

Fiscal Resources Committee Meeting
March 19, 2025

Facility Planning, Construction & District Support Services

Fund 41 Capital Construction

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Facility Planning, Construction & District Support Services



Fund 41 Capital Outlay Projects Fund

Budget & Accounting Manual Definitions and Code Guidance

- ▶ Acquisition or construction of new capital facilities (e.g. land, buildings, site improvements)
- ▶ Significant capital equipment purchases
- ▶ Improvements or extensions to life of existing capital facilities (major repairs and remodeling)
- ▶ Public Works Projects Public Contracts Code §§22002(c), 22002(d): Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facilities
- ▶ Scheduled Maintenance and Special Repair (SMSR) as defined in Education Code §84660 “unusual, nonrecurring work to restore a facility to a safe and continually usable condition for which it was intended”. These items are divided into five funding categories; roofs, utility, mechanical, exterior, and other
- ▶ EDC §§81800-81839 Community College Construction Act of 1980
- ▶ Capital Outlay Plans for Construction EDC §§81820-81823

The governing board of each community college district shall prepare and submit to the Board of Governors of the California Community Colleges a plan for capital construction for community college purposes of the district...



Capital Construction Revenue

- ▶ Scheduled Maintenance funds (state)
- ▶ Local revenue (over 15 years of contributions)
- ▶ Local general obligation bonds, etc.
- ▶ Leases
- ▶ Interest
- ▶ Non-resident tuition (managed by colleges)
- ▶ Redevelopment (managed by site)
- ▶ Utility rebates/Incentives by project

State Funded Capital Projects

- ▶ State moneys for Scheduled Maintenance and Special Repair (SMSR) projects are recorded directly into this fund.
- ▶ Every year the District Office Facilities Department meets with the College to update their 5-Year Scheduled Maintenance Plan and submit various projects for funding. Plan is typically due every October 1st.
- ▶ State funded new capital construction projects are also recorded directly into this fund (e.g. SAC Health Sciences/Russell Hall Replacement project).

Capital Construction Project Accounting

▶ Principles & Practices of Capital Construction

Project Accounting

- Project budgets & expenditures
- Unique project id (4 digit code)
- By site/location
- By project type (Scheduled Maintenance, Campus Requests, Capital Repairs/Improvements, etc.)
- Expenditures by 6000 Object Code(s) & Capitalization
- Over 140 Object Codes
- Districtwide projects

▶ State Funded Projects (Capital and/or Scheduled Maintenance)

▶ Projects may carry over from one fiscal year to the next if not completed

▶ Project Close-out Accounting: DSA, State, Fiscal, etc.

UNBELL CODES (as of March 04, 2018)

