

Arts Education and Access Fund Citizen Oversight Committee

Second Annual Report to City Council

April 29, 2015

History and Overview

The Arts Oversight Committee is pleased to present this second annual report of the Arts Education and Access Fund.

With the successful adoption in 2012 of *Measure 26-146* creating the *Arts Education and Access Fund* to restore arts and music education in Portland schools and to help fund the arts, the City of Portland adopted *Code Provision 5.73.050* that created the Arts Education and Access Fund Citizen Oversight Committee. The Committee was charged with reviewing the expenditures, progress and outcomes of the fund and reporting their findings to the City Council on an annual basis.

A group of 20 diverse and committed citizens came together, amidst the uncertainty of law suits and controversy over the new Arts Tax, and with a new City administration, immediately got down to business fulfilling its task of overseeing the integrity of the system and ensuring that taxpayer money was being collected, distributed and utilized as intended by the voters.

To that end, the Arts Oversight Committee (AOC) established guidelines by which it would perform its tasks. The AOC further established a set of metrics by which it would evaluate the distribution and implementation of the tax funds to the schools and to the Regional Arts & Culture Council (RACC), as well as a methodology for evaluating the data and documentation provided by the Revenue Bureau.

To fulfill our tasks we initially established three Subcommittees: Executive, Metrics and Communications. The Communications Committee was subsequently abandoned as explained in the 2014 Annual Report.

Through the work of the Subcommittees, and with ultimate consensus by the full Committee, we developed two important documents:

- An AOC *Working Agreement* (Appendix A), which established a process and guideline for the group's ongoing work for the Committee to follow in future years. This document was vetted by the City Attorney's office and unanimously adopted by members of the Committee.
- A set of uniform metrics (Appendix B) by which school and Revenue Bureau data would be requested and submitted to the Committee for review and evaluation. A glossary of terms was included for clarification. During this past year, the metrics format has been minimally improved based upon experience in year one. In the coming year, the Metrics Committee is considering the addition of a data request for the actual hours of arts instruction in order to better gauge the educational impacts of Arts Tax funding on our children.

The Committee

The adopted city code stipulates that “the citizen oversight committee shall be representative of the city’s diverse communities, consist of a minimum of ten and a maximum of twenty members, including, if possible, a member of the Tax Supervising and Conservation Committee.”

The Committee started out with the maximum of 20 members in an effort to represent as broad a spectrum of the community as possible. During the course of its first two years, the Committee lost a number of members for a variety of reasons including relocations, conflicts with other commitments and term expirations. Working with Jenny Kalez in Commissioner Fish’s office and Josh Alpert in Mayor Hales’ office, we have recently brought on three new members. The AOC and the City will continue its outreach for new members as it deems necessary to maintain a representative and diverse group.

The AOC, now numbering 17, is pleased to welcome its newest members: Srule Brachman, Nancy Helmsworth and Charniece Tisdale.

Meetings and Venues

The city code stipulated that the citizen oversight committee was to meet at least twice annually. In its first full year of 2013, the AOC held six full Committee meetings, four Metrics Subcommittee meeting, two Executive Subcommittee meetings and three Communications Subcommittee meetings. In 2014 there were four full Committee meetings and three Metrics Subcommittee meetings (a full Committee meeting was held in February of this year as well as two Metrics meetings prior to this report). With the uncertainty of the early period behind us, the Committee scheduled two full meetings for 2015 (one in February and one in October).

The early full Committee meetings were held at City venues in the Portland Building and at the Revenue Bureau. The AOC, however, felt that it was important to move its meetings around the city and into different communities. Subsequent meetings were held at the Parkrose School District office, the Centennial School District office, RACC offices and at City Hall. The AOC will continue to seek venues that bring its meetings to diverse areas of the city.

Acknowledgments

From day one it has been the goal of the AOC to establish a mutually respectful and collaborative relationship with all those involved in the many aspects of the huge undertaking of the arts fund. The AOC wishes to acknowledge with great appreciation the help, guidance and administrative support provided by the Revenue Division led by Thomas Lannom and his dedicated staff Terri Williams and Meghan Fertal. The AOC has been most fortunate to have the continuing coordination and liaison efforts of Jenny Kalez and Josh Alpert for which we are most grateful. We are also thankful to Mayor Hales and Commissioner Fish for their support of our efforts.

RACC has been an integral partner in our work and we wish to thank Eloise Damrosch, Jeff Hawthorne and Marna Stalcup, who between them have attended all our meetings and offered valuable input and guidance. We again wish to acknowledge the vision and leadership of former Mayor Sam Adams who was so instrumental in creating the fund.

Lastly, but just as importantly, we appreciate the cooperation and collaboration of the six school districts that attended many of our meetings and offered valuable input. While the Committee developed the data submission format, input for improving it was requested and received from the districts. This input helped substantially in developing a workable format that would be easy for everyone to use.

We now move on to report on the results and evaluations of the second year of the Arts Education and Access Fund and recommendations moving forward.

The Data and Evaluations

REVENUE BUREAU

The Revenue Division continued to be a major source of information, and provided complete updates on all aspects of the tax at every Committee meeting and in between.

SNAPSHOT OF KEY DATA REPORTED AS OF FEBRUARY 17, 2015: (See full report Appendix C)

TAX YEAR 2012 FINAL AS OF DECEMBER 31, 2014

Collections and Costs

Gross tax collections \$8,958,217	100.0%
Refunds to taxpayers (78,309)	0.9%

Net Tax Collections \$8,879,908

Credit card fees (net) (16,872)	0.2%
One-time start up costs (589,085)	6.7%
Revenue Division collections costs (360,285)	4.1%
(\$966,242)	11.0%

Net Revenues (PCC 5.73.010 E) \$7,913,666

Disbursements

Centennial School District 539,956	6.0%
David Douglas School District 965,118	10.8%
Parkrose School District 294,264	3.3%
Portland Public Schools 4,512,239	50.4%
Reynolds School District 357,942	4.0%
Riverdale School District 40,429	0.5%
Total School Disbursements \$6,709,947	76.3%

Regional Arts & Culture Council 1,225,000** 13.7%

Disbursements to date \$7,934,947	88.6%
Net revenues less disbursements (21,281)	0.2%
Interest earnings on AEAF 22,276	

Available funds \$995

***\$85,000 to be disbursed to RACC on or about March 17, 2015*

TAX YEAR 2013 ESTIMATED AS OF DECEMBER 31, 2014**Collections and Projected Costs**

Gross tax collections \$8,563,621	100.0%
Refunds to taxpayers <u>(7,124)</u>	0.1%

Net Tax Collections \$8,556,497

Credit card fees - estimated to year end (98,368)	1.1%
General Fund overhead charge (25,000)	0.3%
Revenue Division costs - estimated to year end <u>(774,799)</u>	9.0%
(\$898,167)	10.2%

