



CITY of CALABASAS

ITEM 7 ATTACHMENT 4

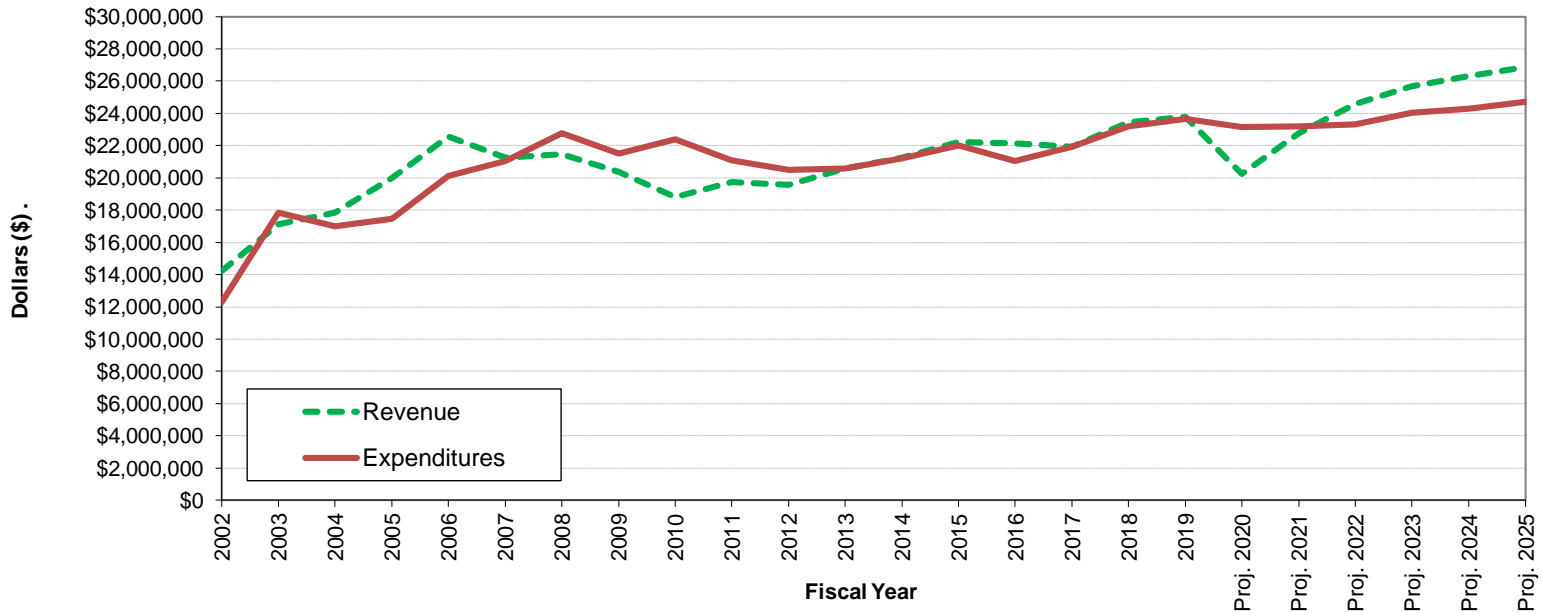
BUDGET ADOPTION

FY 2020-21 & 2021-22

June 24, 2020

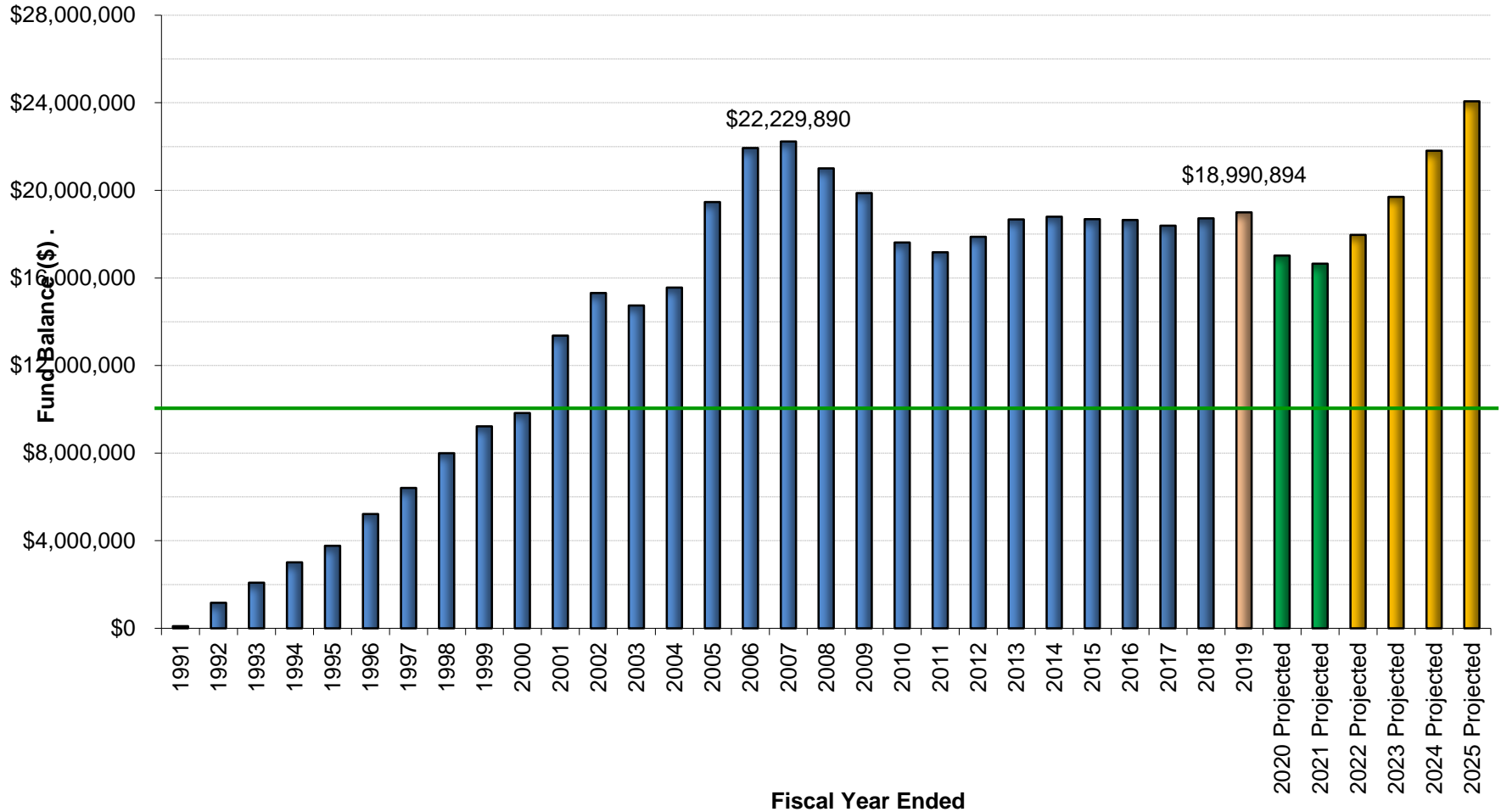


Historical & Projected Revenue & Expenditures for the General Fund





Historical & Projected Fund Balances for the General Fund & Management Reserve





Change in Fund Balance - Overview



| | APPROVED | | PROPOSED | | ADDITIONAL 3-YEAR FORECAST | | |
|--------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|
| | Budget 2019-20 | Projected 2019-20 | Budget 2020-21 | Budget 2021-22 | Forecast 2022-23 | Forecast 2023-24 | Forecast 2024-25 |
| Revenue | \$24,910,300 | \$20,233,400 | \$22,780,200 | \$24,574,700 | \$25,687,600 | \$26,298,700 | \$26,854,100 |
| Expenditures | | | | | | | |
| Personnel Services | \$9,999,000 | \$9,382,300 | \$8,877,000 | \$8,964,100 | \$9,199,300 | \$9,234,300 | \$9,372,200 |
| Supplies & Services | 8,632,500 | 7,984,100 | 8,617,000 | 8,351,200 | 8,540,500 | 8,663,100 | 8,792,900 |
| Sheriff Services | 4,855,200 | 4,721,200 | 4,724,600 | 4,794,400 | 4,890,300 | 4,988,100 | 5,087,800 |
| Sub-Total - Operational Costs | \$23,486,700 | \$22,087,600 | \$22,218,600 | \$22,109,700 | \$22,630,100 | \$22,885,500 | \$23,252,900 |
| Capital Outlay | \$202,300 | \$248,300 | \$202,300 | \$202,300 | \$221,000 | \$199,700 | \$233,500 |
| Discretionary | 1,146,400 | 828,100 | 792,000 | 993,300 | 1,206,700 | 1,219,400 | 1,232,300 |
