



PARCEL TAX OVERSIGHT COMMITTEE MINUTES

Wednesday, April 22, 2026
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: 869-9121-4146

Committee Members

Mr. Robert Shoffner, Chair
Mr. William Higgs, Vice-Chair
Ms. Tammy Le
Mr. Thomas Mulvihill
Ms. Irene Kisch
[Mr. Doug Lindsey](#)
[Ms. Myoshi Broadnax](#)

Note: Blue identified as absent or vacant members above.

PCCD Staff Present:

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 3:00 pm with quorum by Chair Shoffner.

2. Review and Approval of Agenda

Motion to approve the Agenda with no changes.
Motion approved unanimously.

3. Review and Approval of Minutes

Motion to approve the Minutes from January 21, 2026, with no changes.
Motion approved unanimously.



4. Public Comments

The committee was informed that Deputy Chancellor, Greg Nelson was not available for this meeting and that Dr. Marla Williams-Powell, Associate Vice Chancellor of Finance & Administration was attending an ACBO Conference. They plan to attend the next meeting.

The General announced that the renewal of the Parcel tax measure would be on the June 2nd ballot for the six-city service area, approved unanimously by the Board of Trustees. The measure extends the tax for another 8 years without increasing the amount.

5. FY 2025-26 Year-to-Date Parcel Tax Expenditures Report – 3rd Quarter

Dave Vigo, Director of Fiscal Services presented the Parcel Tax Oversight Committee with the Fiscal Year 2025-26 Year-to-Date Parcel Tax Expenditures Report – 3rd Quarter. The reports showed total expenses of \$6.3 million, with 88% spent on instruction and 12% on support services. Key topics discussed included the proposed consolidation of Laney College and Merritt College into Oakland City College, expected to be implemented in fall 2027, and the upcoming June 2nd ballot measure to renew the Parcel tax for another 8 years without increasing the amount. The committee also reviewed specific expenditures across colleges, with particular focus on chemistry, math, and tutoring programs, and discussed compliance requirements for Parcel tax spending, including restrictions on administrative salaries and requirements to maintain 50% of funds for instructional purposes. There was a breakdown of the main areas of expenditures for each college as follows.

Berkeley City College

Chemistry
English
Mathematics
Biology
Laboratory Science Technology

College of Alameda

Mathematics
Chemistry
Speech Communication
Physiology
English

Laney College

Mathematics
Tutoring
Spanish
English (Not English as a Second Language ESL)
Ethnic Studies



Peralta Community College District

Merritt College

Physiology (includes Anatomy)
Speech Communication
Biotechnology and Biomedical
English
Psychology

The committee also discussed AI integration in college programs and expenditure patterns across different subjects. The District is promoting AI classes as part of their math program, following guidance from the California Community College's State Chancellor's Office, and highlighted tools being developed for both students and faculty including automated course setup and grading capabilities.

Regarding expenditures, chemistry was identified as the top spending area at \$240,000, followed by English at \$216,000, with the speaker noting that Berkeley City College is particularly known as a transfer college, which may explain the focus on essential transfer courses like chemistry. The discussion also touched on a potential transformation plan to consolidate from four colleges to three by combining Laney College and Merritt College into Oakland City College, without campus closures.

The discussion focused on college expenditures, particularly regarding tutoring resources and parcel tax funding. The participants explained that Laney College has prioritized student success by allocating funds toward tutoring resources, while other colleges may focus more on basic instruction. They clarified that while some expenditures might not be explicitly listed, they are still being utilized, and discussed the role of classified professionals in tutoring centers.

Oakland City College Consolidation Proposal

The committee discussed the proposed consolidation of Laney College and Merritt College into one college called Oakland City College. The consolidation aims to reduce administrative staff, eliminate program duplication, and potentially improve enrollment trends. While both locations would be maintained, Merritt would become a center rather than a separate college. The discussion also touched on the benefits of consolidation, including reducing duplication of courses and efforts between the two institutions.