Net Revenues (PCC 5.73.010 E) \$7,658,330

Disbursements (projected)

Centennial School District 535,985	6.3%
David Douglas School District 981,600	11.5%
Parkrose School District 316,999	3.7%
Portland Public Schools 4,479,658	52.3%
Reynolds School District 388,310	4.5%
Riverdale School District <u>42,179</u>	0.5%

Total School Disbursements \$6,744,733 78.8%

Regional Arts & Culture Council \$880,000** 10.3%

Disbursements to date \$7,624,733 89.0%

Net revenues less disbursements 33,598 0.4%

Contingency reserve (60,000)

Interest earnings on AEAF 30,240

Available funds¹ \$3,838

***\$380,000 to be disbursed to RACC on or about March 17, 2015*

TAX YEAR 2014 STATUS

While it is still too early in the 2014 filing season o forecast revenues, early indications are that 2014 will be the best year yet in terms of payment compliance. As of April 10, 2015, over 104,000 Portlanders had filed their tax returns and paid over \$3.4 million; this is over 50% more revenue by the same date in either of the prior two tax years.

The Revenue Division's tax year 2014 outreach to taxpayers included:

- Sending email reminders to over 142,000 taxpayers.
- Sending paper tax forms to all taxpayers and households that had filed in a previous tax year (did not include taxpayer that had already paid in response to email).
- Making the Arts Tax form available in 10 languages in addition to English.
- Created a new Permanent Senior Filing Exemption for qualifying seniors 70 years old or older.
- The Arts Tax return is now available in leading tax preparation software products like H&R Block and TurboTax.
- Revenue received an \$8750 grant from the Office of Management and Finance to enter into an agreement with Elders in Action for assistance and outreach to the elder community.
- A grant of \$2,336 was received from the Office of Equity and Human Rights to translate the Arts Tax form into 10 languages

The tax ordinance stipulates that administrative expenses should average no more than 5% of gross revenue collected over a period of five years, not including first year start-up expenses, and with first year start up costs not to exceed a revised \$600,000. Per the first year data, we are pleased to note that first year expenses are currently at 4% and continue to fall as tax year 2012 collections continue. Start up costs just under \$600,000 at \$589,085. For tax year 2013, however, total reported expenses were 9.3% as of March 31, 2015. As is the case with tax year 2012, the tax year 2013 percentage is expected to continue to fall as revenues are collected. The combined two-year average cost is 6.5%, 1.5% above the target level of 5%.

While at first glance this may seem alarming, we must remember that the proscribed expense cap is an average of 5% over five years. Year two of the tax still encountered many unknowns, especially related to the collection process and its cost. As we noted in last year's report, due to the lower anticipated future revenues as a result of changes made in year one, we do not yet know if the 5% cap can be maintained. As Revenue continues implementing new features of the tax, such as receiving taxpayer data directly from the IRS, we expect revenues will continue to increase which will lower the cost percentage over time.* We will continue to keep a close eye on these expenses as the collection process matures over the coming years.

It is our opinion that the Revenue Division, under a short start up time frame and with the subsequent issues and changes that took place, did an excellent job in deploying its resources to implement the notification and collection process. Furthermore, the Division has been open, transparent and always receptive to questions and concerns from the Committee. It has also been responsive to last year's recommendation to find additional ways of communicating the tax requirements to the public and to send out notices earlier. Additionally, the Division addressed our recommendation to expand outreach in more languages that now number ten, and is continuing efforts to further expand outreach services. Finally, and very importantly, the tax return can now be filed through multiple software products on the market.

** Refer to Appendices C1 and C2 for most recent update of tax years 2012 and 2013 and Appendix C3 for updated information for the combined tax years, all as of March 31, 2015.*

SCHOOLS

Following the first year, in which determining how to assess and evaluate the schools' use of Arts Tax funds was one of the AOC's chief functions, in this second year the format has become relatively routine with all districts submitting their data on or about the December 31st deadline. We will continue to work together on issues and concerns as they may arise. There is, however, one issue in particular that has drawn attention this past year regarding the allocation of full time employees (FTE). Further discussion can be found at the end of this section.

The key data points that allow the AOC to prepare its evaluation of each district include: Arts Tax funds received, funds expended, student population, teacher FTE and other information (including general funds and overall FTE teachers) that provide contextual information for observing trends over time within school districts and within individual schools themselves. An additional metric that will be requested next year will be to supply data on actual hours of instruction provided.

The Committee additionally requests data about student populations and teacher FTE in the middle and high school level in order to observe in future years whether the school districts adhere to the IGA determination that school districts are to provide an articulated course of study for the arts from K-12. The full data submissions for each district can be found in the Appendix B1-B6.

Upon receiving this information, members of the Metrics Subcommittee were tasked with preparing analysis of the data. Each of these evaluations was then reviewed by additional Committee members. We understand the importance of reviewing and preparing the data across the school districts and to the individual school level in order to answer questions that teachers, parents and students may have about the impacts of the Arts Education & Access Fund on their particular school. These detailed evaluations are provided in the Appendix B7-B12. For the purposes of the AOC's report to the City, however, we have focused on reporting a broader snapshot of our analysis, considering the average trends at the district level.

APPENDIX E									
ARTS K-5 FTE SNAPSHOT ALL SCHOOL DISTRICTS 2014-2015									
April 29 2015									
	2012-2013		2013-2014			2014 - 2015			
District	Base Year Arts FTE Teacher/K-5 Student		13-14 Arts FTE	Teacher/K-5 Student		Arts Fund	14-15 Arts FTE Teacher/K-5 Student		Arts Fund
	K-5	Ratio (1 per)	K-5	Ratio (1 per)	Dollars	K-5	Ratio (1 per)	Dollars	
Centennial	3.04	894	6.1	458	\$ 539,956	6.1	459	\$ 535,985	
David Douglas	9.2	548	10.1	512	\$ 965,118	10.5	495	\$ 981,600	
Parkrose	1	1548	4.0	389	\$ 294,264	4.0	383	\$ 316,999	
PPS BAA	14.9	1528	50.3	480	\$ 4,512,239	56.2	415	\$ 4,479,658	
Reynolds	1.5	1273	2.5	782	\$ 357,942	5.0	405	\$ 388,310	
Riverdale*	0.9	189	1.2	172	\$ 40,429	1.1	165	\$ 42,179	
Arts FTE All Distri	30.54		74.2			82.9			
Arts FTE Increase Over Base Year				43.66		52.4			
Arts FTE Increase/Decrease Over Previous Year						8.7			
Total Arts Fund Dollars to Date (2/17/15)					\$ 6,709,947			\$ 6,744,731	
Average Ratio Across All Districts	997			465			387		

* Riverdale School District figures for 2012-2013 and 2013-2014 have been revised for consistency with 2014-15 calculation.

