

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.
- 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.
- 4110 - Housing Development Impact Fee - To account for fees imposed on new commercial developments to mitigate the cost of developing new affordable housing, and rehabilitating existing housing and/or performing adaptive re-use projects for affordable housing.
- 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).
- 4130 - Measure A Fund – To account for grant revenue received from Los Angeles County Regional Park and Open Space District (RPOSD) and expenditures on projects that repair and upgrade parks and recreational facilities; create new parks; preserve and protect open spaces and beaches; and support recreational programming.

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Exhibit J-1
 CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2023
 (amounts expressed in thousands)

	State Gas Tax Fund 4020	Landfill Postclosure Fund 4030	Parks Mitigation Fee Fund 4050	Library Mitigation Fee Fund 4070
ASSETS				
Pooled cash and investments	\$ 21,052	\$ -	\$ 30,661	\$ 1,117
Restricted cash and investments	-	59,504	-	-
Accounts receivable, net	765	-	9	1
Interest receivable	146	-	223	8
Total assets	<u>21,963</u>	<u>59,504</u>	<u>30,893</u>	<u>1,126</u>
LIABILITIES				
Accounts payable	412	-	225	19
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	-
Wages and benefits payable	30	-	5	-
Total liabilities	<u>442</u>	<u>-</u>	<u>230</u>	<u>19</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
Total liabilities and deferred inflows of resources	<u>442</u>	<u>-</u>	<u>230</u>	<u>19</u>
FUND BALANCES (DEFICITS)				
Restricted				
Capital projects	-	-	-	-
Impact fee funded projects	-	-	30,663	1,107
Landfill postclosure	-	59,504	-	-
State gas tax mandates	21,521	-	-	-
Committed				
Capital projects	-	-	-	-
Unassigned				
Total fund balances (deficits)	<u>21,521</u>	<u>59,504</u>	<u>30,663</u>	<u>1,107</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 21,963</u>	<u>\$ 59,504</u>	<u>\$ 30,893</u>	<u>\$ 1,126</u>

Exhibit J-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2023
(amounts expressed in thousands)

	Parks Quimby Fee Fund 4080	CIP Reimbursement Fund 4090	SF Corridor Tax Share Fund 4100	Housing Development Impact Fee 4110
ASSETS				
Pooled cash and investments	\$ 546	\$ 8,517	\$ 73,038	\$ 263
Restricted cash and investments	-	-	-	-
Accounts receivable, net	-	2,134	-	-
Interest receivable	4	-	-	2
Total assets	<u>550</u>	<u>10,651</u>	<u>73,038</u>	<u>265</u>
LIABILITIES				
Accounts payable	-	194	-	-
Due to other funds	-	-	-	-
Unearned revenues	-	10,454	-	-
Wages and benefits payable	-	1	-	-
Total liabilities	<u>-</u>	<u>10,649</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>-</u>	<u>1,924</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>12,573</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Restricted				
Capital projects	-	-	73,038	-
Impact fee funded projects	550	-	-	265
Landfill postclosure	-	-	-	-
State gas tax mandates	-	-	-	-
Committed				
Capital projects	-	-	-	-
Unassigned	<u>-</u>	<u>(1,922)</u>	<u>-</u>	<u>-</u>
Total fund balances (deficits)	<u>550</u>	<u>(1,922)</u>	<u>73,038</u>	<u>265</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 550</u>	<u>\$ 10,651</u>	<u>\$ 73,038</u>	<u>\$ 265</u>

Exhibit J-1
 CITY OF GLENDALE
 Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2023
 (amounts expressed in thousands)

