



## PARCEL TAX OVERSIGHT COMMITTEE MINUTES

Tuesday, March 5, 2024  
Meeting Time: 3:00 pm to 5:00 pm  
Location: Peralta District  
DGS Conference Room,  
333 8th Street, Oakland, CA 94606  
Zoom Video Conference Meeting ID: 918-6732-5184

### **Committee Members (Present):**

Mr. Robert Shoffner, Chair  
Mr. William Higgs, Vice Chair

### **Committee Members (Absent):**

Ms. Kathie Smith  
Ms. Sherrone Smith  
Ms. Mali Watkins

### **PCCD Staff Present:**

Dr. Stephanie Droker, Interim Deputy Chancellor, Peralta Community College District  
Dr. Nathaniel Jones III, Interim Vice Chancellor of Finance & Administration  
Dr. Marla Williams-Powell, Acting Associate Vice Chancellor, Finance & Administration  
Mr. Dave Vigo, Budget Director, Finance & Administration  
Mr. Richard Ferreira, Executive Assistant, Finance & Administration (Minutes)

### **Guests:**

None

### **1. Call to Order and Introductions**

The meeting was called to order at 3:11 p.m. without quorum by Chair Schoffner and introductions made.

### **2. Review and Approval of Agenda**

The agenda was agreed to be followed for the meeting. No action may be taken.



### **3. Review and Approval of Minutes**

The Minutes from May 10, 2023, and March 5, 2024, will be presented at the next meeting.

### **4. Public Comments**

There was no public comment at this time.

### **5. Year to Date Parcel Tax Report Review – Budget Expenditures**

The Finance Department provided two (2) reports on the Parcel Tax.

#### **Presentation on Measure B FY 2022-23**

The first presentation was on Fiscal Year 2022-23 for the Measure B Parcel Tax.

#### **Presentation on Measure B FY 2023-24**

The second presentation was on Fiscal Year 2023-24 for the Measure B Parcel Tax.

The meeting primarily focused on the financial reports for the last fiscal year, with a discussion on the distribution of expenditures among faculty salaries, student support services, and other costs.

There was also an emphasis on the importance of understanding how the budget benefits students and the process of checking and balancing budget allocations.

The discussion focused on the financial reports for the last fiscal year. The majority of expenditures went to faculty salaries (64%), followed by student support services (24%) and other expenses. It was revealed that a significant portion of the budget is allocated to classified salaries. The conversation also touched upon the differences in allocation between colleges and the suggested allocation for expenses.

There were inquiries as to how the budget allocation level differences between the colleges. The committee discussed the process and checking and balances of budget allocations. The importance of understanding how the budget is benefiting students was emphasized.

It was agreed with management and the committee that the College Vice Presidents of Instruction and Vice Presidents of Student Services will provide an update (in Spring) at the next meeting at the end of April 2024.



## **6. Meeting Schedule**

Generally, the Parcel Tax meets once or twice per semester. We will need to meet at the end of or later in the Spring to complete the template report.

There is a templated report that the Parcel Tax Committee submits at the end of Spring or in Summer to the Board of Trustees before October. It documents the committee's functions and if the Peralta District met the Parcel Tax requirements.

The date for the next meeting was decided to be Wednesday, April 24, 2024, in the Board Room and the next meetings are September, 2024 and February, 2025.

Note: The District will invite the Vice Presidents of Instruction and Vice Presidents of Student Services to the next meeting scheduled for the end of April 2024.

## **7. Other Announcements**

There was a concern providing Ms. Mali Watkins with a copy of the agenda and documents. The Finance Department was not sure if the information was received, and we will continue to reach out to the committee member.

## **8. Adjournment**

The meeting adjourned at 3:37 pm.

Measure B - Parcel Tax Summary (Fund 08)  
2023-2024 (July 2023 to February 2024) Actuals by Location