Summary of Findings

While a greater level of detailed data can be found about each of the school districts and individual school levels (See Appendix B7-12), this snapshot depicts what occurred for students across the Portland area over the past two years since the inception of the fund. As the snapshot indicates, school year 2013-2014 showed an increase of 44 arts teacher over the base year. While we would not expect such a substantial increase in 2014-2015, we are pleased to note that the districts hired an additional nine teachers this current school year.

The total number of K-5 arts teachers now numbers 83 compared to a mere 31 before the fund went into effect.

Furthermore, the average ratio of FTE to K-5 students over all the districts dropped from 1:453 in year one to 1:387 this year. Compared to the prefund base year of 2012-2013 when the ratio was 1:954, it is clear that the fund's goal of 1 arts teacher per 500 students has been

successfully achieved. As of last year, there were no schools within any of the districts that did not have at least one arts teacher for its K-5 students.

In reviewing the districts' expenditure of arts tax funds, it is apparent that the money is being spent on the hiring of arts teachers and not for ancillary purposes as was noted for one particular school district last year, Reynolds. The IGA renewal language has clarified the usage of funds. We are pleased to see that the Reynolds District this year has significantly improved its K-5 arts students/teacher ratio which is now 1:405 and that it is further extending arts curriculum into the middle and high school years.

While the primary focus of the AEAF and the AOC review is on the enhancement of arts education at the K-5 level, the intention and spirit of the funding initiative is that the schools provide a continuum of arts curriculum into the middle and high schools. It is early in the life of the fund to fully evaluate progress in the later grades for each district, but we are encouraged to see advancement in some of the districts. More information in that regard can be found in the individual data submissions in Appendix B1-B6 as indicated above. We anticipate a deeper dive into reviewing this aspect in the coming years.

The FTE Question

During the course of this past year, a question has arisen regarding the allocation of FTE resources for staffing in the classroom. While we do not believe it is the AOC's role, nor is it our intent, to interfere with how the schools utilize their resources, we do believe that we play a role in helping to evaluate the quality and the impacts of the education being funded by the Arts Education and Access Fund. If there is any question regarding the effectiveness of the taxpayer's money, we believe we have a responsibility to bring forth those questions for discussion.

Although a school or a district may meet the Fund's funding parameter of 1 teacher or 1 FTE for every 500 students, in some instances schools have allocated less than 1FTE to a single arts discipline. For example, some schools of 500 students have split their 1FTE and hired 0 .5 FTE dance plus 0 .5FTE drama/500 students. In many cases this reduces teachers contact time to the extent that they may have many hundreds of students with whom they meet only 30 minutes per week, thus minimizing the educational time and interaction with students. We have received feedback from teachers that this kind of scenario does not provide sufficient hours of contact time with students to effectively educate within a discipline. It is also our understanding that in many of these scenarios the teachers do not even know student's names.

The Committee does not purport to understand the intricacies involved in allocating resources for an appropriate and qualitative education and has no specific recommendation in this regard. We do, however, recommend that RACC, through its Education Coordinator whose position is funded by this tax, be charged with the task of working together with the schools to obtain relevant data on this issue and to collaborate towards creating a model program that addresses this concern and that aligns with recognized national standards for quality arts

education. We further recommend that this be undertaken over the course of the following year, and that a report be submitted to the Arts Oversight Committee by no later than this time in 2016.

Certified Teachers Definition

In this past year, a question arose as to the definition of a “certified arts teacher.” At its most recent February 17th meeting, in order to clarify the meaning, the AOC asked if the IGA’s could be amended to include a clear definition so as to avoid any future confusion or misunderstanding. Terri Williams representing the Revenue Division and Ken McGair from the City Attorney’s office indicated that this could be best addressed via an administrative rule which they indicated they would work on. The AOC will be looking for this rule to be established in the coming months.

Charter Schools

Also at the most recent February 17th AOC meeting, members of the public representing the Southwest and Ivy Charter School Districts were in attendance and expressed their disappointment in the lack of arts funding for these two schools. During ensuing conversation, it was learned that these two schools were chartered by the State, not Portland Public Schools; therefore, due to a technicality in the tax ordinance, these schools were not eligible for funds. The attendees explained that they are Portland residents who pay the arts tax and that the children in these schools are Portland residents, but they are nevertheless denied the benefits of the arts tax. It is the AOC’s understanding that the amount of funding these schools would otherwise receive is very small in comparison to the entire fund, approximately \$30,000. The AOC feels that these Portland students should be treated equally and recommends that the City move towards rectifying this situation.

REGIONAL ARTS & CULTURE COUNCIL (RACC)

AOC Metrics Committee Analysis Year 2: Regional Arts and Culture Council (RACC)

Analysis by Jim Cox, AOC Committee

2012 AEAF Tax Year Funding to support RACC

Total Reported 2012 Tax year total AEAF Distribution from the Revenue Division: **\$1,225,000** (*not all distributed in RACC's 2013-14 Fiscal Year*)

RACC FY2013-14 Fiscal Year Use of Funds:

General Operating Support

- Total non AEAF RACC Funds: \$1,659,694
- Total AEAF Distribution: \$150,072
- Total number of Portland area nonprofits supported: 44
- Smallest tax grantee awards: \$882 (PHAME and NW Documentary Arts & Media)
- Largest tax grantee awards: \$22,138 (Portland Art Museum)
- Percent of total grant awards from arts tax: 11.2%

2013 AEAF Tax Year Funding to support RACC

2013 Tax year distribution as of March 2015: **\$880,000**

RACC FY2014-15 Fiscal Year Use of Funds:

General Operating Support

- Total non-AEAF RACC Funds: \$2,336,789 (*\$1,333,465 from the City's general fund, \$95,669 from other public sources, \$507,655 from Work for Art plus an additional special appropriation of \$600,000 from the City.*)
- Total AEAF estimated to be distributed: \$1,723,149 (*\$887,149 from tax year 2012 and \$836,000 to date from tax year 2013*).
- Total number of Portland area supported: 45
- Smallest tax grantee awarded to date: Playwrite Inc. and Third Angle New Music: \$1,000 (100% supported through the AEAF)
- Largest tax grantee award to date: Portland Art Museum \$468, 538 (42% supported through AEAF)
- Percent of total grant awards from arts tax: 42%

[Note: See AEAF Distribution chart below for reconciliation of tax year funding and RACC fiscal year allocations.](#)

Access and Equity Grants

- Total AEAF Distribution: \$26,000 (\$272 unspent and rolled into FY14-15—see column to the right)
- Total Grants: 10 in May 2014
- Smallest tax grantee award: \$1,000 to Visegrad Group
- Largest tax grantee award: \$3,800 Lents International Farmer's Market

Access and Equity Grants

- Total AEAF estimated to be distributed: \$79,522 (\$35,250 from Tax year 2012; \$44,000 to date from tax year 2013; \$272 unspent FY13-14 Access Grant Funds)
- Total Grants: TBD May 2015
- Smallest tax grantee award: TBD May, 2015
- Largest tax grantee award: TBD May, 2015

Education Coordinator Support

Total AEAF Distributions \$23,928
(\$11,399 unspent and rolled into FY14-15;
See column to right.

