

**Portland Public Schools  
CBRC Annual Local Option Levy Review  
May 3, 2024**

***Overview***

The Community Budget Review Committee (CBRC) conducted a general review of Portland Public Schools (PPS) expenditures of the Local Option Levy (Levy) funds approved by voters in November 2019. Measure 26-207 mandates independent citizen oversight to ensure tax dollars are used for purposes approved by local voters. The review period for this report is actual expenditures and revenue from the prior year 2022-23 and projected revenue and expenditures for the current year 2023-24.

CBRC examined Levy data to determine the use of funds in the following areas:

1. Help maintain and lower class sizes that permit more individual attention for students;
2. Help to support a well-rounded program, with enrichments for elementary and middle grades and electives in varied interest areas and disciplines for high school students; and
3. Provide funding equivalent to at least the 825 teaching positions initially projected.

***Findings***

CBRC finds in the prior year 2022-23 and the current year 2023-24 all Levy funds are being spent on teaching positions as approved by voters.

With respect to the use of Levy funds for maintaining teaching positions, PPS has received \$108,840,000 as of April 1, 2024, from Multnomah, Washington, and Clackamas Counties. Based on the 2023-24 receipts and an average teacher cost of \$135,739 (salary, taxes, and benefits), Levy funds will support approximately 802 teaching positions for 2023-24. At the same time last year, the Levy funded 922 teachers.

With the help of Levy, funding PPS has been able to maintain smaller class sizes than would be the case with state funding alone.

The Levy is also designed to help support teaching positions and classroom support at every school in the district. Since the Levy was renewed in November 2019, the following actions have been implemented by the District to begin providing additional support as a result of the added staffing outlined above:

- Represent approximately one-third of all teaching positions in Portland Public Schools.
- Teach core classes, as well as enrichments for elementary and middle grades and electives in varied interest areas and disciplines for high school

students.

- Teach career and technical programs and STEM programs, including computer science education, and college and career readiness skills.
- Provide specialized academic support for students, in areas such as reading and math.

Effective with 2013-14, PPS established a procedure adopted for the federal stimulus funds and which was acceptable to the federal government whereby Levy funds are placed in a “sub-account” within the General Fund and can only be used to pay teachers’ salaries and benefits. This provision was written into Measure 26-207’s Explanatory Statement and is part of the current Levy language. The Local Option Levy Funds for 2023-24 have been deposited into this sub-account.

Finally, the Levy language continues to require independent community oversight to ensure that tax dollars are used as approved by local voters. The PPS Board of Education has appointed CBRC as the community oversight body to perform this function.

CBRC would like to take this opportunity to again thank the voters for approving this vital funding source for Portland Public Schools that will help ensure that our students continue to receive benefits from the additional teachers, lower class sizes, and enriched classroom offerings afforded as a result of our Local Option Levy. The Local Option Levy helps mitigate the state’s failure to adequately fund K-12 education.

### ***Upcoming Renewal***

The committee notes the upcoming levy renewal on the May ballot (Measure 26-246), which is critical to avoid deep funding and staffing impacts in 2025-26.

### ***Local Option Levy Trends***

The committee notes that due to rising personnel expenses and decreased revenue, the number of teachers supported by Levy funding will decline, perhaps by as much as 25% in the next five years.

The following CBRC members respectfully submit this report to the PPS Board of Education:

Karanja Crews  
Aaron Cronan  
Mo Damtew (Student Member)  
Mariah Dula (Co-Chair)  
Dashiell Elliott  
Tasz Ferguson (Co-Chair)  
Paul Freese  
Jen Grey-O'Connor  
Grace Groom (Vice Chair)

Sonya Harvey  
Roger Kirchner  
Stephan Lindner (Vice Chair)  
Adriel Person  
Luke Susswood (Student Member)