

# PASADENA

## CAPITAL PROJECTS FUNDS

COLORADO BRIDGE



# 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.

1996 Multi-Purpose Capital Project Certificates of Participation Fund - to account for the acquisition, construction, and installation of certain public facilities and capital improvements.

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**  
**Non-Major Governmental Funds**  
**Capital Projects Funds**  
**Combining Balance Sheet**  
**June 30, 2013**

	<b>Charter Capital Projects</b>	<b>New Development Impact</b>	<b>Residential Development Impact</b>	<b>1996 Multi-Purpose Capital Project Certificates of Participation</b>
<b>Assets</b>				
Cash and investments	\$ 3,039,315	648,858	11,806,904	-
Accounts receivable	1,626	1,957	32,631	-
Advances to other funds	-	-	-	-
<b>Total assets</b>	<b>3,040,941</b>	<b>650,815</b>	<b>11,839,535</b>	<b>-</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	-	-	70,784	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>70,784</b>	<b>-</b>
<b>Fund balances:</b>				
Nonspendable	-	-	-	-
Restricted	3,040,941	-	-	-
Committed	-	650,815	11,768,751	-
<b>Total fund balances</b>	<b>3,040,941</b>	<b>650,815</b>	<b>11,768,751</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,040,941</b>	<b>650,815</b>	<b>11,839,535</b>	<b>-</b>

10% Green Fee Capital Projects	Capital Public Art	Traffic Reduction Transportation Improvement	Totals	
			2013	2012
490,647	614,757	417,003	17,017,484	17,496,537
1,364	1,753	431	39,762	41,601
-	-	-	-	2,196,629
<u>492,011</u>	<u>616,510</u>	<u>417,434</u>	<u>17,057,246</u>	<u>19,734,767</u>
-	3,388	9,920	84,092	-
-	<u>3,388</u>	<u>9,920</u>	<u>84,092</u>	-
-	-	-	-	2,196,629
-	-	-	3,040,941	3,807,551
492,011	613,122	407,514	13,932,213	13,730,587
492,011	613,122	407,514	16,973,154	19,734,767
<u>492,011</u>	<u>616,510</u>	<u>417,434</u>	<u>17,057,246</u>	<u>19,734,767</u>

**CITY OF PASADENA**  
**Non-Major Governmental Funds**  
**Capital Projects Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance:**  
**For the Fiscal Year Ended June 30, 2013**

	<b>Charter Capital Projects</b>	<b>New Development Impact</b>	<b>Residential Development Impact</b>	<b>1996 Multi-Purpose Capital Project Certificates of Participation</b>
<b>Revenues:</b>				
Taxes	\$ -	-	-	-
Charges for services	-	-	-	-
Investment earnings	14,707	5,510	86,775	-
Rental income	-	-	-	-
Miscellaneous revenues	-	-	-	-
Contributions	-	-	1,034,739	-
<b>Total revenues</b>	<b>14,707</b>	<b>5,510</b>	<b>1,121,514</b>	<b>-</b>
<b>Expenditures:</b>				
Current:				
General government	5,301	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
<b>Total expenditures</b>	<b>5,301</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	9,406	5,510	1,121,514	-
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	(776,016)	(51,127)	(1,060,757)	-
<b>Total other financing sources (uses)</b>	<b>(776,016)</b>	<b>(51,127)</b>	<b>(1,060,757)</b>	<b>-</b>
<b>Extraordinary gain (loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,196,629)</b>
Change in fund balances	(766,610)	(45,617)	60,757	(2,196,629)
<b>Fund balances (deficits) at beginning</b>	<b>3,807,551</b>	<b>696,432</b>	<b>11,707,994</b>	<b>2,196,629</b>
<b>Fund balances (deficits) at end of year</b>	<b>\$ 3,040,941</b>	<b>650,815</b>	<b>11,768,751</b>	<b>-</b>

10% Green Fee Capital Projects	Captial Public Art	Traffic Reduction Transportation Improvement	Totals	
			2013	2012
-	-	-	-	1,954,015
-	-	390,085	390,085	195,299
3,555	4,676	2,265	117,488	226,378
-	-	-	-	505,515
-	30,150	-	30,150	17,025
-	-	-	1,034,739	4,374,566
<u>3,555</u>	<u>34,826</u>	<u>392,350</u>	<u>1,572,462</u>	<u>7,272,798</u>
-	-	-	5,301	-
-	-	-	-	1,580,579
-	94,245	-	94,245	170,747
-	-	-	-	3,179,981
-	94,245	-	99,546	4,931,307
<u>3,555</u>	<u>(59,419)</u>	<u>392,350</u>	<u>1,472,916</u>	<u>2,341,491</u>
-	50,000	-	50,000	827,395
-	-	(200,000)	(2,087,900)	(3,518,202)
-	50,000	(200,000)	(2,037,900)	(2,690,807)
-	-	-	(2,196,629)	61,542,737
<u>3,555</u>	<u>(9,419)</u>	<u>192,350</u>	<u>(2,761,613)</u>	<u>61,193,421</u>
<u>488,456</u>	<u>622,541</u>	<u>215,164</u>	<u>19,734,767</u>	<u>(41,458,654)</u>
<u>492,011</u>	<u>613,122</u>	<u>407,514</u>	<u>16,973,154</u>	<u>19,734,767</u>

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