Education Coordinator Support

Total AEAF estimated to be distributed:
\$114,000 (\$102,601 from tax year 2012; \$0
from tax year 2013; 11,399 unspent FY13-14
Education Coordinator funds)

Narrative

RACC FY14-15 General Operating Support:

As of March 31, 2015 RACC has distributed \$1,471,626 in general operating support to 16 area arts nonprofits of which, \$946,626 are funds directly from the AEAF. Another 29 area organizations will receive a disbursement of a \$410,022 in AEAF funds later this year after filing their FY13-14 grant reports as specified by RACC in their grant agreement.

Funding from the arts tax covered 100% of the grants to many of the smaller arts groups on the list, and the larger arts organizations received 25-48% of their funding through the AEAF. The RACC funding goal of the AEAF is, in time, to provide up to 5% of eligible Portland area arts organization's general operating support costs. In aggregate, the arts tax along with general funds provided by the city of Portland now is covering 3.8% of these organization's general operating funds.

RACC FY 14-15 Access and Equity Grants:

RACC estimates that \$79,522 of AEAF funds will be distributed in its 2014-15 fiscal year grants in the Access and Equity category. A press release for this grant cycle was distributed on January 1, 2015 (see Appendix D1) with translation services available in Spanish, Russian and Vietnamese. This estimated distribution is above 5% of RACC's estimated AEAF budget as stipulated in the tax measure.

The committee is happy to report that a total of \$25,728 in Access and Equity Grants were awarded in May 2014 for RACC's 2013-14 fiscal year grant cycle to support ten small organizations, all ineligible for funding through RACC's General Operating Grant cycle, in an effort to bring increased cultural programming to Portland. These dollars supported cultural projects in low-income communities, LGBTQ, Latino, and other communities of color. RACC's press release with a full list of these projects and support levels is included in Appendix D2 of this report. As of April 2014, this level of funding met the AEAF goal of 5% or greater of total 2012 tax year revenues estimated to be collected by the Revenue

Division. Total collections exceeded the Revenue Division's estimates and this grant category was funded at only 2.1% of total collections. Now that the Revenue Division is able to provide RACC with more accurate revenue estimates, the AOC looks at this as being a one-time anomaly.

RACC FY 14-15 Education Coordination Support

In its 2013-14 fiscal year, RACC ended up allocating \$23,928 to cover arts education coordination expenses including six hours of professional training for 26 arts specialists in Portland. RACC was able to increase this funding level from their estimated \$13,000 as there were unallocated funds remaining from their first distribution from tax year 2012 and RACC was within funding guidelines to increase this line item. By the end of the fiscal year, \$11,399 was unspent and rolled into Education Coordinator funding for FY2014-15. For the FY2014-15 Fiscal Year, RACC has \$114,000 (\$102,601 from tax year 2012 plus the \$11,399 rolled over from the previous fiscal year) to hire a full time Education Coordinator. Funding for this position is provided by an amendment to the city's contract with RACC, and this position's primary responsibility is to work with the school districts to make sure there is a sequential course or arts studies from grades 5-12 and that city and AEAF dollars are being used to provide quality arts education.

Section 17 in the city contract states that no more than 3% of net revenues be used to fund this position; the Revenue Department provides this information to RACC. The \$114,000 allocated this year is well below the 3% threshold for tax year 2013.

RACC has recently hired and filled the Education Coordinator position with this funding, and RACC is working to implement strategies to qualify and quantify how AEAF dollars are being used to provide high quality arts education. As of March 31, RACC has spent \$31,704 of this fund on salary and benefits for this new position as well as supplies and operational costs to support the position. The AEAF Oversight Committee is excited to have this position filled and look forward to working with Marna Stalcup, the new Education Coordinator, as we take a more active role in working to quantify the effectiveness of arts programming in schools and how Portland stacks up to best practices around the U.S.

Analysis:

Portland area school districts receive up-front AEAF funding based on a formula overseen by the Revenue Division to meet goals of providing one FTE certified arts instructor per 500 students. All additional revenues beyond this formula in a given tax year go to support grant and educational programming through RACC as stipulated in the AEAF measure. RACC has received more than \$1.2 million in each of their last two fiscal years through the AEAF, which is roughly 14% of the total AEAF disbursement. This disbursement remains lower than the yearly three to four million-dollar goal originally set out in the intent of the measure when a larger revenue stream was predicted, prior to the legal and administrative changes made to the AEAF after voter approval.

A challenge the AOC committee faced this reporting period was parceling through the Revenue Division's tax year distributions as they relate to RACC's fiscal year appropriation and spending. One difficulty is that the Revenue Division's tax year calendar and RACC's fiscal year calendars are on different reporting schedules. Heightening the confusion is determining in which fiscal year RACC is spending late-filer dollars distributed by the Revenue Division. This is one area the AOC will continue to work on with RACC in order to simplify reporting on how funds are being disbursed or held over for the following fiscal year. We wish to thank RACC for working to create the distribution documents that are included as an appendix to this report.

AEAF Distributions to RACC

January, 2014 - April, 2015

Date Rcvd.	Amount Rcvd.	RACC's FY13-14			RACC's FY14-15			Total Allocation
		Allocated to FY13-14 GOS:	Allocated to FY13-14 Access:	Allocated to FY13-14 Arts Education :	Allocated to FY14-15 GOS:	Allocated to FY14-15 Access:	Allocated to FY14-15 Arts Education :	
Tax Year 2012 Disbursements:								
1/21/14	200,000	150,072	26,000	23,928	-	-	-	200,000
4/24/14	125,000	-	-	-	125,000	-	-	125,000
6/11/14	100,000	-	-	-	100,000	-	-	100,000
7/24/14	350,000	-	-	-	228,399	19,000	102,601	350,000
8/18/14	125,000	-	-	-	125,000	-	-	125,000
9/22/14	200,000	-	-	-	190,000	10,000	-	200,000
1/8/15	40,000	-	-	-	38,000	2,000	-	40,000
3/11/15	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,750</u>	<u>4,250</u>	<u>-</u>	<u>85,000</u>
TOTAL	1,225,000	150,072	26,000	23,928	887,149	35,250	102,601	1,225,000
Tax Year 2013 Disbursements:								
1/8/15	500,000	-	-	-	475,000	25,000	-	500,000
3/11/15	<u>380,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>361,000</u>	<u>19,000</u>	<u>-</u>	<u>380,000</u>
TOTAL	880,000	-	-	-	836,000	44,000	-	880,000
Grand Total	<u>2,105,000</u>	<u>150,072</u>	<u>26,000</u>	<u>23,928</u>	<u>1,723,149</u>	<u>79,250</u>	<u>102,601</u>	<u>2,105,000</u>

When the AOC made its report last April, only \$200,000 in 2012 tax year dollars had been distributed to date for RACC's 2013-14 fiscal year spending. As this was the first year of collections, it was difficult for the Revenue Division to predict the amount of actual funds that might be distributed to RACC in year one, and it was generally agreed that the funds would be minimal. Since that time, the Revenue Division and RACC both confirmed that a total of \$1,225,000 of 2012 tax year dollars had been collected for RACC. Unfortunately, most of these dollars were from late filers and RACC was unable to make use of them in their FY13-14 grant cycles. As seen in the grant narrative, RACC is using these funds to support their current 2014-15 fiscal year grants, along with \$880,000 in 2013 tax year dollars distributed to RACC to date.

