

Appendix A

Arts Education and Access Fund Citizen Oversight Committee (AOC)

WORKING AGREEMENT

1. NAME OF ORGANIZATION

The name of the organization shall be the *Arts Education and Access Fund Citizen Oversight Committee (AOC)*

2. PURPOSE AND RESPONSIBILITIES

"The City will appoint a citizen's oversight committee that is representative of the City's diverse communities to ensure the Arts Education and Access Fund is being implemented as required, to review expenditures made and to report their findings in a public record to the City Council on an annual basis. The committee shall be comprised of a minimum of ten and maximum of twenty members, including, if possible, a member of the Tax Supervising and Conservation Committees." ¹

AOC will interact with the Mayor's office, Revenue Bureau, Regional Arts and Culture Council (RACC), Creative Advocacy Network (CAN), the Portland Public School Districts and others as may be necessary for the fulfillment of its work. AOC will receive information and be a checkpoint for the implementation of the Arts Access and Education tax and to provide comments to the above mentioned organizations.

AOC will meet at least twice annually. Sub Committees may be established to work on specific tasks as may be determined and will hold meetings as necessary. AOC will provide an Annual Report to City Council in November or December and provide other reports as may be deemed necessary.

3. MEMBERSHIP

Qualifications: AOC consists of ten (10) to twenty (20) members as appointed by City Council on December 19, 2012. Anita Yap and Stanley Penkin shall initially serve as Co-chairs as appointed by City Council with subsequent co-chairs to be determined by City Council.

Terms: The AOC members shall serve for a period of two or three years commencing December 19, 2012 according to the terms of their appointments by the Council as noted in **Addendum "A"** or until such time as the Portland City Council may otherwise determine. Citizens may be reappointed to serve an additional two year term at the conclusion of their initial term, but may serve no more than two terms. Members of the Committee who wish to resign before completion of their term shall provide a written letter of resignation to the AOC Co-chairs which will then be forwarded to the Mayor and/or City Council for action.

¹ City Code 5.73.050

Adding New Members: If an AOC member is no longer able to serve on the Committee or the Mayor's office or City Council feels that adding a member is crucial to the ongoing viability of the Committee, a Membership Sub-Committee will be convened with the sole purpose of evaluating qualifications of the potential member. Each potential member will be asked to complete an application, identical to the one that all existing members were asked to complete. The Sub-Committee will interview and make recommendations to the Mayor and/or City Council regarding the potential member(s).

Removal. If City Council determines in its sole discretion that a member's continued service is no longer in the best interests of the City, Council may remove that member prior to the expiration of his or her term by a majority vote.

4. MEMBER RESPONSIBILITIES

- a. Attend and actively participate in Committee meetings, and Sub Committee meetings as appropriate.
- b. Interact with Committee members and appropriate agencies in the fulfillment of its charge.
- c. Review background materials to understand the matters and issues relevant to its work.
- d. Voice concerns directly, promptly, and constructively.

5. STAFF RESPONSIBILITIES

- a. Assist the Co-chairs in preparing and distributing agendas and background materials in advance of meetings. Post agendas and other meeting materials on the appropriate City website(s).
- b. Help to manage and facilitate the process for the good of the Committee as a whole.
- c. Attend and help to facilitate meetings. Develop summary notes from meetings and distribute them within ten (10) days of the meeting. These notes should faithfully represent areas of general agreement within the group and areas in which there are diverging viewpoints. Once accepted by the Committee, the meeting notes will be posted on the appropriate City website(s).
- d. Develop documents for the Committee's use as may be necessary in the furtherance of its work.
- e. Provide relevant information to the Committee regarding ongoing City activities relating to the Arts Tax.
- f. Provide documentation of its activities and outcomes relating to the implementation and collection of taxes.

- g. Provide verbal response to questions from AOC at meetings and otherwise in writing.

6. SUB COMMITTEES

The AOC Co-chairs, in consultation with the full Committee and staff, may create Sub Committees as may be deemed necessary to perform the work of AOC. AOC Co-chairs, in consultation with the full Committee and staff, may also appoint task groups as may be required for the purpose of performing particular assignments.

7. FINANCIAL SUPPORT

All members of the Committee serve without pay. The City shall provide AOC with staff assistance necessary to enable it to discharge its duties.

8. OFFICERS

Co-chairs: Either or both of the Co-chairs shall preside at all Committee meetings. Either or both of the Co-chairs shall represent the Committee at City Council.

9. MEETINGS

AOC will meet at least twice annually. AOC shall further meet as deemed necessary by either or both of the Co-chairs. The frequency of meeting thereafter will be determined according to necessity as deemed by either or both of the Co-chairs or the Committee as a whole. Meetings are conducted in accordance with adopted rules of procedure as described in Article 13. Special meetings of the Committee may be called by either or both of the Co-chairs or by majority vote as deemed necessary. Meetings shall begin and end as scheduled.

10. AGENDAS

Either or both of the Co-chairs shall prepare a draft agenda for any meeting ten (10) days before the meeting. Upon approval of the agenda, staff shall publish the final agenda within five (5) days of the meeting or as reasonably determined to provide sufficient notice to the public.

Distribution of Agenda to Members: Staff shall e-mail the draft agenda to the Chair and members of the Executive Sub Committee for approval. Staff shall forward a final agenda and any materials necessary for the meeting to the full AOC within five (5) days of the meeting. On most occasions, delivery will be by e-mail, unless printed documents are requested by members, or staff deems e-mail inappropriate for the volume of documents.

Agenda Format: Standard agenda topics will generally include: approval of minutes, announcements, work items, and matters of interest to the Committee. The agenda may include discussion items at which no vote will be taken, or action items on which a vote may be taken. At any time the Committee may take "straw votes" for informal assessment of positions or decline to make a recommendation.

11. QUORUM AND DECISION MAKING

A majority of the members of AOC shall constitute a quorum at a public meeting of the full Committee. In the spirit of harmony and goodwill that comprise the common goals of AOC and its members, formal votes will generally not be taken. Decisions will be made via consensus.

In the event there is a major issue that significantly divides the members, either Co-chair may, at his or her discretion, call for a formal vote. A simple majority of members present must vote affirmatively in order to take action. Individual members must be present or participate via teleconferencing to vote and may not have more than one vote. Proxy votes are not permissible.

12. PUBLIC PARTICIPATION

Any general or special meeting is open to any person who may wish to be heard regarding any item on the agenda. It is up to the discretion of the Co-chairs of AOC when or whether public comments will be received at the meeting or may be deferred to City Bureaus having jurisdiction.

13. PROCEDURES

Rosenberg's Rules of Order shall be followed in all areas not covered by this document

14. ATTENDANCE

While AOC is composed of a group of volunteers with busy schedules, it is expected that Committee members will notify the Co-chairs or the appropriate staff member if unable to attend a full AOC or Sub Committee meeting. Members missing two (2) consecutive full AOC meetings shall be asked to meet with the Co-chairs and members of the Executive Committee to determine whether the member has sufficient time and interest to continue on the AOC. The Co-chairs, in consultation with the Executive Sub Committee, will make a determination based on the best interests of the member and the AOC.

If a member is unable to attend a meeting, he or she may provide, in advance, written comments relevant to the agenda or may participate via teleconferencing. A member participating via teleconferencing will be included in the quorum count.

An alternate may not be appointed as a representative of a member

15. CONFLICT OF INTEREST PROCEDURES

A member of the Committee may not participate in any action in which the member has a direct or substantial financial interest. Any actual or potential interest must be disclosed at the meeting where the action is scheduled.

16. SUBMISSION OF COMMENTS

Any person or group, inside or outside the Committee may propose items for consideration and/or recommendation to the Committee. AOC shall decide when or whether to receive oral comments during the meeting about matters on the agenda or may request written comments for continued deliberation.

17. PUBLIC MEETINGS/PUBLIC RECORDS REQUIREMENT

AOC shall follow all Oregon law relative to public meetings and public records. Official action(s) taken by the Committee shall be on record or included in the minutes of each meeting. The minutes shall include a record of attendance and the results of any vote(s) taken.

18. COMMUNICATION

Communication with the media and broader public by the AOC shall be primarily the responsibility of the Co-chairs or other members of AOC as may be designated by the Co-chairs or Executive Sub Committee. Members are not to represent the Committee in conversations with members of the media, both on and off the record, with regard to matters of policy or substance, to promote an individual agenda or to presume to represent the positions of the AOC or its other members. Members may share, verbatim, information provided to the AOC by the appropriate City Bureaus, unless that information is provided with the understanding that it is to be kept confidential and is exempt or conditionally exempt from disclosure under the Public Records Law (if the information is in the form of a public record).

When speaking on his or her own behalf, a member must clearly state that he or she is stating his or her own opinion and is not representing the AOC or its other members.

19. NONDISCRIMINATION

AOC will not discriminate against individuals or groups on the basis of race, religion, gender, marital status, familial status, national origin, age, physical or mental disability not constituting a bona fide qualification, sexual orientation, gender identity, source of income or Vietnam era veterans' status.

20. ADOPTION AND AMENDMENT OF BYLAWS

All amendments to this *Working Agreement* must be proposed in writing and submitted to members at least ten (10) days before a decision on its adoption may proceed. The process for adoption shall comply with the decision process as described in Article 11 above.

21. REVIEW OF WORKING AGREEMENT

In order to maintain flexibility and to promote best practices in the ongoing proceedings of the Committee, and to further determine that this *Working Agreement* is functioning as intended, the Executive Sub Committee shall review the document no later than six months after its adoption. At that time, the Executive Committee may recommend any amendments to the document to the full Committee as may be deemed appropriate.

