

Administrative Procedure 6741 Parcel Tax

As noted in Board Policy 6741, a parcel tax extends existing voter-approved local funding for affordable college for students. Parcel tax funding would include the following:

1. Academic Programs (including mathematics, science, English, technology)
2. Workforce Preparation
3. Career and Job Training
4. Preparation for transfer to a four-year university.

Proceeds from the “Peralta Community Colleges Education Renewal Measure (Parcel Tax) are to be spent exclusively for instructional purposes.

Accountability Provisions

1. Annual Audit: Upon the levy and collection of the “Peralta Community Colleges Education Renewal Measure”, the Peralta deposit of Community College District Board of Trustees (Board of Trustees) shall require an account to be established for the financial proceeds. For as long as any proceeds of the Peralta Community Colleges Education Renewal Measure remain unexpended, the Chancellor or Vice Chancellor of Finance and Administration (Chief Financial Officer of the District), shall file a report with the Board of Trustees no later than December 31 of each year. The report shall provide information regarding (1) the amount of Peralta Community Colleges Education Renewal Measure funds received and spent in that year, and (2) a listing and description of all courses and activities funded by this parcel tax.

The report may relate to the calendar year, the fiscal year, or other appropriate annual period, as the Chancellor shall determine and should be incorporated into or filed with the annual budget, audit, other appropriate report to the Board of Trustees.

2. Citizens' Oversight Committee: Detail regarding the Citizen's Oversight Committee can be found in BP 6740 and AP 6740, Citizens' Oversight Committee. The Citizens' Oversight Committee oversees expenditures for the duration of the parcel tax approved by the voters.

3. Internal Planning and Accountability: During the term of the “Peralta Community Colleges Education Renewal Measure”, the Peralta Community College District Staff, in cooperation with staff from each the four Peralta Community Colleges will develop expenditure plans in two-year increments for the funds generated by the Peralta Community Colleges Education Renewal Measure for approval by the Board of Trustees.

At least thirty (30) days prior to approval by the Board of Trustees, the proposed expenditure plans will be provided to the district Planning and Budgeting Council (PBC) and the district Participatory Governance Council (PGC) for review. These two shared governance committees shall provide recommendations to the Board of Trustees regarding the proposed expenditure plan. The plans shall be reviewed by the Board of Trustees at a regular meeting and the Board of Trustees will rely on the recommendations of the two shared governance committees (PBC and PGC) before approving any expenditure plans. The expenditure plans must include measurable outcomes. An annual presentation on the parcel tax plans, expenditures, and progress toward student success and identified outcomes will be prepared by the four college Presidents of the Peralta Community College District for review by the Board of Trustees annually at an October meeting.

4. Specific Purposes: Funds generated by the Peralta Community Colleges Education Renewal Measure may only be used to augment (rather than substitute for) funds already allocated for supporting core academic programs such as mathematics, science and English. Training students for careers, and preparing students to transfer to four-year universities. The funds are to be used for instructional purposes with classified expenditures limited to defined instructional support.

5. Appropriations Limit: The Board of Trustees shall provide each year (pursuant to section 7902.1 of the Government Code or any successor provision of law) for any increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the funding of the current Peralta Community College District Parcel Tax, and of all qualified special taxes levied by the District, may be spent for the authorized purposes and an election shall be conducted by District for such purpose only if required by general laws of the State applicable to community college district qualified special taxes. This provision shall be deemed to be declaratory of existing procedures governing District expenditures,

Approved by the Chancellor: September 14, 2018