



CITY *of* CALABASAS

**CITY COUNCIL AGENDA
SPECIAL MEETING
MONDAY, OCTOBER 6, 2025, 5:00 P.M.
COUNCIL CHAMBERS
100 CIVIC CENTER WAY, CALABASAS, CA 91302**

CALL TO ORDER - STUDY SESSION – 5:00 P.M.

ROLL CALL

STUDY SESSION

1. Fiscal Sustainability and Potential Sales Tax Measure

Recommendation: Discuss and provide direction on pursuing a sales tax measure. The tax measure under consideration would increase the City's sales tax and generate new revenues to maintain essential City services for residents and businesses such as police services, wildfire preparation and prevention efforts, safe and clean parks, open space protection, and senior and youth programs.

ADJOURN

This agenda was posted in accordance with applicable legal requirements. Regular and adjourned regular meeting agendas may be amended up to 72 hours in advance of the meeting; Special meeting agendas may be posted 24 hours in advance of the meeting.

Posted: September 30, 2025



CITY *of* CALABASAS

**CITY COUNCIL STUDY SESSION
AGENDA REPORT**

MEETING: OCTOBER 6, 2025

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: KINDON MEIK, CITY MANAGER
SCOTT TRUJILLO, ASSISTANT CITY MANAGER
MICHAEL MCCONVILLE, DEPUTY CITY MANAGER
RON AHLERS, CHIEF FINANCIAL OFFICER

SUBJECT: FISCAL SUSTAINABILITY AND POTENTIAL SALES TAX MEASURE

SUMMARY RECOMMENDATION:

Discuss and provide direction on pursuing a sales tax measure. The tax measure under consideration would increase the City's sales tax rate and generate new revenues to maintain essential City services for residents and businesses such as police services, wildfire preparation and prevention efforts, safe and clean parks, open space protection, and senior and youth programs.

BACKGROUND

The City's General Fund is the operating fund for the majority of the City's services and activities as summarized below:

- Public safety (police/sheriff services)
- Emergency management and wildfire preparedness
- Senior and youth programs
- Community events

- Parks and recreational facilities
- Streets, sidewalks, and public facilities
- Environmental programs
- Planning and building safety
- Code enforcement
- Media and communications
- General government administration

General Fund revenues are derived from several sources including sales tax, property tax, utility user tax, building permits, transient occupancy tax (hotel tax), and property taxes in lieu of vehicle license fees.

Over the course of FY 2021-2022 and FY 2022-2023, the City benefitted from an unprecedented spike in sales tax revenues. In fact, the City of Calabasas was among only eight cities in Los Angeles County to see sales tax revenues increase during those years. With the additional funds, the City Council adhered to its goal of fiscal resiliency and increased funding for public safety, fronted over \$1,000,000 to improve City recreational facilities, set aside \$2,000,000 for deferred maintenance, invested over \$2,000,000 into a Section 115 trust account to address employee pension liabilities, and established a 50% General Fund Reserve Policy.

Notwithstanding these accomplishments, three years later the initial draft of the FY 2025-2026 General Fund budget projected an alarming deficit of more than \$2,000,000. The deficit is being driven by both a slowdown in sales tax revenues as consumer spending shifts to non-sales tax generating activities and ongoing cost increases due to inflation and service delivery cost. To offset the anticipated deficit, the Council implemented a cost allocation plan, reduced operational expenses, and delayed necessary capital improvement projects.

Simply stated, inflation and rising operational costs for services and needed capital maintenance are outpacing revenue streams. This trend, if not addressed proactively, will deplete financial resources and undermine the City's ability to provide essential services to the community. Consequently, operational costs will "crowd out" capital investments and other strategic community investments.

Financial forecasts indicate that the City is facing a structural deficit (see Attachment A). A structural deficit is not a temporary shortfall caused by an economic downturn or other external factors. Instead, a structural deficit is a persistent incongruence between income and spending. Without corrective action and an infusion of new revenues, the City will eventually be forced to reduce services and programs provided to the community and will be unable to properly fund the maintenance and repair of City facilities.

Compounding the shortfall in the City's operating budget is a growing list of capital improvement projects and other initiatives necessary to maintain and improve City parks and recreational facilities, the civic center and library, streets and sidewalks, landscaped medians, and IT infrastructure. These unfunded projects add up to approximately \$27.8 million and will become more expensive over time (see Attachment B).

Recognizing the need to stabilize City's financial future, the City Council held a special study session on September 10, 2025. During the study session, the City Council considered several revenue generating options including a sales tax measure (transactions and use tax), hotel bed tax increase (transient occupancy tax), the implementation of a business license, a parcel tax, and an increase to the current utility user tax. Ultimately, a sales tax initiative proved to be the only new revenue source that would generate sufficient funds to adequately address the projected structural deficit (see Attachment C and Attachment D).

Based on that conclusion, the City Council directed staff to return with additional information on three approaches to a sales tax measure: a council-initiated sales tax that would be placed on the November 2026 ballots; a council-initiated sales tax measure in conjunction with the declaration of a fiscal emergency to appear on the June 2026 primary ballot; and a voter-initiated sales tax measure that would either be consolidated with the primary or general election or be placed on a ballot on a special election. The City Council further requested timelines and expected costs associated with each option.