Last April, in an effort to help RACC staff and area nonprofits plan for FY2014-15 funding and distribution, the AOC suggested that the Revenue Division estimate 2013 tax year revenues for RACC in advance of distribution. We are pleased to report that the Revenue Division was also able to provide more accurate revenue projections and to release funding in a much earlier timeframe in this second year of funding. As of April 10, 2015, the Revenue Division reports it has distributed total aggregate revenues of \$2,105,000 to RACC in 2012 and 2013 tax year's dollars, and will disburse another \$100,000 in May 2015 for RACC's current fiscal year. In addition, RACC will receive any additional disbursements for late collections in the 2012 and 2013 tax years.

A statement of Revenues through March 31, 2015 provided to the committee from RACC shows an estimated \$938,552 in AEAF funds will be granted during the remainder of their current fiscal year. RACC reports these remaining funds will go toward two additional distributions in April and June for General Operating Support grants; a May distribution of the Access Grants category; and the remainder funding the Education Coordinator position through the end of the current fiscal year. Funds remaining, if any, will roll into next year's distribution allocation. Less than \$5,000 is budgeted to cover materials, meetings and other overhead costs.

Summary:

The Oversight Committee wishes to thank the Revenue Division for providing RACC with advanced distribution estimates and releasing funds much more expediently than in year one. This has enabled RACC to more effectively distribute funds to area nonprofit arts organizations and implement an education coordination program.

RACC is to be commended for meeting all of its fiduciary obligations in providing increased support from dollars provided through the AEAF.

Recommendations:

- Per the legislative intent of the measure, the committee encourages the city to continue to provide appropriate general fund support to RACC in addition to the revenue provided to RACC through the AEAF.
- The AOC will continue to work with RACC to create simplified reporting to track how different AEAF tax year dollars are used in any give RACC Fiscal year. This will continue to be an on-going need as the Revenue Division becomes even better equipped to collect taxes from late and non-compliant filers.

Status of 2014 General Recommendations

1. The City should be at the forefront of providing more positive messaging about the tax and its benefits for children, the arts and the entire community. – *We believe that some of this messaging has been provided and trust that we can look forward to a continuation of positive communication in the future.*
2. Although we realize that the first year of a new initiative can be confusing to the public, the Revenue Bureau (now Division) and City leaders should seek ways to better communicate the Arts Tax requirements to the public, including more outreach to minority populations and expanding explanations in additional languages, although there has been some effort to do so, even under cap constraints. We understand that administrative funds have been capped, but the city may need to explore ways to partner with other agencies to provide this important resource. - *We are pleased to report that the Revenue Division has made excellent strides in reaching out to diverse communities. Materials are now published in ten languages and they are working with the Office of Equity and Human Rights, the Office of Management and Finance and Elders in Action to improve outreach.*
3. The Revenue Bureau should continue to work towards expediting its collection process in the future. Incorporating the Arts Tax into Turbo Tax and other third party software and seeking file sharing with the IRS should be implemented as soon as possible. Consider adding personnel to speed up collections and determine how that would affect the cap structure. Despite budget challenges, the Revenue Bureau was able to market the program in English and Spanish and provided on-site and telephone customer service in eight languages/dialects in addition to English. - *This year the arts tax can be filed using a number of leading tax software products like H&R Block and TurboTax. File sharing with the IRS is still a goal on which the Division is working.*
4. Following up recommendation #3, City Council and the Revenue Bureau should review the 5% cap and determine if it is in fact a realistic figure, especially in light of expected reduced revenue. -*This has not been reviewed, but remains a consideration for future years after more historic data becomes available.*
5. The Revenue Bureau should provide a three year projection of revenues and expenses after all the data is in for the first year (tax year 2012). – *This was not viable in the early stages, but is something that will be discussed again for future years as data becomes more reliable. The Revenue Division has, however, advised the AOC that revenues are expected to begin stabilizing as the tax matures.*

6. The IGA between the City and the School Districts should have more specific language about how the funds should be spent and a clearer definition of “cost.” Language should also be included about the citizen oversight committee’s role and responsibility. - *The IGA agreements have been renewed with the following substantive revisions:*

Article 3. Definitions – addition of a. “Arts Oversight Committee”

Article 5. Provision of Services – can only use the funds to pay the full costs to employ certified arts and/or music teachers and that remaining funds may be held or rolled over and used in the following school year. Districts are supposed to report annually any funds rolled to the next school year.

Article 6. Supplemental Funding – clarified that the intention of the IGA is to add to the number of existing certified arts and music teachers either through hiring new teachers or mitigating against loss of certified arts and/or music teachers through cuts.

Article 12. Use of Funds/Indemnification – Added that if the City determines that Net Revenues have been disbursed to the District in error in the first payment, the disbursement in error can be subtracted from the second scheduled disbursement. Also added that the District will provide the City with the requested data/reports necessary to ensure that the revenues are used in accordance with the IGA. Data requests can come from Revenue or the AOC, and unless otherwise required, are due by December 31st each year. Revenue may withhold a disbursement if the District hasn’t complied with the data request.

7. The AOC should be more insistent that all schools submit their data in the same format that was established by the Committee and within the time frame established. We recommend that the renewed IGA address this point. - *This was minimally addressed in the IGA, but is no longer a concern as the schools have been complying. Due to the larger complexity of Portland Public Schools compared to the other Districts, the AOC has been flexible in accepting its somewhat different format which is similar to the proscribed format, but does provide the required information.*
8. Review the funding distribution calculations as it relates to schools that already have excellent ratios and consider how this should impact future distributions to ensure arts access within the Portland area. - *To date, there has been no further conversation, but this no longer seems to be a concern.*

Summary of General Recommendations 2015

1. Provide a clear definition of “certified arts teachers” via an administrative rule procedure.
2. Provide arts tax or other funding for the Southwest and Ivy Charter Schools so that they equally benefit on a proportionate basis with the other School Districts.
3. The School Districts and RACC, through its Education Coordinator, should collaborate towards creating a model program that aligns with recognized national standards for quality arts education and which addresses the concern about FTE allocations. We further recommend that this be undertaken over the course of the following year with a report to be submitted to the Arts Oversight Committee by no later than this time in 2016.
4. AOC to add a request for hours of instruction in each arts discipline in its data submission form.
5. The Revenue Bureau should provide projections of revenues and expenses at a time when it becomes viable to do so.
6. The legislative intent of the AEAF was to add new resources on top of the city’s current levels of funding. We recognize that the city is on track by continuing its general fund investments in RACC and should continue to do so.
7. The AOC to work with RACC to create a more comprehensive way to track how different AEAF tax year dollars are used in any give RACC Fiscal year. This will continue to be an on-going need as the Revenue Division becomes even better equipped to collect taxes from late and non-compliant filers.