Object Code	Description	Object Code	Description	Object Code	Description
Sites: Property Acquisition		Buildings: Includes all projects that are New Construction or Additions		Building Improvements: Includes all projects that are Modernizations/Renovations or Scheduled Maintenance	
6110	Sites	6214	Buildings - Legal Expenses	6280	Blgd Impr - Environmental
6111	Sites - Appraisals	6215	Buildings - Licenses, Agency Fees & Taxes	6281	Blgd Impr - Utility Fees
6112	Sites - Relocation	6216	Buildings - Modular, Lease Purchase	6282	Blgd Impr - City Permits & Fees
6113	Sites - Escrow Fees	6217	Buildings - Relocation/Moving	6283	Blgd Impr - Other Contracted Services
6114	Sites - Legal Expenses	6218	Buildings - Construction Site Utilities	6284	Blgd Impr - Materials *OFIBO
6115	Sites - Contracted Services	6219	Buildings - Materials *OFIBO	6285	Blgd Impr - Constructability Review
6116	Sites - Licenses, Fees & Taxes	6220	Buildings - Improvements DO NOT USE	6286	Blgd Impr - Planning & Project Management
Site Improvements: Developing New Sites or Improving Existing (e.x. landscaping, sidewalk projects, demolition work, etc. Not bldgs.)		6221	Buildings - Leasehold Improvements	Furniture & Equipment	
6121	SI - Legal Expenses	6222	Buildings - Preconstruction Services	6409	Equipment - All Other ≥ \$200 < \$1,000
6122	SI - Contractor Svcs	6223	Buildings - Commissioning	6410	Equipment - All Other ≥ \$1,000 < \$5,000
6123	SI - Architect and Engineering Fee	6224	Buildings - Special Inspections & Material Testing	6411	Equipment - All Other ≥ \$5,000
6124	SI - Blueprint/Reproduction/Adv	6225	Buildings - DSA Project Inspector	6412	Equipment - Federal Program ≥ \$1,000 < \$5,000
6125	SI - Construction Mgmt	6226	Buildings - Cost Estimating	6413	Equipment - Federal Program < \$5,000
6126	SI - Construction Tests - DO NOT USE (use 6141)	6227	Buildings - Hazardous Material	6414	Equipment - Modular Furniture < \$5,000
6127	SI - Demolition Costs	6228	Buildings - Geotechnical & Geohazard	6415	Equipment - Modular Furniture ≥ \$5,000
6128	SI - DSA Fees	6230	Buildings - OCIP	6416	Equipment - With Contract Services ≥ \$1,000 < \$5,000
6129	SI - Engineering Costs	6231	Buildings - SWPPP	6417	Equipment - With Contract Services ≥ \$5,000
6130	SI - Equipment Lease	6232	Buildings - Utility Locating	6418	Equipment - Software ≥ \$200 < \$5,000
6131	SI - Equipment Rental	6233	Buildings - Land Survey	6419	Equipment - Software ≥ \$5,000
6132	SI - Facility Lease	6234	Buildings - CEQA	6420	Equipment - Replacement
6133	SI - Facility Rental	6235	Buildings - Environmental	6421	Equipment - Tablet/Laptop ≥ \$200 < \$1,000
6134	SI - Labor Compliance & CSWPA	6236	Buildings - Utility Fees	6422	Equipment - Vehicles ≥ \$1,000 < \$5,000
6135	SI - Licenses, Taxes & Agency Fees	6237	Buildings - City Permits & Fees	6423	Equipment - Vehicles ≥ \$5,000
6136	SI - Modular, Lease Purchase	6238	Buildings - Other Contracted Services	6430	Lease-Purchase - All Other
6137	SI - Relocation/Moving	6239	Buildings - Constructability Review	6431	Lease-Purchase - Fed Program
6139	SI - Preconstruction Services	6240	Buildings - Planning & Project Management	6432	Lease-Purchase - Modular Furniture
6140	SI - Commissioning	Building Improvements: Includes all projects that are Modernizations/Renovations or Scheduled Maintenance		6433	Lease-Purchase - Software
6141	SI - Special Inspections & Material Testing	6250	Blgd Impr - Architect and Engineering Fee	Project Contingencies	
6142	SI - DSA Project Inspector	6251	Blgd Impr - Blueprint/Reproduction/Adv	6997	Project Contingency
6143	SI - Cost Estimating	6252	Blgd Impr - Construction Mgmt	6998	Construction Contingency
6144	SI - Hazardous Material	6253	Blgd Impr - Contractor Svcs		
6145	SI - Geotechnical & Geohazard	6254	Blgd Impr - Demolition Costs		
6146	SI - OCIP	6255	Blgd Impr - DSA Fees		
6147	SI - SWPPP	6256	Blgd Impr - Engineering Costs		
6148	SI - Utility Locating	6257	Blgd Impr - Equipment Lease		
6149	SI - Land Survey	6258	Blgd Impr - Equipment Rental		
6150	SI - CEQA	6259	Blgd Impr - Facility Lease		
6151	SI - Environmental	6260	Blgd Impr - Facility Rental		
6152	SI - Utility Fees	6261	Blgd Impr - Labor Compliance & CSWPA		
6153	SI - City Permits & Fees	6262	Blgd Impr - Legal Expenses		
6154	SI - Other Contracted Services	6263	Blgd Impr - Licenses, Agency Fees & Taxes		
6155	SI - Materials *OFIBO	6264	Blgd Impr - Modular, Lease Purchase		
6156	SI - Constructability Review	6265	Blgd Impr - Relocation/Moving		
6157	SI - Planning & Project Management				
Buildings: Includes all projects that are New Construction or Additions		6266	Blgd Impr - Construction Site Utilities		
6201	Buildings - Architect and Engineering Fee	6267	Blgd Impr - Leasehold Improvements		



