



This part of the City of Calabasas 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.

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<p>These schedules contain trend information to help the reader understand how the city’s financial performance and well-being have changed over time.</p>	
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<p>These schedules contain information to help the reader assess the factors affecting the city’s ability to generate its property and sales taxes.</p>	
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<p>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.</p>	
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<p>These schedules offer demographic and economic indicators to help the reader understand the environment within which the city’s financial activities take place and to help make comparisons over time and with other governments.</p>	
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<p>These schedules contain information about the city’s operations and resources to help the reader understand how the city’s financial information relates to the service the city provides and the activities it performs.</p>	

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.



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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 in capital 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

(Continued)

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



STATISTICAL SECTION

Revenue Capacity



**CITY OF CALABASAS
ASSESSED VALUES OF TAXABLE PROPERTY
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Secured Valuation</u>	<u>Unsecured Valuation</u>	<u>Assessed Valuation</u>
1999	2,665,848,403	59,118,054	2,724,966,457
2000	2,895,072,481	75,730,960	2,970,803,441
2001	3,086,838,928	121,979,071	3,208,817,999
2002	3,316,198,387	101,060,814	3,417,259,201
2003	3,523,210,835	147,242,937	3,670,453,772
2004	3,874,229,578	147,158,774	4,021,388,352
2005	4,272,430,215	149,116,435	4,421,546,650
2006	4,675,957,357	159,586,980	4,835,544,337
2007	5,328,424,654	153,180,580	5,481,605,234
2008	6,029,128,365	168,440,605	6,197,568,970

Sources:

1. Assessor, County of Los Angeles Auditor Controller
2. Hdl, Coren & Cone

Note:

Property in the city is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value.



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CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Revenue Capacity

**CITY OF CALABASAS
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(Per \$100 of Taxable Value)
Last Ten Fiscal Years**

	1998-99	1999-00	2000-01	2001-02	2002-03
General	1.000000	1.000000	1.000000	1.000000	1.000000
County	0.005200	0.006490	0.001310	0.001130	0.001030
Las Virgenes Unified School District	0.029580	0.030760	0.034780	0.021950	0.028290
Los Angeles Community College District	0.000000	0.000000	0.000000	0.016000	0.014600
Los Angeles County Flood Control District	0.001950	0.001760	0.001560	0.001070	0.000880
Los Angeles Unified School District	0.024760	0.031520	0.040760	0.048140	0.036970
Metropolitan Water District	0.008900	0.008900	0.008800	0.007700	0.006700
Las Virgenes Municipal Water District	0.021330	0.019390	0.018250	0.017150	0.013700
Total	1.091710	1.098830	1.105450	1.113120	1.102170

Continued

Notes:

1. General Obligation Bonds: The City is not obligated in any manner for general obligation bonded indebtedness; therefore, ten year trend data of the ratio of net general bonded debt to assessed value, net general bonded debt per capita and ratio of annual debt service expenditures for general bonded debt to total general expenditures have been presented.

2. This chart has been reworked to better represent the GASB 44 Implementation Guide. It now includes all tax rates that are covered within the City's Direct & Overlapping area. The result of doing this is an inflated tax rate, meaning it's more than any single person pays. This occurs because the "Total Direct & Overlapping Tax Rates" include all possible tax rates within all of the City's tax rate areas. In the previous report the total included in the "Total Tax Rate" only included tax rates that applied to that one particular tax rate area.

Source:

Hdl, Coren & Cone



CITY OF CALABASAS
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
 (Per \$100 of Taxable Value)
 Last Ten Fiscal Years
 (Continued)

2003-04	2004-05	2005-06	2006-07	2007-08
1.000000	1.000000	1.000000	1.000000	1.000000
0.000990	0.006720	0.006000	0.005360	0.004500
0.029880	0.028800	0.027030	0.028080	0.049010
0.019860	0.018100	0.014300	0.021460	0.008780
0.000470	0.000240	0.000050	0.000050	0.000000
0.077130	0.088850	0.084380	0.106820	0.123340
0.006100	0.005800	0.005200	0.004700	0.004500
0.009300	0.005800	0.005200	0.004700	0.004500
<u>1.143740</u>	<u>1.154300</u>	<u>1.142120</u>	<u>1.171170</u>	<u>1.194640</u>



CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Revenue Capacity

**CITY OF CALABASAS
 PRINCIPAL PROPERTY TAX PAYERS
 Current Year and Nine Years Ago**

Taxpayer	2008		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
ASN Calabasas I LLC	\$100,879,758	1	1.63%
Casden Malibu Canyon L P	90,713,347	2	1.46%
Kilroy Realty Limited Partnership	66,913,296	3	1.08%
Commons At Calabasas LLC	61,924,346	4	1.00%
Countrywide Financial Corporation	56,233,549	5	0.91%
Calabasas TC Properties LLC	51,000,000	6	0.82%
MS LPC Malibu Land Holdings LLC	40,440,000	7	0.65%
Calabasas Courtyard Inc	32,292,558	8	0.52%
Cheesecake Factory Inc	28,631,419	9	0.46%
Calabasas Sorrento Square LLC	27,064,460	10	0.44%
Total	\$556,092,733		8.97%
Total Assessed Value	<u>6,197,568,970</u>		

Taxpayer	1999		
	Taxable Assessed Value	Rank	Assessed Valuation
Kilroy Calabasas Associates	\$ 64,088,933	1	2.35%
Casden Malibu Canyon Limited	46,821,000	2	1.72%
Lincoln Malibu Meadows	40,872,972	3	1.50%
Countrywide Home Loans, Inc.	35,365,081	4	1.30%
Calabasas Tech Center Inc	32,025,515	5	1.18%
Aetna Life Insurance Company	14,917,378	6	0.55%
NM Homes One LLC	13,484,230	7	0.49%
Calabasas & Sorrento	11,600,000	8	0.43%
Maria A. D'Egido Trust	9,647,010	9	0.35%
J M Peters Company, Inc.	7,897,724	10	0.29%
Total	\$ 276,719,843		10.16%
Total Assessed Value	<u>2,724,966,457</u>		

Source:
 Hdl, Coren & Cone



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**CITY OF CALABASAS
 SECURED PROPERTY TAX LEVIES AND COLLECTIONS
 Last Ten Fiscal Years**

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year ¹ (Original Levy)	Adjustments ³	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
				Amount ²	Percentage of Original Levy
1999	1,909,467	-	1,909,467	1,810,483	94.82%
2000	2,128,968	-	2,128,968	1,992,094	93.57%
2001	2,315,044	-	2,315,044	2,195,116	94.82%
2002	2,493,243	-	2,493,243	2,362,375	94.75%
2003	2,938,660	-	2,938,660	2,875,937	97.87%
2004	3,266,168	-	3,266,168	3,242,789	99.28%
2005	3,633,186	-	3,633,186	3,320,848	91.40%
2006	4,063,535	-	4,063,535	3,974,035	97.80%
2007	4,760,831	-	4,760,831	4,760,859	100.00%
2008	5,509,834	-	5,509,834	5,570,195	101.10%

Continued

Sources:

¹ HdL Coren & Cone

² City of Calabasas, Finance Department

³ 'Adjustments' and 'Collections in Subsequent Years' were immaterial and constituted less than 1% of the levy in all years, therefore they are stated as zero.



CITY OF CALABASAS
SECURED PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years
 (Continued)

Collections in Subsequent Years ³	Total Collections to date	
	Amount ²	Percentage of Original Levy
-	1,810,483	94.82%
-	1,992,094	93.57%
-	2,195,116	94.82%
-	2,362,375	94.75%
-	2,875,937	97.87%
-	3,242,789	99.28%
-	3,320,848	91.40%
-	3,974,035	97.80%
-	4,760,859	100.00%
-	5,570,195	101.10%