| Total Expenditures | \$24,835,400 | \$23,164,000 | \$23,212,900 | \$23,305,300 | \$24,057,800 | \$24,304,600 | \$24,718,700 |
| Change to Fund Balance | \$74,900 | (\$2,930,600) | (\$432,700) | \$1,269,400 | \$1,629,800 | \$1,994,100 | \$2,135,400 |

Included in the FY 2020-21 Proposed Budget:

1. COLA is zero, No 457 Match, Eliminate vacant positions
2. Interest earnings percentage = 1%
3. Sheriff contract stable



Budget Performance – FY 2019-20

The General Fund Balance for FY 2019-20 is projected to decrease by \$2.2 million due to COVID19 business closures. The majority of which:

(\$ 1.3 million) Sales Tax projected **decrease** from budget

(\$ 0.7 million) TOT projected **decrease** from budget



Budget Forecast – FYs 2020-21 & 2021-22

CITY of CALABASAS

NEXT 2 FISCAL YEARS

Revenue Assumptions:

- Sales Tax **decrease** from existing businesses per HdL Forecast
- Property Tax, VLF, UUT growth based on consultant inputs;
- TOT **decrease** revenue; assumes Hilton Garden Inn expansion (Oct 2020)
- Building, Planning & Engineering Fees based on historical averages.

Expenditure Assumptions:

- Eliminate vacant positions
- Eliminate 2% Match into 457 plan for employees
- Increase staffing costs: salaries, minimum wage, step increases, Zero COLA;
- N/C in Sheriff service level cost, continues \$125K for security and surveillance services.



