

RIVERSIDE CITY COLLEGE
Resource Development and Administrative Services Leadership Council (RDAS)

Meeting Agenda

Date and Time: Monday, December 1, 2025 – 3:00 – 5:00pm

Location: CAK-224

- I. Call to Order
- II. Approval of the Agenda
- III. Approval of Prior Meeting Record/Minutes
- IV. Co-Chair Report(s) of Activity
- V. SUBCOMMITTEES / WORKGROUPS (Goals/Projects/Discussion)
 - a. Financial Resources
 - b. Human Resources
 - c. Physical Resources
 - d. Technology Resources
 - i. District ITC Committee Representation
- VI. New Business
 - a. Budget 101 – Definitions & Fundamentals Presentation
- VII. Ongoing Business
 - a. Fall Prioritization – Committee Member Ranking Initiatives Due 12/5
 - b. College BAM/Budget Updates
 - c. Accreditation – Standard III – Winter Committee
 - d. IETTTC Program Development Plan
 - e. Resource Request Process (Not Prioritization)
- VIII. Open Forum
- IX. Adjournment

RIVERSIDE CITY COLLEGE
Resource Development and Administrative Services Leadership Council (RDAS)

Council Membership

<u>Joint Chairs</u>	<u>Position</u>	<u>Representing</u>	<u>Term Dates</u>
Patrick Scullin	Professor, Applied Digital Media	Faculty	2025 – 2027
Kristine DiMemmo	VP, Business Services	Management	–
Casandra Greene	Curriculum Programs Coord.	Classified	–

<u>Voting Membership</u>	<u>Position</u>	<u>Representing</u>	<u>Term Dates</u>
Kristine DiMemmo	VP, Business Services	Management	–
Robert Beebe	Director, Facilities	Management	–
Chris Williams	Assoc. Professor, Counseling	Faculty, Counseling	2024 – 2026
Patrick Scullin	Professor, Applied Digital Media	Faculty, CTE	2025 – 2027
Angelina Alcantar	Assoc. Professor, Automotive	Faculty, CTE	2025 – 2027
Charlie Richard	Professor, Music	Faculty, FPA	2025 – 2027
Tucker Amidon	Professor, English	Faculty, LHSS	2024 – 2026
David Lee	Assoc. Professor, Psychology	Faculty, LHSS	2024 – 2026
Angela Burrell	Asst. Professor, Journalism	Faculty, LHSS	2024 – 2026
Tonya Huff	Professor, Biology	Faculty, STEMK	2024 – 2026
William Phelps	Assoc. Professor, Geology	Faculty, STEMK	2024 – 2026
Sabrina Kroetz	Assoc. Professor, Nursing	Faculty, Nursing	2025 – 2027
Casandra Greene	Curriculum Programs Coord.	Classified	–
Lorenzo Lopez	Senior Custodian	Classified	–
Pete Lomas	Maintenance Mechanic	Classified	–
Sendy Powell	Fiscal & Technical Analyst	Classified	–
Maurice Bowers	Administrative Specialist	Classified	–
Karina Ambriz	Karina Ambriz	Classified	–
Philip Wilkinson	ASRCC Representative	Student	2025 - 2026

RDAS Council Strategic Responsibilities

1. Develop the college's Midrange Financial and Allocation Plan that encompasses human, technological, and physical resource requirements as well as develop potential revenue sources;
2. Develop the colleges Facilities Master Plan;
3. Develop the colleges Human Resources Plan, including the college's Staff Professional Development Plan (faculty, classified, administrative);
4. Develop the college's Technology Plan; and
5. Accept and prioritize resource requests from each unit's Five-Year Comprehensive Program Review Plan; and
6. Assume responsibility for Accreditation Standard III.

RDAS Council Operational Responsibilities

1. Review periodic revenue and expenditure reports for the college;
2. Develop Integrated Action Plans for each academic year;
3. Assess and re-calibrate each year the college's resource metrics and objectives;
4. Make recommendations on Staff Professional Development Plan;
5. Advance the implementation of college goals;
6. Assess each year the college's facilities load ratio metrics;
7. Assess each year the implementation of the college's Technology Plan;
8. Assess each year the college's Human Resources Plan;
9. Assess each year the college's Finance Plan.

RCC' S VISION: Empowering lives through equity, access, service, and excellence in education.

RCC Mission: Riverside City College (RCC) is an open-access, Hispanic-Serving Institution (HSI) that builds upon the strengths and socio-cultural experiences of our diverse student population and the communities we serve. Our college advances equity, access, and inclusion by supporting the attainment of workplace skills, career technical certificates, degrees, and transfer programs, which promote social and economic mobility for our students and communities.