	2023-2024 Actuals by Location					2023-2024 Actual Expenditures	Expenses %
	District	Berkeley City College	College of Alameda	Laney College	Merritt College		
<b>Expenses</b>							
<b>Instructional</b>							
Faculty Part Time Instructional		375,371	370,015	1,045,640	888,237	2,679,263	
<b>Total instructional - Faculty Salaries</b>	-	<b>375,371</b>	<b>370,015</b>	<b>1,045,640</b>	<b>888,237</b>	<b>2,679,263</b>	<b>59.16%</b>
Counselors		204,157		97,447	72,011	373,615	
Librarians		12,920	36,204		29,578	78,702	
Faculty Special Assignment		15,815				15,815	
Other Non-Teaching Assignments		5,014			12,655	17,669	
<b>Total Student Support Services - Faculty Salaries</b>	-	<b>237,906</b>	<b>36,204</b>	<b>97,447</b>	<b>114,244</b>	<b>485,801</b>	<b>10.73%</b>
<b>Benefits Instructional &amp; Student Support Services</b>	-	<b>106,065</b>	<b>74,374</b>	<b>235,392</b>	<b>155,620</b>	<b>571,451</b>	<b>12.62%</b>
<b>Total Instructional &amp; Non-Instructional - Faculty Salaries &amp; Benefits</b>	-	<b>719,342</b>	<b>480,593</b>	<b>1,378,479</b>	<b>1,158,101</b>	<b>3,736,515</b>	<b>82.50%</b>
Classified Salary		265,846	19,571	180,662	39,185	505,264	
Benefits Classified	-	156,228	4,689	89,229	35,854	286,000	
<b>Total Classified Staff Salaries &amp; Benefits</b>	-	<b>422,074</b>	<b>24,260</b>	<b>269,891</b>	<b>75,039</b>	<b>791,264</b>	<b>17.47%</b>
Books, Supplies, Services			5,860	(4,650)		1,210	
Equipment Capital Outlay						-	
Election Cost						-	
<b>Total Other Operating Expense</b>	-	-	<b>5,860</b>	<b>(4,650)</b>	-	<b>1,210</b>	<b>0.03%</b>
<b>Total Expenses as of June 30, 2023</b>	-	<b>1,141,416</b>	<b>510,713</b>	<b>1,643,720</b>	<b>1,233,140</b>	<b>4,528,989</b>	<b>100.00%</b>
Funding Allocation	126,600	1,699,867	1,483,349	2,765,925	1,924,259	8,000,000	
<b>Remaining Allocation</b>	<b>126,600</b>	<b>558,451</b>	<b>972,636</b>	<b>1,122,205</b>	<b>691,119</b>	<b>3,471,011</b>	

Measure B - Parcel Tax Summary (Fund 08)  
2022-2023 (July 2022 to June 2023) Actuals by Location

	2022-2023 Actuals by Location					2022-2023 Actual Expenditures	Expenses %
	District	Berkeley City College	College of Alameda	Laney College	Merritt College		
<b>Expenses</b>							
<b>Instructional</b>							
Faculty Part Time Instructional		747,062	924,695	2,196,125	1,314,245	5,182,127	
<b>Total instructional - Faculty Salaries</b>	-	<b>747,062</b>	<b>924,695</b>	<b>2,196,125</b>	<b>1,314,245</b>	<b>5,182,127</b>	<b>64.36%</b>
Counselors		173,774		58,647	282,958	515,379	
Librarians		31,752	102,735		31,326	165,813	
Faculty Special Assignment			86,184			86,184	
Other Non-Teaching Assignments		759	2,199	12,498	4,702	20,158	
<b>Total Student Support Services - Faculty Salaries</b>	-	<b>206,285</b>	<b>191,118</b>	<b>71,145</b>	<b>318,986</b>	<b>787,534</b>	<b>9.78%</b>
<b>Benefits Instructional &amp; Student Support Services</b>	-	<b>177,985</b>	<b>167,506</b>	<b>374,057</b>	<b>211,924</b>	<b>931,472</b>	<b>11.57%</b>
<b>Total Instructional &amp; Non-Instructional - Faculty Salaries &amp; Benefits</b>	-	<b>1,131,332</b>	<b>1,283,319</b>	<b>2,641,327</b>	<b>1,845,155</b>	<b>6,901,133</b>	<b>85.70%</b>
Classified Salary		418,913	76,383	96,348	43,435	635,079	
Benefits Classified	-	128,913	72,263	47,425	70,491	319,092	
<b>Total Classified Staff Salaries &amp; Benefits</b>	-	<b>547,826</b>	<b>148,646</b>	<b>143,773</b>	<b>113,926</b>	<b>954,171</b>	<b>11.85%</b>
Books, Supplies, Services			91,123	55,329		146,452	
Equipment Capital Outlay						-	
Election Cost	50,518					50,518	
<b>Total Other Operating Expense</b>	<b>50,518</b>	-	<b>91,123</b>	<b>55,329</b>	-	<b>196,970</b>	<b>2.45%</b>
<b>Total Expenses as of June 30, 2023</b>	<b>50,518</b>	<b>1,679,158</b>	<b>1,523,088</b>	<b>2,840,429</b>	<b>1,959,081</b>	<b>8,052,274</b>	<b>100.00%</b>