

# Capital Projects Funds

Capital Projects Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays of major capital facilities other than those financed by Proprietary Funds.



## CAPITAL PROJECTS FUNDS

- 4020 - State Gas Tax Fund - To account for monies received and expended from state gas tax allocations and Senate Bill 1 for street improvement purposes.
- 4030 - Landfill Postclosure Fund - To account for monies reserved for the post-closure maintenance cost of Scholl Canyon landfill.
- Development Impact Fee Funds:

City Council adopted Ordinance No. 5575 on September 11, 2007, in accordance with California AB1600 later on codified under State Government Code section 66006, allowing the City to impose development impact fees on new residential, commercial, office and industrial developments to mitigate the cost of developing new or rehabilitating existing parks and recreational facilities, developing new libraries and/or adding to existing collections in order to maintain adequate parks and library services for those new residents. The Development Impact Fees are broken down into the following three funds:

- 4050 - Parks Mitigation Fee Fund - To account for the parks revenue collected as impact fees and usage of these funds for allowed projects. In addition, this fund will also be used to guarantee adequate interest accumulation and disbursements of unused funds.
  - 4070 - Library Mitigation Fee Fund - To account for the library revenue collected as impact fees and usage of these funds for allowed projects. In addition, this fund will also be used to guarantee adequate interest accumulation and disbursement of unused funds.
  - 4080 - Parks Quimby Fee Fund - To account for the fees imposed for park or recreational purposes as a condition to the approval of a tentative map or parcel map and usage of these funds for allowed projects. In addition, this fund will also be used to guarantee adequate interest accumulation and disbursements of unused funds.
- 4090 - CIP Reimbursement Fund - To account for monies received and expended for CIP projects that are funded by non-City money, such as grants and joint ventures.
  - 4100 - SF Corridor Tax Share Fund - County of Los Angeles' contribution (passback) to City of Glendale of 60% of County's share of tax increment (pass through) funds from the San Fernando Road Corridor Redevelopment Project Area to be used by the City to construct regional public improvement projects benefiting the County.
  - 4120 – 2011 TABs Projects Fund - To account for capital improvement project expenses funded by the Glendale Successor Agency 2011 Tax Allocation Bonds (non-housing portion).

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Exhibit J-1  
 CITY OF GLENDALE  
 Combining Balance Sheet  
 Nonmajor Capital projects funds  
 June 30, 2020  
 (amounts expressed in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund	Parks Quimby Fee Fund
<b>ASSETS</b>					
Pooled cash and investments	\$ 11,756	\$ -	\$ 27,229	\$ 1,845	\$ 547
Restricted cash and investments	-	42,584	-	-	-
Interest receivable	58	-	135	9	3
Accounts receivable, net	546	-	-	-	-
Total assets	<u>12,360</u>	<u>42,584</u>	<u>27,364</u>	<u>1,854</u>	<u>550</u>
<b>LIABILITIES</b>					
Accounts payable	926	-	71	38	-
Wages and benefits payable	61	-	12	-	-
Due to other funds	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Deposits	-	-	-	-	-
Total liabilities	<u>987</u>	<u>-</u>	<u>83</u>	<u>38</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenues	-	-	-	-	-
Total liabilities and deferred inflows of resources	<u>987</u>	<u>-</u>	<u>83</u>	<u>38</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable					
Restricted					
Capital projects	-	-	-	-	-
Impact fee funded projects	-	-	27,281	1,816	550
Landfill postclosure	-	42,584	-	-	-
State gas tax mandates	11,373	-	-	-	-
Committed					
Capital projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>11,373</u>	<u>42,584</u>	<u>27,281</u>	<u>1,816</u>	<u>550</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 12,360</u>	<u>\$ 42,584</u>	<u>\$ 27,364</u>	<u>\$ 1,854</u>	<u>\$ 550</u>

Exhibit J-1  
 CITY OF GLENDALE  
 Combining Balance Sheet  
 Nonmajor Capital projects funds  
 June 30, 2020  
 (amounts expressed in thousands)

