



PUBLIC WORKS DEPARTMENT

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DATE: May 6, 2025

TO: City Council

FROM: Pam Caronongan, City Administrator and Michelle Gonzalez, Finance Director

RE: AUTHORIZE CITY OF ANGELS TO ELECT ITS PARTICIPATION IN THE CALIFORNIA
UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT (CUPCCAA)

RECOMMENDATION

It is recommended that the City Council adopt **Resolution No. 25-24**, thereby authorizing the City of Angels to elect participation in the California Uniform Public Construction Cost Accounting Act (CUPCCAA).

Should the resolution be adopted by City Council, staff will forward a certified copy of said resolution to the State of California's State Controller's Office – Local Government Programs and Services Division: Local Government Policy Section.

BACKGROUND

A program created in 1983 which allows local agencies to perform public project work up to \$75,000 with its own workforce if the agency elects to follow the cost accounting procedures set forth in the Cost Accounting Policies and Procedures Manual of the California Uniform Construction Cost Accounting Commission (Commission).

The Uniform Public Construction Cost Accounting Act (Act) is enacted under Public Contracts Code Section 22000 through 22045 (referred to as PCC 22000-22045). The Act is a voluntary program available to all public entities in California, but it applies only to those public agencies that have “opted in” to the provisions set forth by the Act using the processes outlined in the Act.

In addition, the Act provides alternative bidding procedures when an agency performs public project work by contract.

- a. Projects of \$75,000 or less may be performed by force account, negotiated contract, or purchase order
- b. Projects of \$220,000 or less may be let to contract by “informal bidding procedures” as established in the Act.
- c. Projects of more than \$220,000 remain subject to standard formal bidding procedures.



Should the City elect to become subject to the Act, the City along with all electing agencies must implement and adhere to detailed notice and accounting systems stated in the Cost Accounting Policies and Procedures Manual published by the California Uniform Public Construction Cost Accounting Commission.

Cities and agencies electing to implement CUPCCAA realize the following benefits:

1. Increased force account limit for public agencies;
2. Simplified bidding for projects that are \$220,000 or less;
3. Reduced number of formal bids based on project size; and
4. Expedited contracting for projects under \$220,000.

Many participating agencies appreciate the program because it has given them a streamlined process in the execution of public works projects under a certain dollar amount; sped up the award process; expedited project delivery; reduced the time, effort, and expense associated with bidding projects under \$220,000; and simplified administration for those projects. Few agencies have experienced challenges with the accounting requirements and overhead provisions. Moreover, adjustments, when required, have been relatively simple; most required procedures were already in place, so there were few, if any, major changes to existing operations. The current Standard Accounting Codes Structure satisfies reporting requirements when used properly.

FISCAL IMPACT

None

ATTACHMENTS

1. Draft Resolution
2. FAQs – CA Uniform Public Construction Cost Accounting (CUPCCAA)
3. Comparison Matrix – CUPCCAA and Traditional Public Contract Code

