



*CITY of CALABASAS*

FY 2023-24

**ANNUAL  
BUDGET**

*MAY 31, 2023*



CITY of CALABASAS  
 GENERAL FUND  
 CITY MANAGER RECOMMENDED BUDGET  
 FY 2023-24

	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Adopted Budget 2022-23	Revised Estimate 2022-23	<i>City Manager Budget 2023-24</i>
Property Tax	3,839,932	4,010,560	4,224,154	4,400,000	4,450,000	4,605,000
Sales Tax	5,979,032	6,885,572	8,447,615	7,400,000	8,200,000	8,200,000
Franchise TV	307,865	310,706	294,970	300,000	300,000	300,000
Franchise Edison	372,844	417,091	436,104	450,000	485,000	500,000
TOT	1,571,867	983,758	2,108,153	2,000,000	2,200,000	2,500,000
UUT Electric	1,691,338	1,841,004	2,161,900	1,975,000	2,200,000	2,300,000
UUT Gas	483,986	526,393	556,773	500,000	600,000	650,000
UUT Phone	678,819	634,119	645,256	575,000	600,000	600,000
Building Fees	1,776,011	1,465,771	1,819,350	1,495,000	1,700,000	1,905,000
Damage Reimburs	19,977	445,605	8,558			
VLF	2,619,375	2,724,328	2,786,733	2,900,000	2,931,000	3,075,000
Cost Plan		335,000	335,000	335,000	335,000	335,000
Other	3,330,439	2,249,404	1,188,103	2,930,707	2,451,000	2,249,000
	<b>22,671,485</b>	<b>22,829,311</b>	<b>25,012,669</b>	<b>25,260,707</b>	<b>26,452,000</b>	<b>27,219,000</b>

# GENERAL FUND REVENUE CHANGES

- ↑ Transient Occupancy Tax (TOT) increased \$100,000, totaling \$2.6 million
  - Reviewing most recent data and the trend is higher for TOT
  
- ↑ Planning & Building Fees increased \$205,000, totaling \$1,905,000
  - Recent trend shows higher revenues and staff anticipates two large projects next fiscal year
  
- ↑ Vehicle License Fee (VLF) increased \$25,000, totaling \$3,075,000
  - Recent trend shows higher revenues

# GENERAL FUND REVENUE STUDIES

- Community Development is conducting a review of Planning and Building fees and will return to City Council with recommendations on increasing fees
  - These increased fees are not included in these revenue estimates
  
- Community Services is conducting a study regarding programming at Agoura Hill Calabasas Community Center (AHCCC) and associated fees. Review of Planning and Building fees and will return to City Council with recommendations on increasing fees
  - The programming and any new or increased fees are not included in these revenue estimates



# GENERAL FUND EXPENSES

	2020-21	2021-22	FY 2022-23		FY 2023-24
	ACTUALS	ACTUALS	Current BUDGET	Revised Estimate	Proposed BUDGET
Legislative & Policy	70,936	99,296	124,000	129,494	134,000
Boards & Commissions	4,653	3,198	14,000	14,000	12,000
Legal	401,505	355,863	313,000	316,000	313,000
City Clerk	81,103	102,581	139,200	141,200	76,700
Admin Services	68,370	59,007	34,000	52,030	49,600
Non Departmental	3,584,674	3,661,853	3,715,907	3,720,962	5,045,463
Personnel Services	8,332,225	8,325,414	9,715,809	9,723,050	9,681,099
Civic Center O & M	228,410	296,013	262,000	261,524	291,000
City Management	10,173	33,324	12,900	37,900	36,900
Financial Management	98,977	96,697	471,800	176,200	370,700
Payroll & Revenue	65,145	59,316	0	0	0
Public Information	128,330	149,645	147,350	185,565	239,350
Information Technology	105,157	169,053	287,300	303,707	252,300
Telecom Regulation	7,374	512	0	0	0
LA Sheriff	4,848,335	4,980,484	5,107,100	5,107,100	5,582,100
LA Fire District	20,810	20,810	20,900	20,900	20,810
Public Safety & Emerg	37,885	40,899	71,100	122,989	66,100
LA Animal Services	41,496	51,032	50,000	67,170	80,000
PW Admin/Engineer	166,121	109,620	180,600	183,096	108,600
Street Maintenance	702,902	893,148	606,200	606,200	664,000