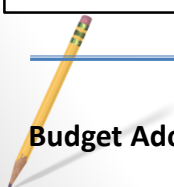
Revenue Summary



| | APPROVED | | PROPOSED | | ADDITIONAL 3-YEAR FORECAST | | |
|------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|
| | Budget 2019-20 | Projected 2019-20 | Budget 2020-21 | Budget 2021-22 | Forecast 2022-23 | Forecast 2023-24 | Forecast 2024-25 |
| Sales Tax | \$5,912,000 | \$4,250,000 | \$5,200,000 | \$5,500,000 | \$5,933,000 | \$6,099,000 | \$6,266,000 |
| Utility Tax | 3,150,700 | 2,670,400 | 2,880,000 | 2,965,000 | 3,024,300 | 3,084,800 | 3,146,600 |
| Property Tax | 3,741,900 | 3,900,000 | 4,000,000 | 4,116,000 | 4,198,300 | 4,282,300 | 4,367,900 |
| Automobile Registration Fees | 2,571,300 | 2,619,000 | 2,720,000 | 2,799,000 | 2,855,000 | 2,912,100 | 2,970,300 |
| Transient Occupancy Tax | 2,478,600 | 1,750,000 | 1,100,000 | 1,900,000 | 2,238,000 | 2,282,800 | 2,328,500 |
| Fees | 2,767,100 | 2,068,600 | 2,068,600 | 2,068,600 | 2,110,000 | 2,152,300 | 2,195,400 |
| Creekside | 493,600 | 493,600 | 493,600 | 493,600 | 503,500 | 513,600 | 523,800 |
| Franchise Fees | 860,700 | 842,000 | 782,000 | 795,000 | 810,900 | 827,100 | 843,700 |
| Parks & Rec | 707,400 | 469,500 | 456,000 | 672,900 | 669,600 | 715,800 | 696,600 |
| Other | 993,300 | 360,800 | 2,301,400 | 2,307,700 | 2,353,900 | 2,401,000 | 2,448,900 |
| Interest Income | 365,700 | 325,000 | 84,100 | 122,900 | 140,300 | 160,000 | 181,100 |
| Fines & Forfeitures | 164,000 | 164,000 | 164,000 | 164,000 | 167,300 | 170,600 | 174,000 |
| Transfer Tax | 309,000 | 250,000 | 250,000 | 275,000 | 280,500 | 286,100 | 291,800 |
| Senior Center | 395,000 | 70,500 | 280,500 | 395,000 | 403,000 | 411,200 | 419,500 |
| TOTAL REVENUE | \$24,910,300 | \$20,233,400 | \$22,780,200 | \$24,574,700 | \$25,687,600 | \$26,298,700 | \$26,854,100 |

Notes:

1. Sales Tax reduced by \$1.3M due to COVID19 business closures. Assume reopenings summer '20 & gradual increases in FY20-21 & 21-22.
2. TOT reduced to COVID19 with greater impact FY20-21. Assumed Hilton expansion opens Oct 2020. No new hotel until FY 22-23
3. Property Tax not affected by COVID19 and assume assessed value increase of 2.8%
4. Automobile Registration Fees are actually Property Taxes and follow City assessed value growth of 2.8%
5. Interest Income reduced due to Federal Reserve zero based interest rate





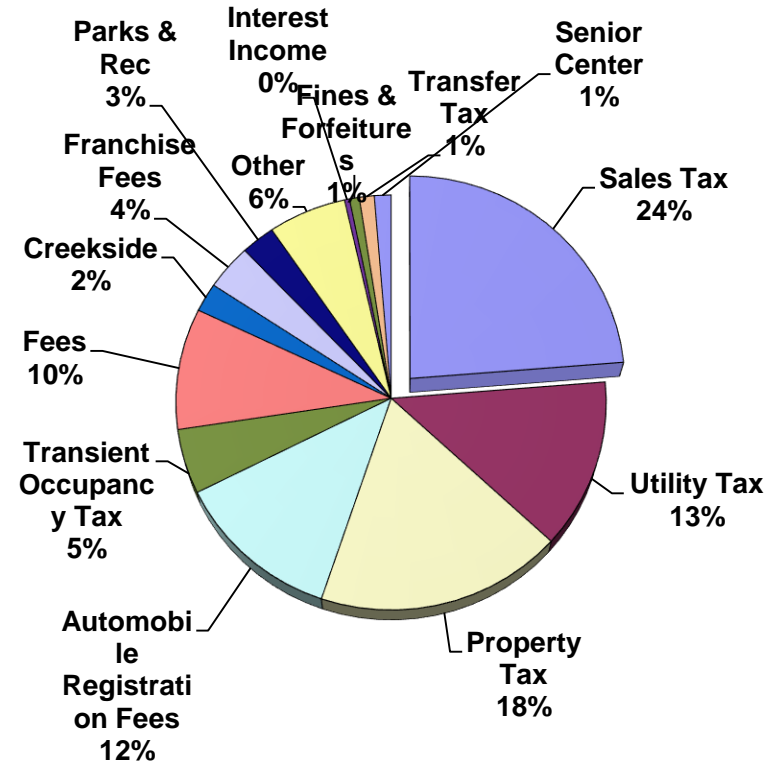
Revenue by Category for FY 2020-21

CITY of CALABASAS

Sales Tax
 Utility Tax
 Property Tax
 Automobile Registration Fees
 Transient Occupancy Tax
 Fees
 Creekside
 Franchise Fees
 Parks & Rec
 Other
 Interest Income
 Fines & Forfeitures
 Transfer Tax
 Senior Center

TOTAL REVENUE

| | Proposed 2020-21 |
|----------------------|---------------------|
| | \$5,200,000 |
| | 2,880,000 |
| | 4,000,000 |
| | 2,720,000 |
| | 1,100,000 |
| | 2,068,600 |
| | 493,600 |
| | 782,000 |
| | 456,000 |
| | 2,301,400 |
| | 84,100 |
| | 164,000 |
| | 250,000 |
| | 280,500 |
| TOTAL REVENUE | \$22,780,200 |





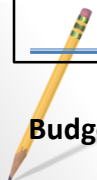
Expenditure Summary by Account Class



| | APPROVED | | PROPOSED | | ADDITIONAL 3-YEAR FORECAST | | |
|---------------------------|---------------------|----------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|
| | Budget 2019-20 | Projected 2019-20 | Budget 2020-21 | Budget 2021-22 | Forecast 2022-23 | Forecast 2023-24 | Forecast 2024-25 |
| Personnel Services | \$9,999,000 | \$9,382,300 | \$8,876,974 | \$8,964,100 | \$9,199,300 | \$9,234,300 | \$9,372,200 |
| Supplies & Services | 8,632,500 | 7,984,100 | 8,616,953 | 8,351,232 | 8,540,500 | 8,663,100 | 8,792,900 |
| Sheriff Services | 4,855,200 | 4,721,200 | 4,724,600 | 4,794,400 | 4,890,300 | 4,988,100 | 5,087,800 |
| Sub-Total | \$23,486,700 | \$22,087,600 | \$22,218,527 | \$22,109,732 | \$22,630,100 | \$22,885,500 | \$23,252,900 |
| Capital Outlay | \$202,300 | \$248,300 | \$202,300 | \$202,300 | \$221,000 | \$199,700 | \$233,500 |
| Discretionary | 1,146,400 | 828,100 | 792,000 | 993,300 | 1,206,700 | 1,219,400 | 1,232,300 |
| Total Expenditures | \$24,835,400 | \$23,164,000 | \$23,212,827 | \$23,305,332 | \$24,057,800 | \$24,304,600 | \$24,718,700 |