Should the City remain in status quo, it will become more difficult to protect the City's valued quality-of-life programs and maintain vital services. To address higher costs, the City Council will be required to prioritize the mandatory services needed to operate the City and may have to drastically reduce, eliminate, or choose among essential functions and services while at the same time depleting General Fund reserves

DISCUSSION/ANALYSIS

Sales Tax Overview: The California Department of Tax and Fee Administration (CDTFA) collects the sales and use tax from local retailers selling tangible personal property or from the users of tangible personal property purchased from retailers outside of the State of California. The base statewide sales tax is 7.25%. California cities currently receive 1% of the total sales tax rate within its jurisdiction, which is known as the Bradley Burns Uniform Local Sales and Use Tax. State law authorizes city and county residents to adopt local transactions and use taxes in addition to the Bradley Burns tax up to a state-defined cap on the sales tax rate. In Los Angeles

County, for most cities including Calabasas, the total sales tax rate is currently capped at 10.75%.

The current sales total tax rate in Calabasas is 9.75%. Of that 9.75%, the City of Calabasas receives 1%. The remaining 8.75% is split between Los Angeles County and the State of California. The City of Calabasas therefore has the opportunity to claim up to a 1% add-on tax for local use and investment should residents vote to increase the sales tax.

Transactions and Use Tax or Sales Tax Add-On: A transactions and use tax (TUT) or a local sales tax add-on can be added to the base sales tax if approved by local voters. Per Proposition 13, a General TUT may be used towards any General Fund expenditure and requires approval by a simple majority or 50% + 1 of the City’s voters. In contrast, a Special TUT must be allocated to a designated use and requires approval by two-thirds, or 66.7%, of the City’s voters.

Through a TUT the City may increase its tax rate in multiples of 0.125% up to a maximum increase of 1.00% or 1 cent for every dollar. If the City of Calabasas chooses not to pursue a TUT, another taxing entity (Los Angeles County, South Coast Air Quality District, and/or another taxing entity) may submit its own sales tax initiative to the voters of Los Angeles County for a portion of the available sales tax increment, up to the cap of 1.00%.

Of the 88 cities in Los Angeles County, 59 have adopted a TUT. Like Calabasas, other cities are currently considering a TUT in 2026. The table below shows a breakdown of the cities and their current sales tax rate:

Cities	Tax Rate
Agoura Hills, Bell, Beverly Hills, Bradbury, Calabasas, Cerritos, City of Industry, Claremont, Diamond Bar, El Segundo, Hermosa Beach, Hidden Hills, La Habra Heights, La Mirada, Los Angeles, Maywood, Palos Verdes Estates, Rancho Palos Verdes, Redondo Beach, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, San Marino, Santa Clarita, Temple City, Walnut, West Covina, Westlake Village (29 cities)	9.75%
Avalon, Inglewood, La Puente, Malibu, Manhattan Beach, Torrance (6 cities)	10.25%
Alhambra, Arcadia, Artesia, Baldwin Park, Bell Gardens, Bellflower, Burbank, Carson, City of Commerce, Covina, Cudahy, Downey, Duarte, El Monte, Gardena, Glendale, Hawaiian Gardens, Hawthorne, Huntington Park, La Canada Flintridge, La Verne, Lakewood,	10.50%

Lawndale, Lomita, Long Beach, Monrovia, Montebello, Monterey Park, Norwalk, Paramount, Pasadena, Pomona, San Fernando, San Gabriel, Sierra Madre, Signal Hill, South Pasadena, Vernon, West Hollywood, Whittier (40 cities)	
Azusa, Compton, Culver City, Glendora, Irwindale, Lynwood, Pico Rivera, Santa Fe Springs, Santa Monica, South El Monte, South Gate (11 cities)	10.75%
Lancaster, Palmdale (2 cities, exceeding the 10.75% cap via State Legislation AB 2443)	11.25%

Calabasas Residents and Sales Tax Revenue: Calabasas is fortunate in that the majority of sales tax revenue generated in the community comes from non-residents. Out of town visitors shop at local retail establishments, dine at restaurants, and purchase taxable goods in the community. According to a recent study conducted by the City's sales tax expert, HdL Companies, 57.2% of the sales tax revenue that the City receives comes from non-residents.

Calabasas is both a destination and a gateway to other destinations. Visitors contribute to the local economy and help sustain the amenities (parks, recreational facilities, public spaces), services (public safety), and infrastructure (clean streets, landscaped medians) that characterize the community. This balanced revenue structure offsets General Fund costs that would otherwise be borne by Calabasas residents.

Though spending patterns and non-resident sales tax contributions may vary in the future, the above noted percentages provide insight on how a local sales tax add-on may impact Calabasas residents. For example, if voters were to approve a $\frac{3}{4}$ cent TUT, a resident can expect to contribute on average \$6.23 per month in new sales tax revenue. In comparison, if voters were to approve a 1 cent TUT, a resident can expect to contribute on average \$8.25 per month in new sales tax revenue. The methodology for the per resident averages is below:

<u>$\frac{3}{4}$ Cent Local Add-On TUT</u>	
$\frac{3}{4}$ cent transactions and use tax revenue	\$4,000,000
\$4,000,000 multiplied by 43% (resident sales tax contribution)	\$1,720,000
\$1,720,000 divided by 23,000 (number of residents)	\$74.78
\$74.78 divided by 12 (number of months)	\$6.23

1 Cent Local Add-On TUT

1 cent transactions and use tax revenue	\$5,300,000
\$5,300,000 multiplied by 43% (resident sales tax contribution)	\$2,279,000
\$2,279,000 divided by 23,000 (number of residents)	\$99.08
\$74.78 divided by 12 (number of months)	\$8.25

Additionally, it is important for residents to know that a TUT does *not* apply to common essentials like groceries, prescriptions, medical and dental services, real estate, rent, utilities, education, personal services, and labor.

Furthermore, new revenues generated by a sales tax add-on are locally controlled to benefit the residents of Calabasas. Per law, these revenues cannot be taken by the State or the County. The resulting benefit of a TUT to the residents and businesses of Calabasas would be maintaining essential City services, while investing in important infrastructure projects that would otherwise be deferred due to the lack of funding.