## GENERAL FUND EXPENSES

	2020-21	2021-22	FY 2022-23		FY 2023-24
	ACTUALS	ACTUALS	Current BUDGET	Revised Estimate	Proposed BUDGET
Water Quality	284,960	160,218	270,900	275,770	155,900
General Landscape	573,981	748,278	639,500	770,677	658,500
Transportation Planning	607	1,445	4,500	9,011	2,600
Transport Eng/Operations	277,026	473,469	331,800	375,352	320,400
Intergovernment Reltaions	30,141	145,708	116,150	181,150	212,041
Comm Dev Admin	135,266	172,378	167,300	167,400	153,300
Planning Projects & Studies	368,401	446,563	417,500	422,100	357,000
Building Inspection	776,202	899,161	638,500	641,597	638,500
Code Enforcement	202,575	95,531	52,000	52,100	52,100
Comm Serv Management	428	17,848	56,700	83,335	106,700
Creekside Park	6,777	3,006	11,800	13,456	11,800
De Anza Park	86,229	201,046	288,000	291,571	543,900
Park Maintenance	156,561	165,178	142,600	240,625	77,600
School Joint Use	176,296	171,673	182,100	190,732	0
Special Events	83,356	298,392	359,200	385,973	364,200
Klubhouse Preschool	6,617	3,439	5,000	9,500	0
Senior Center	220,540	257,993	290,800	317,672	311,600
Total Expenditure	22,390,544	23,769,091	25,247,516	25,597,108	26,989,863

# GENERAL FUND EXPENSE CHANGES

The City Manager requested the operating departments to reduce their budgets by 2.5%

- Some departments made reductions larger than the requested 2.5%
- Upon reviewing the budgets there were a couple instances where the expense required a sizable increase

# GENERAL FUND EXPENSE REDUCTIONS

- ↓ Financial Software project reduced \$100,000
- ↓ Paint Civic Center moved from General Fund to Deferred Maintenance fund, reduction of \$100,000 in General Fund
- ↓ Compliance Monitoring Program for storm drains reduced \$80,000
- ↓ Hourly Wages reduced \$75,000
- ↓ Eliminated one Ford F-150 Lightning truck purchase for savings of \$70,000
- ↓ Reduced contractual services in Planning by \$70,000
- ↓ Reduced contractual services in Public Works Administration by \$70,000
- ↓ Reduced one Executive Assistant I position in Finance.
  - This slightly offsets addition of three Recreation Coordinators in AHCCC



# GENERAL FUND EXPENSE INCREASES

- ↑ Crossing Guard contract increased \$95,891
- ↑ General Landscape Maintenance increased \$55,000
- ↑ Los Angeles County Animal Control Contract increased \$30,000
- ↑ General Fund transfers increased \$1.1 million which is going to the AHCCC for the repair of the roof and start-up costs. This includes the addition of three full-time Recreation Coordinator positions.

# GENERAL FUND OVERVIEW

	2020-21 ACTUALS	2021-22 ACTUALS	FY 2022-23		FY 2023-24
			Current BUDGET	Revised Estimate	Proposed BUDGET
Revenues	22,410,195	24,667,198	26,336,500	26,105,000	26,884,000
Transfers In	369,361	348,476	355,000	347,000	335,000
Total Revenues	22,779,556	25,015,674	26,691,500	26,452,000	27,219,000
Expenditures	20,547,893	21,879,158	23,379,516	23,729,108	24,023,215
Transfers Out	1,842,651	1,889,933	1,868,000	1,868,000	2,966,648
Total Expenditures	22,390,544	23,769,091	25,247,516	25,597,108	26,989,863
Surplus / (Deficit)	389,012	1,246,583	1,443,984	854,892	229,137
Fund Balance, Begin	12,281,586	12,670,598	13,917,181	13,917,181	14,772,073
Fund Balance, End	12,670,598	13,917,181	15,361,165	14,772,073	15,001,210

# ENTIRE CITY OVERVIEW

	2020-21 ACTUALS	2021-22 ACTUALS	FY 2022-23		FY 2023-24
			Current BUDGET	Revised Estimate	Proposed BUDGET
Revenues	41,681,655	52,962,184	52,572,713	50,661,865	54,575,735
Transfers In	9,366,664	11,101,242	17,279,500	12,227,500	16,614,606
Total Revenues	51,048,319	64,063,426	69,852,213	62,889,365	71,190,341
Expenditures	41,564,690	47,706,046	57,274,428	51,121,147	66,193,712
Transfers Out	9,366,664	11,101,242	17,518,707	12,227,500	16,614,606
Total Expenditures	50,931,354	58,807,288	74,793,135	63,348,647	82,808,318
Surplus / (Deficit)	116,965	5,256,138	(4,940,922)	(459,282)	(11,617,977)

# INVESTMENT CAPITAL PROJECTS

## *Attachment A*

- Attachment A lists 32 capital projects the City is investing \$20.3 million
- These projects impact City Hall, Founders Hall, Calabasas Tennis & Swim Center (CTSC) and various parks
- Recall that the majority of these projects were reviewed and approved by the City Council during last year's budget adoption for FY 2022-23
- The City Council annually approves a five-year Capital plan and the projects roll forward each year as we progress in the five-year plan
- If need be, the City can move out certain projects another year or two years in to the future in order to reduce this year's capital investment of \$20.3 million