Note:

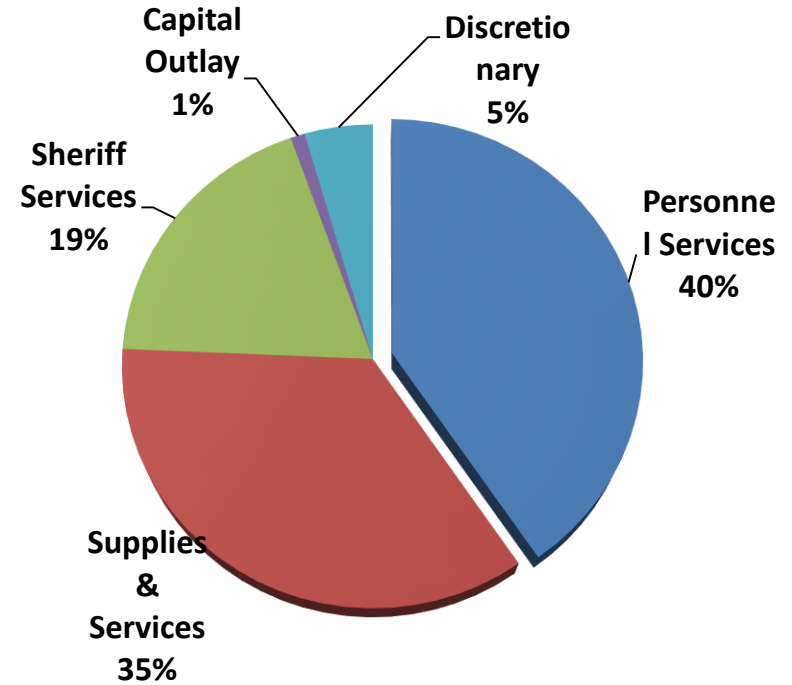
1. *FY 2019-20 Projected Expenditures are forecasted to Underrun by \$1.8 million:*
 - a. *Personnel services – projected to underrun by \$0.8 million*
2. *FY 2020-21 Proposed Budget is forecast to increase by \$1.2M:*
 - a. *Personnel services – overall increase of \$125K due to: 0% COLA, certain 2.5% step increases, PERS normal cost increase, PERS unfunded pool liability;*
 - b. *Supplies & Services – increased by \$197K*
 - c. *Sheriff Services – payments to remain unchanged.*





Expenditure Summary by Account Class

| | Proposed 2020-21 |
|---------------------------|-----------------------------|
| Personnel Services | \$8,876,974 |
| Supplies & Services | 8,616,953 |
| Sheriff Services | 4,724,600 |
| Capital Outlay | 202,300 |
| Discretionary | 792,000 |
| TOTAL EXPENDITURES | \$23,212,827 |



