



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 Schoffner, 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)
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 | | |
| Expenses | | | | | | | |
| Instructional | | | | | | | |
| Faculty Part Time Instructional | | 747,062 | 924,695 | 2,196,125 | 1,314,245 | 5,182,127 | |
| Total instructional - Faculty Salaries | - | 747,062 | 924,695 | 2,196,125 | 1,314,245 | 5,182,127 | 64.36% |
| 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 | |
| Total Student Support Services - Faculty Salaries | - | 206,285 | 191,118 | 71,145 | 318,986 | 787,534 | 9.78% |
| Benefits Instructional & Student Support Services | - | 177,985 | 167,506 | 374,057 | 211,924 | 931,472 | 11.57% |
| Total Instructional & Non-Instructional - Faculty Salaries & Benefits | - | 1,131,332 | 1,283,319 | 2,641,327 | 1,845,155 | 6,901,133 | 85.70% |
| Classified Salary | | 418,913 | 76,383 | 96,348 | 43,435 | 635,079 | |
| Benefits Classified | - | 128,913 | 72,263 | 47,425 | 70,491 | 319,092 | |
| Total Classified Staff Salaries & Benefits | - | 547,826 | 148,646 | 143,773 | 113,926 | 954,171 | 11.85% |
| Books, Supplies, Services | | | 91,123 | 55,329 | | 146,452 | |
| Equipment Capital Outlay | | | | | | - | |
| Election Cost | 50,518 | | | | | 50,518 | |
| Total Other Operating Expense | 50,518 | - | 91,123 | 55,329 | - | 196,970 | 2.45% |
| Total Expenses as of June 30, 2023 | 50,518 | 1,679,158 | 1,523,088 | 2,840,429 | 1,959,081 | 8,052,274 | 100.00% |

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 | | |
| Expenses | | | | | | | |
| Instructional | | | | | | | |
| Faculty Part Time Instructional | | 375,371 | 370,015 | 1,045,640 | 888,237 | 2,679,263 | |
| Total instructional - Faculty Salaries | - | 375,371 | 370,015 | 1,045,640 | 888,237 | 2,679,263 | 59.16% |
| 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 | |
| Total Student Support Services - Faculty Salaries | - | 237,906 | 36,204 | 97,447 | 114,244 | 485,801 | 10.73% |
| Benefits Instructional & Student Support Services | - | 106,065 | 74,374 | 235,392 | 155,620 | 571,451 | 12.62% |
| Total Instructional & Non-Instructional - Faculty Salaries & Benefits | - | 719,342 | 480,593 | 1,378,479 | 1,158,101 | 3,736,515 | 82.50% |
| Classified Salary | | 265,846 | 19,571 | 180,662 | 39,185 | 505,264 | |
| Benefits Classified | - | 156,228 | 4,689 | 89,229 | 35,854 | 286,000 | |
| Total Classified Staff Salaries & Benefits | - | 422,074 | 24,260 | 269,891 | 75,039 | 791,264 | 17.47% |
| Books, Supplies, Services | | | 5,860 | (4,650) | | 1,210 | |
| Equipment Capital Outlay | | | | | | - | |
| Election Cost | | | | | | - | |
| Total Other Operating Expense | - | - | 5,860 | (4,650) | - | 1,210 | 0.03% |
| Total Expenses as of June 30, 2023 | - | 1,141,416 | 510,713 | 1,643,720 | 1,233,140 | 4,528,989 | 100.00% |
| Funding Allocation | 126,600 | 1,699,867 | 1,483,349 | 2,765,925 | 1,924,259 | 8,000,000 | |
| Remaining Allocation | 126,600 | 558,451 | 972,636 | 1,122,205 | 691,119 | 3,471,011 | |