ADDENDUM "A" **AOC Roster**

	Appointee	Term to Expire
1.	Yulia Arakelyan	December 19, 2014
2.	Oscar Arana	December 19, 2014
3.	Lionel Clegg	December 19, 2014
4.	Jim Cox	December 19, 2015
5.	Susan Denning	December 19, 2014
6.	Victoria Dinu	December 19, 2014
7.	Erika Foin	December 19, 2014
8.	Alina Harway	December 19, 2014
9.	Kimberly Howard	December 19, 2014
10.	Kevin Jones	December 19, 2014
11.	Carter MacNichol	December 19, 2014
12.	Alyssa Macy	December 19, 2015
13.	Juan Martinez	December 19, 2015
14.	Cherie-Ann May	December 19, 2015
15.	Steven Nance	December 19, 2015
16.	Stanley Penkin	December 19, 2015
17.	Chip Shields	December 19, 2015
18.	Gwen Sullivan	December 19, 2015
19.	Mark Wubbold	December 19, 2015
20.	Anita Yap	December 19, 2015

**PUBLIC RECORDS AND PUBLIC MEETINGS LAW SUMMARY
FOR
Citizens Oversight Committee for the Arts Education and Access Income
Tax (Arts Tax)**

A. OREGON'S PUBLIC RECORDS LAW

To Whom Does the Public Records Law Apply?

The Public Records Law applies to every public body, as defined by ORS 192.410(3), and includes the City and "any agency thereof" and that includes the City's boards and commissions.

Presumption for Disclosure

"Every person has a right to inspect any public record of a public body in this state, except as otherwise provided...." ORS 192.420(1).

What is a public record?

"Public Record' includes any writing that contains information relating to the conduct of the public's business, ... used or retained by a public body regardless of physical form or characteristics." (ORS 192.410(4)(a)).

"Writing' means handwriting, printing, photographing, and every means of recording, including letters, words, pictures, sounds, or symbols, or combination thereof, and all papers, maps, files, facsimiles or electronic recordings." (ORS 192.420(6)).

Note – this includes email if it discusses the City's business.

Retention of Records

Once a record is created, a public body is responsible for retaining that record according to the retention schedules adopted by the body. The public body's custodian of records is also responsible for making public records available upon request.

Use of home computers

Oregon's public records laws apply to e-mail correspondence about city business among and between the Citizens Oversight Committee for the Arts Education and Access Income Tax (Committee) members even when exchanged solely on their personal computers and to documents created by Committee members about the work of the Committee. As a result, Committee members have a responsibility to ensure retention of such e-mails and documents.

Whether an e-mail or document contains information relating to the conduct of the public's business is case specific. Generally, if an e-mail or document discusses procedural or substantive aspects of the Committee's work, it will meet this test. A purely personal e-mail does not become a public record simply because it is sent by a public official. Whether the e-mail or document is prepared, owned, used or retained by a

public body is also fact dependent. A document not in the possession of the government still can be a public record by virtue of being used or prepared by a public body. What this means in practice is that if Committee members choose to use private computers to create Committee related documents or to correspond with one another regarding Committee business, they may be responsible for retaining the correspondence in accordance with city document retention schedules.

Exemptions

State law provides that certain public records may be withheld from disclosure if they fall within a statutory exemption. Very few of these exemptions would apply to the Committee's work. Generally, exemptions do not prohibit disclosure; they allow the public body to decide whether to release a record. The presumption is in favor of disclosure and a requestor may challenge a public body's decision not to release a record.

Sources for More Information

City Attorney's Office
Attorney General's Public Records and Meetings Manual (on-line)

B. OREGON'S PUBLIC MEETINGS LAW

1. Meetings Subject to the Law

Meetings of the Committee are subject to the public meetings laws.

"All meetings of the governing body of a public body shall be open to the public and all persons shall be permitted to attend any meeting except as otherwise provided [in the Public Meetings Law]." (ORS 192.630(1)).

- a. "Governing body"-- "the members of *any* public body which consists of two or more members, *with authority to make decisions for or recommendations to a public body or administration.*" ORS 192.610(3) (Emphasis supplied).
- b. "Public Body"-- "the state, any regional council, county, city or district, or any municipal or public corporation, or any board, department, *commission*, council, bureau, *committee*, or *subcommittee*, or *advisory group or agency thereof.*" ORS 192.610(4) (Emphasis supplied).
- c. "Meeting" -- "the convening of a governing body of a public body *for which a quorum is required* in order to *make a decision or deliberate toward a decision on any matter.*" ORS 192.610(5)(Emphasis supplied).

2. Gatherings Exempt from the Law

'Meeting' does not include an on-site inspection of a project or program; attendance of members of a governing body at any national, regional or state association to which the public body or the members belong; or gatherings of a quorum of a board or commission where no official business is discussed.

3. Quorum Requirement

Under state law, a majority of members constituting the Committee constitute a quorum. If a majority of the Committee gets together and deliberates on official business, regardless of the setting, there is a violation of the public meetings law if the required notice was not provided. If there is a gathering of less than a quorum of the Committee, there is no public meeting. These rules apply to quorums of any subcommittees formed by the Committee as well.

4. Other Situations

Purely social gatherings of the Committee do not create a public meeting unless there is quorum and it decides to discuss matters relevant to its work. It is best not to discuss business at all during a social gathering.

If you have a quorum present, even if the sole purpose of the meeting is to gather information to serve as the basis of future decisions or recommendations, then it is a public meeting

In addition, electronic communication among a quorum of the Committee can constitute a public meeting, especially if the communications are sent within a short time frame.

5. What is required for a public meeting

- **Notice**

- Calculated to give actual notice to interested persons
- States time and place
- Lists principle subjects
- Special and emergency meetings have different requirements

- **Location**

Meetings of governing bodies of public bodies shall be held within the geographic boundaries of the area over which the public body has jurisdiction, at the public body's administrative offices (if any) or "at the other nearest practical location."

Must be at a place large enough to hold the anticipated attendance and must be a place that does not discriminate on the basis of race, color, creed, sex, sexual orientation, national origin, age or disability. Site must be one that people with disabilities can access.

- **Public Attendance**

As a general rule, the right to know about and attend a public meeting does not include a right to testify. The public meetings law is a public attendance law, not a public participation law

- **Control**

The presiding officer is authorized to keep order at a meeting and, where there will be public participation, may determine the length of time people may speak and in what order the testimony will be taken.

- **Voting**

- All official action must be by public vote.
- No secret ballots.
- The vote of each member must be recorded unless there are 26 or more members.
- Written ballots are allowed but each ballot must identify the member voting and the vote must be announced.
- As a general rule, no proxy voting.
- No absentee voting. That is, no voting by a member who did not participate whether in person or electronically as by telephone.

- **Minutes**

There shall be sound, video, written notes or digital recordings of all meetings. These need not be verbatim but must “give a true reflection of the matters discussed at the meeting and the views of the participants.” ORS 192.650(1). There are minimum requirements for the minutes and these include who was present, the substance of discussion and the results of the vote.

6. Executive Sessions

An executive session is a meeting or portion of a meeting of a governing body that is closed to the general public. An executive session is not closed to the media. However, the governing body may require that the media not disclose specified information.

There are limited purposes for an executive session which include employment, employee discipline, labor and real estate negotiations, and consultation with legal counsel regarding current or potential litigation. A governing body may also go into executive session to consider records exempt from public inspection. For example, a governing body may meet in executive session to discuss written legal advice from counsel because the written advice is exempt from public inspection as a privileged document.

A governing body may not make a final decision in executive session. To make a final decision, the chair must continue the decision to a public meeting or call the executive session into open session. Preliminary determination of whether there is a consensus may occur in executive session but the final vote must be in open session. A governing body may not remain in executive session to discuss or deliberate on matters other than the matter for which the session was convened.

Appendix B1

For School Year 2015-16

Enrollment and FTE Data as of October 1, 2015

Centennial School District AOC Metrics: Elementary Schools

General Fund Dollars	\$ 62,298,829.00
Total Arts Fund Dollars*	\$541,171
Average Teacher Salary*	\$ 95,343.70

*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*		K-5 student-teacher ratio	Total School Population		K-5 student population, if different
K-6	Lynch View	0.0	0.0	0.0	1.0	1.0	0.5	0.88	497.53	21.5	533	439	\$83,712
K-6	Lynch Wood				1.0	1.0	0.5	0.88	506.29	21.5	516	443	\$84,475
K-6	Parklane				1.0	1.0	0.5	0.88	382.80	18.5	388	335	\$63,880
K-6	Butler Creek				1.0	1.0	0.5	0.85	558.82	22.5	561	475	\$90,577
K-6	Oliver				1.0	1.0	0.5	0.87	431.54	19.5	426	374	\$71,317
K-6	Lynch Meadows				1.0	1.0	0.5	0.89	483.04	20.5	508	433	\$82,568
K-6	Pleasant Valley				1.0	1.0	0.5	0.87	397.15	17.5	412	339	\$64,643
						7.0		6.11	404.45	141.5	3344	2,838	\$541,171

Grade Range	Name of School	FTE Art Teachers					FTE Total Teachers	Students
		Visual art	Dance	Drama	Music	Total Arts		
7-8	Centennial Middle School	0.0	0.0	0.0	1.5	1.50	48.34	914
9-12	Centennial High School	1.0	0.0	0.5	1.3	2.84	69.68	1,834
8-12	Centennial Park School	0.0	0.0	0.0	0.0	0.00	12.65	141
6th grade						0.89	16.00	506
Total						5.2	146.7	3,395

Appendix B2

For School Year 2015-16

David Douglas School District AOC Metrics: Elementary Schools

Net General Fund Dollars	\$113,865,775.00
Total Arts Fund Dollars*	\$956,168.79
Average Teacher Salary (K-5)	\$95,220.18