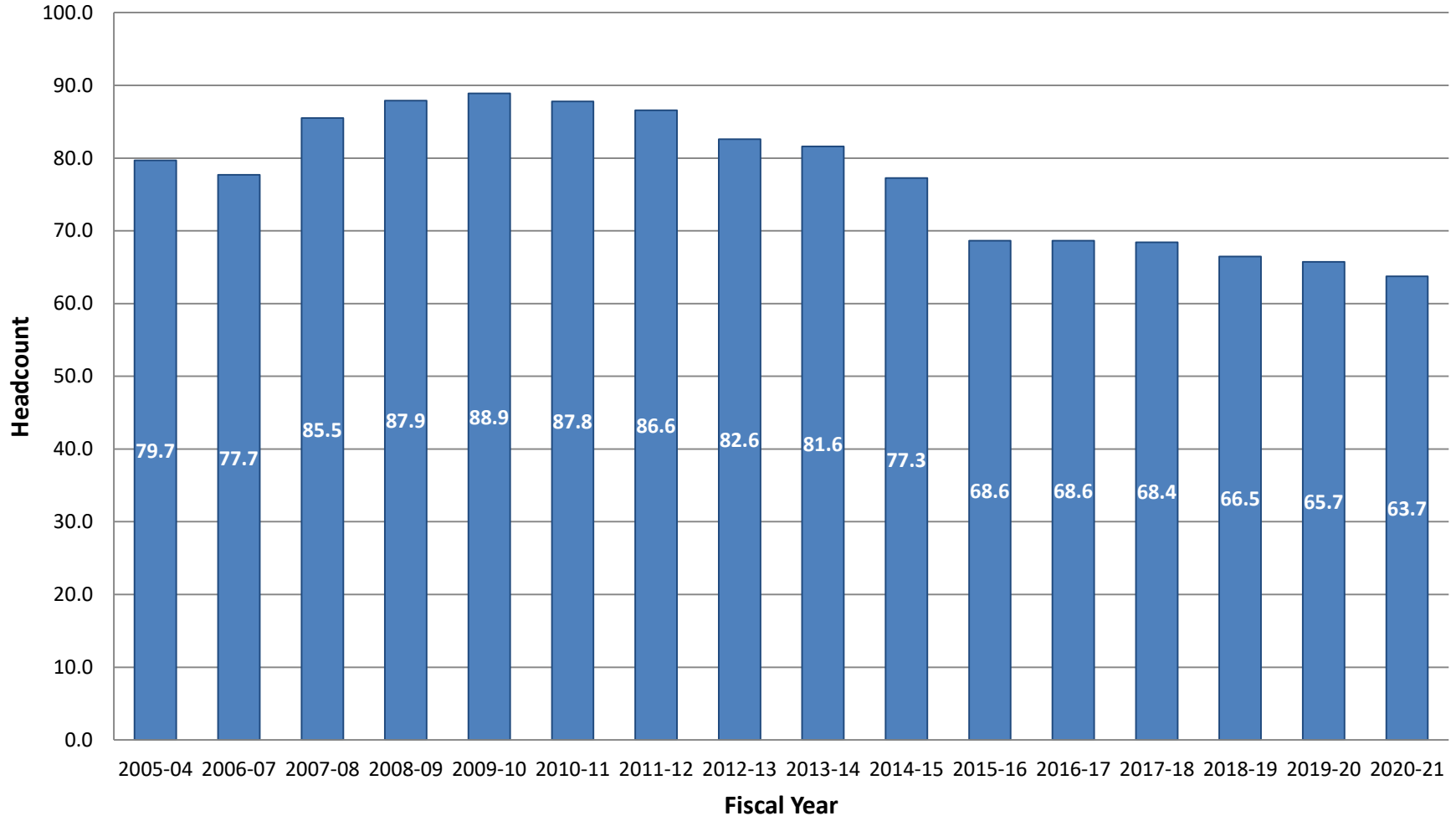


Additional Information



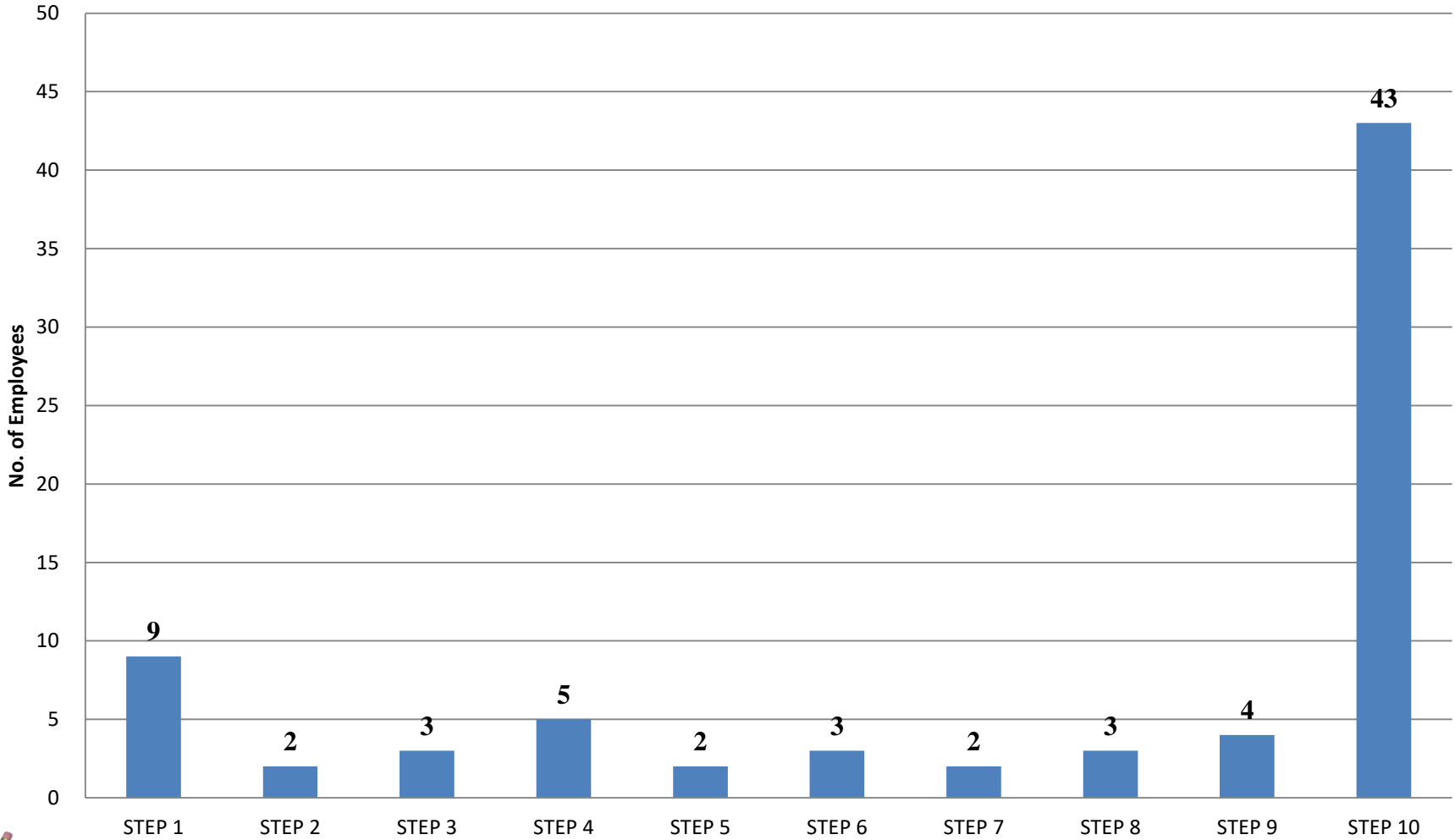


General Fund Full-time Headcount (excludes Council)





Full-time Employees by Step (excludes Council & City Manager)