	CIP Reimbursement Fund	SF Corridor Tax Share Fund	2011 TABs Project Fund	Total Nonmajor Capital Projects Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ -	\$ 50,856	\$ 2,020	\$ 94,253
Restricted cash and investments	-	-	-	42,584
Interest receivable	-	-	-	205
Accounts receivable, net	3,782	-	-	4,328
Total assets	<u>3,782</u>	<u>50,856</u>	<u>2,020</u>	<u>141,370</u>
<b>LIABILITIES</b>				
Accounts payable	663	-	-	1,698
Wages and benefits payable	15	-	-	88
Due to other funds	3,077	-	-	3,077
Unearned revenues	14	-	-	14
Deposits	12	-	-	12
Total liabilities	<u>3,781</u>	<u>-</u>	<u>-</u>	<u>4,889</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues	1,051	-	-	1,051
Total liabilities and deferred inflows of resources	<u>4,832</u>	<u>-</u>	<u>-</u>	<u>5,940</u>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable				
Restricted				
Capital projects	-	50,856	-	50,856
Impact fee funded projects	-	-	-	29,647
Landfill postclosure	-	-	-	42,584
State gas tax mandates	-	-	-	11,373
Committed				
Capital projects	-	-	2,020	2,020
Unassigned	(1,050)	-	-	(1,050)
Total fund balances (deficits)	<u>(1,050)</u>	<u>50,856</u>	<u>2,020</u>	<u>135,430</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 3,782</u>	<u>\$ 50,856</u>	<u>\$ 2,020</u>	<u>\$ 141,370</u>

Exhibit J-2  
 CITY OF GLENDALE  
 Combining Statement of Revenues,  
 Expenditures, and Changes in Fund Balances  
 Nonmajor Capital projects funds  
 For the Year Ended June 30, 2020  
 (amounts expressed in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund	Parks Quimby Fee Fund
<b>REVENUES</b>					
Revenue from other agencies	\$ 8,219	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	1,035	80	-
Use of money and property	519	738	1,139	74	22
Miscellaneous revenue	-	-	3	1	-
Total revenues	<u>8,738</u>	<u>738</u>	<u>2,177</u>	<u>155</u>	<u>22</u>
<b>EXPENDITURES</b>					
Current:					
Public works	1,889	-	-	-	-
Housing, health and community development	-	-	-	-	-
Parks, recreation and community services	-	-	121	-	-
Library	-	-	-	20	-
Capital outlay	3,949	-	182	52	-
Total expenditures	<u>5,838</u>	<u>-</u>	<u>303</u>	<u>72</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,900</u>	<u>738</u>	<u>1,874</u>	<u>83</u>	<u>22</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	4,560	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>4,560</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,900	5,298	1,874	83	22
Fund balances - beginning	8,473	37,286	25,407	1,733	528
Fund balances - ending	<u>\$ 11,373</u>	<u>\$ 42,584</u>	<u>\$ 27,281</u>	<u>\$ 1,816</u>	<u>\$ 550</u>

Exhibit J-2  
 CITY OF GLENDALE  
 Combining Statement of Revenues,  
 Expenditures, and Changes in Fund Balances  
 Nonmajor Capital projects funds  
 For the Year Ended June 30, 2020  
 (amounts expressed in thousands)

	CIP Reimbursement Fund	SF Corridor Tax Share Fund	2011 TABs Project Fund	Total Nonmajor Capital Projects Funds
<b>REVENUES</b>				
Revenue from other agencies	\$ 8,281	\$ 4,835	\$ -	\$ 21,335
Licenses and permits	-	-	-	1,115
Use of money and property	-	427	44	2,963
Miscellaneous revenue	-	-	-	4
Total revenues	<u>8,281</u>	<u>5,262</u>	<u>44</u>	<u>25,417</u>
<b>EXPENDITURES</b>				
Current:				
Public works	307	170	-	2,366
Housing, health and community development	192	9	-	201
Parks, recreation and community services	-	-	-	121
Library	-	-	-	20
Capital outlay	5,334	-	-	9,517
Total expenditures	<u>5,833</u>	<u>179</u>	<u>-</u>	<u>12,225</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,448</u>	<u>5,083</u>	<u>44</u>	<u>13,192</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	4,560
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,560</u>
Net change in fund balances	2,448	5,083	44	17,752
Fund balances - beginning	(3,498)	45,773	1,976	117,678
Fund balances - ending	<u>\$ (1,050)</u>	<u>\$ 50,856</u>	<u>\$ 2,020</u>	<u>\$ 135,430</u>