

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, 2021
 (amounts expressed in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund	Parks Quimby Fee Fund
ASSETS					
Pooled cash and investments	\$ 14,116	\$ -	\$ 28,098	\$ 1,789	\$ 579
Restricted cash and investments	-	48,185	-	-	-
Interest receivable	49	-	104	7	2
Accounts receivable, net	693	-	-	-	-
Total assets	<u>14,858</u>	<u>48,185</u>	<u>28,202</u>	<u>1,796</u>	<u>581</u>
LIABILITIES					
Accounts payable	278	-	251	41	-
Wages and benefits payable	78	-	8	6	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>356</u>	<u>-</u>	<u>259</u>	<u>47</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	-	-	-	-
Total liabilities and deferred inflows of resources	<u>356</u>	<u>-</u>	<u>259</u>	<u>47</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable					
Restricted					
Capital projects	-	-	-	-	-
Impact fee funded projects	-	-	27,943	1,749	581
Landfill postclosure	-	48,185	-	-	-
State gas tax mandates	14,502	-	-	-	-
Committed					
Capital projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>14,502</u>	<u>48,185</u>	<u>27,943</u>	<u>1,749</u>	<u>581</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 14,858</u>	<u>\$ 48,185</u>	<u>\$ 28,202</u>	<u>\$ 1,796</u>	<u>\$ 581</u>

Exhibit J-1
 CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2021
 (amounts expressed in thousands)

	CIP Reimbursement Fund	SF Corridor Tax Share Fund	2011 TABs Project Fund	Total Nonmajor Capital Projects Funds
ASSETS				
Pooled cash and investments	\$ -	\$ 58,457	\$ 2,051	\$ 105,090
Restricted cash and investments	-	-	-	48,185
Interest receivable	-	-	-	162
Accounts receivable, net	4,092	-	-	4,785
Total assets	<u>4,092</u>	<u>58,457</u>	<u>2,051</u>	<u>158,222</u>
LIABILITIES				
Accounts payable	1,496	-	-	2,066
Wages and benefits payable	29	1	-	122
Due to other funds	2,567	-	-	2,567
Total liabilities	<u>4,092</u>	<u>1</u>	<u>-</u>	<u>4,755</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	2,911	-	-	2,911
Total liabilities and deferred inflows of resources	<u>7,003</u>	<u>1</u>	<u>-</u>	<u>7,666</u>
FUND BALANCES (DEFICITS)				
Nonspendable				
Restricted				
Capital projects	-	58,456	-	58,456
Impact fee funded projects	-	-	-	30,273
Landfill postclosure	-	-	-	48,185
State gas tax mandates	-	-	-	14,502
Committed				
Capital projects	-	-	2,051	2,051
Unassigned	(2,911)	-	-	(2,911)
Total fund balances (deficits)	<u>(2,911)</u>	<u>58,456</u>	<u>2,051</u>	<u>150,556</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 4,092</u>	<u>\$ 58,457</u>	<u>\$ 2,051</u>	<u>\$ 158,222</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, 2021
 (amounts expressed in thousands)

	State Gas Tax Fund	Landfill Postclosure Fund	Parks Mitigation Fee Fund	Library Mitigation Fee Fund	Parks Quimby Fee Fund
REVENUES					
Revenue from other agencies	\$ 8,239	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	1,269	107	30
Use of money and property	48	724	57	4	1
Total revenues	<u>8,287</u>	<u>724</u>	<u>1,326</u>	<u>111</u>	<u>31</u>
EXPENDITURES					
Current:					
Public works	1,992	-	-	-	-
Housing, health and community development	-	-	-	-	-
Parks, recreation and community services	-	-	162	-	-
Library	-	-	-	25	-
Capital outlay	3,166	-	502	153	-
Total expenditures	<u>5,158</u>	<u>-</u>	<u>664</u>	<u>178</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,129</u>	<u>724</u>	<u>662</u>	<u>(67)</u>	<u>31</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	4,877	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>4,877</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,129	5,601	662	(67)	31
Fund balances - beginning	11,373	42,584	27,281	1,816	550
Fund balances - ending	<u>\$ 14,502</u>	<u>\$ 48,185</u>	<u>\$ 27,943</u>	<u>\$ 1,749</u>	<u>\$ 581</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, 2021
 (amounts expressed in thousands)

	CIP Reimbursement Fund	SF Corridor Tax Share Fund	2011 TABs Project Fund	Total Nonmajor Capital Projects Funds
REVENUES				
Revenue from other agencies	\$ 3,361	\$ 6,800	\$ -	\$ 18,400
Licenses and permits	-	-	-	1,406
Use of money and property	-	809	31	1,674
Total revenues	<u>3,361</u>	<u>7,609</u>	<u>31</u>	<u>21,480</u>
EXPENDITURES				
Current:				
Public works	483	9	-	2,484
Housing, health and community development	120	-	-	120
Parks, recreation and community services	-	-	-	162
Library	-	-	-	25
Capital outlay	4,619	-	-	8,440
Total expenditures	<u>5,222</u>	<u>9</u>	<u>-</u>	<u>11,231</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,861)</u>	<u>7,600</u>	<u>31</u>	<u>10,249</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	4,877
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,877</u>
Net change in fund balances	(1,861)	7,600	31	15,126
Fund balances - beginning	(1,050)	50,856	2,020	135,430
Fund balances - ending	<u>\$ (2,911)</u>	<u>\$ 58,456</u>	<u>\$ 2,051</u>	<u>\$ 150,556</u>