*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	K-5 Student/Arts Teacher Ratio	All	Total School Population	K-5 student population, if different	Total Arts Fund
K-5	Cherry Park	0.0	0.0	0.0	1.0	1.0	1.0	559.0	28.0	594	559	\$107,219
K-5	Earl Boyles	0.0	0.0	0.0	1.0	1.0	1.0	434.0	22.0	523	434	\$118,333
K-5	Gilbert Heights	0.0	0.0	0.0	1.5	1.5	1.5	401.3	28.5	802	802	\$153,650
K-5	Gilbert Park	0.0	0.0	0.0	1.4	1.4	1.1	459.3	29.4	643	643	\$125,889
K-5	Lincoln Park	0.0	0.0	0.0	1.4	1.4	1.4	451.4	28.4	632	632	\$132,288
K-5	Menlo Park	0.0	0.0	0.0	1.0	1.0	0.5	548.0	28.0	548	548	\$38,867
K-5	Mill Park	0.0	0.0	0.0	1.0	1.0	1.0	544.0	26.5	544	544	\$79,950
K-5	Ventura Park	0.0	0.0	0.0	1.0	1.0	1.0	480.0	26.5	480	480	\$98,833
K-5	West Powelhurst	0.0	0.0	0.0	1.0	1.0	1.0	484.0	22.0	484	484	\$83,080
K-5	Arthur Academy (Charter)	0.0	0.0	0.0	0.3	0.3	0.3	478.8	9.0	158	158	\$18,060
	TOTAL	0.0	0.0	0.0	10.6	10.6	9.8	478.3	248.3	5,208	5,084	\$956,169
										478		

David Douglas School District AOC Metrics: Middle & High Schools

Net General Fund Dollars	\$113,865,775.00
Total Arts Fund Dollars*	\$956,168.79
Average Teacher Salary (Secondary)	\$101,247.91

*Provided by Revenue Department

Grade Range	Name of School	FTE Art Teachers						FTE Total Teachers	Students
		Visual art	Dance	Drama	Music	Total Arts	Student-art teacher ratio	All	Total School Population
6-8	Alice Ott	1.0	0.0	0.0	3.1	4.1	180.7	37.1	741
6-8	Floyd Light	0.0	0.0	0.0	3.1	3.1	270.3	41.6	838
6-8	Ron Russell	0.5	0.0	0.0	3.1	3.6	241.9	45.1	871
9-12	David Douglas HS	5.0	0.0	1.7	3.9	10.5	291.2	130.7	3063
9-12	Fir Ridge Campus	1.0	0.0	0.0	0.0	1.0	182.0	16.0	182
	TOTAL	7.5	0.0	1.7	13.2	22.3	255.2	270.5	5695

Appendix B3

For School Year 2015-16

Parkrose School District AOC Metrics: Elementary Schools

General Fund Dollars	\$ 30,677,167
Total Arts Fund Dollars*	
Average Teacher Salary*	

*Provided by Revenue Department

2015-16		FTE Art Teachers							FTE Total Teachers	Students		Funds
Grade Range	Name of School	Visual art	Dance	Drama	Music	Total Arts	Total Arts, paid by Arts Tax	K-5 student- art teacher ratio	All	Total School Population	K-5 student population, if different	Total Arts Fund
K-5	Prescott	0.0	0.0	0.0	1.0	1.0	1.0	382.00	18.5	382	NA	\$117,218
K-5	Russell	0.0	0.0	0.0	1.0	1.0	0.0	473.00	20.5	473	NA	\$0
K-5	Sacramento	0.0	0.0	0.0	1.0	1.0	1.0	395.00	18.5	395	NA	\$84,073
K-5	Shaver	0.0	0.0	0.0	1.0	1.0	1.0	361.00	18.5	361	NA	\$78,530
	Totals	0.0	0.0	0.0	4.0	4.0	3.0	402.75	76.0	###	-	\$279,830

Parkrose School District AOC Metrics: Middle & High Schools

General Fund Dollars	\$ 30,677,166.76
Total Arts Fund Dollars*	
Average Teacher Salary*	

*Provided by Revenue Department

2015-16		FTE Art Teachers						FTE Total Teachers	Students
Grade Range	Name of School	Visual art	Dance	Drama	Music	Total Arts	Student-art teacher ratio	All	Total School Population
6-8	Parkrose High School	1.0	0.0	1.0	1.5	3.5	293.7	33.5	1,028
9-12	Parkrose Middle School	0.0	0.0	0.0	1.5	1.5	505.3	42.5	758
	TOTAL	1.0	0.0	1.0	3.0	5.0	357.2	76.0	1,786

Appendix B4

For School Year 2015-16

Portland Public Schools AOC Metrics: Elementary Schools

General Fund Dollars	\$496,378,000
Total Arts Fund Dollars*	\$4,858,212
Average Teacher Salary*	\$94,197 (Average in PPS only, excludes charter schools)

*Provided by Revenue Department

	Name of School	FTE Art Teachers							FTE Total Teachers	Students		
		Visualart	Dance	Drama	Music	Total Arts	Total Arts, paid by Arts Tax	Total FTE Arts Teachers		FTE 500:1 ratio	All	Total Enrolled Population
05-01	Abernethy	-	-	-	1.00	1.00	1.00	1.00	513	22.00	513	513
05-06	ACCESS	0.50	-	-	-	0.50	0.50	0.50	378	16.00	346	189
05-01	Albion	0.50	-	-	1.00	1.50	1.50	1.50	400	25.50	600	600
05-01	Alameda	0.75	-	-	1.00	1.75	1.50	1.75	417	30.75	700	700
05-08	Arleta	0.15	-	-	1.00	1.15	1.00	1.15	297	23.90	456	327
05-08	Astor	1.00	-	-	1.00	2.00	1.00	1.00	350	25.00	490	350
05-01	Atkinson	-	-	-	1.00	1.00	1.00	1.00	435	19.50	435	435
05-08	Beach	0.50	-	-	0.80	1.30	1.00	1.00	488	31.60	631	481
05-08	Beverly Cleary	1.00	-	-	2.00	3.00	1.50	3.15	281	39.90	859	606
05-08	Baker-Eliot/Humboldt	0.95	-	-	1.00	1.95	1.00	1.99	249	31.95	540	396
05-08	Bridger	1.00	-	-	-	1.00	1.00	1.00	381	22.00	476	361
05-01	Bridlewell	-	-	-	1.00	1.00	1.00	1.00	480	21.60	480	480
05-01	Buckman	1.00	1.00	-	1.00	3.00	1.00	3.00	180	21.00	481	481
05-01	Capitol Hill	1.00	-	-	-	1.00	1.00	1.00	437	20.50	437	437
05-08	Chloe Chavez	1.00	-	-	-	1.00	0.50	0.80	437	26.40	523	363
05-01	Chapman	-	-	-	1.50	1.50	1.50	1.50	429	28.50	640	640
05-08	Chief Joseph/Oakley Gm	0.75	1.00	-	-	1.75	1.00	1.13	397	30.75	604	448
05-08	Creative Science	1.00	-	0.10	-	1.10	0.50	0.66	495	20.35	476	327
05-08	Creston	-	-	0.50	1.00	1.50	0.50	1.00	284	17.60	393	284
05-01	Dunlavy	-	-	-	1.00	1.00	1.00	1.00	404	21.00	494	494
05-08	Faubion	0.50	-	-	0.50	1.00	1.00	1.00	348	24.00	479	346
05-01	Forest Park	-	-	-	1.00	1.00	1.00	1.00	449	21.20	449	449
05-01	Glencoe	0.50	-	-	0.50	1.00	1.00	1.00	500	20.50	500	500
05-01	Grout	-	-	-	1.00	1.00	1.00	1.00	378	18.00	378	378
05-08	Harrison Park	1.00	-	-	1.00	2.00	1.00	1.67	292	36.50	726	488
05-08	Hayhurst	1.00	-	-	-	1.00	1.00	1.00	428	23.20	499	428
05-08	Irvington	0.50	-	-	0.50	1.10	0.50	0.83	408	23.60	493	339
05-01	James John	0.50	-	-	0.50	1.00	1.00	1.00	429	21.00	429	429
05-01	Kelly	0.60	-	-	1.00	1.60	1.50	1.60	381	31.60	630	630
05-08	King	1.00	1.00	-	-	2.00	0.50	1.37	228	24.50	490	313
05-08	Laurelhurst	1.00	-	-	1.00	2.00	1.00	1.33	380	29.90	691	479
05-08	Lee	0.70	-	-	0.25	0.95	0.50	0.67	500	21.50	456	335
05-08	Lent	1.00	-	-	0.50	1.50	1.00	1.36	278	31.25	564	384
05-01	Lewic	-	-	-	1.00	1.00	1.00	1.00	382	17.37	382	382
05-01	Llewellyn	-	-	-	1.00	1.00	1.00	1.00	531	24.50	531	531
05-01	Maplewood	-	0.50	-	0.50	1.00	1.00	1.00	359	14.50	359	359
05-01	Markham	-	-	-	1.00	1.00	1.00	1.00	377	19.50	377	377
05-08	Mayville	0.25	-	-	0.50	0.75	0.50	0.50	544	20.85	390	273
05-12	Metro. Learning Ctr	0.50	-	-	-	0.50	0.50	0.50	304	11.75	426	152
05-08	Peninsula	1.00	-	-	-	1.00	0.50	1.00	288	20.00	374	268
05-12	PPS Pioneer Prgms	-	-	0.25	-	0.25	0.25	0.25	208	0.25	139	53
05-01	Richmond	0.50	0.50	-	0.50	1.50	1.50	1.50	419	26.00	629	629
05-01	Rieke	-	0.50	-	0.50	1.00	1.00	1.00	402	17.60	402	402
05-01	Rigler	1.00	-	-	-	1.00	1.00	1.00	451	23.00	451	451
05-01	Rosa Parks	0.84	-	-	0.60	1.44	1.00	1.44	228	21.50	329	329
05-08	Roseway Heights	1.00	-	-	0.80	1.80	1.00	1.44	328	36.15	697	470
05-08	Sabin	1.50	-	-	-	1.50	1.00	1.00	488	27.50	588	466
05-08	Scott	1.00	-	0.50	1.00	2.50	1.00	1.66	217	28.00	470	361
05-01	Simon	1.00	-	-	-	1.00	1.00	1.00	390	19.00	390	390
05-08	Skyline	-	-	-	0.60	0.60	0.50	0.50	398	17.00	390	188
05-01	Stephenson	-	-	-	0.50	0.50	0.50	0.50	644	13.00	323	323
05-08	Sunmyde Ovalo	1.25	-	-	-	1.25	1.00	1.00	382	25.25	574	382
05-08	Vernon	0.75	-	-	0.75	1.50	0.50	1.18	291	21.71	407	341
05-08	Vezal	0.50	-	-	1.00	1.50	0.50	0.85	322	20.80	412	277
05-01	Whitman	-	-	-	0.50	0.50	0.50	0.50	542	14.50	371	271
05-08	Whitehaven	-	-	-	0.50	0.50	0.50	0.50	328	14.50	350	164
05-08	Woodburn	1.00	0.50	-	-	1.50	1.00	1.17	285	26.50	426	334
05-01	Woodmere	-	-	-	1.00	1.00	0.50	1.00	312	16.50	312	312
05-01	Woodstock	0.50	-	-	0.50	1.00	1.00	1.00	498	20.50	496	496
	TOTAL	32.99	5.80	1.35	85.80	74.24	52.75	64.10	362	1,345.80	28,064	28,413

