



## PARCEL TAX OVERSIGHT COMMITTEE MINUTES

Wednesday, January 29, 2025  
Meeting Time: 3:00 pm to 5:00 pm  
Location: Peralta District  
Board 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  
Ms. Kathie Smith

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

(None)

### **PCCD Staff Present:**

Mr. Greg Nelson, Deputy Chancellor & Chief Operating Officer  
Dr. Marla Williams-Powell, Interim Associate Vice Chancellor, Finance & Administration  
Mr. Dave Vigo, Director of Fiscal Services (formerly Budget Director), Finance & Administration  
Mr. Mark Johnson, Executive Director of Marketing, Communication & Public Relations  
Mr. Richard Ferreira, Executive Assistant, Administrative Services (Minutes)

### **Guests:**

(None)

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

The meeting was called to order at 3:08 pm with quorum by Chair Shoffner and introductions were made.

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

Motion to approve the agenda. (Note: Minor change to Dave Vigo's title.)  
The agenda was approved unanimously.

It was requested that the Parcel Tax Oversight Committee Agenda be sent out ten (10) days before the meeting to the Public.



**3. Review and Approval of Minutes**

Motion to approve the Minutes from October 23, 2024, without any changes.  
Motion approved unanimously.

**4. Public Comments**

There was no public comment at this time.

**5. Committee Membership**

Mark Johnson, Executive Director of Marketing, Communication & Public Relations, discussed the overall process of the committee membership applications.

The media campaign for committee membership is as follows:

Newsletter

Email to the community

Application Form on the PCCD Website

Applications are submitted to the Chancellor's Office for Board of Trustee approval.

Mark Johnson is to create and execute a media campaign to recruit new members for the Parcel Tax Committee within the next 30 days. He will create an online submission form for applications to both the Parcel Tax Committee and Bond Oversight Committees.

It was noted that Parcel Tax membership is based on At-Large individuals that must reside within the district boundaries. The District serves six (6) cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. Committee members may not be employees of the District, however, may be students. It was suggested that the District reach out to students more, via emails, as well as contacting graduated students. The District has limited funding for advertising or other forms of media outreach.

There was some discussion on the number of Bond Committee members and the difference between the Parcel Tax committee membership.

Greg Nelson is to look up the term limits for William Higgs and Robert Shoffner on the Parcel Tax Committee.



**6. Measure B Parcel Tax Fund – Election 2012 - Audit Report June 30, 2024**

Greg Nelson, Deputy Chancellor & Chief Operating Officer presented on the Measure B Parcel Tax Fund – Election 2012 - Audit Report dated June 30, 2024.

He began by defining the difference between Performance Audits and Financial Audits. A Performance Audit is based on the procedural process and Financial Audit is based on the finances.

He discussed the financial management of the district's funds, emphasizing the importance of assets and liabilities tying out. Greg explained that the district's investments are restricted to the county pool, with limited input from the district. He also mentioned that the yield on these investments has been low, around 0.4%, due to the conservative nature of the portfolio. Greg further explained the county's policy of limiting maturities to 5 years and the district's basis of accounting and touched on the types of investments and the process of reinvesting maturing funds.

There were no findings.

**Measure B Parcel Tax Fund – Election 2012 - Performance Audit Report June 30, 2024**

Greg Nelson, Deputy Chancellor & Chief Operating Officer presented on the Measure B Parcel Tax Fund – Election 2012 - Performance Audit Report dated June 30, 2024.

Greg discussed the audit process, highlighting that the district had no material weaknesses or deficiencies in finances. He explained that if there were any findings, they would be noted as Significant, Material or Immaterial. If there were any findings, they would require corrective action plans. He further explained that performance audits are simpler documents, with a focus on procedures rather than internal controls. Greg also noted that the district's use of a modified accrual basis of accounting, common among municipal governments, was a factor in the audit process.

There were no findings.

**7. Measure E Parcel Tax Fund – Election 2018 - Audit Report June 30, 2024**

Greg Nelson, Deputy Chancellor & Chief Operating Officer presented on the Measure E Parcel Tax Fund – Election 2018 - Audit Report dated June 30, 2024.



In addition, Greg discussed the potential expiration of the Parcel Tax in 2026 and the need for strategic planning to address the potential loss of \$8 million dollars. He emphasized the importance of not overtaxing the community and ensuring the funds are used appropriately. Greg mentioned the possibility of extending Measure E, but suggested starting a new one to avoid complications with multiple tranches of voters. He highlighted the need for up-to-date language and cost-benefit analysis in any new measure.

There were no findings.

### **Measure E Parcel Tax Fund – Election 2018 - Performance Audit Report June 30, 2024**

Greg Nelson, Deputy Chancellor & Chief Operating Officer presented on the Measure E Parcel Tax Fund – Election 2018 - Performance Audit Report dated June 30, 2024.

In addition, he stated that the Peralta District completed their audits on time as opposed to other community college districts. It was also noted that Parcel Tax funds were not used to pay for administrative salaries.

There were no findings.

At the end of all the Audits Reports presented it was clarified that the committee doesn't approve the reports but accepts them.

[Motion and seconded to accept the performance and financial audits on Measures B and E presented by the Peralta District. Motion approved unanimously.](#)

### **8. FY 2024-25 Year-to-Date Parcel Tax Expenditures Report – 2nd Quarter**

Dave Vigo, Director of Fiscal Services presented the FY 2024-25 Year-to-Date Parcel Tax Expenditures Report – 2nd Quarter.

He highlighting that 85% of the total expenditures were spent on instructional and non-instructional services. Dave noted that colleges have flexibility in spending between general fund and parcel tax and also mentioned that some colleges front-load their expenditures, while others back-load them. Dave concluded by stating that they need to spend 40% of the budget for the rest of the fiscal year.

[Motion and seconded to accept the FY 2024-25 Year-to-Date Parcel Tax Expenditures Report – 2nd Quarter presented by the Peralta District. Motion approved unanimously.](#)



## **9. Meetings Schedule**

The next meeting was scheduled for Wednesday, April 30, 2025 from 3:00 pm to 5:00 pm.

## **10. Other Announcements**

Richard Ferreira is to send out calendar invites for the next Parcel Tax Committee meeting on April 30th, 2025.

The Peralta District is to arrange for presentations from the college Vice Presidents at the April 30, 2025, meeting.

Greg Nelson is to review the committee Charter and Bylaws regarding the need for an Annual Report to be submitted to the Board of Trustees.

Richard Ferreira is to forward the calendar invite for the Town Hall meeting that is to be held on Friday, January 31, 2025, at 9:00 AM to invite committee members to join if they can.

Parcel Tax Oversight Committee to prepare an annual report for the current year, and potentially retroactively for the previous year for the Board of Trustees. The annual report should include reviewing audit statements and compliance.

## **11. Adjournment**

The Parcel Tax Oversight Committee meeting adjourned at 4:00 pm.