Moving Forward

Qualitative Impacts: As stated in last year's report, while the Committee's charge is to oversee and review the expenditures and outcomes of the arts fund, we continue to strongly believe that our task goes beyond just a quantitative measuring of the outcomes. The word "outcome" in the code language is not fully defined, but we feel it should include a qualitative evaluation as well.

- What are the ultimate impacts on children?
- Are children doing better in school?
- Are children doing better socially?
- Do we see an effect on graduation rates and student attendance?
- Do we have qualified and diverse arts teachers, not just more teachers?
- Has there been an effect on parent involvement in the schools?
- Have arts institutions been able to open their doors to more underserved communities?
- Are our multi cultural communities more engaged with the arts?

These are more difficult questions to answer than simply evaluating numbers, but we believe that these questions can be answered over time. We are currently moving forward on that path by asking the question about FTE hours as discussed above. The AOC will continue to dive deeper into the qualitative aspects of our charge in the years to come.

Refinements: With two years now behind us, we will continue to review our methods of data collection and evaluations and make revisions as deemed appropriate. We remain open to input and suggestions from all sources.

Respectfully submitted by Stanley Penkin, Chair
Arts Education & Access Fund Citizen Oversight Committee

Members

Oscar Arana
Srulac Brachman
James Cox
Carmen Dennison
Erika Foin
Jessy Friedt
Craig Gibbons (Metrics Chair)
Nancy Helmsworth
Carter MacNichol
Juan Martinez
Cheri-Anne May
Araceli Ortiz
Stanley Penkin (Chair)
Chip Shields
Gwen Sullivan
Charniece Tisdale
Mark Wubbold

Former Members: Yulia Arakelyan; Lionel Clegg; Susan Dennis; Victoria Dinu; Alina Harway; Kimberly Howard; Kevin Jones; Alyssa Macy; Steve Nance; Anita Yap

Appendices

Appendix A	AOC Working Agreement
Appendix B	Metrics Data Sheet Template
Appendix B1	Metrics Data Submission - Centennial
Appendix B2	Metrics Data Submission – David Douglas
Appendix B3	Metrics Data Submission - Parkrose
Appendix B4	Metrics Data Submission – Portland Public
Appendix B5	Metrics Data Submission – Reynolds
Appendix B6	Metrics Data Submission – Riverdale
Appendix B7	School Evaluation – Centennial
Appendix B8	School Evaluation – David Douglas
Appendix B9	School Evaluation – Parkrose
Appendix B10	School Evaluation – Portland Public
Appendix B11	School Evaluation – Reynolds
Appendix B12	School Evaluation – Riverdale to be revised
Appendix C	Revenue Division Status Update February 17, 2015
Appendix C1	Revenue Division Update Tax Year 2012 as of March 31, 2015
Appendix C2	Revenue Division Update Tax Year 2013 as of March 31, 2015
Appendix C3	Revenue Division Update Combined Tax Years as of March 31, 2015
Appendix D1	RACC Cultural Access Guidelines and Application
Appendix D2	RACC Access Grant Press Release
Appendix D3	RACC Grant Opportunity Announcement
Appendix D4	RACC Revenue and Expenditure Report April 13, 2015
Appendix D5	RACC AEAF Distribution Report
Appendix E	FTE Snapshot All Districts 2014-2015
Appendix F	Kids Arts Video Link

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.

For School Year 2014-15

Enrollment and FTE Data as of October 1, 2014

Centennial School District AOC Metrics: Elementary Schools

General Fund Dollars	\$ 59,224,644.00
Total Arts Fund Dollars*	\$ 532,749.34
Average Teacher Salary*	\$ 95,167.80

*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 student population, if different	Total Arts Fund
K-6	Lynch View	0.0	0.0	0.0	1.0	1.0	0.5	0.88	449.93	18.5	452	397	\$75,563
K-6	Lynch Wood				1.0	1.0	0.5	0.88	507.43	21.0	519	444	\$84,509
K-6	Parklane				1.0	1.0	0.5	0.88	410.29	17.5	415	359	\$68,330
K-6	Butler Creek				1.0	1.0	0.5	0.85	530.59	21.0	534	451	\$85,841
K-6	Oliver				1.0	1.0	0.5	0.87	398.08	16.5	401	345	\$65,666
K-6	Lynch Meadows				1.0	1.0	0.5	0.89	494.00	20.0	506	442	\$84,128
K-6	Pleasant Valley				1.0	1.0	0.5	0.87	416.54	16.5	421	361	\$68,711
										131.0		2,799	
	Classroom									113.5			
	Music									7.0			
	Counselors									7.0			
	PE									3.5			
	Subtotal									131.0			
	Less: Sixth Grade Teachers									-15.5			
	Total K-5 Classroom Teachers, Counselors, Music Teachers, PE Teachers									115.5			

* This number may differ if the elementary is a K-8 school.

To ensure reliable and consistent data, the AOC committee has provided this glossary of terms to clarify any potentially ambiguous language. Please reference these definitions for all AOC data requests.

FTE Teachers	Paid FTE with teaching credentials working with students in a classroom setting. Includes librarians, instructional specialists, counselors, PE teachers.
Student Enrollment	Total student enrollment. (Do not use ADM or ADMW.) Total Requirements minus Ending Fund Balance minus Contingency minus Transfers Out. At this time, this Net General Fund requests refers to funds at the district level.
Net General Fund	This is specific to K-8 elementary schools. As the statute directly establishes arts teacher-student staffing levels for grades K-5, please include the breakdown of K-5 arts teachers, if this number differs from the overall K-8 school arts teachers.
Total K-5 Arts Teachers, if different	
Total Arts Teachers, paid by Arts Tax	FTE arts teachers paid for directly by the arts tax funds provided by the city.