BUDGET 101 –
**Definitions, Fundamentals and
FY 25-26 RCC Budget**



RIVERSIDE CITY COLLEGE

Staying Current



Statewide Definitions – Sources

- California Legislature

- Education Code



- Legislative Analyst’s Office

- Provides fiscal and policy advice to the Legislature for over 75 years.



- Department of Finance

- The Governor’s chief fiscal policy advisor and oversees budget, accounting, forecasting, and reporting.



State of California
Department of Finance

- Board of Governors of the California Community Colleges

- Title 5 of the California Code of Regulations

- California Community Colleges Chancellors Office

- Chancellor’s Vision 2030 – Prioritizes data-based, student-centered strategies to bring college to communities and strengthen access, support, and success.



California
Community
Colleges

- Riverside County Office of Economic Development

- Dedicated to cultivating thriving communities and economic vitality, elevating quality of life, and promoting a culture of life-long learning across Riverside County.

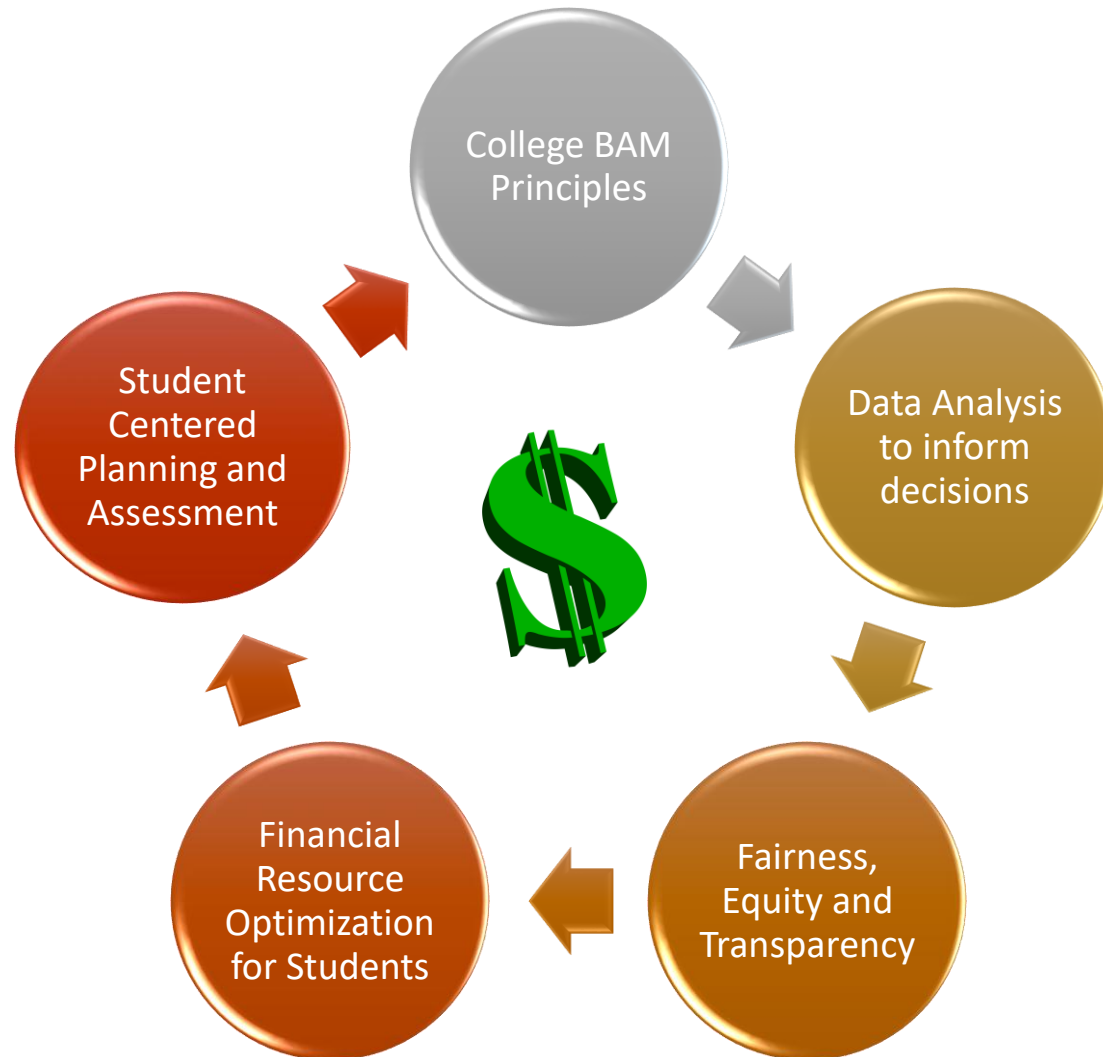


The three RCCD Budget Allocation Models

1. District-wide BAM
2. District BAM
3. College BAM



Riverside City College BAM Focus



- College BAM Principles
- Data Analysis
- Fairness, Equity and Transparency
- Financial Resource Optimization
- Student Centered Planning and Assessment