6. Average Class Sizes vs. Full-Time Faculty Report

The discussion focused on college enrollment and class sizes across four (4) colleges with approximately 21,000 students by headcount. The participants explored variations in average class sizes across different disciplines, noting that Nursing programs have smaller class sizes due to simulation requirements, while other programs like Psychology and virtual design have larger class sizes. The conversation also covered the negotiation between the faculty union and district regarding optimal class sizes, with current requirements being between 10 and 20 students, though actual enrollment numbers can fluctuate throughout the semester depending on the census date and student withdrawals.



7. Shared Detail Report on Other Health Occupations Expenditures at COA

The committee discussed reviewing financial expenditures, particularly on Occupational Health and Instructional Support. It was clarified that \$79,000 was spent on instructional aides, part-time faculty, and lab assistants, with specific mention of medical terminology classes. There was also explanation provided why expenditures were higher in July, which included summer months, and an explanation that the reporting captures year-long adjunct positions.

8. Form 700 – Conflict of Interest

There was a discussion about the Conflict of Interest forms needing to be received. The committee was informed of a \$10 daily personal penalty for late submissions. The following committee members completed the Form 700 (Conflict of Interest). Members understand they will need to complete the form annually and were advised not to use their private residence/information since the form is a public record. The District address and phone number was utilized in those areas.

Forms 700 (Conflict of Interest) were completed and received by:

Mr. Robert Shoffner, Chair
Mr. William Higgs, Vice-Chair
Ms. Tammy Le
Mr. Thomas Mulvihill
Ms. Irene Kisch

Richard Ferreira, Executive Assistant emailed completed copies to each member.

The following committee member need to complete the form as soon as possible to avoid any personal penalties by the state. Emails of the form will be sent to the following members with reminders.

Mr. Doug Lindsey
Ms. Myoshi Broadnax

9. Meetings Schedule

The next Parcel Tax Oversight Committee meetings are scheduled for:

Wednesday, August 26, 2026, 3:00 pm to 5:00 pm



10. Other Announcements

Mark Johnson, Executive Director of Marketing, Communication & Public Relations informed the committee of his retirement at the end of June, 2026. He was acknowledged and thanked for his services on behalf of the Peralta District and the Parcel Tax Oversight Committee.

Annual Standing Report Preparation

The committee discussed preparing the annual standing report for Fiscal Year 2023-24 for the Board of Trustees. They are waiting for documentation from the District to complete the report, which will evaluate whether the District has been compliant with the law as voters approved. The committee also reviewed an independent audit report from December 2025 that specifically addressed the Parcel tax compliance, focusing on proper spending and budget allocation.

District Fund Spending Guidelines

The committee on discussed spending guidelines for District funds, particularly emphasizing that funds cannot be used for administrator salaries or in ways that would violate compliance requirements. Confirmation of this will be in the annual report provided by the independent auditors. Also, the discussion included an explanation of the 50% rule, which requires spending a certain percentage on instructional purposes, and how budget adjustments may be necessary to maintain compliance.

Future Agenda Items

Dave Vigo to provide the structuring and size of administrative staff to the committee members. Regarding current structure and proposed three college structure.

Richard Ferreira to send follow-up email to Doug and Myoshi reminding them to submit their late Form 700s.

Richard Ferreira to check and communicate the exact deadline for Form 700 submissions to the committee.

Mark Johnson to share previous versions of the annual report and slides from the Bond Measures Oversight Committee with Irene to assist in drafting the current annual report.

Mark Johnson to send the independent auditor's Parcel tax-specific documents (from the FY 24-25 audit) to everyone for review in preparation of the annual report.



Peralta Community College District

Irene Kisch volunteered to prepare the committee's standing report for fiscal year 2023-2024 for the city board once verbiage and documentation are received from the District, targeting completion for the August meeting.

11. Adjournment

The Parcel Tax Oversight Committee meeting adjourned at 3:48 pm.