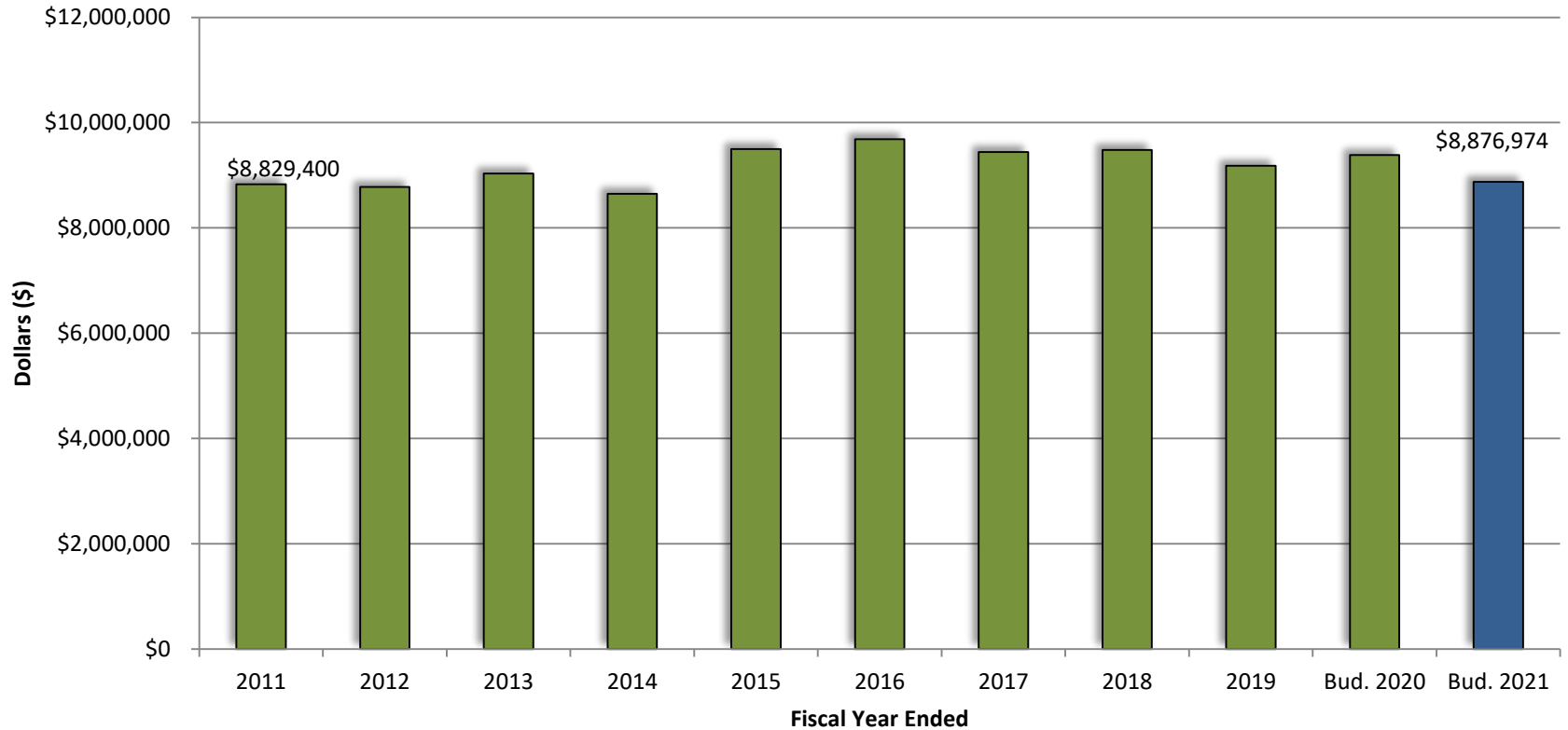


General Fund Full-time Equivalent (FTE) Headcount

| Full Time Equivalent (FTE) Headcount | Budget 2020-21 | | Budget 2020-21 | | Budget 2020-21 |
|---------------------------------------|-------------------|------------------------------------|-------------------|---|-------------------|
| <u>Administrative Services</u> | | <u>Community Services</u> | | <u>Public Safety</u> | |
| Administrative Services Manager | 0.85 | Community Services Director | 0.75 | Director Public Safety & Emerg | 0.41 |
| Facility Maintenance Technician | 0.52 | Deputy Community Services Director | 0.70 | Public Safety Coordinator | 1.00 |
| Facility Maintenance Technician II | 0.52 | Events Specialist | 0.41 | Total Public Safety | 1.41 |
| Human Resources Specialist | 1.00 | Executive Assistant I | 2.00 | <u>Public Works</u> | |
| Maintenance Assistant | 0.24 | Facility Maintenance Technician | 1.82 | Assistant Transportation Planner | 1.41 |
| Total Administrative Services | 3.13 | Facility Supervisor | 2.00 | Associate Civil Engineer | 1.00 |
| <u>City Clerk</u> | | Maintenance Assistant | 3.05 | Deputy Public Works Director | 1.00 |
| Assistant to the City Clerk | 1.00 | Preschool Supervisor | 1.00 | Engineering Assistant | 0.41 |
| City Clerk | 1.00 | Preschool Teacher | 4.00 | Environmental Services Supervisor | 1.00 |
| Office Assistant | 0.00 | Recreation Coordinator | 2.41 | Executive Assistant II | 1.00 |
| Total City Clerk | 2.00 | Recreation Leader I | 3.28 | Intern | 0.41 |
| <u>City Council</u> | | Recreation Leader II | 2.87 | Public Works Director/City Engineer | 1.00 |
| Council | 5.00 | Recreation Specialist | 2.87 | Public Works Maintenance Technician | 2.00 |
| Total City Council | 5.00 | Total Community Services | 27.16 | Senior Civil Engineer | 1.00 |
| <u>City Management</u> | | <u>Finance</u> | | Senior Public Works Inspector | 1.00 |
| City Manager | 1.00 | Accounting Specialist | 3.00 | Total Public Works | 11.23 |
| Executive Assistant I | 1.00 | Accounting Supervisor | 1.00 | TOTAL FULL-TIME EQUIV. (FTE) EMPLOYEES | |
| Management Analyst | 1.00 | Chief Financial Officer | 1.00 | 85.20 | |
| Total City Management | 3.00 | Executive Assistant I | 1.00 | | |
| <u>Community Development</u> | | Grant/Contract Administrator | 1.00 | | |
| Assistant Planner | 1.00 | Senior Accounting Specialist | 1.00 | | |
| Associate Planner | 2.00 | Total Finance | 8.00 | | |
| Building Assistant | 0.82 | <u>Media Operations</u> | | | |
| Building Inspector | 2.00 | Executive Assistant I | 1.41 | | |
| Building Official | 1.00 | Information Systems Assistant | 1.40 | | |
| City Planner | 1.00 | Information Systems Manager | 1.00 | | |
| Code Enforcement Officer | 1.00 | Intern | 0.00 | | |
| Community Development Director | 1.00 | Media Production Specialist | 0.82 | | |
| Executive Assistant I | 0.00 | Media Supervisor | 1.00 | | |
| Executive Assistant II | 1.00 | Communications Director | 1.00 | | |
| Permit Center Supervisor | 1.00 | Public Information Officer | 0.41 | | |
| Planning Aide | 0.00 | Senior Media Specialist | 2.41 | | |
| Senior Building Inspector | 1.00 | Total Media Operations | 9.45 | | |
| Senior Planner | 2.00 | | | | |
| Total Community Development | 14.82 | | | | |