Appendix B4

Portland Public Schools AOC Metrics: Middle and High 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
		Visual art	Dance	Drama	Music	Total Arts	Student-art teacher ratio		
09-12	Alliance	0.3	0	0	0	0.25	712.0	23.8	178
06-08	Beaumont	0	0	0	1	1	571.0	32	571
09-12	Benson	1	0	0	0	1	914.0	62.5	914
09-12	Cleveland	3.5	0	1	2	6.5	248.2	96.8	1600
06-08	da Vinci	2	2.05	1	0.8	5.85	78.3	23.65	458
09-12	Franklin	4	1	1	1.2	7.2	218.1	95	1570
06-08	George	1	0	0	0	1	369.0	31.5	369
09-12	Grant	4.5	1	1	1.5	8	185.1	90.25	1481
06-08	Gray	1	0	0	1	2	283.0	28.3	566
06-08	Hosford	1.5	0	0.5	0.5	2.5	258.0	34	640
06-08	Jackson	0.8	0	1	1.5	3.3	183.6	31.35	606
09-12	Jefferson	1.8	3.8	0	0	5.55	94.4	41.15	524
06-08	Lane	1	0	0	1	2	240.5	38.5	481
09-12	Lincoln	3.5	0	0.9	1.4	5.8	292.4	94.95	1696
09-12	Madison	3	0	0.33	1	4.33	261.9	75.9	1134
06-08	Mt Tabor	1	0	0	1	2	347.0	33.5	694
09-12	Roosevelt	1.5	0	1	1	3.5	288.6	72.8	940
06-08	Sellwood	1	0	0	1.4	2.4	233.3	27.25	560
06-08	West Sylvan	0.3	1	0	1.41	2.71	358.5	45.8	966
09-12	Wilson	3	0.38	1	1.78	6.16	214.9	78.517	1324
	TOTAL	35.6	9.2	8.7	19.5	73.1	238.4	1,057.5	17,272.0

Appendix B5

For School Year 2015-16

Reynolds School District AOC Metrics: Elementary Schools

General Fund Dollars	\$	52,010,379.00	**
Total Arts Fund Dollars*	\$	398,077.00	
Average Teacher Salary*	\$	100,816.06	

*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*	K-5 student-art teacher ratio		All	Total School Population	
K-5	Alder	0.25	0.0	0.0	1.00	1.26	0.92	N/A	395.20	20.9	404	N/A	\$99,606
K-5	Glenfair	0.25	0.0	0.0	1.00	1.26	0.92	N/A	410.40	21.6	513	N/A	\$103,437
K-5	Margaret Scott	0.25	0.0	0.0	1.00	1.26	0.92	N/A	388.00	17.8	485	N/A	\$97,792
K-5	Wilkes	0.25	0.0	0.0	1.00	1.26	0.92	N/A	368.80	18.3	451	N/A	\$92,952
	Average					5.00			390.60	78.4	1953		
	Totals	1.00	0.00	0.00	4.00	10.00	3.7	0.0	390.60	168.9	3808	0	\$383,788

Reynolds School District AOC Metrics: Middle & High Schools

General Fund Dollars	\$53,253,044	**
Total Arts Fund Dollars*	\$0	
Average Teacher Salary*	\$ 102,971.28	

*Provided by Revenue Department

Grade Range	Name of School	FTE Art Teachers						FTE Total Teachers	Students
		Visual art	Dance	Drama	Music	Total Arts	Student-art teacher ratio		
6-8	HB Lee Middle	1.0	0.0	1.0	2.0	4.0	184.3	31.7	777
6-8	Reynolds Middle	1.0	0.0	1.0	2.0	4.0	228.5	33.7	914
6-8	Walt Morey Middle	1.0	0.0	1.0	2.0	4.0	159.0	26.7	636
9-12	Reynolds High	1.0	0.0	1.0	3.0	5.0	544.0	95.0	2720
						17.0	298.9		5047

Appendix B6

For School Year 2015-16

XXXX School District AOC Metrics: Elementary Schools

General Fund Dollars	\$ 9,266,663.72
Total Arts Fund Dollars*	
Average Teacher Salary*	

*Provided by Revenue Department

Grade Range	Name of School	FTE Art Teachers							FTE Total Teachers	Students		
		Visual art	Dance	Drama	Music	Total Arts	Total Arts, paid by Arts Tax	Total K-5 Arts Attributable, if different *		K-5 student-teacher art teacher ratio	Total School Population	K-5 student population, if different
K-5	Riverdale Grade School	1.0	-	-	1.0	2.0			179.6	23.2	369	214
	Totals	1.0	-	-	1.0	2.0	-	-	179.6	23.2	369	214

For School Year 2015-16

XXXX School District AOC Metrics: Middle & High Schools

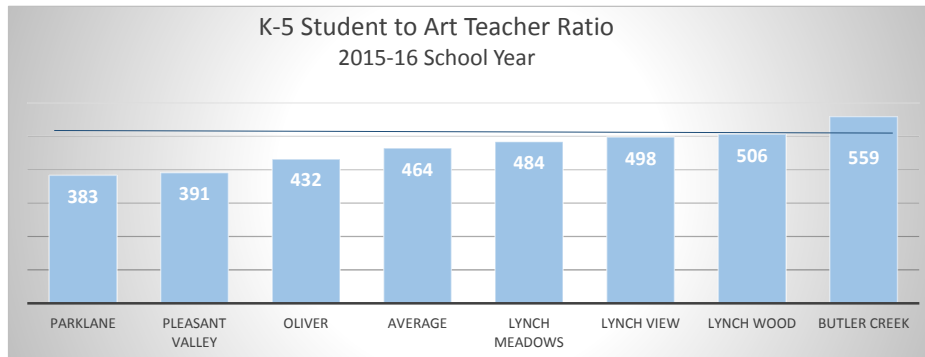
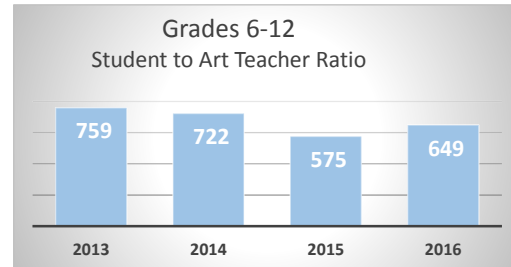
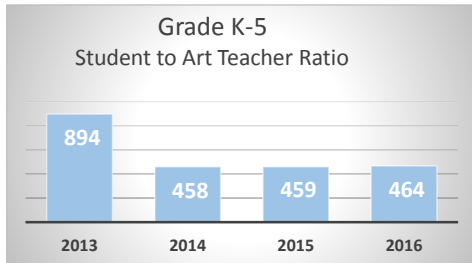
General Fund Dollars	\$ 9,266,663.72
Total Arts Fund Dollars*	
Average Teacher Salary*	

*Provided by Revenue Department

Grade Range	Name of School	FTE Art Teachers						FTE Total Teachers	Students
		Visual art	Dance	Drama	Music	Total Arts	Student-art teacher ratio		
9-12	Riverdale High School	1.0	0.0	0.0	0.5	1.5	160.7	20.3	241
	TOTAL	1.0	0.0	0.0	0.5	1.5	160.7	20.3	241

Appendix B7 School Evaluation - Centennial School District

School Year	K-5			Number of K-5 Schools:			Grades 6-12		
	Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students	Arts Teachers	Students per Arts Teacher
Base Year 2013	2,717	3.0	894	0	7	7	2,916	3.8	759
First Year 2014	2,791	6.1	458	4	3	7	3,401	4.7	722
Second Year 2015	2,799	6.1	459	5	2	7	3,389	5.9	575
Third Year 2016	2,838	6.1	464	5	2	7	3,395	5.2	649



Arts Tax Dollars provide by City of Portland: \$541,171

Reviewer's Notes (Nancy Helmsworth)

Analysis and Summary:

Centennial SD has been consistent using their arts tax fund to maintain their student access to arts (music) education even with adding 10 classrooms at the elementary level with only a slight enrollment increase (138 students) -with the expected result of reducing class size. They were consistent from year 1 to year 2 with a below 1:500 ratio of teacher to students in both years. This year their arts teacher to K-5 ratio is 1:506.7, up 48 students.

District hired 1 FTE for each of its K-6 schools. The arts tax paid for an average .874 FTE*/school - to serve the K-5 students. Centennial district paid the remaining .13 FTE x 7 schools 506x 6th grade students. (*district reported number)

In Year 3, Centennial SD has maintained access to music education in the middle school at the same level. In 2013-14 the middle school had a ratio of 1:837 and in 2014-15 the ratio was improved to 1:641. In 2015-16 the ratio is 1:609 (enrollment is down). Such investment continues the music instruction funded by the AEAFF in the elementary schools.