CITY of CALABASAS, CALIFORNIA
 STATISTICAL SECTION – Revenue Capacity

CITY OF CALABASAS
 Taxable Sales by Category
 Last Ten Calendar Years

	Calendar Year ¹				
	1999	2000	2001	2002	2003
Business to Business	1,196,373	1,920,591	2,197,305	2,108,013	1,996,853
Transportation	754,496	884,190	940,420	1,020,466	1,121,725
Food Products ²	434,766	532,964	532,062	577,910	624,416
General Retail	354,457	440,933	477,969	510,206	518,717
Miscellaneous	21,449	21,273	14,449	39,725	35,861
Construction	21,542	6,958	8,418	12,219	19,000
Total	2,783,083	3,806,909	4,170,623	4,268,539	4,316,572
City direct sales tax rate	1%	1%	1%	1%	1%

Continued

Source:
 MBIA Muni Services

Notes:
¹ Retail sales information is not available on a fiscal-year basis.
² General grocery items are not taxable; the sales tax applies only to prepared food items and nonfood items.
³ Projected amount



CITY OF CALABASAS
Taxable Sales by Category
Last Ten Calendar Years
 (Continued)

2004	Calendar Year ¹				2008 ³
	2005	2006	2007	2008	
2,077,992	2,535,204	2,446,571	2,686,281	2,300,045	
1,657,058	1,891,367	1,845,683	1,789,102	1,708,606	
701,873	715,927	721,833	738,145	706,839	
593,068	677,098	717,945	698,335	667,195	
31,613	35,242	35,026	58,530	68,049	
15,343	5,403	8,015	3,307	2,527	
5,076,947	5,860,241	5,775,073	5,973,700	5,453,261	
1%	1%	1%	1%	1%	



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STATISTICAL SECTION

Debt Capacity



CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Debt Capacity

CITY OF CALABASAS
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Five Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income ²	Per Capita ²
	Facilities Corporation Certificates of Participation	Compensated Absences Payable	Total Government Long-Term Debt	Compensated Absences Payable				
2008	\$38,480,000	\$432,683	\$38,912,683	\$20,451	\$38,933,134	2.19%	\$1,641	
2007 ¹	38,760,000	375,764	39,135,764	19,575	39,155,339	2.30%	1,665	
2006	4,025,000	320,512	4,345,512	13,583	4,359,095	0.27%	187	
2005	6,085,000	315,483	6,400,483	15,558	6,416,041	0.44%	279	
2004	6,150,000	282,744	6,432,744	11,717	6,444,461	0.49%	282	

Notes:

¹ The City issued \$35 million of new certificates of participation in 2007.

² See the Demographic & Economic Statistics schedule for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

Source:

City of Calabasas Audited Financials - Note #9 Long-Term Debt



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CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Debt Capacity

CITY OF CALABASAS
ESTIMATED DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
Fiscal Years 1999 to 2008

	FY 2008		
FY 2007-08 Assessed Valuation:	\$6,197,568,970		
	Total Debt		
	6/30/08	% Applicable ¹	Debt
<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
Los Angeles County	\$0	0.000%	\$0
Los Angeles County Flood Control District	99,210,000	0.714%	708,359
Metropolitan Water District	327,215,000	0.351%	1,148,525
Los Angeles Community College District	1,370,820,000	1.261%	17,286,040
Los Angeles Unified School District	7,325,045,000	0.00001%	7,325
Las Virgenes Joint Unified School District	120,301,202	36.866%	44,350,241
Las Virgenes Municipal Water District I.D. No. U-1	0	0.000%	0
Las Virgenes Municipal Water District I.D. No. U-2	0	0.000%	0
Los Angeles County Waterworks District No. 29	0	0.000%	0
City of Calabasas Community Facilities District No. 2001-1	25,910,000	100.000%	25,910,000
City of Calabasas Community Facilities District No. 98-1	8,575,000	100.000%	8,575,000
Los Angeles County Community Facilities District No. 4-B	0	0.000%	0
Los Angeles Regional Park and Open Space Assessment District	269,995,000	0.705%	1,903,465
City of Calabasas	0	0.000%	0
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			\$99,888,955
<u>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</u>			
Los Angeles County General Fund Obligations	\$1,019,552,788	0.705%	7,187,847
Los Angeles County Pension Obligations	352,255,398	0.705%	2,483,401
Los Angeles County Superintendent of Schools Certificates of Participation	17,861,064	0.705%	125,921
Los Angeles County Flood Control District General Fund Obligations	0	0.000%	0
Los Angeles County Community College District Certificates of Participation	0	0.000%	0
Las Virgenes Joint Unified School District Certificates of Participation	12,965,000	36.866%	4,779,677
Los Angeles Unified School District General Fund Obligations	498,121,710	0.00001%	498
City of Calabasas Certificates of Participation	38,480,000	100.000%	38,480,000
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT			\$53,057,344
Less: Los Angeles County Certificates of Participation (100% self-supporting) from leasehold revenues on properties in Marina Del Rey)			0
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT			53,057,344
GROSS COMBINED TOTAL DEBT ²			\$152,946,299
NET COMBINED TOTAL DEBT			\$152,946,299
<u>Ratios to Fiscal Year's Assessed Valuation:</u>			
Combined Direct Debt Amount			\$38,480,000
Combined Direct Debt			0.62%
Total Overlapping Tax and Assessment Debt			1.61%
Gross Combined Total Debt			2.47%
Net Combined Total Debt			2.47%
STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/08: \$0			0