Any sales tax measure approved by Calabasas voters is subject to accountability provisions, such as public disclosure of all spending and annual independent financial audits. This ensures that funds are used efficiently, effectively, and as intended. The City is required to publicly report on the expenditure of revenues, including the revenues generated by a proposed sales tax measure. Voters can also vote to end the sales tax, just as they voted to create it.

Timeline and Cost of a Transactions and Use Tax Measure: To initiate a tax measure, State law requires that two-thirds of the City Council, or four out of five council members, vote for the tax measure proposal to be placed on a ballot. Furthermore, State law requires that a tax measure be placed on a consolidated election that includes Calabasas council members on the ballot. As such, the November 2026 election would be the next opportunity for a tax measure to be considered by the voters. The cost to include a sales tax initiative on the November 2026 ballot is approximately \$20,000. This amount is in addition to the \$90,000 to \$100,000 that the City will already incur by consolidating the municipal election for the election of three council members.

Summary of Key Dates for a Consolidated General Election:*

June 24, 2026	Last regularly scheduled council meeting for the City Council to adopt a resolution giving notice of a municipal election for the purpose of submitting to the voters the proposed tax measure (unless the Council
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holds a special meeting in July or early August). Last day to adopt resolution consolidating election with ballot wording.

August 7, 2026 Deadline to submit resolutions, ordinance, and other documents to the County regarding municipal elections.

November 3, 2026 Election day.

** A comprehensive timeline to consolidate with the November 2026 election is included in Attachment E.*

Timeline and Cost of a Transaction and Use Tax Measure Targeted to June 2026 with Required Fiscal Emergency Declaration: It is important to note that State law provides a caveat to the above outlined process if the City declares a fiscal emergency. There is no single definition or formal parameters for determining what qualifies as a fiscal emergency. At minimum, a fiscal emergency typically involves a sharp, unexpected decline in revenue, coupled with the inability of the City to provide certain essential services or a showing that such services cannot be maintained at an acceptable level. The City must also that it has taken reasonable steps to address its financial issues prior to declaring a fiscal emergency. Lastly, the City must demonstrate that it has considered available alternatives and that such alternatives are insufficient to solve the City's financial issues.

A fiscal emergency requires the adoption of a resolution by unanimous vote of the City Council, making the required findings discussed above and supported by evidence of the financial state of the City. A resolution declaring a fiscal emergency can be adopted by the City Council at a separate meeting prior to or at the same meeting as when the City Council calls for an election. The estimated cost of declaring a fiscal emergency is \$5,000-7,000.

If the City declares a fiscal emergency, then it does not have to wait until the November 2026 election to place a tax measure on the ballot. Instead, the City may place a tax measure on the June 2026 primary election (which is also a consolidated election), or the City may hold a special election/stand-alone election on a date of its choosing. The cost to include a sales tax initiative on the June 2026 primary ballot is approximately \$112,000. For a stand-alone election (not consolidated with a primary election), the City can anticipate an estimated cost of \$150,000 to \$200,000. Notably, expediting the election to June 2026 will reduce the overall time period the City has to engage with the public in outreach and education efforts.

Summary of Key Dates for a Consolidated Primary Election:*

February 18, 2026 Last regularly scheduled council meeting for the City Council to declare a fiscal emergency (unless the Council holds a special meeting the last week of February). Last day for the City Council to adopt a resolution giving notice of a municipal election for the purpose of submitting to the voters the proposed tax measure and to adopt resolution consolidating election with ballot wording.

March 6, 2026 Deadline to submit resolutions, ordinance, and other documents to the County elections office.

June 2, 2026 Election day.

** A comprehensive timeline to consolidate with the June 2026 primary election is included in Attachment F.*

*** Per the election code, a stand-alone mail-in only election can only be held in May or August.*

Citizen-Initiated Ballot Measure: Finally, a TUT may be initiated by voters in a community, rather than the City. A citizen-led initiative requires that 10% of registered voters within the jurisdiction sign a petition calling for the tax measure to be presented to the voters. A citizen led initiative may be placed on a ballot in conjunction with a regularly scheduled election (primary or general) or the measure can be voted upon at a special election. The City cannot use resources to support or engage in the initiative process. The cost associated with a citizen led initiative will vary but is likely to range from \$150,000 to \$200,000 depending on whether the measure is consolidated with a scheduled election or if it is a stand-alone election.

The timeline for a citizen led initiative varies depending on whether the tax measure will be placed on a general election, primary election, or stand-alone election. To determine dates, the County Elections Office uses a format based on the election date and works backwards (E – minus days). A timeline of a citizen led initiative is included as Attachment G.

FISCAL IMPACT:

The City can expect the following costs should the City Council decide to place a sales tax measure on the November 2026 ballot for voter consideration:

Statistically Valid Surveys/Assessment of Resident Priorities:	\$55,000
Community Outreach and Education:	\$75,000
Consolidation with November 2026 Election:	<u>\$20,000</u>
Total:	\$150,000

If the City Council were to place a sales tax measure on the June 2026 ballot (following a declaration of fiscal emergency) for voter consideration, the associated costs would be as follows:

Declaration of Fiscal Emergency	\$7,000
Statistically Valid Surveys/Assessment of Resident Priorities:	\$27,500
Community Outreach and Education:	\$75,000
Consolidation with June 2026 Election:	<u>\$112,000</u>
Total:	\$221,500

ATTACHMENTS:

- Attachment A – 10 Year Projection Base Case
- Attachment B – Unfunded Projects and Initiatives
- Attachment C – 10 Year Projection Base Case + ¾ Cent Sales Tax and 3% increase to the Transient Occupancy Tax in 2030
- Attachment D – 10 Year Projection Base Case + 1 Cent Sales Tax
- Attachment E – Timeline for Sales Tax Measure for November 2026 election
- Attachment F – Timeline for Sales Tax Measure for June 2026 election
- Attachment G – Timeline for Citizen Led Sales Tax Initiative