Understanding Definitions



Understanding Definitions

- General Fund = These are the funds we receive from the State of California through the generation of FTES and the Student Centered Funding Formula – SCFF.
 - Apportionment: This is the term used to associate the amount of money we receive through our FTES generation.
 - Student Centered Funding Formula (SCFF): Adopted in 2018-19, the California Community College System provides three layers of funding for colleges: Base Allocation, supplemental allocation for each student qualifying for financial aid, student success and completion.
 - FTES: Full-time Equivalent Students
 - FTEF: Full-time Equivalent Faculty
 - What is the General Fund used for: Salaries, Benefits, and general operational activities.

BEWARE!

- General Fund cannot be used as a gift – Also known as a Gift of Public Funds!

Understanding Definitions

- Categorical Funds = Restricted funds dedicated to a specific activity or program. Often issued through the State Chancellor's Office, or an outside agency.
 - One-time funds = Funding issued with time limitations.
 - What can categorical funds be used for: It depends... sometimes salaries, sometimes benefits, generally supplies and equipment. But, review of categorical funding is key. Often requires regular reporting.
 - When categorical funding ends – there is an assumption that the college will absorb salaries and benefits into the general fund.

BEWARE!

- **Supplanting** occurs when a state or unit of local government reduces state or local funds for an activity, specifically because federal funds are available (or expected to be available) to fund that same activity.

Understanding Definitions

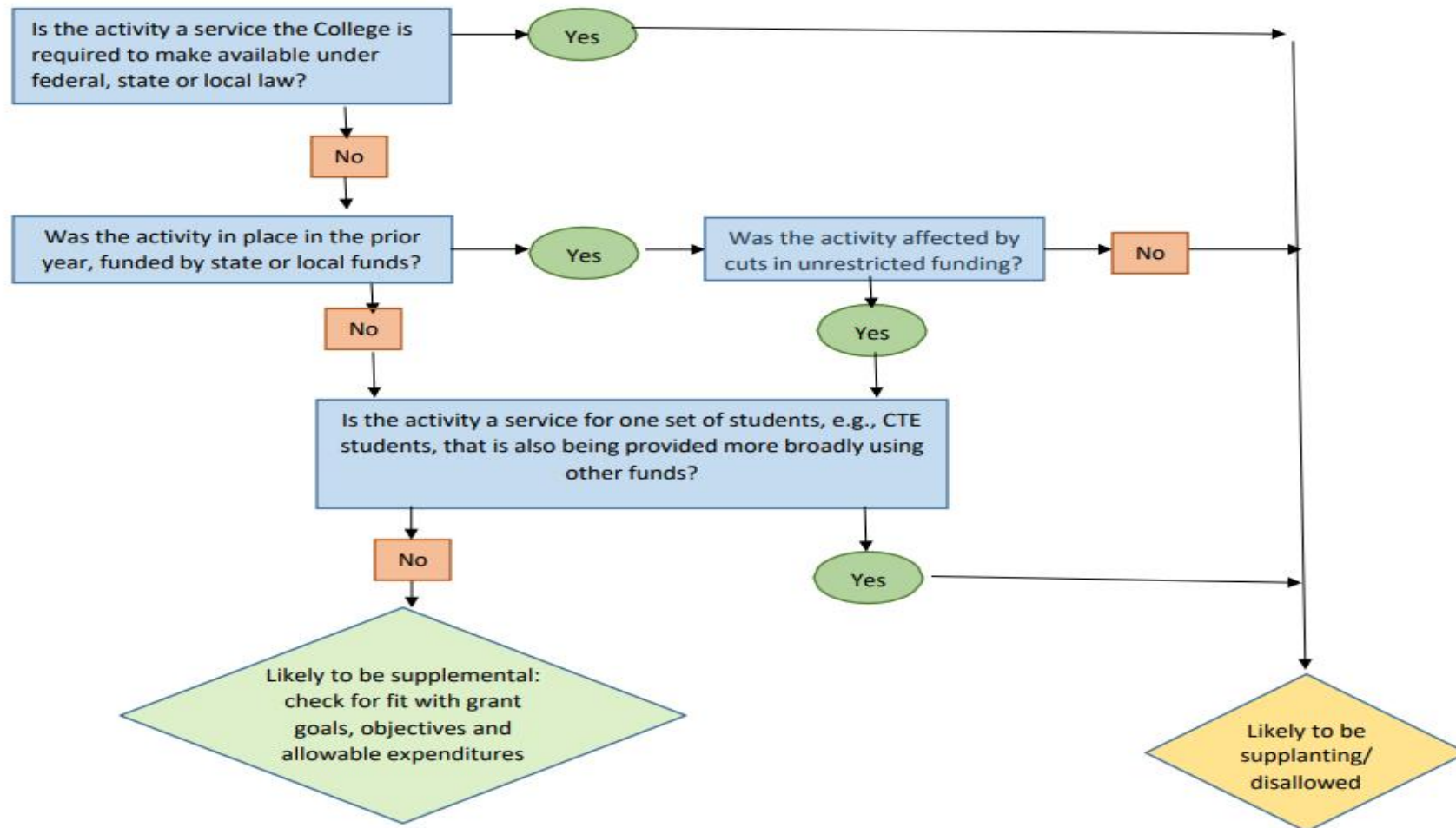
- Grant Funds = Restricted funds dedicated to a specific activity or program. Often issued through an comprehensive application process.
 - Time limitations and expectations and requires a Project Director
 - What can grant funds be used for: It depends on the outcome of the grant... sometimes salaries, sometimes benefits, generally supplies and equipment (and hardly ever do they include facilities or construction). But, must adhere to the outcomes of the grant. Regular reporting.