For School Year 2014-15

David Douglas School District AOC Metrics: Elementary Schools

Net General Fund Dollars	\$108,704,313.00
Total Arts Fund Dollars*	\$981,013.25
Average Teacher Salary (K-5)	\$95,221.14

*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 *		Total K-5 Arts Attributable, if different *	Total School Population		K-5 student population, if different
K-5	Cherry Park	0.0	0.0	0.0	1.0	1.0	1.0	1.0	25.0	All	507	507	\$107,583
K-5	Earl Boyles	0.0	0.0	0.0	1.0	1.0	1.0	1.0	21.0		525	440	\$117,211
K-5	Gilbert Heights	0.0	0.0	0.0	1.6	1.6	1.6	1.6	28.6		614	614	\$173,293
K-5	Gilbert Park	0.0	0.0	0.0	1.4	1.4	1.4	1.1	31.4		672	672	\$122,641
K-5	Lincoln Park	0.0	0.0	0.0	1.4	1.4	1.4	1.4	28.4		653	653	\$132,346
K-5	Menlo Park	0.0	0.0	0.0	1.0	1.0	1.0	0.5	27.0		590	590	\$37,491
K-5	Mill Park	0.0	0.0	0.0	1.0	1.0	1.0	1.0	27.0		591	591	\$101,039
K-5	Ventura Park	0.0	0.0	0.0	1.0	1.0	1.0	1.0	26.5		525	525	\$101,221
K-5	West Powelhurst	0.0	0.0	0.0	0.8	0.8	0.8	0.8	22.0		484	484	\$73,860
K-5	Arthur Academy (Charter)	0.0	0.0	0.0	0.2	0.3	0.3	0.3	9.5		121	121	\$14,328
	TOTAL	0.0	0.0	0.0	10.4	10.5	9.6	10.5	246.4		5,282	5,197	\$981,013

* This number may differ if the elementary is a K-8 school.

To ensure reliable and consistent data, the AOC committee has provided this glossary of terms to clarify any potentially ambiguous language. Please reference these definitions for all AOC data requests.

FTE Teachers

Paid FTE with teaching credentials working with students in a classroom setting. Includes librarians, Instructional specialists, counselors, PE teachers.

Student Enrollment

Total student enrollment. (Do not use ADM or ADMW.)

Total Requirements minus Ending Fund Balance minus

Contingency minus Transfers Out. At this time, this Net General Fund requests refers to funds *at the district level*.

Net General Fund

This is specific to K-8 elementary schools. As the statute directly establishes arts teacher-student staffing levels for grades K-5, please include the breakdown of K-5 arts teachers, if this number differs from the overall K-8 school arts teachers.

Total K-5 Arts Teachers, if different

Total Arts Teachers, paid by Arts Tax

FTE arts teachers paid for directly by the arts tax funds provided by the city.

For School Year 2014-15

Parkrose School District AOC Metrics: Elementary Schools

General Fund Dollars	\$29,785,269
Total Arts Fund Dollars*	\$316,999
Average Teacher Salary*	\$103,257.10

*Provided by Revenue Department

Grade Range	Name of School	FTE Art Teachers							Total K-5 Arts Attributable, if different *	K-5 student-art teacher ratio	FTE Total Teachers	Students		Funds
		Visual art	Dance	Drama	Music	Total Arts	Total Arts, paid by Arts Tax	Total K-5 Arts				Total School Population	K-5 student population, if different	
K-5	Prescott Elementary	0.0	0.0	0.0	1.0	1.0	1.0	0.0	367.00	19.0	367	0	\$115,190	
K-5	Russell Elementary	0.0	0.0	0.0	1.0	1.0	1.0	0.0	438.00	20.0	438	0	\$0	
K-5	Sacramento Elementary	0.0	0.0	0.0	1.0	1.0	1.0	0.0	406.00	18.5	406	0	\$89,812	
K-5	Shaver Elementary	0.0	0.0	0.0	1.0	1.0	1.0	0.0	319.00	16.5	319	0	\$71,816	
	Totals	0.0	0.0	0.0	4.0	4.0	3.0	0.0	382.50	74.0	1530	0	\$276,818	

PSD Total Arts Fund Column on end = Salary plus payroll costs and insurance costs for the year

Note:

* This number may differ if the elementary is a K-8 school.

To ensure reliable and consistent data, the AOC committee has provided this glossary of terms to clarify any potentially ambiguous language. Please reference these definitions for all AOC data requests.

Paid FTE with teaching credentials working with students in a classroom setting. Includes librarians, Instructional specialists, counselors, PE teachers.

FTE Teachers

Student Enrollment

Total student enrollment. (Do not use ADM or ADMW.)

Total Requirements minus Ending Fund Balance minus Contingency minus Transfers Out. At this time, this Net General Fund requests refers to funds *at the district level*.

Net General Fund

This is specific to K-8 elementary schools. As the statute directly establishes arts teacher-student staffing levels for grades K-5, please include the breakdown of K-5 arts teachers, if this number differs from the overall K-8 school arts teachers.

Total K-5 Arts Teachers, if different

Total Arts Teachers, paid by Arts

Tax

FTE arts teachers paid for directly by the arts tax funds provided by the city.

For School Year 2014-15

Portland Public Schools AOC Metrics: Elementary Schools

General Fund Dollars	\$555,000,000
Total Arts Fund Dollars*	\$4,479,658
Average Teacher Salary*	\$93,166

*Provided by Revenue Department

Grade Range	Name of School	FTE Art Teachers							Total Arts, paid by Arts Tax	Total K-5 Arts Attributable, if different *	K-5 student-art teacher ratio	FTE Total Teachers	Students		Funds
		Visual art	Dance	Drama	Music	Total Arts	Total School Population	K-5 student population, if different							
01-12	PPS Pioneer Programs	0	0	0.3	0	0.3	0	0.3	0.25	na	160.00	All	119	40	Total Arts Fund
KG-12	Metro. Learning Center	1.1	0	0	0	1.1	0	1.1	0.5	na	304.00		436	152	
01-08	ACCESS	0.5	0	0	0	0.5	0	0.5	0.5	na	324.00		305	162	
KG-08	Winterhaven	0	0	0	0	0.5	0.5	0.5	0.5	na	324.00		346	162	
KG-08	Skyline	0	0	0	0	0.5	0.5	0.5	0.5	na	424.00		309	212	
KG-08	Creston	0	0	0.4	0.5	0.9	0.5	0.5	0.5	na	520.00		350	260	
KG-08	Vestal	0	0	0	0.8	0.8	0.5	0.5	0.5	na	528.00		399	264	
KG-08	Peninsula	0.7	0	0	0	0.7	0.5	0.5	0.5	na	556.00		396	278	
KG-08	Marysville	0	0	0.5	0	0.5	0.5	0.5	0.5	na	560.00		405	280	
PK-08	King	1	1	0	0	2	0.5	0.5	0.5	na	560.00		370	280	
KG-05	Stephenson	0	0	0	0.5	0.5	0.5	0.5	0.5	na	616.00		308	308	
KG-05	Whitman	0	0	0	0.5	0.5	0.5	0.5	0.5	na	632.00		316	316	
KG-08	Vernon	0.6	0	0	0.6	1.2	0.5	0.5	0.5	na	634.00		386	317	
KG-08	Arleta	0.5	0	0	0.8	1.3	0.5	0.5	0.5	na	648.00		454	324	
KG-08	César Chávez	1	0	0	0	1	0.5	0.5	0.5	na	654.00		451	327	

* This number may differ if the elementary is a K-8 school.