CITY of CALABASAS
GENERAL FUND
10 YEAR PROJECTION BASE CASE

Revenues	Historical		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Average	Escalator											
Sales Tax	5.0 %	5.0 %	7,800,000	8,193,700	8,607,200	9,041,600	9,497,900	9,977,300	10,480,900	11,009,900	11,565,600	12,149,300	12,762,500
Property Tax	4.4 %	4.4 %	5,060,000	5,283,900	5,517,700	5,761,800	6,016,700	6,282,900	6,560,900	6,851,200	7,154,300	7,470,800	7,801,300
UUT	3.6 %	3.6 %	4,100,000	4,247,000	4,399,200	4,556,900	4,720,200	4,889,400	5,064,700	5,246,200	5,434,300	5,629,100	5,830,900
VLF	4.1 %	4.1 %	3,350,000	3,487,300	3,630,300	3,779,100	3,934,000	4,095,300	4,263,200	4,438,000	4,619,900	4,809,300	5,006,500
TOT	3.9 %	3.9 %	3,200,000	3,325,900	3,456,700	3,592,700	3,734,000	3,880,900	4,033,600	4,192,300	4,357,200	4,528,600	4,706,800
Building/Planning Fees	5.2 %	5.0 %	2,950,000	3,097,500	3,252,400	3,415,000	3,585,800	3,765,100	3,953,400	4,151,100	4,358,700	4,576,600	4,805,400
Franchise	1.7 %	1.7 %	970,000	986,800	1,003,900	1,021,300	1,039,000	1,057,000	1,075,300	1,094,000	1,113,000	1,132,300	1,152,000
Other	(0.5 %)	1.0 %	2,611,000	2,637,100	2,663,500	2,690,100	2,717,000	2,744,200	2,771,600	2,799,300	2,827,300	2,855,600	2,884,200
Sponsorships		0.0 %	-	25,000	50,000	75,000	100,000	125,000	150,000	200,000	225,000	250,000	300,000
Sales Tax Add-On Increase	5.0 %	5.0 %		-	-	-	-	-	-	-	-	-	-
TOT Increase	3.9 %	3.9 %		-	-	-	-	-	-	-	-	-	-
Total			30,041,000	31,284,200	32,580,900	33,933,500	35,344,600	36,817,100	38,353,600	39,982,000	41,655,300	43,401,600	45,249,600
Expenses													
Salary & Benefits other	6.5 %	5.0 %	7,468,956	7,842,400	8,234,500	8,646,200	9,078,500	9,532,400	10,009,000	10,509,500	11,035,000	11,586,800	12,166,100
CalPERS Retirement	8.7 %	8.7 %	1,643,458	1,786,900	1,942,800	2,112,300	2,296,600	2,497,000	2,714,900	2,951,800	3,209,400	3,489,500	3,794,000
Medical Insurance	9.3 %	9.3 %	1,266,588	1,384,400	1,513,200	1,653,900	1,807,700	1,975,800	2,159,600	2,360,400	2,579,900	2,819,800	3,082,000
Sub-Total Salaries/Benefits	1.4 %		10,379,002	11,013,700	11,690,500	12,412,400	13,182,800	14,005,200	14,883,500	15,821,700	16,824,300	17,896,100	19,042,100
Other	3.6 %	3.6 %	6,868,533	7,112,900	7,366,000	7,628,100	7,899,500	8,180,500	8,471,500	8,772,900	9,085,000	9,408,200	9,742,900
Sheriff Services	3.2 %	3.2 %	6,010,000	6,199,500	6,395,000	6,596,600	6,804,600	7,019,100	7,240,400	7,468,700	7,704,200	7,947,100	8,197,700
Contract Services	9.7 %	5.0 %	4,201,010	4,411,100	4,631,700	4,863,300	5,106,500	5,361,800	5,629,900	5,911,400	6,207,000	6,517,400	6,843,300
Civic Center Debt	3.0 %	0.0 %	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000
CJPIA	10.6 %	7.0 %	1,683,500	1,801,300	1,927,400	2,062,300	2,206,700	2,361,200	2,526,500	2,703,400	2,892,600	3,095,100	3,311,800
Cost Allocation		3.0 %	(1,010,580)	(1,040,900)	(1,072,100)	(1,104,300)	(1,137,400)	(1,171,500)	(1,206,600)	(1,242,800)	(1,280,100)	(1,318,500)	(1,358,100)
Capital Projects		3.0 %	125,000										-
Facility Capital Set Aside				750,000	1,000,000	1,500,000	2,000,000	2,500,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Section 115			500,000	500,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Total			30,639,465	32,630,600	34,571,500	36,591,400	38,695,700	40,889,300	42,978,200	44,868,300	46,866,000	48,978,400	51,212,700
Surplus/Deficit			(598,465)	(1,346,400)	(1,990,600)	(2,657,900)	(3,351,100)	(4,072,200)	(4,624,600)	(4,886,300)	(5,210,700)	(5,576,800)	(5,963,100)