BEWARE!

- **Supplanting (AGAIN)** - occurs when a state or unit of local government reduces state or local funds for an activity, specifically because federal funds are available (or expected to be available) to fund that same activity.

Supplanting

Supplanting guidance diagram: Is the Proposed Activity/Service Supplanting?



Understanding Definitions - Lottery

- Lottery Funds = Restricted funds dedicated instructional and technology based materials

In November 1984, California voters passed Proposition 37, the California State Lottery Act of 1984, as a means to provide supplemental funding to public education programs without imposing additional or increased taxes.

- Instructional materials - all materials that are designed for use by students and their teachers as a learning resource and help students to acquire facts, skills, or opinions or to develop cognitive processes.
- Technology-based materials - basic or supplemental instructional materials that are designed for use by students and teachers as learning resources and that require the availability of electronic equipment in order to be used as a learning resource. Technology-based materials include, but are not limited to, software programs, lesson plans, and databases.

Understanding Definitions – Scheduled Maintenance

- Scheduled Maintenance = Restricted funds dedicated to the upkeep of our college campus.

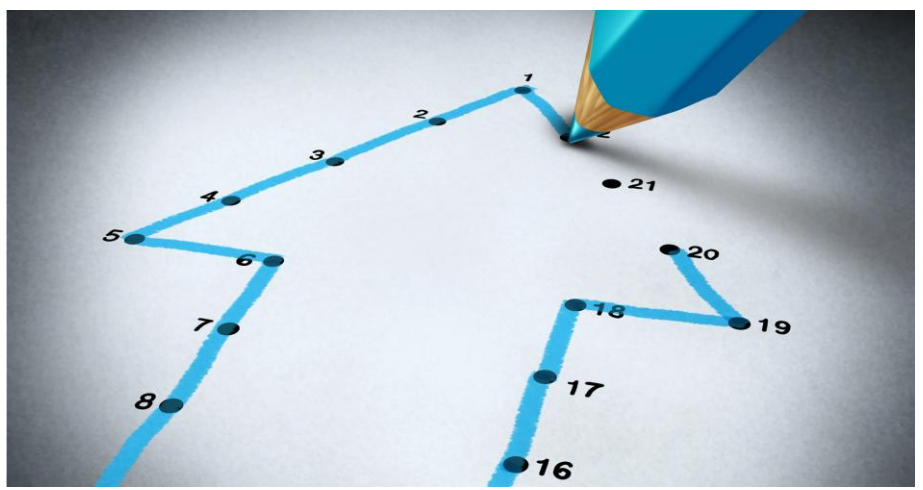
The Scheduled Maintenance and Special Repairs Program (initially called the Deferred Maintenance Program when it was established in 1981) **provides funding to districts for non-recurring repair and maintenance of facilities** and to correct and avoid health and safety hazards, maintain an environment conducive to learning, and improve long-term cost effectiveness of facility operations.