Centennial High School added 1FTE of drama- a new elective for 2014-15. They decreased the music position - .2FTE.

In 2015-16 drama was reduced from 1 FTE to .5 FTE. Music was reduced from 1.5 to 1.3 FTE, even though the enrollment is essentially the same as the previous year. That is a loss of arts offerings of .66 FTE.

Again noted- Centennial Park School offers no arts instruction for their 7th-12th grade students. The average teacher salary increased \$175.90 in 2015-16.

Recommendations:

Recommended (National Music Education Association) staffing ratio for middle school music instruction is 1:500-540 students, so at 1:609, Centennial may want to watch this closely and consider increasing their FTE in music, as well as introducing learning opportunities in the other arts such as visual art, drama and dance.

Centennial High School has maintained 1 FTE visual arts teacher for 1,834 students but has decreased their music offerings by .2 FTE and halved their drama offering, now .5 FTE. As enrollment is essentially the same as last year, such decreases appear to be a move away from expanding arts education and supporting the district's existing commitment to music education.

Centennial High School - arts ratios currently:

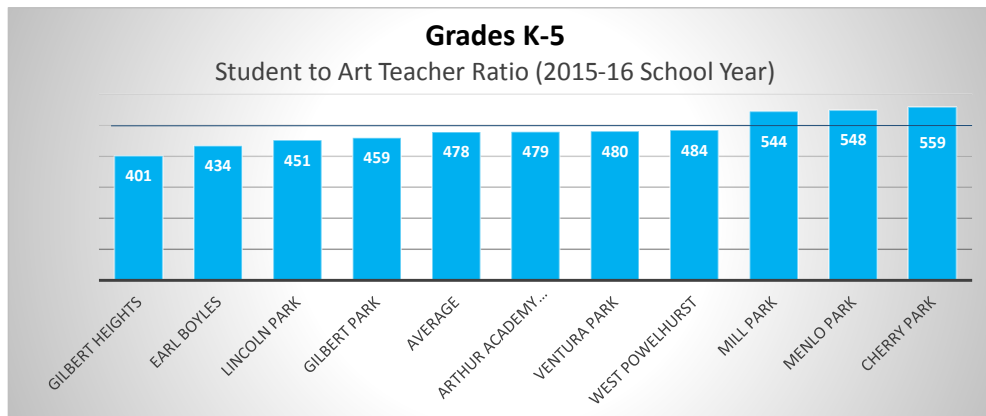
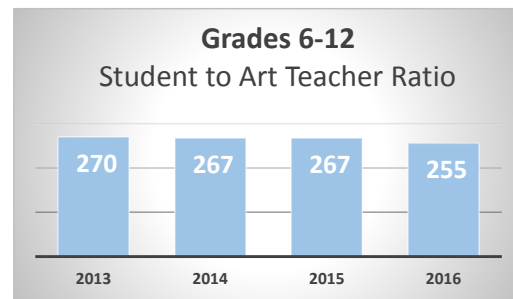
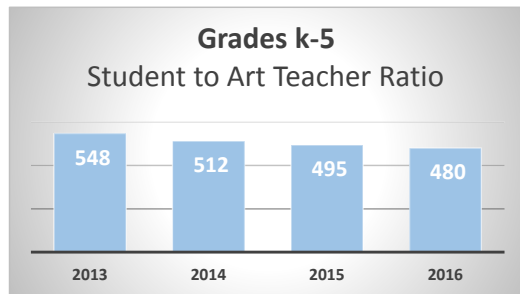
- 1:1,834 visual arts teacher: students (2014-15 1:1,837)
- 1: 1,410 music teacher:students (2014-15 1:1,224)
- 1: 3,668 drama teacher:student (2014-15 1:1,837)

We will repeat, please consider offering an Art elective to your students in Centennial Park School. As this is an alternative school supporting unconventional students. An Arts option may be a valuable way for students to connect or re-engage in school.

Appendix B8

School Evaluation - David Douglas School District

	School Year	K-5			Number of K-5 Schools:			Grades 6-12		
		Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students	Arts Teachers	Students per Arts Teacher
Base Year	2013	5,041	9.2	548				5,617	20.8	270
First Year	2014	5,183	10.1	512	4	6	10	5,661	21.2	267
Second Year	2015	5,197	10.5	495	5	5	10	5,662	21.2	267
Third Year	2016	5,084	10.6	480	7	3	10	5,695	22.3	255



Arts Tax Dollars from City of Portland:

\$956,169

Reviewer's Notes (Srulc Brachman)

In year three, the David Douglas School District met the baseline criteria for arts education provided by funding through the arts tax. K5 Student-to-Arts-Teacher average 478 to 1 and meets the 500 to 1 ratio prescribed in the funding mechanism, although 3 out of the 10 elementary schools exceed the prescribed ratio. The District reported that all K5 Arts teachers are Oregon certified Music teachers.

Overall funding provided by the school district through the tax mechanism decreased from \$981,013 in year 2 (2014-15), to \$956,169 for the present school year 3 (2015-16) due to decreased enrollment. The district is funding a .08 music teacher from its general fund.

In the David Douglas 6-12 schools, the number of Arts teachers increased by one full time Music teacher position for a total of 22.3 Arts teachers from the previous year 2 of 21.1. The 6-12 Arts teacher categories are as follows: 7.5 Visual Arts, 1.6 Dance, and 13.2 Music. This represents an increase of one full time teacher in Music, with no change in other Arts disciplines.

In total there are no increases or changes to other Arts disciplines other than Music in the k5 and 6-12 schools.

Summary:

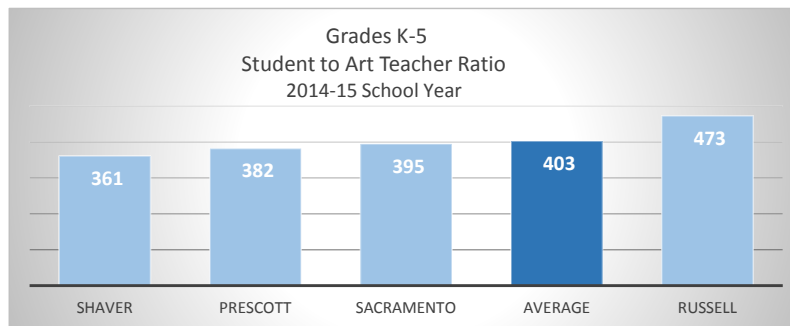
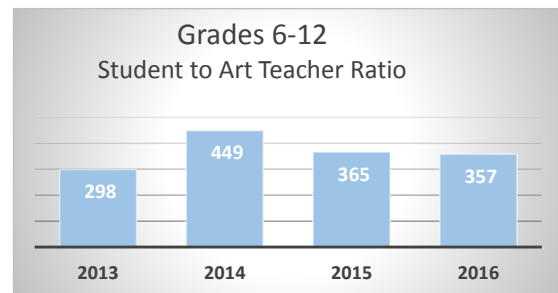
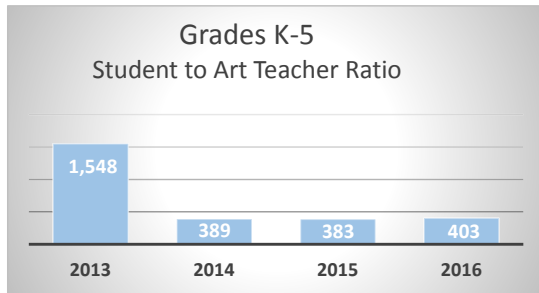
Access to Arts education has remained stable despite a slight reduction in student enrollment in the David Douglas School District during the third year of Arts Tax Funding. Arts teachers in the district are primarily in the Music discipline with an increase in one music teacher in the 6-12 schools.

Recommendations:

The district is meeting its obligations to the Art Tax for grades k5 and should be commended for its effort. We encourage the district to offer other Arts disciplines to its students for the k5 student population.

Appendix B9 School Evaluation - Parkrose School District

	School Year	K-5			Number of K-5 Schools:			Grades 6-12		
		Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students	Arts Teachers	Students per Arts Teacher
Base Year	2013	1,548	1	1,548	0	4	4	1,789	6.0	298
First Year	2014	1,569	4	389	4	0	4	1,795	4.0	449
Second Year	2015	1,530	4	383	4	0	4	1,824	5.0	365
Third Year	2016	1,611	4	403	4	0	4	1,786	5.0	357



Arts Tax Dollars per City: \$ 324,847

Reviewer's Notes (Niel DePonte)

In year three, the Parkrose School District continues to meet the baseline criteria for arts education provided through funding provided through the arts tax. K-5 student to arts teachers averages 1/473 and exceeds the 1/500 ratio prescribed in the funding mechanism. All four elementary schools well exceed the prescribed ratio. All arts teachers hired are certified music teachers as reported by the district.

Overall funding provided to the school district through the tax mechanism increased by \$8,648 (2.7%) this fiscal year to \$324,847.

In the Parkrose District 6-12 schools, the number of arts teachers remained steady with Visual Arts, Music and Drama taught at the high school level and music taught at the middle school level. However, the district still hires on fewer FTE arts instructor for this student population than they did in the 2012-13 baseline year. It seems a choice was made to eliminate visual arts at the middle school level in an effort to build a more robust music program, and the high school has eliminated one of two visual arts teachers since 2012-13.

Summary:

Access to arts education has remained stable for K-5 students at the Parkrose district during the third year of arts tax funding. 6-12 students are holding steady at 5 FTE arts teacher this current year, but is still short one FTE arts teacher from base year.

