

Portland Public Schools

CBRC Annual Local Option Levy Review

June 8, 2020

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 2014. Measure 26-161 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, **FY 2019-20**.

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;
3. Provide funding equivalent to at least the 640 teaching positions initially projected.

Findings

CBRC finds in the fiscal year 2019-20 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 \$95,370,974 as of April 29, 2020, from Multnomah, Washington, and Clackamas Counties. Based on the 2019-20 receipts and an average teacher cost of \$106,240 (salary, taxes, and benefits), Levy funds will support approximately 890 teaching positions for the 2019-20 fiscal year. This meets the Levy goal of supporting at least 640 teaching positions. At the same time last year, the Levy funded approximately 870 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. Appended to this report is a summary of how many teachers were funded by the local option levy at each school for the 2018-19 school year.

The Levy is also designed to help support teaching positions and classroom supports 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 the 2013-2014 fiscal year, 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 26-161’s Explanatory Statement and is part of the current Levy language. The Local Option Levy Funds for 2019-20 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.

CBRC respectfully submits this report to the PPS Board of Education:

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