Focus = Facilities and Repairs

DATA & FISCAL PRUDENCE

CONNECTING THE DOTS



FTES and Revenue Generation



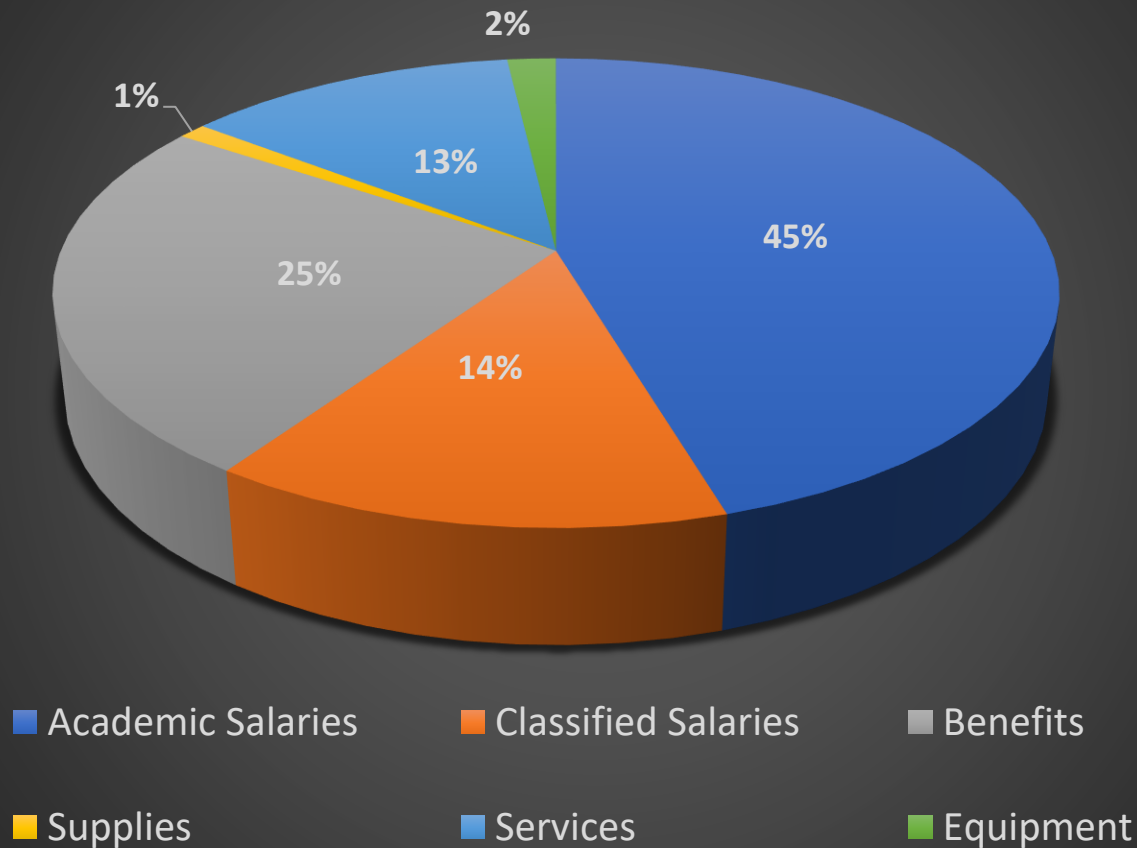
Census is key = Census allows us to capture the enrollment at a designated time during the semester. We want to capture as many students as possible, as this is how we calculate apportionment!



- Currently, the district receives approximately **\$5,600** in FTES Apportionment based on our estimated annual FTES targets. Which equates to a little over **\$150M**. With all grants and categoricals, **our annual budget is a little over \$205M**
 - Currently, RCC budget for Salaries and Benefits is approximately \$124M or 84%. The entire district as a whole has a much higher percentage of salaries.