Capital Project Priorities

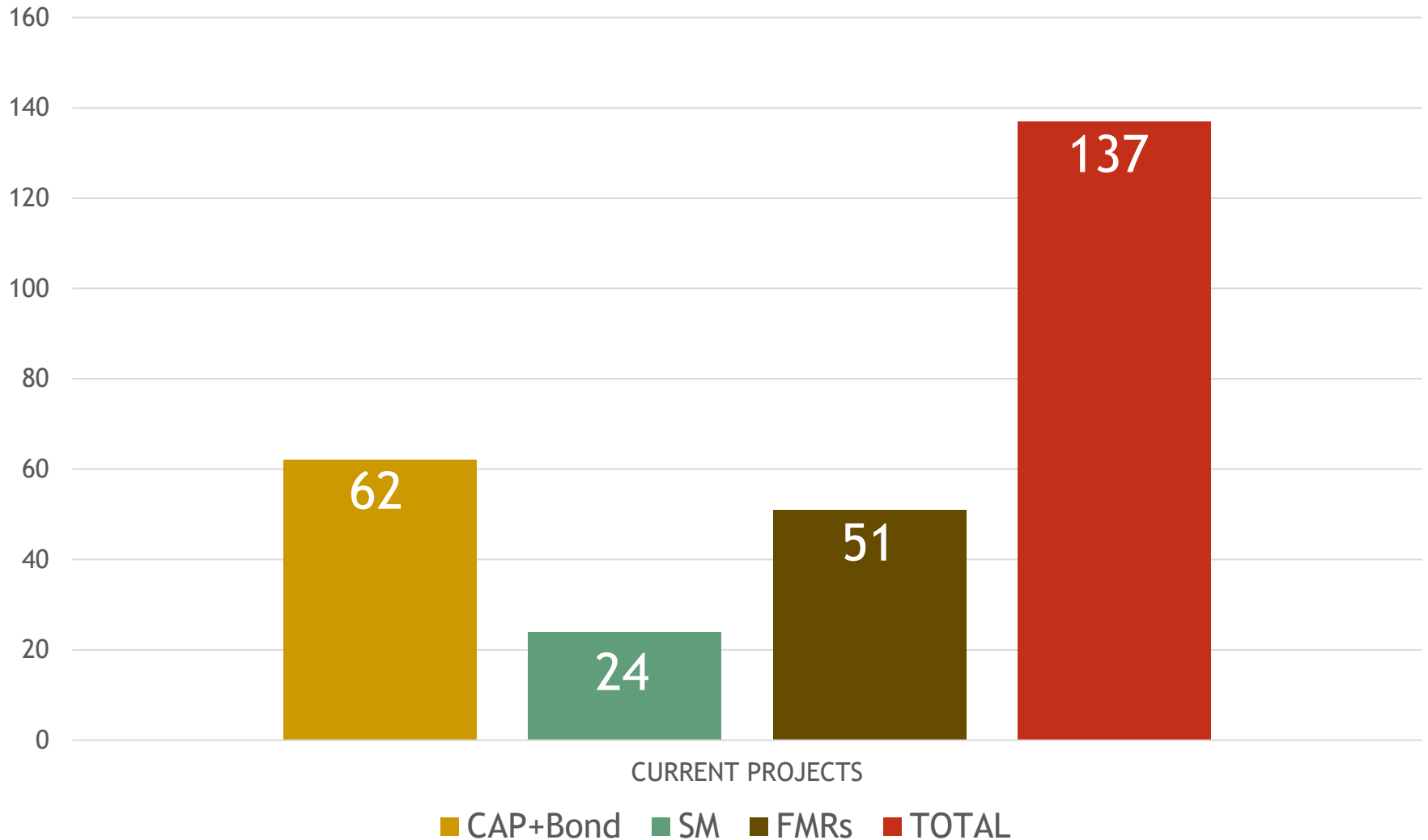
- ▶ Five-Year Capital Construction Plan (Facility Master Plan)
- ▶ Five-Year Scheduled Maintenance Plan & Repair Work
- ▶ Campus requested (Facility Modification Requests)
- ▶ Fire Life Safety
- ▶ ADA
- ▶ Stormwater & Sustainability Projects
- ▶ Safety Projects (e.g. Key and Access Control)
- ▶ Districtwide Infrastructure (e.g. ITS)

Needs: Unfunded Capital Projects

- ▶ Five-Year Capital Construction Plan (Facility Master Plan 2026-2030): \$1.2 billion
- ▶ Five-Year Scheduled Maintenance Plan & Repair Work (w/ADA): \$231 million
- ▶ Fire Life Safety Repair Work: \$14 million
- ▶ Stormwater & Sustainability Projects: \$69.6 million
- ▶ Safety/Security Projects (e.g. Key and Access Control Infrastructure) \$104 million
- ▶ Districtwide Technology Infrastructure (e.g. ITS): \$20.6 million

