



## PARCEL TAX OVERSIGHT COMMITTEE MINUTES

Wednesday, October 23, 2024  
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  
Ms. Kathie Smith

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

Mr. William Higgs, Vice Chair

### **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. Richard Ferreira, Executive Assistant, Finance & Administration (Minutes)

### **Guests:**

Dr. Chris Foster, Dean of Liberal Arts, Merritt College

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

The meeting was called to order at 3:07 p.m. with quorum by Chair Shoffner and introductions were made.

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

Motion to approve the agenda with the discussion of membership (under Other Announcements). The agenda was approved unanimously.



**3. Review and Approval of Minutes**

Motion to approve the Minutes from May 15, 2024 without any changes. Motion approved unanimously.

**4. Public Comments**

There was no public comment at this time.

**5. FY 2023-24 Parcel Tax Expenditures Report Year End**

Dave Vigo, Director of Fiscal Services presented the FY 2023-24 Parcel Tax Expenditures Report Year End with a focus on budget allocation and expenditures.

The overall numbers appear appropriate for the individual colleges. Based on the allocations the funding was spent accordingly. Parcel Tax funding was scheduled as 30% for non-instruction and 70% for instructional expenditures. The actual instructional expenditures spent was 82% which was greater than was allocated and administration is pleased with these numbers.

BCC and COA are roughly the same size and smaller colleges regarding population of students. Population being the amounts are based on the 3 years rolling averages of the Full Time Equivalent Students (FTES).

There are no concerns with the funding spent and no Parcel Tax funds were used to pay for administrators' salaries.

**6. FY 2024-25 Parcel Tax Expenditures Report – 1<sup>st</sup> Quarter**

Dave Vigo, Director of Fiscal Services presented the FY 2024-25 Parcel Tax Expenditures Report – 1st Quarter. The first quarter is from July 1, 2024, through the end of September 31, 2024. Approximately 27.5% of Parcel Tax funds were spent for the first quarter. The funds appear to be utilized in the proper manner.

The variance on the report for Merritt College Parcel Tax expenditures being less than the other colleges is due to Merritt College salaries beginning in August instead of July. Merritt College will even out by the end of the second quarter.

There is a short fall of funds for Merritt College Athletics, however, Parcel Tax funds, may not be used to cover travel expenditures or coaches' salaries. It may be used for Kinesiology courses instructors' salaries, instruction or counseling that is student support related.

No Parcel Tax funds are being used to pay for administrators' salaries.



## **7. Meeting Schedule**

The next meetings were tentatively scheduled for  
Wednesday, January 29, 2025 from 3:00 pm to 5:00 pm.  
Wednesday, April 30, 2025 from 3:00 pm to 5:00 pm.

(A calendar invite will be sent by Richard Ferreira to committee members and administrators.)

## **8. Other Announcements**

Important to note that Sherrone Smith on September 10, 2024, resigned her position.

There was discussion of the Parcel Tax Oversight Committee membership and how to increase membership. It was recommended that the committee have 5-7 members.

In previous years, an advertisement is generated requesting individuals from the community at large to apply for membership. The applications are reviewed by the Chancellor and submitted to the Board of Trustees for approval.

Important note: There is information available on Peralta websites.

<https://www.peralta.edu/parceltax> - Parcel Tax Measure Oversight Committee website

<https://www.peralta.edu/parceltax/join> - Committee Membership Process

Mark Johnson, Executive Director of Public Relations and Marketing will be contacted and asked for assistance to reach out to the community and recruit additional members. A meeting will be scheduled between Robert Shoffner, Chair, Greg Nelson, Deputy Chancellor and Mark Johnson, Executive Director regarding membership.

## **9. Adjournment**

The meeting adjourned at 3:33 pm.