RCC Annual Budget

RCC FY 25-26 Budget



Academic Salaries = \$69,677,521
Classified Salaries = \$21,781,429
Benefits = \$38,049,587
Supplies = \$1,644,292
Services = \$19,497,293
Equipment = \$2,851,699
Direct Aid = \$4,696
Total Budget = \$153,506,517

Salaries = 84% of our annual budget

RCC Expenditures To-Date

Riverside City College						
FY 2024-25 YTD thru 06-30 -2025						
Major Object	Adopted Budget	Revised Budget	Expenditures	Encumbered	Uncommitted	% spent
1000's	67,176,621	66,804,165	67,879,677	-	(1,075,512)	101.61%
2000's	20,780,998	20,714,510	19,977,774	-	736,736	96.44%
3000's	36,583,301	36,545,602	43,760,043	-	(7,214,441)	119.74%
4000's	1,631,053	1,577,000	1,009,332	-	567,668	64.00%
5000's	19,672,516	20,117,870	9,530,530	-	10,587,340	47.37%
6000's	4,444,372	5,585,345	2,857,828	-	2,727,517	51.17%
7000's	4,696	79,642	74,946	-	4,696	94.10%
Grand Total	150,293,557	151,424,134	145,090,131	-	6,334,003	95.82%
Total Salaries, FC and H&W			131,617,494			
Percentage of total expenditures			90.71%			

FY 2025-26 YTD thru 10-31-25						Major Object	Description
Adopted Budget	Revised Budget	Expenditures	Encumbered	Uncommitted	% spent		
69,677,521	69,562,967	21,166,912	29,148,073	19,247,982	30.43%	1000's	Certificated / Academic
21,781,429	22,106,808	6,747,807	12,275,009	3,083,992	30.52%	2000's	Classified
38,049,587	38,066,151	9,023,926	24,292,410	4,749,814	23.71%	3000's	Benefits
1,644,292	1,658,071	392,792	1,335,866	(70,587)	23.69%	4000's	Supplies and materials
19,497,293	19,733,133	3,026,251	3,330,625	13,376,257	15.34%	5000's	Services, travel and operating expenses
2,851,699	2,972,639	97,052	330,267	2,545,320	3.26%	6000's	Capital Outlay - equipment
4,696	4,696	-	-	4,696	0.00%	7000'S	Direct aid to students
153,506,517	154,104,465	40,454,741	70,712,251	42,937,473	26.25%		
Total Salaries, FC and H&W		36,938,645					
Percentage of total expenditures		91.31%					

Current Facilities Projects - Needs

- **Engagement Center Expansion**

- STEM
- LHSS
- FPA
- La Casa
- MLK Remodel

- **Safety and Security**

- Blue Phone Project
- Alertus
- Lighting
- Security Cameras

- **High Cost Projects**

- Copy Center Movement
- Parking Lot Resurfacing
- Planetarium
- Tennis Court Resurfacing – Phase II
- BUS/CIS/LAW – Security – Stairwell
- RAC
- Bradshaw Doors
- Baseball Field Pitch Clocks
- Resurfacing Parking Lots
- HVAC Systems
- Student Housing

Total needed for these projects = \$26,786,792

Culture Shift – From this....



Culture Shift

From Mine vs. Yours



What's Best for Students



Avoid: “That’s my money” mindset
Ask: How do our funds support student success, especially completion?

Let’s work together to make it stretch



Student Centered Planning and Assessment



Asking the right questions

1. Do I know what is in my current budget?
2. Have I aligned it with college priorities (Standard of Care, Strategic Plan, Student Equity)?
3. Can I shift funds I already have?
4. Is this a need or a want?
5. Will this help students directly?
6. Any emergency mandates or legislative decisions impacting our outcomes?
7. Assess and Adjust



Questions?

Thank
You!

=====
Classification of Expenditures by Activity
 Instructional vs Non-Instructional

How do we classify expenses by Goal “Functional Expense”?

Below 5900 Instructional Activities	Between 6000-6999 Administrative	Above 7000s Support Activities
<p>We account for the cost of Instructional activities by <u>discipline</u> under numbers between 0100s – 4999 Goal for major disciplines.</p> <p>*Sub-disciplines will have a 5th digit listed under 1st digit of the function of a budget line.</p>	<p>We account for the cost of <u>administrative</u> under various cost center “<u>Department</u>” under numbers between 6000s – 6999 Goal for major disciplines.</p> <p>*Sub-Department or units will have a 5th digit listed under 1st digit of the function of a budget line.</p>	<p>We account for Direct aid to students under 7321 Goal with object codes: 7620-7661</p>
<p>*<u>Examples:</u></p> <p>Cost of instruction: -Instructors’ teaching assignments + Fixed Charges + Benefits.</p> <p>-Assets acquired or Repairs or parts directly related to the classroom: such as printer, Microscope; class/lap computers, compressor, Dental chairs, ...</p>	<p>*<u>Examples:</u></p> <p>Costs of administrative: Facilities services, Students services, business services Academic Administrations, academic senate, ...</p> <p>-Assets acquired or Repairs or parts not directly related to the classroom: such as staff printer, computers, desk, ...</p>	<p>*<u>Examples:</u></p> <p>Grant, housing, books, meals, transportation, and educational supplies.</p>

Why we do it? To comply with Accounting standards and Education code (Section 81600), we must correctly identify each expenditure if they are to achieve the necessary uniformity of accounting.