# INVESTMENT CAPITAL PROJECTS

- \$20.3 million capital investment
  - “Cash on hand” of \$6.4 million  
(General Fund, ARPA, Gas Tax, Deferred Maintenance,  
Road Maintenance & Rehabilitation Account (RMRA))
  - “Future reimbursement” of \$11.4 million  
(Measure R, Measure M, Grants Funds)
  - “Future fees” increases of \$2.6 million  
Calabasas Tennis & Swim Center (CTSC)

# CAPITAL PROJECTS over \$1 Million

Project	Description	Amount	Funding Sources	Funds Available
650337	STATE - "GREEN" STREET PROJECT	\$ 5,870,242	<ul style="list-style-type: none"> <li>• Grant</li> <li>• Measure M</li> </ul>	Future reimburse Future reimburse
650342	MULHOLLAND HIGHWAY IMPROVE PHASE I & II	\$ 3,688,458	• Measure M Traffic	Future reimburse
650369	PLAYGROUND UPDATES & REPLACEMENTS	\$ 1,575,000	ARPA	Cash on hand
650350	CTSC ROOF REPAIR	\$ 1,500,000	Tennis & Swim Center	Future Fees
650355	WILD WALNUT PARK	\$ 1,098,000	Park & Recreation Improvement Fund ARPA	Future Reimbursement  Cash on hand
650212	STREET RUBBERIZED OVERLAY	\$ 1,010,000	Gas Tax RMRA	Cash on hand Cash on hand

# BUDGET REQUESTS

Budget Item	Amount	Requestor	Notes
Caring Calabasas Club (Savvy Seniors)	\$5,000	Albrecht/Bozajian	In 2022 Council requested that \$5,000 be allocated to the Caring Calabasas Club on an ongoing basis. The 2023-2024 budget includes \$5,000 as requested.
Patio Shade Structure at Senior Center	\$350,000	Albrecht	Included in the Capital Improvement Plan (CIP) for FY 2024-2025.
Lobbyist	\$75,000	Bozajian	Budget sub committee does not recommend contracting for a lobbyist on a permanent basis.
Records Retention Consultant		Bozajian	The City already contracts with a records retention consultant. Consultant will be doing training in July with staff on records retention policy. Staff will utilize part-time employee or intern to continue digitization of City documents.
Library Archivist	\$20,000	Bozajian	Library Fund includes archivist for up to 8 hours per week.
Veteran's Day Event	\$5,000	Shapiro	Budget will reduce the 10-516-5253-25 account by \$5,000 and reallocate to the 10-516-5252-23 account for Veteran's Day Event.

# BUDGET REQUESTS

Budget Item	Amount	Requestor	Notes
Full-time Security for Civic Center		Weintraub	City issued an RFP in April for security coverage at City facilities. As part of new contract, City will evaluate the price of a dedicated security patrol vehicle and increased patrol hours.
Additional Cameras Throughout City	\$17,500	Weintraub	Estimate includes installation costs for 7 cameras (per recommendation from Lost Hills Sheriff Station) and \$2,500 per camera per year for service.
Private Security Consultant		Weintraub	Will return to Council with more details, a scope of work, and an estimated cost.
Increased Teen Activities		Weintraub	The current budget has \$7,500 allocated for teen events. Budget sub committee recommends that an increase in this budget line be discussed after the recreational programming needs assessment is completed by the outside consulting firm.
Ciclaviva type event		Weintraub	Budget sub committee recommends that this item come back to Council for future discussion.



# BUDGET REQUESTS

Budget Item	Amount	Requestor	Notes
24/7 City Call in Line		Weintraub	Completed in early May.
Earthquake Insurance	\$350,000	Weintraub	Budget sub committee recommends that this item come back to Council for future discussion.
Calabasas Film Festival 10 Year	\$20,000	Calabasas Film Festival	Current budget allocates \$15,000. Budget sub committee recommends a total contribution to the Calabasas Film Festival of \$25,000 to \$30,000.
EPIC - Radio Kits in Zonehaven Zones	\$14,500	EPIC	Included in Woolsey Fire Fund Expenditure Plan.
TOTAL	\$502,000		(Excludes Savvy Seniors contribution, shade structure at Senior Center, and EPIC amateur radio kits).

# FUTURE BUDGET MEETINGS

## June 21, 2023 Council Meeting – Budget Adoption

- Public hearing on the final budget, FY 2023-24
- Adoption of the following:
  - Operations Budget
  - Capital Improvement Program (CIP)
  - Appropriation Limit ~ GANN Initiative
- Full-time Staff Salary Resolution for Cost of Living Adjustment

# FUTURE BUDGET MEETINGS

June 28, 2023 Council Meeting – if needed

- If needed to adopt the budget and other budget resolutions