Recommendations:

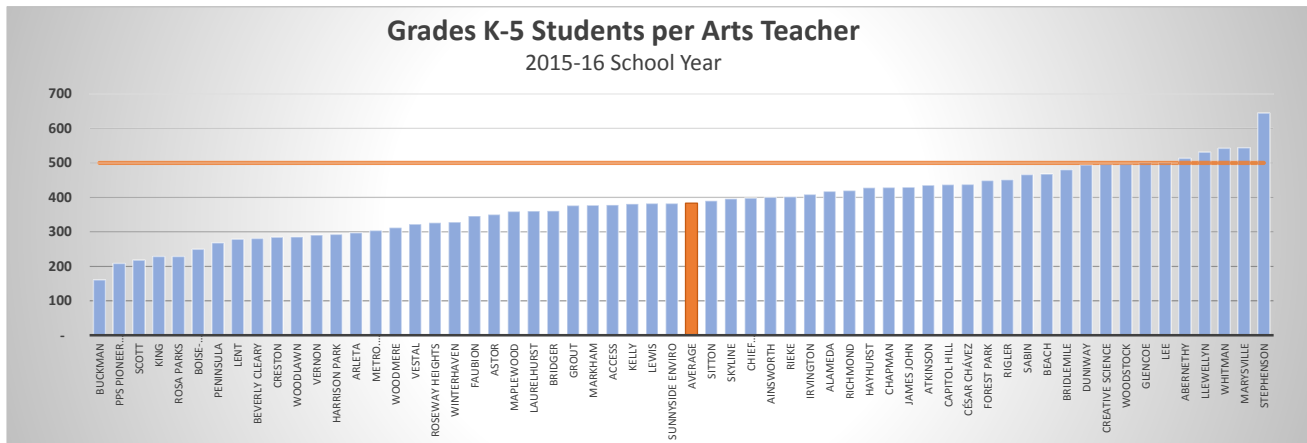
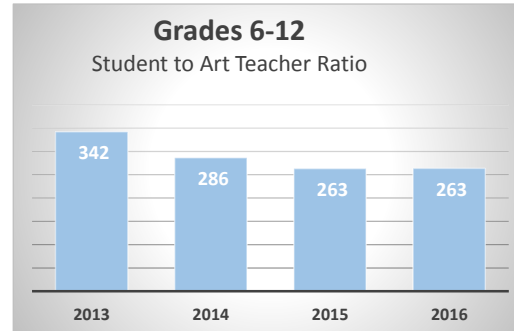
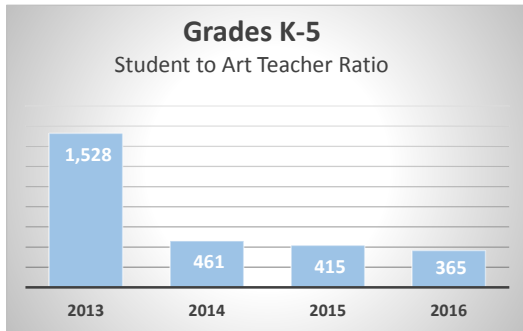
The district is meeting its obligations to the arts tax for grades K-5 and should be commended for this effort. If general fund dollars increase in the future, we encourage the district to add an add access (i.e. visual arts) for the K-5 population.

With the additional funds for the four elementary schools in the Parkrose District, we encourage the City Council to work with the Parkrose School district to bring arts instructor access at grades 6-12 to the 2012-13 baseline level of 6 FTE, and work toward expanding access at these higher grades to come in line with the spirit of the IGA.

Appendix B10

School Evaluation - Portland Public Schools

	School Year	K-5			Number of K-5 Schools:			Grades 6-12		
		Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students	Arts Teachers	Students per Arts Teacher
Base Year	2013	22,772	14.9	1,528	12	48	60	20,752	60.7	342
First Year	2014	23,195	50.3	461	32	26	58	20,967	73.3	286
Second Year	2015	23,340	56.2	415	38	21	59	21,194	80.6	263
Third Year	2016	23,413	64.1	365	54	5	59	21,923	83.2	263



Arts Tax Dollars per City \$4,558,212

Reviewer's Notes (Amy Baggio and Craig Gibons)

Portland Public Schools (PPS) has made excellent strides toward the arts tax objective of 500 k-5 students per each arts teacher. Last year, 64% of the schools with k-5 students met the 500 to 1 goal; this year 91% of PPS k-5 schools met the goal (an increase of 16 schools from last year).

The total k-5 student body at PPS increased by less than 1%, but total k-5 arts teaching staff increased by 14%. This brought the average PPS k-5 student to arts teacher ratio down from 415 to 365. The higher PPS grades had a student increase of 3% and an arts teacher increase of 3%; therefore, the student to arts teacher ratio stayed the same.

Of the 59 PPS schools with k-5 students, 44 (75%) had stable or decreasing ratios - for 16 schools the ratio decreased by over 100 students.

Of the 59 PPS schools with k-5 students, 32 schools had arts teachers in two or more disciplines, an increase of 6 schools over last year's tally. Of the 20 middle/high schools, 16 schools had art teachers in two or more disciplines.

The district instituted a Teacher on Special Assignment (TOSA) to coordinate the delivery of arts education in the district. This appears to be an excellent way to effect the responsible use of this funding.

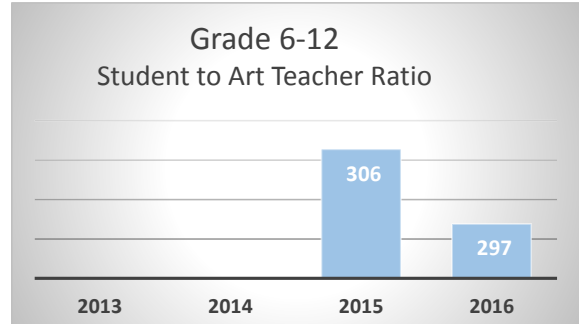
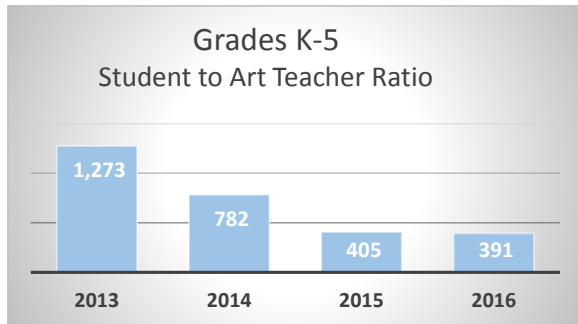
Recommendation

Analyst recommends that the district continue to improve on the student to teacher ratio, bringing those schools that exceed the goal to within the 500 to 1 ratio and continue to enhance art class selections on the K-5 and 6-12 levels.

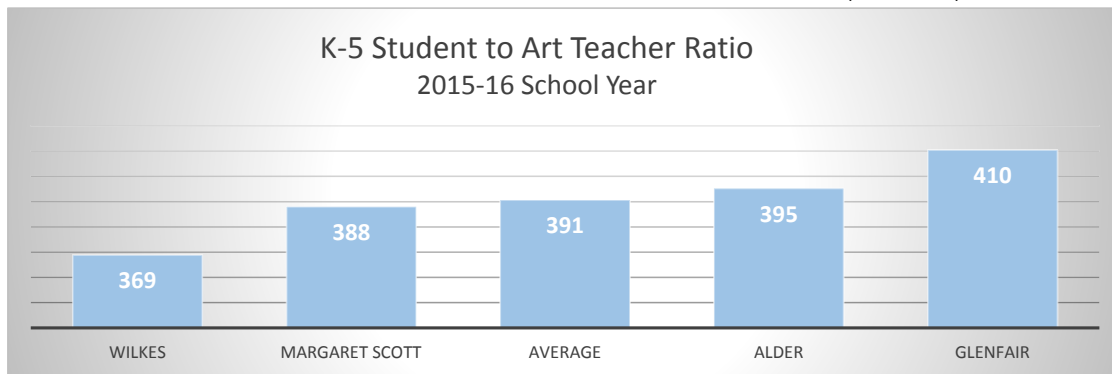
Appendix B11

School Evaluation - Reynolds School District

School Year	K-5			Number of K-5 Schools:			Grades 6-12		
	Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students	Arts Teachers	Students per Arts Teacher
Base Year	2013	1,909	1.5	1,273	0	4	4		
First Year	2014	1,954	2.5	782	0	4	4		
Second Year	2015	2,024	5.0	405	4	0	4	5,208	17.0
Third Year	2016	1,953	5.0	391	4	0	4	5,047	17.0



District did not provide adequate data for 2013 and 2014



Arts Tax Dollars per City Revenue Department: \$ 393,787

Reviewer's Notes (Mark Wubbold)

Reviewer's analysis: Due to arts tax funds, improvement in student exposure to arts curriculum was maintained. Art teacher FTEs at elementary held constant at 5 FTE, while a decrease in enrollments improved the teacher-student ratio from 1 arts teacher for every 405 K-5 students to 1 arts teacher for every 391 students (a year-over-year percentage change of -3.5%). At the individual school level, low and high ratios have also improved since last year. Reynolds continues to maintain staffing levels that ensure 1 arts teacher for every 500 K-5 students, as designated in the IGA.

The analysis also showed that the total number of FTE in the district's elementary schools has increased slightly from (78 FTE/78.4 FTE).

Reynolds also reported three middle schools and one high school in the district. These schools are not supported by the Arts Tax however one of the aspirations of this fund is to help create a K-12 arts curriculum. Therefore, we wish to commend Reynolds for achieving and sustaining an exemplary ratio of arts teachers to students in their middle and high school of 1: 297.