Unfunded Projects and Initiatives

Description	Initial Cost	Reoccurring Annual Cost
Increased Sheriff Deputy Presence (One 56-Hour Deputy)	\$578,000	\$578,000
Private Security Patrols (Open Space)	\$425,000	\$425,000
ALPR Cameras (Five Cameras)	\$15,000	\$12,500
Open Space Cameras	\$250,000	\$25,000
Strategic Fuels Reduction/Vegetation Management	\$750,000	\$150,000
Community Events and Teen Programs	\$175,000	\$175,000
Pocket Parks	\$800,000	
City Parks - Signage and Monuments	\$300,000	
City Parks - Parks Lighting	\$500,000	
City Parks - BBQ Replacements	\$25,000	
De Anza Park Picnic Tables	\$75,000	
De Anza Park Renovation	\$550,000	
De Anza Park Repair Water Feature	\$400,000	
Creekside Park Renovation	\$500,000	
Grape Arbor Park Restroom	\$60,000	
Grape Arbor Park Resurface Courts	\$5,000	
Gates Canyon Resurface Courts	\$5,000	
Gates Canyon Park Fitness Equipment	\$140,000	
Bark Park Improvements	\$75,000	
Senior Center Sports Room	\$50,000	
Community Center Fitness Equipment	\$150,000	
Community Center Kitchen Repairs	\$400,000	
Community Center Bathroom/Locker Improvements	\$600,000	
Community Center Rockwall	\$150,000	
Community Center Gymnasium Updates	\$65,000	
Community Center Ceiling and Accoustic Panels Reparis	\$65,000	
Community Center Electrical Panel Updates	\$65,000	
Tennis and Swim Center Outdoor Stand Alone Fitness Equipment	\$80,000	
Tennis and Swim Center Exterior Painting	\$300,000	
Tennis and Swim Center Fitness Equipment	\$250,000	
Tennis and Swim Center Roof Repairs	\$1,500,000	
Tennis and Swim Center Electrical Panel	\$500,000	
Tennis and Swim Center Water Line Replacement	\$500,000	
Tennis and Swim Entry Gate Replacement	\$25,000	

Tennis and Swim Center Court Lighting	\$125,000	
Tennis and Swim Center Fitness Studio Flooring	\$125,000	
Tennis and Swim Center Upper Pool Deck and ADA Ramp	\$435,000	
Tennis and Swim Center Outdoor Fitness Area	\$150,000	
Tennis and Swim Center Kitchen Appliances	\$25,000	
City Parks and Facilities Parking Lot Improvements	\$2,000,000	
Headwaters Corner Improvements	\$750,000	
Las Virgenes Creeks - Trail and Creek Maintenance	\$25,000	\$25,000
Drought Tolerant Landscaping in City Medians (Five Year Plan)	\$150,000	\$150,000
Tree Removal and Replacement Program (City ROW and Parks)	\$100,000	\$35,000
Urban Forest Master Plan	\$250,000	
Road Resurfacing Projects	\$750,000	
Sidewalk Repair and Replacement	\$175,000	\$175,000
Public Works Truck	\$75,000	
Public Works Bucket Truck	\$150,000	
In-Roadway Warning Lights (Crosswalks)	\$50,000	\$50,000
Lost Hills Road - Class IV Bikeway	\$2,000,000	\$15,000
Calabasas Road Improvements (Mureau Road to Parkway Calabasas)	\$8,000,000	\$25,000
General Plan Update (Three Year Process)	\$1,500,000	
Adaptive Reuse Plan	\$75,000	
Title 17 Updates	\$200,000	
Economic Development Strategic Plan	\$200,000	
Office 365 Backup (SharePoint and One Drive)	\$10,000	\$10,000
City Hall Network Switches	\$115,000	
Website Upgrade	\$75,000	
Cloud Based Data Backup	\$40,000	\$40,000
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Totals	\$27,878,000	\$1,890,500

