



CITY  
OF

# PASADENA

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*Colorado Street Bridge, circa 1919-1931*

**CAPITAL PROJECTS FUNDS**

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# NON-MAJOR GOVERNMENTAL FUNDS

## CAPITAL PROJECTS FUNDS

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Capital projects funds are used to account for the acquisition or construction of major capital facilities by the City, other than those financed by proprietary funds.

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Charter Capital Projects Fund - to account for certain resources identified by the City Council for the acquisition, construction, replacement or repair of municipal improvements where disbursements other than specific municipal improvement projects can be authorized only by a vote of the people.

New Development Impact Fund - to account for fees received from developers of commercial and industrial facilities to be used to fund capital projects, which are made necessary in whole or in part by new development.

Residential Development Impact Fund - to account for fees received from developers of residential facilities to be used to develop park or recreational facilities.

10% Green Fee Capital Projects Fund - to account for capital improvements related to the development of the Arroyo Seco. Funding comes from 10% of the gross receipts generated from green fees at the Brookside Golf Course, which are submitted to the capital project fund.

Capital Public Art Fund – to account for fees collected to be used for public art projects.

Traffic Reduction and Transportation Improvement Fee Fund – to account for fees assessed on new fee for new industrial, office, retail, and residential development, to insure that the transportation improvements identified in the Mobility Element necessary to address the impact of new development on the City's transportation system are equitably shared by all new development.

**CITY OF PASADENA**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**Capital Projects Funds**  
**June 30, 2019**

	<b>Charter Capital Projects</b>	<b>New Development Impact</b>	<b>Residential Development Impact</b>	<b>10% Green Fee Capital Projects</b>
<b>Assets</b>				
Cash and investments	\$ 1,984,084	261,184	22,607,994	81,827
Accounts receivable	-	2,896	138,977	723
<b>Total assets</b>	<u>1,984,084</u>	<u>264,080</u>	<u>22,746,971</u>	<u>82,550</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Restricted	1,984,084	-	-	-
Committed	-	264,080	22,746,971	82,550
<b>Total fund balances</b>	<u>1,984,084</u>	<u>264,080</u>	<u>22,746,971</u>	<u>82,550</u>
<b>Total liabilities and fund balances</b>	<u>\$ 1,984,084</u>	<u>264,080</u>	<u>22,746,971</u>	<u>82,550</u>

<b>Capital Public Art</b>	<b>Traffic Reduction Transportation Improvement</b>	<b>Total</b>
1,009,052	5,727,337	\$ 31,671,478
5,425	22,047	170,068
<u>1,014,477</u>	<u>5,749,384</u>	<u>31,841,546</u>
-	-	-
-	-	-
-	-	1,984,084
<u>1,014,477</u>	<u>5,749,384</u>	<u>29,857,462</u>
<u>1,014,477</u>	<u>5,749,384</u>	<u>31,841,546</u>
<u>1,014,477</u>	<u>5,749,384</u>	<u>\$ 31,841,546</u>

**CITY OF PASADENA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**Capital Projects Funds**  
**For the Fiscal Year Ended June 30, 2019**

	<b>Charter Capital Projects</b>	<b>New Development Impact</b>	<b>Residential Development Impact</b>	<b>10% Green Fee Capital Projects</b>
<b>Revenues:</b>				
Charges for services	\$ -	-	-	-
Investment earnings	50,408	8,926	800,501	2,796
Miscellaneous revenues	-	-	-	-
Contributions	-	-	10,492,279	-
<b>Total revenues</b>	<b>50,408</b>	<b>8,926</b>	<b>11,292,780</b>	<b>2,796</b>
<b>Expenditures:</b>				
General government	6,073	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>6,073</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>44,335</b>	<b>8,926</b>	<b>11,292,780</b>	<b>2,796</b>
<b>Other financing sources (uses):</b>				
Transfers out	-	-	(7,356,168)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(7,356,168)</b>	<b>-</b>
<b>Change in fund balances</b>	<b>44,335</b>	<b>8,926</b>	<b>3,936,612</b>	<b>2,796</b>
Fund balances (deficits) at beginning	1,939,749	255,154	18,810,359	79,754
<b>Fund balances (deficits) at end of year</b>	<b>\$ 1,984,084</b>	<b>\$ 264,080</b>	<b>\$ 22,746,971</b>	<b>\$ 82,550</b>

<b>Capital Public Art</b>	<b>Traffic Reduction Transportation Improvement</b>	<b>Total</b>
-	3,726,283	\$ 3,726,283
34,219	162,151	1,059,001
16,387	-	16,387
-	-	10,492,279
<u>50,606</u>	<u>3,888,434</u>	<u>15,293,950</u>
-	-	6,073
-	-	-
-	-	<u>6,073</u>
<u>50,606</u>	<u>3,888,434</u>	<u>15,287,877</u>
-	(809,186)	(8,165,354)
-	(809,186)	(8,165,354)
<u>50,606</u>	<u>3,079,248</u>	<u>7,122,523</u>
<u>963,871</u>	<u>2,670,136</u>	<u>24,719,023</u>
<u>\$ 1,014,477</u>	<u>\$ 5,749,384</u>	<u>\$ 31,841,546</u>

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