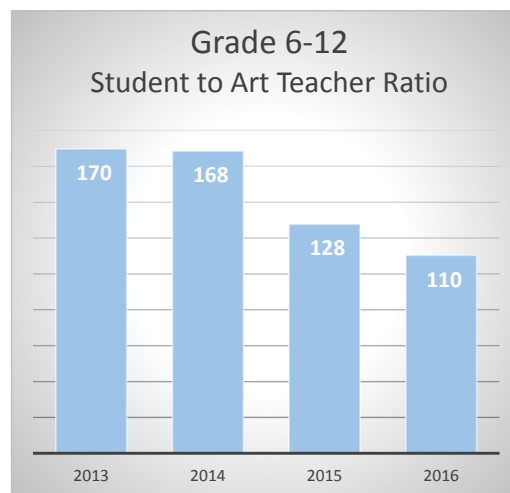
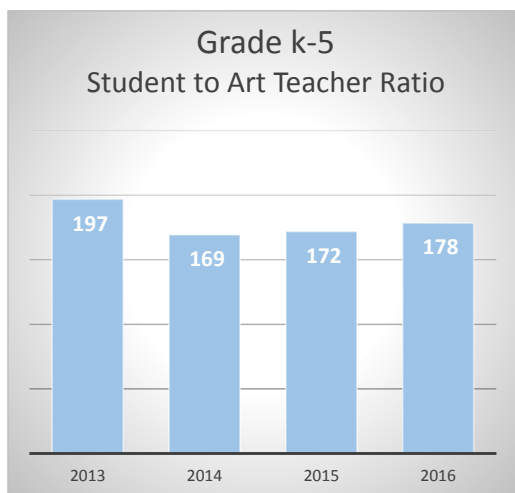
Recommendations:

The Reynolds School District continues to improve its arts student-teacher ratios for grades K-5, and now has a ratio of 1:391; this is exemplary amongst its peers. In addition, (without Arts Tax funding) Reynolds provides its students with an arts curriculum that extends through their middle and into their high school. Achieving the goals of the IGA, while also providing a continuum of arts curriculum is representative of both the intention and the spirit of the Arts Tax. For this Reynolds should continue to be commended.

Appendix B12

School Evaluation - Riverdale School District

	School Year	K-5			Number of K-5 Schools:			Grades 6-12		
		Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students	Arts Teachers	Students per Arts Teacher
Base Year	2013	177	0.9	197	1	0	1	367	2.2	170
First Year	2014	203	1.2	169	1	0	1	390	2.3	168
Second Year	2015	189	1.1	172	1	0	1	383	3.0	128
Third Year	2016	214	1.2	178	1	0	1	386	3.5	110



Arts Tax Dollars per City: 45,950

Reviewer's Notes (Jessy Friedt)

Reviewer's summary and recommendations:

In year three, Riverdale K-8 Elementary maintained two full-time arts teachers, consisting of one full-time visual art teacher and one full-time music teacher. Riverdale High School maintained one and a half full-time arts teachers, consisting of one full-time visual art teacher and one half-time music teacher. In looking at only grades K-5, there is 1.2 FTE art teacher for 214 students, or 178 students per 1 FTE art teacher. This well exceeds the expectation of the 1/500 baseline ratio for arts education stipulated in the arts tax guidelines. The district is meeting its obligations to the arts tax for grades K-5 and should be commended for this effort. It is also noted that they have chosen to have music and visual art in both the K-8 Riverdale Elementary and in Riverdale High School. It provides a nice continuation for students to further their learning in the same discipline they were exposed to in K-8.

APPENDIX C1

RESOLUTION No.

Establish criteria for assignment of delinquent Arts Education and Access Income Tax accounts to outside collection agencies (Resolution)

WHEREAS, Portland City Council Resolution No. 36939 passed June 27, 2012, referring the Arts Education and Access Income Tax (“Arts Tax”) to voters. The resolution included a new Portland City Code section 5.73 that went into effect following the passage of Ballot Measure 26-146 with 62% of voters approving on November 6, 2012. Over \$35 million in tax revenue has been collected to date.

WHEREAS, Portland City Code 5.73.080 (E) granted the Bureau of Revenue and Financial Services Revenue Division the authority to “...contract with public or private agencies to fulfill any of its duties in regard to this Arts Education and Access Income Tax...”

WHEREAS, Resolution No. 36939 included the Revenue Division’s Arts Tax program description which included an example collection timeline to ultimately refer unpaid accounts to a collection agency. Use of collection agencies to enforce the Code has been a key assumption underlying compliance projections since 2012.

WHEREAS, no Code amendment is required to refer delinquent Arts Tax accounts to a collection agency because the Revenue Division already has that authority. However, Portland City Council passed Resolution No. 37007 on March 27, 2013, requiring the Revenue Division to “submit a plan to address when a private for-profit collection agency may be contracted or assigned debt, including a provision that a debt cannot be assigned to such agencies until the debt reaches a minimum threshold to be later determined by the Council.”

WHEREAS, higher compliance rates cannot be achieved without referring delinquent accounts to a collection agency. No other cost-effective collection tools are available.

WHEREAS, voluntarily compliant taxpayers have an expectation that non-compliant taxpayers will be held accountable for their failure to contribute their fair share to the Arts Education and Access Fund. Moreover, voluntary compliance with the tax will decrease if action is not taken to collect delinquent debt because voluntary taxpayers will recognize that ultimately nothing will be done to collect the tax and may then themselves cease filing and paying it.

WHEREAS, the U.S. Internal Revenue Service (IRS) publishes its estimated income tax compliance rates. For tax year 2006, the most recent year available, the IRS estimated taxpayer voluntary compliance at 83.1% increasing to 85.5% after enforcement actions. The State of Oregon Department of Revenue has a similar compliance estimate. Overall, Arts Tax payment compliance is now over 70%. No income tax program collects all taxes due.

WHEREAS, beginning in fiscal year 2011, Multnomah County referred 32,005 Multnomah County Personal Income Tax (“ITAX”) delinquent accounts from tax years 2003, 2004 and 2005 to an outside collection agency. The referral threshold was accounts owing \$100 or more. Between 2011 and 2014, the outside collection agency used by Multnomah County collected and remitted to the County 17% of the gross value of the accounts referred.

WHEREAS, the Revenue Division has referred thousands of delinquent business income tax accounts to outside collection agencies since 2005 with a referral threshold of \$100 or more. The collection agencies have recovered \$3.4 million for the City of Portland and Multnomah County.

WHEREAS, the Portland Water Bureau refers finalized delinquent accounts to the same collection agency used by Revenue Division and other City bureaus. Water Bureau’s referral threshold is \$25 and 49 days past due.

WHEREAS, the State of Oregon’s general threshold for referring most past due accounts to a collection agency is \$100 (ORS 293.231).

WHEREAS, while seven in ten Portlanders who owe it have paid the Arts Tax, tens of thousands remain out of compliance, some owing for multiple tax years (currently up to \$260 including penalties). Arts Tax payment compliance rates approaching those of federal and state levels may yet be attainable by sending final demand letters to delinquent taxpayers and then referring non-responsive taxpayers to an outside collection agency.

WHEREAS, ongoing use of collection agencies is expected to increase the revenue yield from the current \$9.0-9.3 million per year to \$10-11 million per year.

WHEREAS, there is no cost to the City to refer accounts to a collection agency. The City’s current contracted collection agency, Professional Credit Services, is authorized by City contract No. 33000130 to add an additional 23% to the debt referred to recover its collection costs from the debtor.

WHEREAS, following a recently implemented agreement with the IRS, the Revenue Division has gained access to IRS tax and income records for all Portland residents who file tax returns with the IRS. This information will be used to improve administration of the Arts Tax by focusing collection activity on taxpayers who reported taxable income to the IRS.

WHEREAS, this resolution was reviewed by the Arts Education and Access Fund Citizen Oversight Committee (AOC), the independent citizen oversight committee charged with reviewing the expenditures, progress, and outcomes of the Arts Tax. The AOC supports this resolution.

NOW, THEREFORE, BE IT RESOLVED:

1. The Bureau of Revenue and Financial Services Revenue Division is authorized to refer delinquent Arts Tax accounts to outside collection agencies if the amount past due is \$100 or greater, and the account is one or more years past due. The Revenue Division shall not refer a past due account to a collection agency unless a final demand letter is first mailed to the taxpayer's last known address and at least 30 days have elapsed without payment or other resolution of the account.
2. The Revenue Division shall monitor collection agency performance and practices for conformance with applicable laws. The Division shall retain the ability to stop collection on any incorrectly referred accounts in real-time using a secure portal provided by the collection agency whenever feasible.

Adopted by the Council: *[dated by Clerk's Office]*

Mayor Charlie Hales

Prepared by: T. Lannom, S. Karter

Date Prepared: May 26, 2016

Mary Hull Caballero

Auditor of the City of Portland

By *[signed Clerk's office]*

Deputy

APPENDIX C2

RESOLUTION No.

Direct the Bureau of Revenue and Financial Services Revenue Division to report on options for a permanent resolution to the issue of the five percent cost limitation on administration of the Arts Education and Access Income Tax (Resolution)

WHEREAS, Portland City Code 5.73.090 (A) requires that collection and administration costs of the Arts Education and Access Income Tax (“Arts Tax”) cannot exceed 5% of gross collections over a five-year period. Hereafter this will be referred to as the “cost limitation.”

WHEREAS, the average cost of collection and administration for the first three tax years, tax years 2012, 2013 and 2014, is 7.5% (\$2.077 million in final expenses divided by \$27.520 million in revenues) as of March 31, 2016. As additional revenue from prior tax years is collected, the percentage is expected to continue to fall but not enough to reach five percent. The difference between the cost limitation and actual costs for the first three tax years is currently \$701,000. The ongoing difference between the cost limitation and actual costs is estimated at \$475,000. Both numbers are expected to fall as additional revenues are collected.

WHEREAS, over 95% of the Arts Tax budget is comprised of collection and customer service staff expenses (4.5 FTE), mailing and postage expenses for hundreds of thousands of collection letters and notices each year, and fixed expenses such as technology service charges, General Fund overhead and rent.

WHEREAS, reducing the Arts Tax budget to meet the cost limitation will result in significantly decreased collection activities, compliance and tax revenues which will in turn trigger a second round of budget reductions to meet an even lower cost limitation as a negative feedback loop is created. The lost revenue will result in a reduced disbursement to the Regional Arts and Culture Council because lost revenues are expected to exceed cost savings.

WHEREAS, a 2015 audit of the Arts Tax by the City Auditor found, in relevant part, Revenue Division’s “process and costs to collect the Arts Tax appear reasonable.”