CITY of CALABASAS
GENERAL FUND

10 YEAR PROJECTION BASE CASE + SALES TAX 3/4 CENT + 3% INCREASE in TOT

Revenues	Historical		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Average	Escalator											
Sales Tax	5.0 %	5.0 %	7,800,000	8,193,700	8,607,200	9,041,600	9,497,900	9,977,300	10,480,900	11,009,900	11,565,600	12,149,300	12,762,500
Property Tax	4.4 %	4.4 %	5,060,000	5,283,900	5,517,700	5,761,800	6,016,700	6,282,900	6,560,900	6,851,200	7,154,300	7,470,800	7,801,300
UUT	3.6 %	3.6 %	4,100,000	4,247,000	4,399,200	4,556,900	4,720,200	4,889,400	5,064,700	5,246,200	5,434,300	5,629,100	5,830,900
VLF	4.1 %	4.1 %	3,350,000	3,487,300	3,630,300	3,779,100	3,934,000	4,095,300	4,263,200	4,438,000	4,619,900	4,809,300	5,006,500
TOT	3.9 %	3.9 %	3,200,000	3,325,900	3,456,700	3,592,700	3,734,000	3,880,900	4,033,600	4,192,300	4,357,200	4,528,600	4,706,800
Building/Planning Fees	5.2 %	5.0 %	2,950,000	3,097,500	3,252,400	3,415,000	3,585,800	3,765,100	3,953,400	4,151,100	4,358,700	4,576,600	4,805,400
Franchise	1.7 %	1.7 %	970,000	986,800	1,003,900	1,021,300	1,039,000	1,057,000	1,075,300	1,094,000	1,113,000	1,132,300	1,152,000
Other	(0.5 %)	1.0 %	2,611,000	2,637,100	2,663,500	2,690,100	2,717,000	2,744,200	2,771,600	2,799,300	2,827,300	2,855,600	2,884,200
Sponsorships		0.0 %	-	25,000	50,000	75,000	100,000	125,000	150,000	200,000	225,000	250,000	300,000
Sales Tax Add-On Increase	5.0 %	5.0 %		-	4,000,000	4,201,900	4,414,000	4,636,800	4,870,800	5,116,600	5,374,800	5,646,100	5,931,100
TOT Increase	3.9 %	3.9 %		-	-	-	-	-	910,200	946,000	983,200	1,021,900	1,062,100
Total			30,041,000	31,284,200	36,580,900	38,135,400	39,758,600	41,453,900	44,134,600	46,044,600	48,013,300	50,069,600	52,242,800
Expenses													
Salary & Benefits other	6.5 %	5.0 %	7,468,956	7,842,400	8,234,500	8,646,200	9,078,500	9,532,400	10,009,000	10,509,500	11,035,000	11,586,800	12,166,100
CalPERS Retirement	8.7 %	8.7 %	1,643,458	1,786,900	1,942,800	2,112,300	2,296,600	2,497,000	2,714,900	2,951,800	3,209,400	3,489,500	3,794,000
Medical Insurance	9.3 %	9.3 %	1,266,588	1,384,400	1,513,200	1,653,900	1,807,700	1,975,800	2,159,600	2,360,400	2,579,900	2,819,800	3,082,000
Sub-Total Salaries/Benefits	1.4 %		10,379,002	11,013,700	11,690,500	12,412,400	13,182,800	14,005,200	14,883,500	15,821,700	16,824,300	17,896,100	19,042,100
Other	3.6 %	3.6 %	6,868,533	7,112,900	7,366,000	7,628,100	7,899,500	8,180,500	8,471,500	8,772,900	9,085,000	9,408,200	9,742,900
Sheriff Services	3.2 %	3.2 %	6,010,000	6,199,500	6,395,000	6,596,600	6,804,600	7,019,100	7,240,400	7,468,700	7,704,200	7,947,100	8,197,700
Contract Services	9.7 %	5.0 %	4,201,010	4,411,100	4,631,700	4,863,300	5,106,500	5,361,800	5,629,900	5,911,400	6,207,000	6,517,400	6,843,300
Civic Center Debt	3.0 %	0.0 %	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000
CJPIA	10.6 %	7.0 %	1,683,500	1,801,300	1,927,400	2,062,300	2,206,700	2,361,200	2,526,500	2,703,400	2,892,600	3,095,100	3,311,800
Cost Allocation		3.0 %	(1,010,580)	(1,040,900)	(1,072,100)	(1,104,300)	(1,137,400)	(1,171,500)	(1,206,600)	(1,242,800)	(1,280,100)	(1,318,500)	(1,358,100)
Capital Projects		3.0 %	125,000										-
Facility Capital Set Aside				750,000	1,000,000	1,500,000	2,000,000	2,500,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Section 115			500,000	500,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Total			30,639,465	32,630,600	34,571,500	36,591,400	38,695,700	40,889,300	42,978,200	44,868,300	46,866,000	48,978,400	51,212,700
Surplus/Deficit			(598,465)	(1,346,400)	2,009,400	1,544,000	1,062,900	564,600	1,156,400	1,176,300	1,147,300	1,091,200	1,030,100

CITY of CALABASAS
GENERAL FUND
10 YEAR PROJECTION BASE CASE + SALES TAX 1 CENT

Revenues	Historical		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Average	Escalator											
Sales Tax	5.0 %	5.0 %	7,800,000	8,193,700	8,607,200	9,041,600	9,497,900	9,977,300	10,480,900	11,009,900	11,565,600	12,149,300	12,762,500
Property Tax	4.4 %	4.4 %	5,060,000	5,283,900	5,517,700	5,761,800	6,016,700	6,282,900	6,560,900	6,851,200	7,154,300	7,470,800	7,801,300
UUT	3.6 %	3.6 %	4,100,000	4,247,000	4,399,200	4,556,900	4,720,200	4,889,400	5,064,700	5,246,200	5,434,300	5,629,100	5,830,900
VLF	4.1 %	4.1 %	3,350,000	3,487,300	3,630,300	3,779,100	3,934,000	4,095,300	4,263,200	4,438,000	4,619,900	4,809,300	5,006,500
TOT	3.9 %	3.9 %	3,200,000	3,325,900	3,456,700	3,592,700	3,734,000	3,880,900	4,033,600	4,192,300	4,357,200	4,528,600	4,706,800
Building/Planning Fees	5.2 %	5.0 %	2,950,000	3,097,500	3,252,400	3,415,000	3,585,800	3,765,100	3,953,400	4,151,100	4,358,700	4,576,600	4,805,400
Franchise	1.7 %	1.7 %	970,000	986,800	1,003,900	1,021,300	1,039,000	1,057,000	1,075,300	1,094,000	1,113,000	1,132,300	1,152,000
Other	(0.5 %)	1.0 %	2,611,000	2,637,100	2,663,500	2,690,100	2,717,000	2,744,200	2,771,600	2,799,300	2,827,300	2,855,600	2,884,200
Sponsorships		0.0 %	-	25,000	50,000	75,000	100,000	125,000	150,000	200,000	225,000	250,000	300,000
Sales Tax Add-On Increase	5.0 %	5.0 %		-	5,300,000	5,567,500	5,848,500	6,143,700	6,453,800	6,779,500	7,121,700	7,481,100	7,858,700
TOT Increase	3.9 %	3.9 %		-	-	-	-	-	-	-	-	-	-
Total			30,041,000	31,284,200	37,880,900	39,501,000	41,193,100	42,960,800	44,807,400	46,761,500	48,777,000	50,882,700	53,108,300
Expenses													
Salary & Benefits other	6.5 %	5.0 %	7,468,956	7,842,400	8,234,500	8,646,200	9,078,500	9,532,400	10,009,000	10,509,500	11,035,000	11,586,800	12,166,100
CalPERS Retirement	8.7 %	8.7 %	1,643,458	1,786,900	1,942,800	2,112,300	2,296,600	2,497,000	2,714,900	2,951,800	3,209,400	3,489,500	3,794,000
Medical Insurance	9.3 %	9.3 %	1,266,588	1,384,400	1,513,200	1,653,900	1,807,700	1,975,800	2,159,600	2,360,400	2,579,900	2,819,800	3,082,000
Sub-Total Salaries/Benefits	1.4 %		10,379,002	11,013,700	11,690,500	12,412,400	13,182,800	14,005,200	14,883,500	15,821,700	16,824,300	17,896,100	19,042,100
Other	3.6 %	3.6 %	6,868,533	7,112,900	7,366,000	7,628,100	7,899,500	8,180,500	8,471,500	8,772,900	9,085,000	9,408,200	9,742,900
Sheriff Services	3.2 %	3.2 %	6,010,000	6,199,500	6,395,000	6,596,600	6,804,600	7,019,100	7,240,400	7,468,700	7,704,200	7,947,100	8,197,700
Contract Services	9.7 %	5.0 %	4,201,010	4,411,100	4,631,700	4,863,300	5,106,500	5,361,800	5,629,900	5,911,400	6,207,000	6,517,400	6,843,300
Civic Center Debt	3.0 %	0.0 %	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000	1,883,000
CJPIA	10.6 %	7.0 %	1,683,500	1,801,300	1,927,400	2,062,300	2,206,700	2,361,200	2,526,500	2,703,400	2,892,600	3,095,100	3,311,800
Cost Allocation		3.0 %	(1,010,580)	(1,040,900)	(1,072,100)	(1,104,300)	(1,137,400)	(1,171,500)	(1,206,600)	(1,242,800)	(1,280,100)	(1,318,500)	(1,358,100)
Capital Projects		3.0 %	125,000										-
Facility Capital Set Aside				750,000	1,000,000	1,500,000	2,000,000	2,500,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Section 115			500,000	500,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Total			30,639,465	32,630,600	34,571,500	36,591,400	38,695,700	40,889,300	42,978,200	44,868,300	46,866,000	48,978,400	51,212,700
Surplus/Deficit			(598,465)	(1,346,400)	3,309,400	2,909,600	2,497,400	2,071,500	1,829,200	1,893,200	1,911,000	1,904,300	1,895,600



