

**Portland Public Schools  
CBRC Annual Local Option Levy Review  
May 09, 2023**

***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 expenditures from the prior school year, **Fiscal Year 2022-2023**.

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 851 teaching positions initially projected.

***Findings***

CBRC finds in FY22-23 that all Levy funds are being spent as approved by voters.

With respect to the use of Levy funds for maintaining teaching positions, PPS has received \$106,511,980 as of April 1, 2023, from Multnomah, Washington, and Clackamas Counties. Based on the 2022-23 receipts and an average teacher cost of \$125,161 (salary, taxes, and benefits), Levy funds will support approximately 851 teaching positions for 2022-23. This meets the Levy goal of supporting at least 825 teaching positions. At the same time last year, the Levy funded 851 teachers as well.

With the help of Levy, funding PPS has been able to maintain smaller class sizes than would be the case with state funding alone. Appended to this report is a summary of how many teachers were funded by the local option levy at each school for the 2021-22 school year.

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 FY13-14, 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 FY 22-23 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.

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

- Roger Kirchner, Chair/Community Member
- Lisa Selman, Community Member
- Elona Wilson, Community Member
- Stephan Lindner, Community Member
- Karanja Crews, Community Member
- Mariah Dula, Co-Chair/Community Member
- Dashiell Elliott, Community Member
- Tasha Ferguson, Vice-Chair/Community Member
- Paul Freese, Community Member
- Grace Groom, Staff Member
- Sonya Harvey, Staff Member
- Olympia Calvert, Student Member
- Max Niedermen, Student Member