Source:
California Municipal Statistics, Inc.

Note:
¹ Percentage of overlapping agency's assessed valuation located within boundaries of the city.

² Excludes tax and revenue anticipation notes, revenue, mortgage revenue, and tax allocation bonds and non bonded capital lease obligations.

**CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Debt Capacity**



**CITY OF CALABASAS
ESTIMATED DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
Fiscal Years 1999 to 2008
(Continued)**

<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>	<u>FY 2004</u>	<u>FY 2003</u>	<u>FY 2002</u>	<u>FY 2001</u>	<u>FY 2000</u>	<u>FY 1999</u>
\$5,481,605,234	\$4,835,544,337	\$4,421,546,650	\$4,021,388,352	\$3,670,453,772	\$3,417,259,201	\$3,208,817,999	\$2,970,803,441	\$2,724,966,457
Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt
\$0	\$54,987	\$105,495	\$149,504	\$188,990	\$224,506	\$261,030	\$290,062	\$307,959
777,886	842,466	797,095	882,848	62,649	106,264	147,277	193,504	230,473
1,213,809	1,289,460	1,396,569	1,282,278	3,066,464	1,624,932	1,724,860	1,791,745	1,832,371
12,162,920	7,659,288	8,516,980	7,625,322	7,723,798	5,717,250	5,733,000	0	0
13,010	1,191	897	1,025	1,092	542	0	0	0
44,226,999	28,221,697	28,986,034	28,919,018	30,026,871	18,445,148	19,103,345	13,346,672	9,681,619
0	0	0	56,205	49,820	147,635	191,312	223,060	243,190
0	0	0	128,544	124,449	370,153	481,813	587,830	676,342
0	0	0	0	0	0	0	404	732
26,535,000	26,535,000	27,540,000	27,970,000	0	28,645,000	0	0	0
9,150,000	9,150,000	10,225,000	10,725,000	0	11,655,000	12,095,000	12,515,000	12,515,000
0	0	0	0	0	0	28,700,000	29,100,000	29,500,000
2,056,629	1,992,739	2,276,482	2,396,458	0	2,535,614	2,698,203	2,802,871	2,822,818
0	0	0	0	0	0	0	0	0
\$96,136,253	\$75,746,828	\$79,844,552	\$80,136,202	\$41,244,133	\$69,472,044	\$71,135,840	\$60,851,148	\$57,810,504
7,333,599	8,066,515	9,045,319	9,245,118	10,239,744	10,239,744	10,367,081	10,232,989	9,706,904
3,696,700	4,827,890	6,836,134	8,413,830	10,774,722	10,774,722	11,830,788	12,497,068	12,664,361
133,965	129,803	154,720	164,052	183,090	183,090	195,917	207,949	19,115
0	0	0	0	989,925	989,925	1,048,166	1,104,821	1,113,750
0	0	0	0	979,174	979,174	711,056	729,121	652,162
6,922,217	6,710,991	6,921,200	6,813,000	31,341	31,341	62,958	201,683	326,392
791	80	120	182	148	148	0	0	0
38,760,000	4,025,000	6,085,000	6,150,000	6,235,000	6,235,000	6,260,000	6,275,000	6,345,000
\$56,847,272	\$23,760,279	\$29,042,493	\$30,786,182	\$29,433,144	\$29,433,144	\$30,475,966	\$31,248,631	\$30,827,684
0	176,654	360,296	443,702	590,431	590,431	702,976	787,830	841,230
56,847,272	23,583,625	28,682,197	30,342,480	28,842,713	28,842,713	29,772,990	30,460,801	29,986,454
\$152,983,525	\$99,507,107	\$108,887,045	\$110,922,384	\$70,677,277	\$98,905,188	\$101,611,806	\$92,099,779	\$88,638,188
\$152,983,525	\$99,330,453	\$108,526,749	\$110,478,682	\$70,086,846	\$98,314,757	\$100,908,830	\$91,311,949	\$87,796,958
\$38,760,000	\$4,025,000	\$6,085,000						
0.71%	0.07%	0.14%						
1.75%	1.38%	1.81%						
2.79%	1.82%	2.46%						
2.79%	1.81%	2.45%						
0	0	0	0	0	0	0	0	0



CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Debt Capacity

CITY OF CALABASAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	FY 2008	FY 2007	FY 2006	FY 2005
Total Assessed Value of all Real and Personal Property	\$6,197,568,970	\$5,481,605,234	\$4,835,544,337	\$4,421,546,650
Debt Limit Percentage	15.00%	15.00%	15.00%	15.00%
Total Debt Limit ¹	\$929,635,346	\$822,240,785	\$725,331,651	\$663,231,998
Amount of Debt Applicable to Debt Limit	-	-	-	-
Legal Debt Margin	\$929,635,346	\$822,240,785	\$725,331,651	\$663,231,998

Continued

Note:

¹ In accordance with California Government Code Section 43605, total general obligation bonds outstanding cannot exceed 15 percent of total assessed valuation.

Source:

Los Angeles County Tax Assessors Office



**CITY OF CALABASAS
 LEGAL DEBT MARGIN INFORMATION
 LAST TEN FISCAL YEARS
 (Continued)**

FY 2004	FY 2003	FY 2002	FY 2001	FY 2000	FY 1999
4,021,388,352	3,670,453,772	3,417,259,201	3,208,817,999	2,970,803,441	2,724,966,457
15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
\$603,208,253	\$550,568,066	\$512,588,880	\$481,322,700	\$445,620,516	\$408,744,969
-	-	-	-	-	-
\$603,208,253	\$550,568,066	\$512,588,880	\$481,322,700	\$445,620,516	\$408,744,969



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STATISTICAL SECTION

Demographic and Economic Information



CITY OF CALABASAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (dollars in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>Percentage of Residents with College Degrees</u>	<u>Unemployment Rate</u>
1999	20,098	981,767	48,849	40		
2000	20,455	985,706	48,189	38		
2001	20,390	994,624	48,780	40		
2002	20,730	1,023,461	49,371	43		
2003	22,550	1,126,643	49,962	45		
2004	22,833 ³	1,319,976	57,810	42	33.0%	2.1%
2005	22,981 ³	1,472,278	64,065	39	58.0%	1.8%
2006	23,338 ³	1,641,128	70,320	40	58.0%	1.8%
2007	23,521 ³	1,704,940	72,486	40	58.0%	4.4%
2008	23,725 ³	1,779,917	75,023 ²	40	58.0%	3.5% ⁴

Source:
 Various on-line resources

Notes:

¹ Information presented are estimates and are to be used to give perspective to the City relative to other municipalities.

² Per Capita Personal Income for 2008 was calculated by increasing the 2007 amount by the Los Angeles County CPI increase of 3.5%.