CITY of CALABASAS

GENERAL ELECTION CALENDAR

November 3, 2026

DATE	ACTION	Comments/Questions
6/24/26	DEADLINE: City Council to Take Action on Election Documents and Ballot Measure(s)	Recommended Deadline.
7/6/26	Candidate Election Resolutions Deadline (Basic Election Resolutions Only)	Last day for City Council to adopt a resolution calling for a general election for City Elected Officials and to adopt resolution determining word limit for candidate statements.
7/13/26	Notice of Election Publication	City Clerk shall publish a notice of election to fill offices.
8/6/26	Publish Date for Arguments	City is required to publish the fixed deadline for arguments to be published by this date in a newspaper of general circulation.
8/7/26	County Ballot Measure Submittal Deadline	Last day to submit Resolution Consolidating Election w/ Ballot Wording (75 word max) to County.
8/12/26	Deadline to Amend or Withdraw Measure	Last day for City Clerk to receive a resolution from legislative body requesting to withdraw or amend any measure previously submitted for placement on the ballot.
8/12/26	Last Day to Request a Specific Letter for the Ballot Measure	Last day the City can request a specific Measure letter designation. Alternative choices should also be submitted.
8/14/26	Letter Assigned for Ballot Measure	County to Notify City of Letter Assigned for Ballot Measure.
8/14/26	Impartial Analysis	Last Day for the City Attorney to transmit impartial analysis to City Clerk. Due to the County within 48 hours of receipt.
8/14/26	Last day to Submit Arguments to City Clerk	Deadline to submit arguments "for" or "against" any measure to the City. (300 word maximum)
8/15/26 – 8/23/26	Public Examination Period	All documents are public record and must be made available for public examination, including copy of ballot measure text, impartial analysis, and any arguments.
8/24/26	Deadline to Submit Rebuttals to the City Clerk	Last day to submit rebuttals "for" or "against" any measure to the City. (250 word max)
8/25/26	Deadline to Submit Rebuttal to County	Last day for City Clerk to submit rebuttals to County Elections Official for inclusion in the Official Sample Ballot Booklet.
8/25/26-9/3/26	Public Examination Period for Rebuttals	All submitted Rebuttals are public record. The City Clerk must make available rebuttals for public examination.
8/29/26	Measure Material due to County for Ballot Booklet	City Clerk to deliver copy of each argument, Ordinance text, analysis, and any other ballot material to County for inclusion in sample ballot booklet.
9/3/26	Ballot Proofing	County to send Ballot Proofing to City Clerk (24 hours to make any corrections).
10/5/26	Mailing of Vote By Mail Ballots	No later than 29 days before the day of the election, ballots will be mailed.
10/19/26	Register to Vote Deadline	Last day to register to vote in the June Primary Election.
11/3/26	General Election Day	Vote Centers open from 7:00am and close at 8:00pm.