	2011 TABs Project Fund 4120	Measure A Fund 4130	Total Nonmajor Capital Projects
ASSETS			
Pooled cash and investments	\$ 2,194	\$ -	\$ 137,388
Restricted cash and investments	-	-	59,504
Accounts receivable, net	-	474	3,383
Interest receivable	-	-	383
Total assets	2,194	474	200,658
LIABILITIES			
Accounts payable	-	-	850
Due to other funds	-	473	473
Unearned revenues	-	-	10,454
Wages and benefits payable	-	1	37
Total liabilities	-	474	11,814
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	-	474	2,398
Total liabilities and deferred inflows of resources	-	948	14,212
FUND BALANCES (DEFICITS)			
Restricted			
Capital projects	-	-	73,038
Impact fee funded projects	-	-	32,585
Landfill postclosure	-	-	59,504
State gas tax mandates	-	-	21,521
Committed			
Capital projects	2,194	-	2,194
Unassigned	-	(474)	(2,396)
Total fund balances (deficits)	2,194	(474)	186,446
Total liabilities, deferred inflow of resources and fund balances (deficits)	\$ 2,194	\$ 474	\$ 200,658

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, 2023
 (amounts expressed in thousands)

	State Gas Tax Fund 4020	Landfill Postclosure Fund 4030	Parks Mitigation Fee Fund 4050	Library Mitigation Fee Fund 4070
REVENUES				
Revenue from other agencies	\$ 9,261	\$ -	\$ -	\$ -
Licenses and permits	-	-	3,431	340
Charges for services	-	5,678	-	-
Use of money and property	(173)	1,063	(89)	16
Total revenues	<u>9,088</u>	<u>6,741</u>	<u>3,342</u>	<u>356</u>
EXPENDITURES				
Current:				
Public works	1,658	-	-	-
Housing, health and community development	-	-	-	-
Parks, recreation and community services	-	-	50	-
Library	-	-	-	91
Capital outlay	3,046	-	271	421
Total expenditures	<u>4,704</u>	<u>-</u>	<u>321</u>	<u>512</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,384</u>	<u>6,741</u>	<u>3,021</u>	<u>(156)</u>
Net change in fund balances	4,384	6,741	3,021	(156)
Fund balances - beginning	17,137	52,763	27,642	1,263
Fund balances - ending	<u>\$ 21,521</u>	<u>\$ 59,504</u>	<u>\$ 30,663</u>	<u>\$ 1,107</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, 2023
 (amounts expressed in thousands)

	Parks Quimby Fee Fund 4080	CIP Reimbursement Fund 4090	SF Corridor Tax Share Fund 4100	Housing Development Impact Fee 4110
REVENUES				
Revenue from other agencies	\$ -	\$ 546	\$ 6,569	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	17
Use of money and property	1	158	1,301	(10)
Total revenues	<u>1</u>	<u>704</u>	<u>7,870</u>	<u>7</u>
EXPENDITURES				
Current:				
Public works	-	30	-	-
Housing, health and community development	-	13	-	-
Parks, recreation and community services	1	-	-	-
Library	-	-	-	-
Capital outlay	-	1,382	-	-
Total expenditures	<u>1</u>	<u>1,425</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(721)</u>	<u>7,870</u>	<u>7</u>
Net change in fund balances	-	(721)	7,870	7
Fund balances - beginning	550	(1,201)	65,168	258
Fund balances - ending	<u>\$ 550</u>	<u>\$ (1,922)</u>	<u>\$ 73,038</u>	<u>\$ 265</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, 2023
 (amounts expressed in thousands)

	2011 TABs Project Fund 4120	Measure A Fund 4130	Total Nonmajor Capital Projects
REVENUES			
Revenue from other agencies	\$ -	\$ -	\$ 16,376
Licenses and permits	-	-	3,771
Charges for services	-	-	5,695
Use of money and property	42	-	2,309
Total revenues	<u>42</u>	<u>-</u>	<u>28,151</u>
EXPENDITURES			
Current:			
Public works	-	-	1,688
Housing, health and community development	-	-	13
Parks, recreation and community services	-	-	51
Library	-	-	91
Capital outlay	-	474	5,594
Total expenditures	<u>-</u>	<u>474</u>	<u>7,437</u>
Excess (deficiency) of revenues over (under) expenditures	<u>42</u>	<u>(474)</u>	<u>20,714</u>
Net change in fund balances	42	(474)	20,714
Fund balances - beginning	2,152	-	165,732
Fund balances - ending	<u>\$ 2,194</u>	<u>\$ (474)</u>	<u>\$ 186,446</u>