General Fund Cost History for Personnel Services



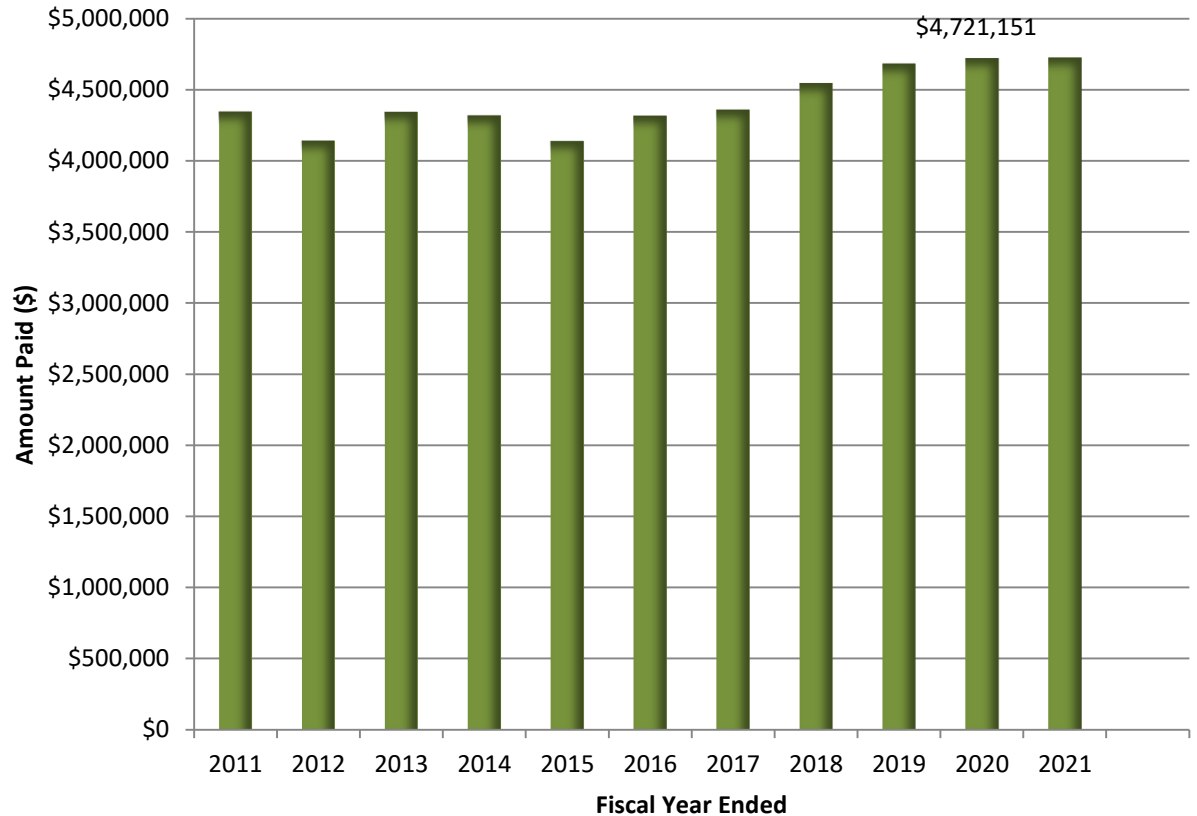
Notes:

1. Increase in FY 2015 was due to the catchup of a 3-year delay in the issuance of a Cost-of-Living Adjustment (COLA);
2. Increase in FY 2021 caused mostly by increase in PERS member contributions, step increases, and minimum wage increases;
3. The average 10-year annual percentage increase is 1.4%.



Sheriff Service Cost History

| <u>Fiscal Year</u> | <u>Amount</u> |
|--------------------|---------------|
| 2011 | \$4,345,700 |
| 2012 | \$4,140,300 |
| 2013 | \$4,341,800 |
| 2014 | \$4,318,400 |
| 2015 | \$4,138,300 |
| 2016 | \$4,315,500 |
| 2017 | \$4,357,400 |
| 2018 | \$4,544,200 |
| 2019 | \$4,681,700 |
| 2020 | \$4,721,151 |
| 2021 | \$4,724,600 |