³ Population Source: California Department of Finance

⁴ Unemployment Rate Source: California Employment Development Department
<http://www.labormarketinfo.edd.ca.gov>



CITY OF CALABASAS
Principal Employers
Fiscal Year 2008 and Ten Years Ago

<u>Employer</u>	<u>2008</u>			<u>1999</u>
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Principal Employer</u>
Las Virgenes Unified School District	855	1	5.64%	Y
Countrywide Home Loans, Inc.	700	2	4.62%	Y
Alcatel Internetworking, Inc.	373	3	2.46%	
IXIA Communications	350	4	2.31%	
Spirent Communications	250	5	1.65%	
Cheesecake Factory, Inc.	250	6	1.65%	Y
Bob Smith BMW	152	7	1.00%	
Gelson's Market	150	8	0.99%	
Mercedes Benz of Calabasas	130	9	0.86%	Y
City of Calabasas	130	10	0.86%	
Acura 101 West	--		--	Y
Digital Insight	--		--	Y
John Paul Richards, Inc	--		--	Y
Las Virgenes Water District	--		--	Y
The Ryland Group	--		--	Y
Total	3,340		22.04%	

Sources:

1. Finance Department
2. Calabasas Chamber of Commerce
3. Number of Employees through 2007



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STATISTICAL SECTION

Operating Information



**CITY OF CALABASAS
 FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES
 BY FUNCTION/DEPARTMENT
 Last Ten Fiscal Years**

Function/Department	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
City Council Department	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Managers Department	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Services	4.00	4.50	4.50	5.00	6.00	6.00	6.00	6.00	7.00	7.00
Finance Department	3.00	4.50	4.50	4.50	4.75	4.50	8.50	7.25	9.00	8.50
Media Operations Department	2.50	4.00	5.50	5.50	5.50	7.75	7.75	9.75	11.00	9.00
Transportation Department	3.50	4.00	4.00	4.00	4.50	5.00	5.00	6.25	6.00	6.00
Community Development Dept.	9.00	10.00	10.00	17.00	16.00	16.00	20.00	19.25	22.50	22.00
Engineering & Public Works Dept.	5.50	5.50	6.00	8.50	8.75	8.75	10.00	8.75	17.00	11.50
Community Services Department ^{1,2}	13.00	21.80	21.80	22.80	23.80	23.80	21.75	31.00	47.50	59.00
Total	47.50	61.30	63.30	74.30	76.30	78.80	86.00	95.25	127.00	130.00

Notes:

¹ Community Services Department includes the Recreation Division (de Anza Park), the Tennis & Swim Center and the Creekside Park and Preschool.

² For the Community Services Department, the hourly staff number fluctuates depending on the season.

Source:

City of Calabasas, Finance and Human Resources Departments



**CITY OF CALABASAS
 OPERATING INDICATORS BY FUNCTION/PROGRAM
 Last Three Fiscal Years**

<u>Function/Program</u>	2008	2007	2006
<u>General Government</u>			
Building permits issued	1,890	2,115	2,686
Building inspections conducted	6,980	9,536	14,097
Code Enforcement inspections conducted	856	720	--
<u>Parks and recreation</u>			
Number of City sponsored events	23	20	12
Number of Tennis & Swim Center members	6,225	4,740	4,550
<u>Public Works</u>			
Street resurfacing (sq. feet)	1,143,000	950,940	415,260
<u>Recyclable Collections</u>			
Mixed Electronics Collected (pounds)	183,090	125,742	--
Dry Cell Batteries (pounds)	11,228	9,149	--
Recycling Baskets distributed	100	2,140	--
<u>Transit</u>			
Total route (miles)	104	104	104
Passengers (monthly)	15,000	14,700	14,400

Sources:

 Various City departments



CITY OF CALABASAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last Three Fiscal Years

<u>Function/Program</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<u>Public works</u>			
Bridges	4	4	4
Sewer system network (linear feet)	341,168	341,168	341,168
Streets / Highway (miles)	55.1	55.1	55.1
Traffic signals	22	20	19
<u>Parks and recreation</u>			
Basketball courts	6	6	6
Community centers	1	1	1
Fitness centers	1	1	1
Libraries	1	1	1
Park acreage	56.6	56.6	56.6
Parks	10	10	10
Swimming pools	2	2	2
Tennis courts	18	18	18
<u>Transit</u>			
Buses (including Trolleys)	10	10	10

Sources:

Various city departments