WHEREAS, corrective action is needed to comply with the cost limitation and reducing the administration and collection budget is not a viable option. Other ways to address the cost limitation include one or more of the following options: 1) increase revenue using collection agencies to enforce the tax; 2) provide an ongoing General Fund subsidy as an offset to collection expenses, or; 3) pass a code amendment adjusting the cost limitation calculation or other requirements. Increased revenue is the most prudent way to begin addressing the cost limitation requirement and is consistent with taxpayer expectations that all taxpayers should pay the tax.

WHEREAS, collecting additional revenue will lower the average percentage cost of collection and administration and narrow the gap between the allowed cost limitation expense and actual expense.

WHEREAS, this resolution was reviewed by the Arts Education and Access Fund Citizen Oversight Committee (AOC), the independent citizen oversight committee charged with reviewing the expenditures, progress, and outcomes of the Arts Tax. The AOC supports this resolution.

NOW, THEREFORE, BE IT RESOLVED:

1. The Revenue Division is directed to maximize revenue collection using collection agencies which will narrow the difference between actual and allowable expenses under the cost limitation.
2. The Revenue Division is directed to provide City Council options for a permanent resolution to the issue of the cost limitation in time for consideration in the FY 2017-2018 Fall Budget Monitoring Process so that an adjustment can be made before the close of the fifth year of the tax.

Adopted by the Council: *[dated by Clerk's Office]*

Mayor Charlie Hales

Prepared by: T. Lannom, S. Karter

Date Prepared: May 26, 2016

Mary Hull Caballero

Auditor of the City of Portland

By *[signed Clerk's office]*

Deputy

APPENDIX D1

Expanding Cultural Access Grants			
RACC Identity Applicant	2013-14	2014-15	2015-16
APANO (Asian Pacific American Network of Oregon)	\$ -	\$ -	\$ 3,750
Black United Fund of Oregon	-	-	3,000
Brownhall PDX	-	-	5,000
Cascade AIDS Project	-	2,000	1,000
Center for Intercultural Organizing (CIO)	-	3,000	-
Colored Pencils Art and Culture Council	-	-	2,750
Dance for Parkinson's Oregon	-	-	2,000
Folktime, Inc.	-	-	2,500
FusionArte	-	1,495	-
Hacienda CDC	-	-	1,518
Know Your City	-	3,500	-
Latino Network	-	2,750	-
Live on Stage	-	-	1,500
Living Stages	-	-	4,350
Mochitsuki	-	-	2,500
NAYA Family Center	-	3,800	2,100
Oregon Historical Society	-	-	2,500
Oregon Nikkei Legacy Center	-	-	1,750
Parkrose Heights Associations of Neighbors	-	-	2,000
PassinArt: A Theatre Company	-	2,000	-
Rogue Pack, Young Portland Speaks!	-	-	5,000
ROSE Community Development	-	2,350	-
Spect-Actors Collective	-	-	2,100
The Portland Commission on Disability	-	-	2,500
The Skanner	-	-	3,000
Visegrad Group PDX	-	1,000	-
Wisdom of the Elders	-	-	3,300
Zenger Farm/Lents International Farmers Market	-	3,800	-
Fiscal Year Totals as of March 31, 2016	\$ -	\$ 25,695	\$ 54,118

APPENDIX D2

General Support Grantees in Alphabetical Order				
RACC Identity Applicant	2013-14	2014-15	2015-16	3-Year Total
Artists Repertory Theatre	\$ 5,700	\$ 34,740	\$ 40,000	\$ 80,440
Blue Sky Gallery	1,134	2,030	6,000	9,164
BodyVox	1,882	17,569	-	19,451
Cappella Romana, Inc.	1,071	4,171	7,000	12,242
Chamber Music Northwest	5,305	9,756	-	15,061
Children's Healing Art Project (CHAP)	1,008	3,622	-	4,630
Disjecta Contemporary Art Center	-	2,040	9,500	11,540
Echo Theater Company	2,185	4,833	-	7,018
Ethos Music Center	1,449	18,979	-	20,428
Friends Of Chamber Music	1,512	2,966	10,000	14,478
Hollywood Theatre	1,197	23,844	22,500	47,541
Imago Theatre	2,235	1,000	-	3,235
Independent Publishing Resource Center (IPRC)	882	1,000	10,642	12,524
Literary Arts, Inc.	4,016	18,553	27,000	49,569
Live Wire! Radio	1,008	2,705	11,544	15,257
Metropolitan Youth Symphony	2,586	5,091	10,000	17,677
Miracle Theatre Group	2,273	5,127	11,000	18,400
Northwest Children's Theater and School	2,486	29,192	30,500	62,178
Northwest Dance Project	1,134	16,405	20,000	37,539
NW Documentary Arts & Media	880	1,000	7,000	8,880
Oregon Ballet Theatre	8,656	70,089	120,000	198,745
Oregon Children's Theatre	5,518	41,160	-	46,678
Oregon Repertory Singers	2,240	-	-	2,240
Oregon Symphony Association	16,761	298,300	330,000	645,061
PDX Jazz	-	8,322	-	8,322
Pendulum Aerial Arts	-	1,468	4,000	5,468
PHAME	882	3,327	7,100	11,309
PlayWrite, Inc.	1,386	1,000	5,000	7,386
Portland Art Museum/Northwest Film Center	22,138	268,538	467,386	758,062
Portland Baroque Orchestra	1,639	15,865	15,000	32,504
Portland Center Stage	9,134	107,486	140,000	256,620
Portland Columbia Symphony Orchestra	1,008	3,040	-	4,048
Portland Gay Men's Chorus	1,033	4,989	-	6,022
Portland Institute for Contemporary Art (PICA)	2,113	19,845	-	21,958
Portland Opera Association	15,293	143,506	225,500	384,299
Portland Piano International	1,008	12,064	-	13,072
Portland Taiko	3,227	-	-	3,227
Portland Youth Philharmonic	2,202	3,061	12,500	17,763
Profile Theatre Project	1,787	4,408	14,483	20,678
Tears of Joy Theatre	2,129	4,923	-	7,052
The Portland Ballet	1,197	10,994	12,500	24,691
Third Angle New Music	882	1,000	4,000	5,882
Third Rail Repertory Theatre	1,008	21,953	-	22,961
White Bird	4,755	9,181	25,000	38,936
Wordstock, Inc.	1,008	0	-	1,008
Write Around Portland	1,304	2,362	12,375	16,041
Young Audiences of Oregon	1,819	30,512	0	32,331
Fiscal Year Totals as of March 31, 2016	\$ 150,070	\$ 1,292,016	\$ 1,617,530	\$ 3,059,616

APPENDIX D3

General Support Grantees By Three Year Total				
RACC Identity Applicant	2013-14	2014-15	2015-16	3-Year Total
Portland Art Museum/Northwest Film Center	\$ 22,138	\$ 268,538	\$ 467,386	\$ 758,062
Oregon Symphony Association	16,761	298,300	330,000	645,061
Portland Opera Association	15,293	143,506	225,500	384,299
Portland Center Stage	9,134	107,486	140,000	256,620
Oregon Ballet Theatre	8,656	70,089	120,000	198,745
Artists Repertory Theatre	5,700	34,740	40,000	80,440
Northwest Children's Theater and School	2,486	29,192	30,500	62,178
Literary Arts, Inc.	4,016	18,553	27,000	49,569
Hollywood Theatre	1,197	23,844	22,500	47,541
Oregon Children's Theatre	5,518	41,160	-	46,678
White Bird	4,755	9,181	25,000	38,936
Northwest Dance Project	1,134	16,405	20,000	37,539
Portland Baroque Orchestra	1,639	15,865	15,000	32,504
Young Audiences of Oregon	1,819	30,512	0	32,331
The Portland Ballet	1,197	10,994	12,500	24,691
Third Rail Repertory Theatre	1,008	21,953	-	22,961
Portland Institute for Contemporary Art (PICA)	2,113	19,845	-	21,958
Profile Theatre Project	1,787	4,408	14,483	20,678
Ethos Music Center	1,449	18,979	-	20,428
BodyVox	1,882	17,569	-	19,451
Miracle Theatre Group	2,273	5,127	11,000	18,400
Portland Youth Philharmonic	2,202	3,061	12,500	17,763
Metropolitan Youth Symphony	2,586	5,091	10,000	17,677
Write Around Portland	1,304	2,362	12,375	16,041
Live Wire! Radio	1,008	2,705	11,544	15,257
Chamber Music Northwest	5,305	9,756	-	15,061
Friends Of Chamber Music	1,512	2,966	10,000	14,478
Portland Piano International	1,008	12,064	-	13,072
Independent Publishing Resource Center (IPRC)	882	1,000	10,642	12,524
Cappella Romana, Inc.	1,071	4,171	7,000	12,242
Disjecta Contemporary Art Center	-	2,040	9,500	11,540
PHAME	882	3,327	7,100	11,309
Blue Sky Gallery	1,134	2,030	6,000	9,164
NW Documentary Arts & Media	880	1,000	7,000	8,880
PDX Jazz	-	8,322	-	8,322
PlayWrite, Inc.	1,386	1,000	5,000	7,386
Tears of Joy Theatre	2,129	4,923	-	7,052
Echo Theater Company	2,185	4,833	-	7,018
Portland Gay Men's Chorus	1,033	4,989	-	6,022
Third Angle New Music	882	1,000	4,000	5,882
Pendulum Aerial Arts	-	1,468	4,000	5,468
Children's Healing Art Project (CHAP)	1,008	3,622	-	4,630
Portland Columbia Symphony Orchestra	1,008	3,040	-	4,048
Imago Theatre	2,235	1,000	-	3,235
Portland Taiko	3,227	-	-	3,227
Oregon Repertory Singers	2,240	-	-	2,240
Wordstock, Inc.	1,008	-	-	1,008
Fiscal Year Totals as of March 31, 2016	\$ 150,070	\$ 1,292,016	\$ 1,617,530	\$ 3,059,616