

CITY of CALABASAS, CALIFORNIA
STATISTICAL SECTION – Financial Trends



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

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Expenses								
Governmental activities								
General government	\$9,886,005	\$4,176,343	\$4,388,680	\$4,524,460	\$9,803,874	\$10,861,438	\$11,147,772	\$12,141,342
Public safety	\$2,900,893	\$3,141,960	\$3,352,542	\$3,520,506	\$3,842,443	\$3,960,090	\$4,609,892	\$4,616,694
Public works	\$1,776,578	\$2,892,038	\$3,978,104	\$5,396,310	\$9,867,876	\$4,081,055	\$3,874,139	\$3,509,793
Community development	\$2,389,806	\$1,096,091	\$1,153,303	\$1,380,375	\$863,608	\$1,087,358	\$943,703	\$1,848,570
Community services	\$7,412,186	\$7,781,163	\$7,969,825	\$8,818,016	\$7,281,760	\$7,502,948	\$7,579,973	\$8,322,613
Interest and fiscal charges	\$344,678	\$319,722	\$325,447	\$96,461	\$1,139,779	\$2,141,369	\$1,354,135	\$1,717,910
Unallocated depreciation	\$0	\$1,069,863	\$0	\$0	\$0	\$0	\$0	\$0
Total governmental activities expenses	\$24,710,146	\$20,477,180	\$21,167,901	\$23,736,128	\$32,799,340	\$29,634,258	\$29,509,614	\$32,156,922
Business-type activities								
Tennis & swim center	\$2,418,184	\$2,598,402	\$2,917,890	\$3,035,382	\$3,176,904	\$3,169,277	\$3,355,084	\$3,097,396
Total business-type activities expenses	\$2,418,184	\$2,598,402	\$2,917,890	\$3,035,382	\$3,176,904	\$3,169,277	\$3,355,084	\$3,097,396
Total primary government net expenses	\$27,128,330	\$23,075,582	\$24,085,791	\$26,771,510	\$35,976,244	\$32,803,535	\$32,864,698	\$35,254,318
Program revenues								
Governmental activities								
Charges for services								
General government	\$91,075	\$74,473	\$37,300	\$629,652	\$232,370	\$433,822	\$426,233	\$1,500,524
Public safety	\$242,710	\$285,043	\$279,737	\$349,677	\$298,245	\$264,409	\$239,467	\$399,860
Public works	\$51,665	\$1,629,698	\$6,198,546	\$788,735	\$32,603	\$45,690	\$155,866	\$482,509
Community development	\$1,361,498	\$0	\$0	\$2,619,208	\$1,574,364	\$928,970	\$2,005,954	\$1,259,814
Community services	\$871,682	\$3,432,977	\$3,552,160	\$3,838,463	\$3,955,539	\$1,480,245	\$271,259	\$1,378,201
Operating contributions and grants	\$6,019,400	\$1,678,697	\$933,439	\$875,072	\$547,427	\$416,607	\$1,328,296	\$1,815,127
Capital contributions and grants	\$4,466,184	\$468,266	\$3,586,358	\$3,297,396	\$3,279,335	\$6,225,173	\$3,788,880	\$2,829,605
Total governmental activities program revenues	\$13,104,214	\$7,569,154	\$14,587,540	\$12,398,203	\$9,919,883	\$9,794,916	\$8,215,955	\$9,665,640
Business-type activities								
Charges for services								
Tennis & swim center	\$2,417,069	\$2,752,717	\$2,826,061	\$2,927,584	\$2,909,051	\$3,045,535	\$3,369,318	\$2,956,350
Total business-type activities program revenues	\$2,417,069	\$2,752,717	\$2,826,061	\$2,927,584	\$2,909,051	\$3,045,535	\$3,369,318	\$2,956,350
Total primary government program revenues	\$15,521,283	\$10,321,871	\$17,413,601	\$15,325,787	\$12,828,934	\$12,840,451	\$11,585,273	\$12,621,990

Source:
 City of Calabasas Finance Department



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Last Eight Fiscal Years

	Fiscal Year							
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Net (expense)/revenue								
Governmental Activities	(\$11,605,932)	(\$12,908,026)	(\$6,580,361)	(\$11,337,925)	(\$22,879,457)	(\$19,839,342)	(\$21,293,659)	(\$22,491,282)
Business-type Activities	(\$1,115)	\$154,315	(\$91,829)	(\$107,798)	(\$267,853)	(\$123,742)	\$14,234	(\$141,046)
Total Primary Government Net Expense	(\$11,607,047)	(\$12,753,711)	(\$6,672,190)	(\$11,445,723)	(\$23,147,310)	(\$19,963,084)	(\$21,279,425)	(\$22,632,328)
General revenues and other changes in net assets								
Governmental Activities								
Taxes								
Utility users taxes	\$0	\$3,296,031	\$3,019,532	\$3,195,743	\$3,638,310	\$3,665,484	\$3,584,283	\$3,432,782
Transient occupancy taxes	0	1,124,140	1,241,711	1,351,848	1,463,061	1,342,425	1,095,424	1,012,512
Sales taxes	4,675,583	5,278,369	5,680,413	6,284,061	6,400,067	6,813,339	5,708,235	4,934,531
Property taxes	2,989,719	3,372,794	3,468,510	4,893,831	5,647,765	8,814,322	9,549,219	9,115,482
Franchise taxes	590,101	252,306	590,388	673,606	740,563	786,351	868,667	812,294
Other taxes	4,201,038	423,871	370,110	0	0	0	0	0
Other intergovernmental-motor vehicle in-lieu	1,204,846	976,355	1,735,620	1,663,770	1,822,590	1,894,868	2,022,189	1,977,446
Use of money and property	363,915	489,455	1,327,849	1,349,309	2,541,834	2,350,712	666,239	439,305
Miscellaneous	1,593,634	478,284	298,641	1,063,870	112,827	271,681	432,208	8,847
Transfers	0	200,000	0	0	0	0	81,418	0
Total Governmental Activities	\$15,618,836	\$15,891,605	\$17,732,774	\$20,476,038	\$22,367,017	\$25,939,182	\$24,007,882	\$21,733,199
Business-type Activities								
Use of money and property	\$0	\$3,446	\$2,910	\$12,627	\$22,819	\$21,620	\$6,031	\$3,241
Transfers	0	(200,000)	0	0	0	0	(81,418)	0
Total Business-type Activities	\$0	(\$196,554)	\$2,910	\$12,627	\$22,819	\$21,620	(\$75,387)	\$3,241
Extraordinary Item - Insurance settlement								
Total Primary Government	\$15,618,836	\$15,695,051	\$17,735,684	\$20,488,665	\$22,389,836	\$25,960,802	\$23,932,495	\$21,736,440
Change in Net Assets								
Governmental Activities	\$4,012,904	\$2,983,579	\$11,152,413	\$9,138,113	(\$512,440)	\$6,099,840	\$2,714,223	(\$758,083)
Business-type Activities	(\$1,115)	(\$42,239)	(\$88,919)	(\$95,171)	(\$245,034)	(\$102,122)	(\$61,153)	(\$137,805)
Total Primary Government	\$4,011,789	\$2,941,340	\$11,063,494	\$9,042,942	(\$757,474)	\$5,997,718	\$2,653,070	(\$895,888)

Source:
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