[Link to County General Election Informational Booklet and Calendar](#)



CITY of CALABASAS

PRIMARY ELECTION CALENDAR

June 2, 2026

(Fiscal Emergency)

DATE	ACTION	Comments/Questions
2/25/26	DEADLINE: Last day for City Council to Take Action on Election Documents	Last day for City Council to approved Resolution consolidating election and placing a measure on the Ballot (75 word maximum for ballot measure).
3/5/26	Publish Date for Arguments	City is required to publish the fixed deadline for arguments to be published by this date in a newspaper of general circulation.
3/6/26	County Submittal Deadline	All Election documents due to County.
3/11/26	Deadline to Amend or Withdraw Measure	Last day for City Clerk to receive resolution from legislative body requesting to withdraw/amend any measure previously submitted for placement on the ballot.
3/11/26	Last Day to Request a Specific Letter for the Ballot Measure	Last day the City can request a specific Measure letter designation. Alternative choices should also be submitted.
3/13/26	Letter Assigned for Ballot Measure	County to Notify City of Letter Assigned for Ballot Measure.
3/13/26	Impartial Analysis	Last Day for the City Attorney to transmit impartial analysis to City Clerk. Due to the County within 48 hours of receipt.
3/13/26	Last day to Submit Arguments to City Clerk	Deadline to submit arguments "for" or "against" any measure to the City. (300 word maximum)
3/14/26- 3/23/26	Public Examination Period	All documents are public record and must be made available for public examination, including copy of ballot measure text, impartial analysis, and any arguments.
3/23/26	Deadline to Submit Rebuttals to the City Clerk	Last day to submit rebuttals "for" or "against" any measure to the City. (250 word maximum)
3/24/26	Deadline to Submit Rebuttal to County	Last day for City Clerk to submit rebuttals to County Elections Official for inclusion in the Official Sample Ballot Booklet.
3/24/26 – 4/2/26	Public Examination Period for Rebuttals	All submitted Rebuttals are public record. The City Clerk must make available rebuttals for public examination.
3/28/26	Measure Material due to County for Ballot Booklet	City Clerk to deliver copy of each argument, Ordinance text, analysis, and any other ballot material to County for inclusion in sample ballot booklet.
4/2/26	Ballot Proofing	County to send Ballot Proofing to City Clerk (24 hours to make any corrections).
5/4/26	Mailing of Vote By Mail Ballots	No later than 29 days before the day of the election, ballots will be mailed.
5/18/26	Register to Vote Deadline	Last day to register to vote in the June Primary Election.
6/2/26	Primary Election Day	Vote Centers open from 7:00am and close at 8:00pm.

[Link to County Primary Election Informational Booklet and Calendar](#)

Citizen Initiative Guidelines

Election Code: Sections 9200 through 9295

PROPOSED DATE	ACTION	Comments/Questions
E-447 through E-344	Notice of Intention Elections Code 9201	Before circulating an initiative petition, the proponents shall file w/ the elections official a notice of intention, which shall be accompanied by the written text of the initiative and may be accompanied by a written statement not in excess of 500 words, setting forth the reasons for the proposed petition. The notice shall be signed by at least one, but not more than three, proponents and must follow specific format and guidelines.
E-432 through E-329	Ballot Title and Summary Elections Code 9203	<ul style="list-style-type: none"> • Any person interested in proposed measure shall file copy w/ elections official w/ a request that a ballot title and summary be prepared. Elections official shall immediately transmit copy of proposed measure to City Attorney. • W/in 15 days after proposed measure is filed, the City Attorney shall provide and return to the City elections official a ballot title for and summary of the proposed measure. 500 words or less the purpose of the proposed measure. True and impartial statement. • The Elections official shall furnish copy of ballot title and summary to person filing the proposed measure. Each page of circulated petition must have text of proposed measure and ballot title prepared by City Attorney. Specific formatting required.
E-431 through E-328	Publication and Certification Elections Code 9205	<ul style="list-style-type: none"> • A notice of intention and the title and summary of proposed measure shall be published in newspaper of general circulation. • Within 10 days after the date of publication of notice of intention and title and summary, the proponents shall file a copy of the notice and title and summary as published with an affidavit from newspaper, certifying to the fact of publication.
	Petition Circulation Elections Code 9207	Proponents may commence to circulate the petitions among the voters for signatures.
E-251 through E-118	Petition Filing Deadline Elections Code 9208, 9209, 9210	Petition and signature shall be filed with the City Clerk within 180 days from the date of receipt of the title and summary.
	Registered Voter and Signature Count Elections Code 9210	City Elections Official must ascertain the number of registered voters of the city last reported by County elections official to SOS pursuant to Section 2187, and determine the total number of signatures affixed to the petition. Prima facie examination to accept or deny petition.
	Legislative Body Report Elections Code 9212	The City shall present report to legislative body within 30 days after the certification of the sufficiency of the petition.

E-203 through E-100	Legislative Body Action on Initiative Petition Elections Code 9215	If initiative petition is signed by not less than 10% of voters of the city the legislative body shall: (a) Adopt the ordinance, without alteration, at the regular meeting at which the certification of the petition is presented, or within 10 days after it is presented. (b) Submit the ordinance, without alteration, to the voters pursuant to Section 1405. © Order a report pursuant to Section 9212 at the regular meeting at which the certification of the petition is presented. The legislative body shall either adopt the ordinance w/in 10 days or order an election pursuant to subdivision (b).
E-98- E-95	Calls for Election Election Code 9118	The legislative body calls the election or adopts the ordinance without alteration.
E-88	Consolidation Deadline Elections Code 10403	Last day to consolidate a measure with a regularly scheduled election.
E-88	Withdrawal of Initiative Elections Code 9215.5	Proponent may withdraw the initiative any time before the 88 th day before the election.
E-81	Publication of Argument Deadline	Last day to publish the deadline for submitting arguments.
E-81	Arguments Deadline	Last day to submit arguments.
E-81	Impartial Analysis Deadline	Last day for Counsel to submit Impartial Analysis.
E-80 through E71	Public Examination of Argument/Analysis	Public examination period for Arguments/Analysis.
E-71	Rebuttal Arguments Deadline	Last day to submit rebuttal arguments.
E-70 through E-61	Public Examination of Rebuttals	Public Examination period for Rebuttals.
E-0	Election Day	
	Ordinance Effective Date Elections Code 9217	The ordinance shall be considered as adopted upon the date that the vote is declared by the legislative body, and shall go into effect 10 days after that date.