See the Guidelines in “[4-3 to 4-21](#)” of The Budget and Accounting Manual (BAM) and [Governmental Accounting and Financial Reporting Handbook](#) for California Community Colleges

INSTRUCTIONAL ACTIVITIES

0100	Agriculture and Natural Resources
0200	Architecture and Related Technologies
0300	Environmental Sciences and Technologies
0400	Biological Sciences
0500	Business and Management
0600	Media and Communications
0700	Information Technology
0800	Education
0900	Engineering and Industrial Technologies
1000	Fine and Applied Arts
1100	Foreign Language
1200	Health
1300	Family and Consumer Sciences
1400	Law
1500	Humanities (Letters)
1600	Library Science
1700	Mathematics
1800	Military Studies
1900	Physical Sciences
2000	Psychology
2100	Public and Protective Services
2200	Social Sciences
3000	Commercial Services
4900	Interdisciplinary Studies
5900	Instructional Staff–Retirees’ Benefits and Retirement Incentives

Expenditures incurred for instructional activities are classified by controlling accounts (CA) 0100 through 5900 as shown above. The direct costs of classroom instruction are recorded by discipline within Activities 0100 through 4900. Costs of instruction include expenses incurred in offering credit and noncredit courses approved, either individually or as a part of some larger program, by the Chancellor’s Office. Also included are the salaries, benefits, and related expenses of those coordinators, supervisors, departmental chairpersons and their support staff whose duties are directly related to specific instructional activities. Directors or coordinators whose duties are not related to direct instructional activities, such as directors of EOPS and DSPS and their support staff, are not recorded in these activities but rather in the appropriate administrative and support activity to which their efforts are directed.

Activity 5900, Instructional Staff-Retirees’ Benefits and Retirement Incentives, includes expenditures on behalf of retired faculty and prepayments for retirement incentives and benefits that cannot be identified to specific disciplines. Examples of these payments could be to a State retirement system, to a self insurance fund, joint powers authority or private insurer. Activity 5900 is to be used only to record amounts expended for a district’s share of retirees’ health and other post-employment benefits (OPEB) costs and for retirement incentive pay for instructors, and instructional aides whose salaries qualified for inclusion as salaries of classroom instructors (CCR §59204).

Also included in Activity 5900 are the prorated portions of the district's share of retirees' OPEB and retirement incentive pay for qualified staff who were not assigned full-time to instructional assignments. If staff performed instructional and noninstructional assignments in their last year of service, charges made to this activity shall be in the same proportion as the time assigned to instruction. (see Activity 6740, Noninstructional Staff-Retirees' Benefits and Retirement Incentives).

=====
Classification of Expenditures by object
Distinguishing Between Supplies and Equipment

How do we classify expenses?

4000s Supplies	5000s Service and operating exp	6000s Capital outlay
We account for Supplies under the 4000s object codes and some repairs parts too.	We account for repair cost (service) under the 5000s	We account for Equipment in the 6000s
<p><u>*Examples:</u></p> <p>Paper, pencils, cleaning materials, nails, scissors, test tubes, and keys.</p> <p>Repairs parts: such as plumbing fixtures; compressors, if part of a larger unit; bus transmissions; engines; and timer devices for automatic sprinkling systems</p>	<p><u>*Examples:</u></p> <p>Utilities: Gas, water, electricity.</p> <p>Professional services: Plumbing service, air conditions service, speaker, copy machine maintenance, repair.</p> <p>OR rent & lease, meeting expenses, software, travel, advertising,</p>	<p><u>*Examples:</u></p> <p>Improvement of sites, buildings, improvement of buildings, building fixtures, service systems, and purchase of initial or additional</p>

Why we do it?

To comply with Accounting standards and Education code (Section 81600), we must correctly identify each expenditure if they are to achieve the necessary uniformity of accounting.

The key is the lifetime:

Consumed in less than a year: Expenses must be accounted as an expense in the current FY

Consumed in more than a year: Expenses must be capitalized and Depreciation must be accounted for.

