,513)
1.88%	1.95%	1.34%	8.67%	7.05%



CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Financial Trends

CITY OF CALABASAS
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property</u>	<u>Sales & Use</u>	<u>Utility Users</u>	<u>Occupancy</u>	<u>Franchise</u>	<u>Transfer</u>	<u>Other</u>	<u>Total</u>
1999	1,461,040	2,986,121	1,819,766	509,927	495,735	208,533	3,536,072	11,017,194
2000	1,796,618	3,483,320	2,127,435	600,089	436,139	173,430	3,878,734	12,495,765
2001	1,888,414	4,693,609	2,445,703	668,316	464,767	179,784	3,711,868	14,052,461
2002	2,060,549	4,459,699	2,678,170	676,601	556,125	215,048	3,719,830	14,366,022
2003	2,989,719	4,675,583	2,883,922	1,029,014	590,101	288,102	3,164,798	15,621,239
2004	3,372,794	4,830,399	2,980,798	1,124,140	567,539	423,871	0	13,299,541
2005	3,468,509	5,925,693	3,019,532	1,241,711	590,388	370,110	0	14,615,943
2006	4,121,285	6,486,751	3,195,745	1,351,848	612,787	535,204	208,242	16,511,862
2007	4,738,636	5,968,667	3,638,314	1,463,061	775,528	456,648	908,693	17,949,547
2008	5,785,855	5,995,037	3,665,484	1,342,425	786,351	251,549	3,595,219	21,421,919
Change 1999-2008	296.0%	100.8%	101.4%	163.3%	58.6%	20.6%	1.7%	94.4%

Source:
City of Calabasas Finance Department