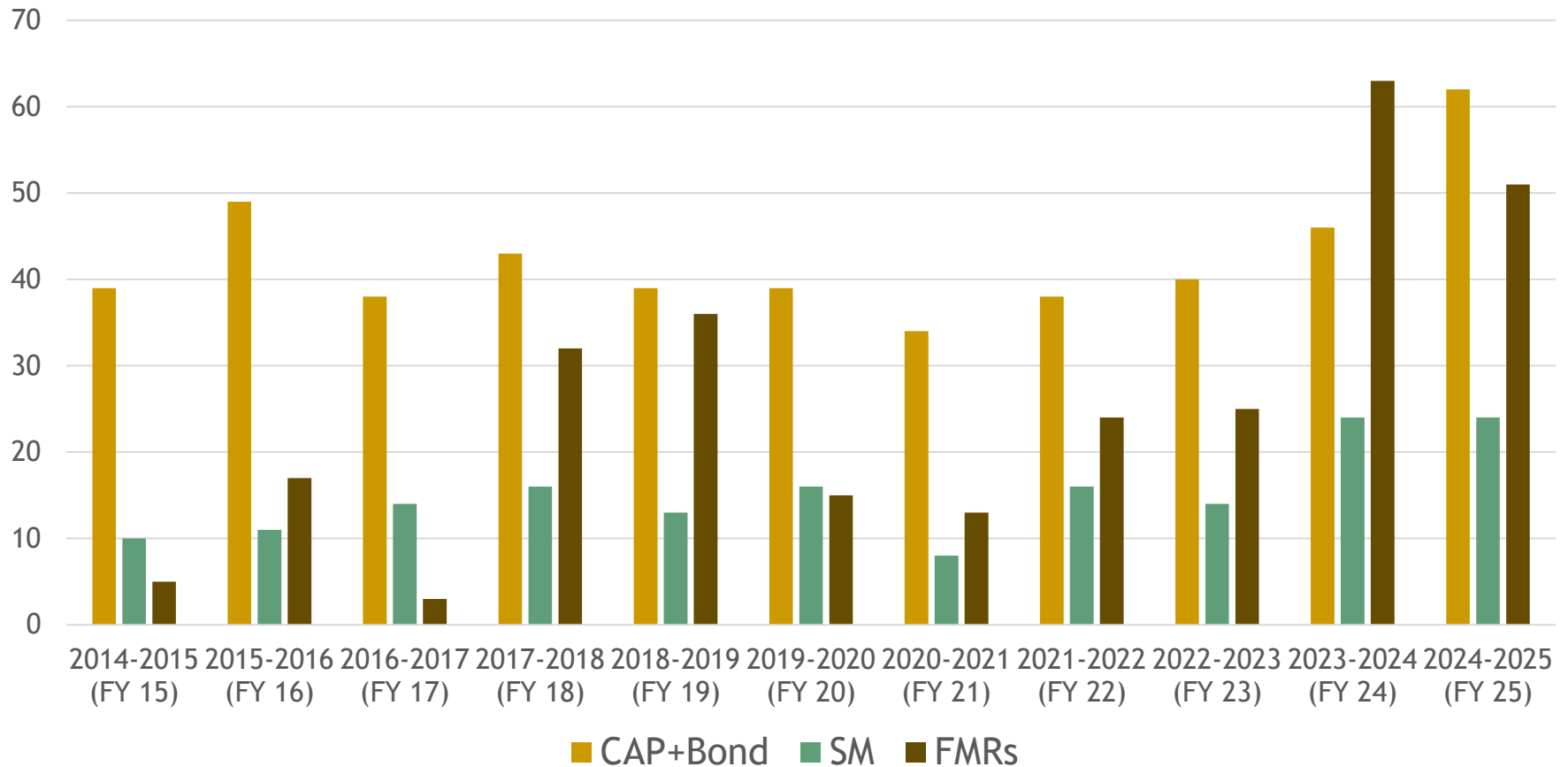
Note: Projects may be listed on multiple categories due to the nature of the scope of work (e.g. infrastructure and technology)

Current Capital Projects



All Capital Projects

of Capital/Bond, State Scheduled Maintenance & College Facilities Modifications by Year



