

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, 2024
(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	\$ 23,517	\$ -	\$ 29,906	\$ 282
Restricted cash and investments	-	60,953	-	-
Accounts receivable, net	1,338	-	5	-
Interest receivable	169	-	218	5
Total assets	<u>25,024</u>	<u>60,953</u>	<u>30,129</u>	<u>287</u>
LIABILITIES				
Accounts payable	3,770	-	402	12
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	-
Wages and benefits payable	44	-	-	-
Total liabilities	<u>3,814</u>	<u>-</u>	<u>402</u>	<u>12</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>3,814</u>	<u>-</u>	<u>402</u>	<u>12</u>
FUND BALANCES (DEFICITS)				
Restricted				
Capital projects	-	-	-	-
Impact fee funded projects	-	-	29,727	275
Landfill postclosure	-	60,953	-	-
State gas tax mandates	21,210	-	-	-
Committed				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	<u>21,210</u>	<u>60,953</u>	<u>29,727</u>	<u>275</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 25,024</u>	<u>\$ 60,953</u>	<u>\$ 30,129</u>	<u>\$ 287</u>

Exhibit J-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2024
(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	\$ 570	\$ 3,802	\$ 74,361	\$ 354
Restricted cash and investments	-	-	-	-
Accounts receivable, net	4	11,364	-	-
Interest receivable	4	-	-	3
Total assets	<u>578</u>	<u>15,166</u>	<u>74,361</u>	<u>357</u>
LIABILITIES				
Accounts payable	-	4,474	1,856	-
Due to other funds	-	-	-	-
Unearned revenues	-	10,692	-	-
Wages and benefits payable	-	-	30	-
Total liabilities	<u>-</u>	<u>15,166</u>	<u>1,886</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>-</u>	<u>11,307</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>26,473</u>	<u>1,886</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Restricted				
Capital projects	-	-	72,475	-
Impact fee funded projects	578	-	-	357
Landfill postclosure	-	-	-	-
State gas tax mandates	-	-	-	-
Committed				
Capital projects	-	-	-	-
Unassigned	-	(11,307)	-	-
Total fund balances (deficits)	<u>578</u>	<u>(11,307)</u>	<u>72,475</u>	<u>357</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 578</u>	<u>\$ 15,166</u>	<u>\$ 74,361</u>	<u>\$ 357</u>

Exhibit J-1
CITY OF GLENDALE
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2024
(amounts expressed in thousands)

	2011 TABs Project Fund 4120	Measure A Fund 4130	Total Nonmajor Capital Projects
ASSETS			
Pooled cash and investments	\$ 2,248	\$ -	\$ 135,040
Restricted cash and investments	-	-	60,953
Accounts receivable, net	-	61	12,772
Interest receivable	-	-	399
Total assets	<u>2,248</u>	<u>61</u>	<u>209,164</u>
LIABILITIES			
Accounts payable	-	-	10,514
Due to other funds	-	61	61
Unearned revenues	-	-	10,692
Wages and benefits payable	-	-	74
Total liabilities	<u>-</u>	<u>61</u>	<u>21,341</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	<u>-</u>	<u>61</u>	<u>11,368</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>122</u>	<u>32,709</u>
FUND BALANCES (DEFICITS)			
Restricted			
Capital projects	-	-	72,475
Impact fee funded projects	-	-	30,937
Landfill postclosure	-	-	60,953
State gas tax mandates	-	-	21,210
Committed			
Capital projects	2,248	-	2,248
Unassigned	-	(61)	(11,368)
Total fund balances (deficits)	<u>2,248</u>	<u>(61)</u>	<u>176,455</u>
Total liabilities, deferred inflow of resources and fund balances (deficits)	<u>\$ 2,248</u>	<u>\$ 61</u>	<u>\$ 209,164</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, 2024
(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	\$ 10,328	\$ -	\$ -	\$ -
Licenses and permits	-	-	827	76
Charges for services	-	-	-	-
Use of money and property	1,045	1,449	1,642	69
Total revenues	<u>11,373</u>	<u>1,449</u>	<u>2,469</u>	<u>145</u>
EXPENDITURES				
Current:				
Public works	2,843	-	-	-
Housing, health and community development	-	-	-	-
Parks, recreation and community services	-	-	3	-
Library, arts and culture	-	-	-	60
Capital outlay	8,841	-	3,402	917
Total expenditures	<u>11,684</u>	<u>-</u>	<u>3,405</u>	<u>977</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(311)</u>	<u>1,449</u>	<u>(936)</u>	<u>(832)</u>
Net change in fund balances	(311)	1,449	(936)	(832)
Fund balances - beginning	21,521	59,504	30,663	1,107
Fund balances - ending	<u>\$ 21,210</u>	<u>\$ 60,953</u>	<u>\$ 29,727</u>	<u>\$ 275</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, 2024
(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	\$ -	\$ 910	\$ 1,526	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	79
Use of money and property	28	255	1,793	13
Total revenues	<u>28</u>	<u>1,165</u>	<u>3,319</u>	<u>92</u>
EXPENDITURES				
Current:				
Public works	-	18	237	-
Housing, health and community development	-	334	-	-
Parks, recreation and community services	-	-	-	-
Library, arts and culture	-	-	-	-
Capital outlay	-	10,198	3,645	-
Total expenditures	<u>-</u>	<u>10,550</u>	<u>3,882</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28</u>	<u>(9,385)</u>	<u>(563)</u>	<u>92</u>
Net change in fund balances	28	(9,385)	(563)	92
Fund balances - beginning	550	(1,922)	73,038	265
Fund balances - ending	<u>\$ 578</u>	<u>\$ (11,307)</u>	<u>\$ 72,475</u>	<u>\$ 357</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, 2024
(amounts expressed in thousands)

	2011 TABs Project Fund 4120	Measure A Fund 4130	Total Nonmajor Capital Projects
REVENUES			
Revenue from other agencies	\$ -	\$ 490	\$ 13,254
Licenses and permits	-	-	903
Charges for services	-	-	79
Use of money and property	54	-	6,348
Total revenues	<u>54</u>	<u>490</u>	<u>20,584</u>
EXPENDITURES			
Current:			
Public works	-	-	3,098
Housing, health and community development	-	-	334
Parks, recreation and community services	-	-	3
Library, arts and culture	-	-	60
Capital outlay	-	77	27,080
Total expenditures	<u>-</u>	<u>77</u>	<u>30,575</u>
Excess (deficiency) of revenues over (under) expenditures	<u>54</u>	<u>413</u>	<u>(9,991)</u>
Net change in fund balances	54	413	(9,991)
Fund balances - beginning	2,194	(474)	186,446
Fund balances - ending	<u>\$ 2,248</u>	<u>\$ (61)</u>	<u>\$ 176,455</u>