**Measure B - Parcel Tax Summary (Fund 08)**  
**2023-2024 (July 2023 to June 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		466,916	1,108,337	1,731,684	1,268,994	4,575,931	
<b>Total instructional - Faculty Salaries</b>	-	<b>466,916</b>	<b>1,108,337</b>	<b>1,731,684</b>	<b>1,268,994</b>	<b>4,575,931</b>	<b>57.24%</b>
Counselors		214,828		362,025		576,853	
Librarians		23,428	51,945		59,659	135,032	
Faculty Special Assignment		38,417				38,417	
Other Non-Teaching Assignments		5,014		9,021	12,655	26,690	
<b>Total Student Support Services - Faculty Salaries</b>	-	<b>281,687</b>	<b>51,945</b>	<b>371,046</b>	<b>72,314</b>	<b>776,992</b>	<b>9.72%</b>
Benefits Instructional & Student Support Services	-	183,946	270,381	526,755	266,738	1,247,820	15.61%
<b>Total Instructional &amp; Non-Instructional - Faculty Salaries &amp; Benefits</b>	-	<b>932,549</b>	<b>1,430,663</b>	<b>2,629,485</b>	<b>1,608,046</b>	<b>6,600,743</b>	<b>82.57%</b>
Classified Salary		498,086	32,943	464,313	49,091	1,044,433	
Benefits Classified	-	219,819	13,613	110,658	3,532	347,622	
<b>Total Classified Staff Salaries &amp; Benefits</b>	-	<b>717,905</b>	<b>46,556</b>	<b>574,971</b>	<b>52,623</b>	<b>1,392,055</b>	<b>17.41%</b>
Books, Supplies, Services			6,130	(4,650)		1,480	
Equipment Capital Outlay						-	
Election Cost						-	
<b>Total Other Operating Expense</b>	-	-	<b>6,130</b>	<b>(4,650)</b>	-	<b>1,480</b>	<b>0.02%</b>
<b>Total Expenses as of June 30, 2024</b>	-	<b>1,650,454</b>	<b>1,483,349</b>	<b>3,199,806</b>	<b>1,660,669</b>	<b>7,994,278</b>	<b>100.00%</b>
Funding Allocation						8,000,000	
<b>Remaining Allocation</b>						<b>5,722</b>	<b>0.07%</b>

**Measure B - Parcel Tax Summary (Fund 08)**  
**2024-2025 (July 2024 to October 2024) Actuals by Location**

	2024-2025 Actuals by Location					2024-2025 Actual Expenditures	Expenses %
	District	Berkeley City College	College of Alameda	Laney College	Merritt College		
<b>Expenses</b>							
<b>Instructional</b>							
Faculty Part Time Instructional		219,699	570,305	430,652	6,054	1,226,710	
<b>Total instructional - Faculty Salaries</b>	-	<b>219,699</b>	<b>570,305</b>	<b>430,652</b>	<b>6,054</b>	<b>1,226,710</b>	<b>54.98%</b>
Counselors		97,054		92,226	113,277	302,557	
Librarians			17,095		22,985	40,080	
Faculty Special Assignment						-	
Other Non-Teaching Assignments			6,381	1,252		7,633	
<b>Total Student Support Services - Faculty Salaries</b>	-	<b>97,054</b>	<b>23,476</b>	<b>93,478</b>	<b>136,262</b>	<b>350,270</b>	<b>15.70%</b>
Benefits Instructional & Student Support Services	-	44,028	102,840	80,171	20,457	247,496	11.09%
<b>Total Instructional &amp; Non-Instructional - Faculty Salaries &amp; Benefits</b>	-	<b>360,781</b>	<b>696,621</b>	<b>604,301</b>	<b>162,773</b>	<b>1,824,476</b>	<b>81.78%</b>
Classified Salary		166,971	4,827	101,066	8,392	281,256	
Benefits Classified	-	82,582	3,082	30,513	9,181	125,358	
<b>Total Classified Staff Salaries &amp; Benefits</b>	-	<b>249,553</b>	<b>7,909</b>	<b>131,579</b>	<b>17,573</b>	<b>406,614</b>	<b>18.22%</b>
Books, Supplies, Services						-	
Equipment Capital Outlay						-	
Election Cost						-	
<b>Total Other Operating Expense</b>	-	-	-	-	-	-	<b>0.00%</b>
<b>Total Expenses as of October 31, 2024</b>	-	<b>610,334</b>	<b>704,530</b>	<b>735,880</b>	<b>180,346</b>	<b>2,231,090</b>	<b>100.00%</b>
Funding Allocation	-	1,786,300	1,501,600	2,864,800	1,848,000	8,000,700	
<b>Remaining Allocation</b>	-	<b>1,175,966</b>	<b>797,070</b>	<b>2,128,920</b>	<b>1,667,654</b>	<b>5,769,610</b>	<b>72.11%</b>