See below the Guidelines in “[Appendix D](#)” of The Budget and Accounting Manual (BAM)

Guidelines for Distinguishing Between Supplies and Equipment

One common accounting challenge districts face is that of distinguishing between supplies and equipment, between equipment and improvement of grounds, and between equipment/building fixtures and service systems. Nevertheless, districts must correctly identify each expenditure if they are to achieve the necessary uniformity of accounting.

Whether an item should be classified as equipment or as supplies is determined on the basis of the length of time the item is serviceable and on its contribution to the value of the district. For example, supplies are constantly being consumed and replaced without increasing the value of the physical properties of the district. Equipment has relatively permanent value, and its purchase increases the value of the physical assets of the district.

Expenditures made by districts for equipment, improvement of sites, building fixtures and service systems are charged as capital outlay; expenditures for supplies are charged as current expense. The purchase of equipment either as direct purchase or lease-purchase must be recorded in object classification 6400, Equipment.

Supplies are items of expendable nature that are consumed or worn out, deteriorate in use, or are easily broken, damaged or lost. Examples include paper, pencils, cleaning materials, nails, scissors, test tubes, and keys.

Items that have a relatively short service life (less than one year) and that, therefore, must be replaced frequently are also charged as supplies. Examples include brooms, tools, and rubber stamps.

Computer software and hardware could fall into either category, supplies or equipment, depending on the cost and useful life. To determine which category of expenditure an item belongs, follow the questions and/or guidelines listed below.

Some articles clearly cannot be classified as either supplies or equipment. They have the characteristics of equipment, but they have a low unit cost or are frequently lost, broken or worn out and replaced in normal use. To obtain uniformity, the district should assign items to the various classifications on the basis of the answers to the questions in the list below:

1. Does the item lose its original shape and appearance with use?
2. Is it consumable, with a normal service life of less than one year?

3. Is it easily broken, damaged, or lost in normal use?
4. Is it usually more feasible to replace it with an entirely new unit than to repair it?
5. Is it an inexpensive item? Does the small unit cost make it inadvisable to inventory the item? See *Education Code* Section 81600.

If the answer to one of the above five questions is yes, the item should be classified as a supply item and the expenditure should be recorded within object classification 4000. If all answers are no, the item should be classified under object classification 6400, Equipment.

Another method of distinguishing equipment from supplies is to follow the useful flowchart below.

Guidelines for Distinguishing Equipment from Supply Items
(Listed in Priority Order)

Lasts more than one year	⇒	NO	
↓ YES			
Repair rather than replace	⇒	NO	
↓ YES			
Independent unit rather than being incorporated into another unit item	⇒	NO	At first NO item is declared to be SUPPLY
↓ YES			
Cost of tagging and inventory small percent of item cost	⇒	NO	
↓ YES			

EQUIPMENT

By way of example, let us classify both a personal computer and a calculator. The computer is likely to last more than one year, and if it did break down, it is most likely to be repaired. The calculator may last more than one year, but in the event that the calculator stopped working, it

Would be replaced, not repaired. Thus, it would be declared a supply. Although it is not necessary to continue down the list of other criteria, note that many of them support the classification of calculator as supply rather than equipment. It would not be subject to special control, because the cost of keeping inventory on it would represent a large percentage of the cost. Nor is the cost in excess of the minimum dollar value established by the Budget and Accounting Manual. All of these criteria strengthen the classification of calculators as supplies.

NOTE: It is important to note that the policies of a district may override any of these guidelines. Districts may also wish to include in their historical inventories, audit trace inventory system, or any other acceptable inventory system those items whose acquisition costs are less than the amount cited in the Budget and Accounting Manual. It may be desirable for individual districts to establish and maintain Capital Accounts for charging noninventoriable equipment that do not warrant the keeping of inventory records.

Repair parts that the district purchases for buildings, equipment and grounds, regardless of cost, are normally charged as supplies and would be accounted for under object 4000. Examples include plumbing fixtures; compressors, if part of a larger unit; bus transmissions; engines; and timer devices for automatic sprinkling systems.

Repair costs are those outlays which are necessary to keep an asset in its intended operating condition but which do not materially increase the value or physical properties of the asset. These costs would be accounted for under object 5000.

In contrast, all additions and betterments to fixed assets should be charged to a Capital Outlay account when acquired or when construction or installation is completed. An addition refers to a physical extension of some existing asset. A betterment exists when part of an existing asset is replaced by another and the replacement provides a significant increase in the life or value of the asset.

Capital Outlay expenditures are those that result in the acquisition of capital assets or additions to capital assets. They are expenditures for sites, improvement of sites, buildings, improvement of buildings, building fixtures, service systems, and purchase of initial or additional equipment.