

**ACCOUNTING AND MAINTENANCE FOR PARKING SERVICES**

**PARKING SERVICES ACCOUNTING**

Parking fees for students and non-students are established by the Governing Board in accordance with Education Code 76360 and are managed by District Police Services. All parking fees collected shall be deposited in the designated fund of the district in accordance with the California Community Colleges Budget and Accounting Manual, and shall be expended only for parking services or for purposes of reducing the costs to students and employees of the college of using public transportation to and from the college.

1. Parking service expenditures will be funded by revenues from fees (permits and meter receipts) and court fines. The revenues and expenditures will be recorded in a parking sub-fund of the restricted general fund.
2. The general ledger account numbers are as follows:

<u>Revenue Accounts</u>	<u>Contra Costa College</u>
Semester Parking Permits	12-46-702050-695000-48881
Daily Parking Permits	12-46-702050-695000-48886
Meter Receipts	12-46-702050-695000-48892
Court Fines	12-46-702050-695000-48891

<u>Diablo Valley College</u>	
Semester Parking Permits	12-46-202050-695000-48881
Daily Parking Permits	12-46-202050-695000-48886
Meter Receipts	12-46-202050-695000-48892
Court Fines	12-46-202050-695000-48891

<u>Los Medanos College</u>	
Semester Parking Permits	12-46-302050-695000-48881
Daily Parking Permits	12-46-302050-695000-48886
Meter Receipts	12-46-302050-695000-48892
Court Fines	12-46-302050-695000-48891

Expenditure Accounts

Expenditures shall be budgeted based on projected annual receipts from parking fees. Any receipts in excess of budgeted expenditures will be placed in a reserve account in the general fund, restricted, parking subfund (Fund 12-46) and, upon Governing Board approval, may be used for repairs of parking lots (e.g., paving, striping) or other unanticipated parking expenses. Refer to the parking sub-fund in cost center 102020 for District Office, 202020 for Diablo Valley College, 212020 for San Ramon Center, 302020 for Los Medanos College, 312020 for Brentwood Center, and 702020 for Contra Costa College for expenditure accounts.

3. Budget transfers may be made by each location between accounts in the parking fund, excluding monthly salary and benefit accounts. Budget transfers may also be made from one college's parking fund accounts to another college's accounts by the District manager responsible for police services.

The total amount allocated district-wide shall not be exceeded. No transfers will be permitted from parking accounts to accounts for other activities.

4. The account numbers for site improvements, regular (minor) parking facilities maintenance, facilities maintenance, and other parking maintenance objects are assigned to the Chief Facilities Planner. All expenditure accounts for parking operations are assigned to the Police Services Department.
5. Costs for the initial acquisition of ticket machines and parking meters will be charged to site improvements. Replacements and repairs will be charged to regular parking facilities maintenance.
6. All direct costs related to parking services shall be expensed to parking accounts (such as, student parking attendants, parking permits, overtime, etc.).
7. Monthly salaries of employees are prorated between parking and police services based on the annualized percent of time assigned to each activity. All changes in assignment which result in different prorations must be approved in advance by the Chief Administrative Services Officer.
8. Costs for parking operations which are not direct charges to parking or police services (such as, badges, uniforms, laundry, etc.) shall be prorated between parking and police services based on projected use of the goods or services.
9. Revenue budgets will be based on prior years' experience. If revenues fall short of or exceed those anticipated, budget adjustments will be made during the year.

**PARKING SERVICES MAINTENANCE PROGRAM**

1. Parking lot maintenance, repairs, capital improvements, and contract maintenance services will be funded by fee revenues (permit and meter receipts) and court fines. At the beginning of each fiscal year a working budget will be developed based on funds available for this purpose. Budget authority over these rollover funds will reside with the District Chief Facilities Planner. The Parking Lot Maintenance program will consist of 1) small routine maintenance and minor repair projects and 2) larger non-routine capital repair and improvement projects. When routine or urgent projects do not use up the full annual budget, remaining funds will be reserved in a Districtwide reserve to help plan for large scale parking lot and driveway maintenance, repair, and improvement projects throughout the District that exceed the annual parking lot maintenance fund budget.
2. These funds may only be used for maintenance, contract maintenance services, and repairs of items related to parking lots and driveways such as traffic signs, bollards, ADA parking requirements, patching, sealing, tree root abatement, curb repair, storm water drainage, weed control, striping, parking meter maintenance, parking lot side walk repairs, night lighting and asphalt markings. These funds cannot be used for surveillance systems, solar photovoltaic systems, grounds keeping, or other unrelated repair and maintenance items.
3. At the end of each fiscal year, the District Accounting Office will automatically roll over any unused funds to the next fiscal year to build reserve funds to be used for long term projects for the same purpose.
4. Each campus will be allocated a specific amount at the beginning of each fiscal year for minor and preventive parking lot and driveway maintenance repairs and contracted services. This allocation will be based on the ratio of parking revenue from the previous year. San Ramon Campus will fall under DVC's annual allocation. Brentwood Center will fall under LMC's annual allocation. Funds that are not expensed before the end of the fiscal year will be rolled back into the general Districtwide parking lot

maintenance account and rolled over to the next fiscal year. The District Office will request funds from the Districtwide parking reserve as needed for the DO parking lots.

5. Current year projects: For projects under \$45,000.00 that require funding in excess of the campus allocation, the Buildings & Grounds Managers will consolidate general maintenance and repair requirements, and submit a job scope, diagrams, and quote(s) to the Facilities Planning Department for review. After funds are approved and the requisition has been submitted to Purchasing by the Facilities Planning Department, the Buildings & Grounds Manager will be provided a copy of the purchase order and will coordinate the repairs with the contractor. For projects greater than \$45,000.00 the campus will work with their Facilities Planning Capital Project Managers to establish job scope, estimated costs, and schedules prior to submitting the project to the Facilities Planning Department for budget review.
6. Future projects: The Building and Grounds Managers will prepare and submit their updated annual requirements and project proposals to the Facilities Planning Department for large parking lot repairs by October first of each year. The Chief Facilities Planner will review all submittals with the Business Managers in November, and Cabinet will decide which major projects, if any, will be funded from the Districtwide parking reserve fund.
7. Projects less than \$45,000 may be managed by the Buildings & Grounds Managers. If a project is estimated at less than \$45,000, but requires professional services or review by the Division of the State Architect, the Facilities Planning Department will monitor the project development and assist the Building and Grounds Managers as required. Projects greater than \$45,000.00 will be managed by the campus Capital Project Managers.
8. Each major project greater than \$45,000 will be assigned a budget, a project number, and GL expense numbers. If the final estimate increases or the contract bids exceed the approved project budget by 10%, then the project must go to the Chief Facilities Planner for budget review and approval prior to award.
9. All parking lot and driveway maintenance and repair work must follow the District purchasing guidelines, and comply with Division of the State Architect ADA, fire/life safety and building code construction standards.
10. Major parking lot repair & maintenance projects will be rotated as much as possible between the colleges as funds become available.

Education Code Sections 76360 and 81901