Capital Outlay Revenue & Expenses History

Capital Outlay Projects Fund - Fund 41 Revenue & Expenses

	2019-20 Actual Revenue	2020-21 Actual Revenue	2021-22 Actual Revenue	2022-23 Actual Revenue	2023-24 Actual Revenue	2024-25 Estimated Revenue
Revenue by Source						
8600 State Revenues						
8629 Other Gen Categorical	\$0	\$0	\$0	\$439,744	\$60,256	\$0
8651 Community College Const. Act	850,879	45,000	9,159,297	7,313,703	1,340,755	1,378,245
8652 Scheduled Maintenance & Special Rep. Prog.	229,136	-	11,386,817	7,651,534	128,753	128,753
8699 Other Misc State Revenue	-	-	-	-	-	-
State Revenues Subtotal	1,080,015	45,000	20,546,114	15,404,981	1,529,764	1,506,998
8800 Local Revenues						
8851 Leases-Facilities/Land/Bldg	95,256	63,504	63,504	63,504	-	-
8860 Interest & Investment Income	1,705,505	776,857	529,804	2,876,256	4,616,252	3,600,000
8866 Gain(Loss)on Invest-Realized	-	192,498	(192,498)	-	-	-
8881 Nonresident Tuition-Capital	419,009	101,322	88,674	133,307	472,139	455,199
8888 Utility Rebate Incentives	492,336	-	1,064	-	80,864	-
8890 Other Local Revenue	1,403	1,633	-	1,166	50,939	12,418
8891 Other Local Revenue-Special Project	-	-	-	-	-	-
8893 Outlawed Checks	25,802	-	-	-	-	-
8897 Redevelopment Rev/Health&Safety	3,591,352	3,712,210	3,703,610	5,510,361	4,824,135	4,824,135
Local Revenues Subtotal	6,330,663	4,848,024	4,194,158	8,584,594	10,044,329	8,891,752
8900 Other Financing Sources						
8981 Interfund Transfers - In	6,500,000	6,291,793	4,689,042	3,542,000	3,789,283	3,794,000
Total Other Financing Sources	6,500,000	6,291,793	4,689,042	3,542,000	3,789,283	3,794,000
Total Revenues and Other Financing Sources	13,910,678	11,184,817	29,429,314	27,531,575	15,363,376	14,192,750
Beginning Fund Balance	87,431,454	93,329,778	96,940,834	109,300,940	103,505,251	104,005,302
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$101,342,132	\$104,514,595	\$126,370,148	\$136,832,515	\$118,868,627	\$118,198,052
Expenditures by Object						
4000 Supplies						
4xxx Supplies & Materials	\$37,495	\$24,525	\$9,340	\$137,660	\$129,512	\$82,848
4xxx Subtotal	\$37,495	\$24,525	\$9,340	\$137,660	\$129,512	\$82,848
5000 Services and Other Operating Expenses						
5xxx Subtotal	\$128,791	\$132,058	\$125,711	\$237,894	\$395,786	\$625,816
6000 Sites, Buildings, Books, and Equipment						
61xx Subtotal	\$1,593,805	\$2,053,251	\$1,755,673	\$3,125,974	\$5,361,929	\$9,392,430
62xx Subtotal	\$5,596,126	\$5,148,042	\$15,122,180	\$26,728,678	\$7,819,982	\$18,542,459
6400 Equipment	\$656,137	\$215,885	\$56,304	\$2,397,058	\$1,156,116	\$418,414
6900 Project Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal, Expenditures (1000 - 6000)	\$8,012,354	\$7,573,761	\$17,069,208	\$32,627,264	\$14,863,325	\$29,061,967
7000 Other Outgo						
7300 Interfund Transfers Out	\$0	\$0	\$0	\$700,000	\$0	\$0
Subtotal, Expenditures (1000 - 7000)	\$8,012,354	\$7,573,761	\$17,069,208	\$33,327,264	\$14,863,325	\$29,061,967
7910 Unrestricted Contingency	\$93,329,778	\$96,940,834	\$109,300,940	\$103,505,251	\$104,005,302	\$89,136,085
7920 Restricted Contingency	\$0	\$0	\$0	\$0	\$0	\$0
7900 Reserve for Contingencies	\$93,329,778	\$96,940,834	\$109,300,940	\$103,505,251	\$104,005,302	\$89,136,085
Total Expenditures, Other Outgo and Ending Fund Balance	\$101,342,132	\$104,514,595	\$126,370,148	\$136,832,515	\$118,868,627	\$118,198,052



Questions & Discussion