

Arts Tax Citizen Oversight Committee Report To Council



Revenue Bureau Revenue and Disbursements

City of Portland Arts Education and Access Fund			
As of 2-28-14			
Beginning Fund Balance		\$	-
Net Collections After Refunds	\$ 7,965,940		
Interest Earned	22,276		
Revenue Bureau Costs:			
Credit Card Fees (net)	(16,872)		
Startup Costs	(589,085)		
Collection Costs	<u>(360,285)</u>		
Net Revenue		\$	7,021,974
Total School Distribution	\$ 6,709,947		
Total RACC Distribution	<u>200,000</u>		
Total Distribution		\$	<u>6,909,947</u>
Ending Fund Balance		\$	112,027

Distribution of Arts Funding

City of Portland Arts Education and Access Fund			
Distribution As of 2-28-14			
			% of Distribution
Portland Public Schools	\$ 4,408,990		65%
PPS Charter Schools	103,249		
David Douglas	947,256		14%
David Douglas Charter School	17,861		
Centennial	539,956		8%
Reynolds	357,942		5%
Parkrose	294,264		4%
Riverdale	40,429		1%
Total School Distribution		\$ 6,709,947	
Regional Arts and Culture Council	\$ 200,000		3%
Total Distribution		\$ 6,909,947	100%

A Uniform Set of Metrics

For School Year 2013-14

XXXX School District AOC Metrics: Elementary Schools

General Fund Dollars	\$\$
Total Arts Fund Dollars*	\$\$
Average Teacher Salary*	\$\$

*Provided by Revenue Department

Grade Range	Name of School	FTE Art Teachers							FTE Total Teachers	Students		Funds
		Visual art	Dance	Drama	Music	Total Arts	Total Arts, paid by Arts Tax	Total K-5 Arts Attributable, if different *	All	Total School Population	K-5 student population, if different	Total Arts Fund
EX: K-5	Smith Elementary	1.0	0.0	0.0	0.5	1.5	0.5	na	125.5	300	na	\$125,000

School District Staffing Results

ARTS K-5 FTE SNAPSHOT ALL SCHOOL DISTRICTS 2013-2014

April 1 2014

District	2012-2013		2013-2014		
	Base Year Arts FTE	Teacher/K-5 Student	13-14 Arts FTE	Teacher/K-5 Student	Arts Fund
	<u>K-5</u>	<u>Ratio (1 per)</u>	<u>K-5</u>	<u>Ratio (1 per)</u>	<u>Dollars</u>
Centennial	3.04	894	6.1	458	\$539,956
David Douglas*	9.2	548	10.1	512	\$965,118
Parkrose	1	1548	4.0	389	\$294,264
PPS BAA**	14.9	1528	50.3	480	\$4,512,239
Reynolds	1.5	1273	2.5	782	\$357,942
Riverdale	1.6	111	2.0	100	\$40,429

Total Arts FTE All Districts	31.24	75
Arts FTE Increase Over Base Year		43.76
Total Arts Fund Dollars to Date (2/28/14)		\$6,709,947
Average Ratio Across All Districts	984	453

Distributions to Arts Organizations by Regional Arts and Culture Council (RACC)

	<u>Amount</u>	<u>Number of Organizations Supported</u>
Base Funding Level (Pre-Arts Tax)	\$ 1,660,000	45
Arts tax Receipts	\$ 200,000	
Arts Tax Disbursements		
For General Operating support	\$ 150,075	44
For Access and Equity Grants	\$ 26,000	tbd
For Arts Education Coordination	\$ 13,000	
Held in Reserve	\$ 10,925	

Committee's General Recommendations

1. Positive messaging from City
2. Improved communication about Arts Tax Requirements
3. Accelerated collection efforts in second year
4. Review 5% expenditure cap given reduced revenue expectations
5. Three year revenue projection for recipients' budget forecasting
6. Revised Intergovernmental Agreement
 - Clearer spending expectations
 - Clearer expectations of Oversight Committee
7. Oversight Committee improve effort to get data from recipients
8. Review funding calculations related to school district use of funds