Capital Improvement Projects



Capital Improvement Projects

| | Proposed Budget | | FY 2020-21 Funding Sources | | FY 2021-22 Funding Sources | |
|----------------------------------|---------------------|---------------------|----------------------------|---------------------|----------------------------|---------------------|
| | 2020-21 | 2021-22 | General Fund | Other Funds | General Fund | Other Funds |
| Battery Back-up 9 Signals | 100,000 | - | - | 100,000 | - | - |
| Calabasas Road Improvements | - | 500,000 | - | - | - | 500,000 |
| Citywide Guardrails | 50,000 | 50,000 | - | 50,000 | - | 50,000 |
| MulHwy Bicycle Gap Closure | 2,250,000 | - | - | 2,250,000 | - | - |
| Mulholland Shoulder Safety | 150,000 | 2,000,000 | - | 150,000 | - | 2,000,000 |
| Old Town Sidewalk & StreetLights | 1,000,000 | 1,000,000 | - | 1,000,000 | - | 1,000,000 |
| Rondell Parking Lot | 1,000,000 | 500,000 | - | 1,000,000 | - | 500,000 |
| Signal Hardware Replacements | - | 150,000 | - | - | - | 150,000 |
| STATE - Green Street Project | 1,800,000 | 2,841,000 | - | 1,800,000 | - | 2,841,000 |
| Street - Rubberized Overlay | 1,010,000 | 900,000 | - | 1,010,000 | - | 900,000 |
| Tree Planting | 25,000 | 25,000 | 25,000 | - | 25,000 | - |
| TOTAL CIP PROJECTS | \$ 7,385,000 | \$ 7,966,000 | \$ 25,000 | \$ 7,360,000 | \$ 25,000 | \$ 7,941,000 |





Fund Balances – All City Funds

CITY of CALABASAS

| Fund No. | Fund Description | (a) Projected Fund Balance June 2020 | (b) Revenue | (c) Expenditures | (a) + (b) - (c) Projected Fund Balance June 2020 |
|----------|---|--|-------------------|---------------------|--|
| 10 | General Fund | 11,700,000 | 22,780,200 | 23,212,827 | 11,267,373 |
| 11 | Refundable Deposits | 0 | 529,200 | 529,200 | 0 |
| 12 | South Coast Air Quality Management District | 70,000 | 36,900 | 19,800 | 87,100 |
| 13 | Park & Recreation Improvements | (11,000) | 40,000 | 29,000 | 0 |
| 14 | AB 939 | 1,575,000 | 234,600 | 334,670 | 1,474,930 |
| 15 | Gas Tax | 760,000 | 513,900 | 794,090 | 479,810 |
| 16 | Developer Impact Fees | 1,475,000 | 14,800 | 0 | 1,489,800 |
| 18 | Affordable Housing | 1,640,000 | 16,400 | 0 | 1,656,400 |
| 19 | Las Virgenes/ Lost Hills B&T | 1,775,000 | 17,800 | 0 | 1,792,800 |
| 20 | Prop A | 750,000 | 468,100 | 383,945 | 834,155 |
| 21 | LMD 22 - Common Benefit Areas | 5,400,000 | 2,202,000 | 2,146,072 | 5,455,928 |
| 22 | Landscape Maintenance District #22 | 825,000 | 3,233,822 | 3,139,260 | 919,562 |
| 24 | Landscape Maintenance District #24 | 20,000 | 214,096 | 241,132 | (7,036) |
| 25 | Prop C | 500,000 | 386,400 | 311,532 | 574,868 |
| 26 | TDA | (25,000) | 3,100 | 0 | (21,900) |
| 27 | Landscape Maintenance District #27 | 60,000 | 378,617 | 380,671 | 57,946 |
| 28 | Library | 2,300,000 | 2,633,400 | 2,596,410 | 2,336,990 |
| 29 | Transportation Programs | (60,000) | 707,700 | 707,800 | (60,100) |
| 30 | Storm Damage | 0 | 0 | 0 | 0 |
| 32 | Landscape Maintenance District #32 | (50,000) | 35,353 | 32,658 | (47,305) |
| 33 | Used Oil Grants | (18,000) | 13,900 | 7,400 | (11,500) |
| 34 | Measure R - Local Return | 850,000 | 296,300 | 120,906 | 1,025,394 |
| 35 | Community Development Block Grant | (45,000) | 94,200 | 82,800 | (33,600) |
| 36 | Grants | (1,200,000) | 943,361 | 1,310,000 | (1,566,639) |
| 38 | Cops- AB 3229 Grant | 75,000 | 100,800 | 100,000 | 75,800 |
| 39 | Measure R - MTA | 1,020,000 | (670,000) | 350,000 | 0 |
| 40 | Capital Improvement | 0 | 7,385,000 | 7,385,000 | 0 |
| 42 | Civic Center Capital Replacement | 1,065,000 | 10,600 | 2,700 | 1,072,900 |
| 47 | Disaster Recovery | 4,017,000 | 0 | 0 | 4,017,000 |
| 48 | Measure M - MTA Local Return | 835,000 | 329,300 | 647,056 | 517,244 |
| 49 | Library Capital Replacement | 538,000 | 30,400 | 0 | 568,400 |
| 50 | Measure M - Traffic Improvement | (290,000) | 2,164,800 | 2,900,000 | (1,025,200) |
| 60 | Tennis & Swim Center Operation | 370,000 | 2,406,100 | 2,424,161 | 351,939 |
| 63 | Management Reserve | 5,325,000 | 53,300 | 0 | 5,378,300 |
| 64 | Road Maintenance & Rehab (RMRA-SB1) | 450,000 | 0 | 0 | 450,000 |
| 65 | Quimby Act | 4,500 | 0 | 0 | 4,500 |
| 80 | Oak Tree Mitigation | (67,000) | 37,900 | 0 | (29,100) |
| 84 | CFD 98-1 (Commercial Mello-Roos), Series 2018 | 610,000 | 354,900 | 348,800 | 616,100 |
| 85 | CFD 2001-1 (The Oaks Mello-Roos), Series 2017 | 1,685,000 | 1,532,300 | 1,515,400 | 1,701,900 |
| 87 | 2006 COP (Civic Center Construction) | 0 | 0 | 0 | 0 |
| | 2015 COP (Civic Center Project) | 0 | 2,626,100 | 2,626,100 | 0 |