KG-05	Duniway	0	0	0	1	1	1	na	505.00
KG-05	Abernethy	0	0	0	1	1	1	na	511.00
KG-05	Llewellyn	0	0	0	1	1	1	na	518.00
KG-05	Ainsworth	0.5	0	0	0.9	1.4	1	na	582.00
KG-08	Beverly Cleary	1.5	0	0	1.5	3	1.5	na	401.33
KG-05	Kelly	1	0	0	1	2	1.5	na	420.67
PK-05	Richmond	0.5	0.5	0	0.5	1.5	1.5	na	422.67
KG-05	Chapman	0	0	0	1.5	1.5	1.5	na	449.33
KG-05	Alameda	0.5	0	0	1	1.5	1.5	na	506.67
	TOTAL	29.75	4	1.6	32	67	48.35	na	482.73

21
24
24
25.63
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28
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1329.818

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674
760
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23340

* This number may differ if the elementary is a K-8 school.

For School Year 2014-15

Portland Public Schools AOC Metrics: Elementary Schools

General Fund Dollars	\$555,000,000
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-teacher ratio			
06-08	George	1	0	0	0.17	1.17	306.8	19.09	359	
06-08	Lane	1	0	0	1	2	235.5	27	471	
06-08	Hosford	1	0	0.5	0.5	2	295.5	24.9	591	
06-08	Gray	1	0	0	1	2	263.5	21.09	527	
06-08	Jackson	0.8	0	1	1.5	3.3	166.1	22.35	548	
06-08	Sellwood	1	0	0	1.4	2.4	227.1	22.25	545	
06-08	West Sylvan	0	1	0	0.91	1.91	501.6	40.1	958	
06-08	Beaumont	0	0	0	1	1	554.0	23.5	554	
06-08	da Vinci	2	1.75	1	0.5	5.25	88.6	19	465	
06-08	Mt Tabor	1	0	0	1	2	331.0	25.55	662	
09-12	Roosevelt	2	0	1	1.33	4.33	218.7	49.948	947	
09-12	Franklin	3	1	1	0.95	5.95	260.8	71	1552	
09-12	Cleveland	4	0	1	1.5	6.5	233.2	66.09	1516	
09-12	Madison	3	0	0.33	1	4.33	248.7	51.54	1077	
09-12	Grant	3.76	1	1	1.5	7.26	207.0	68.683	1503	

To ensure reliable and consistent data, the AOC committee has provided this glossary of terms to clarify any

FTE Teachers	Paid FTE with teaching credentials working with students in a classroom setting.
Student Enrollment	Includes librarians, Instructional specialists, counselors, PE teachers. Total student enrollment. (Do not use ADM or ADMW.)
Net General Fund	Total Requirements minus Ending Fund Balance minus Contingency minus Transfers Out. At this time, this Net General Fund requests refers to funds <i>at the district level</i> .
Total K-5 Arts Teachers, if different	This is specific to K-8 elementary schools. As the statute directly establishes arts teacher-student staffing levels for grades K-5, please include the breakdown of K-5 arts teachers, if this number differs from the overall K-8 school arts teachers.
Total Arts Teachers, paid by Arts Tax	FTE arts teachers paid for directly by the arts tax funds provided by the city.

For School Year 2014-15

Riverdale School District AOC Metrics: Elementary Schools

General Fund Dollars	\$ 8,042,775.00
Total Arts Fund Dollars*	\$ 42,387.02
Average Teacher Salary*	\$ 103,889.75

*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	Total School Population		K-5 student population, if different	Total Arts Fund
K-8	Riverdale Grade School	1.0	0.0	0.0	1.0	2.0	2.0	2.0	2.0	2.0	94.50	330	189	\$42,387
	Totals	1.0	0.0	0.0	1.0	2.0	2.0	2.0	2.0	2.0	94.50	330	189	\$42,387

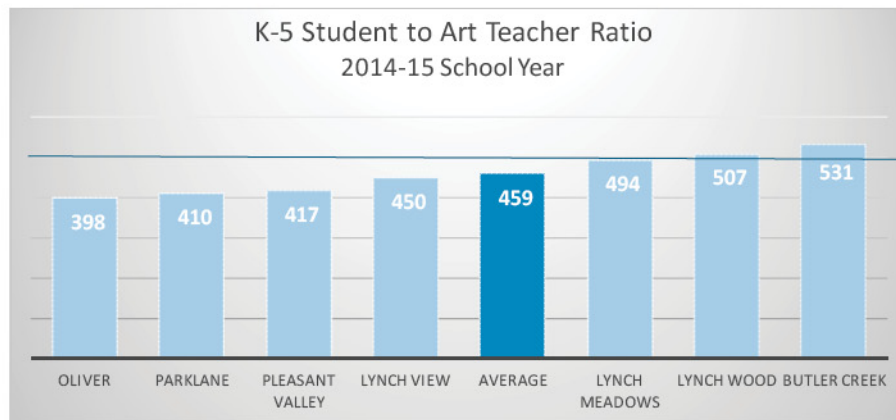
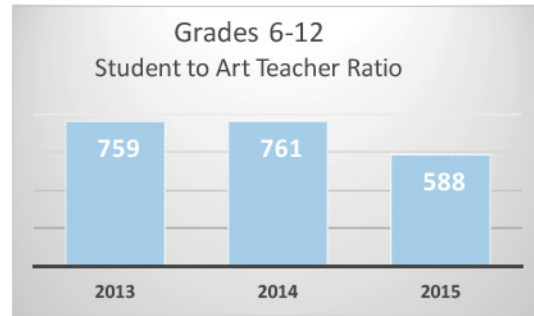
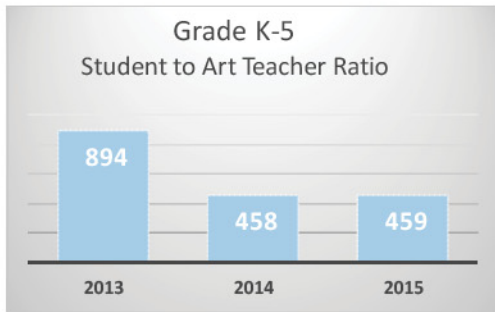
* This number may differ if the elementary is a K-8 school.

To ensure reliable and consistent data, the AOC committee has provided this glossary of terms to clarify any

FTE Teachers	Paid FTE with teaching credentials working with students in a classroom setting. Includes librarians, Instructional specialists, counselors, PE teachers.
Student Enrollment	Total student enrollment. (Do not use ADM or ADMW.) Total Requirements minus Ending Fund Balance minus Contingency minus Transfers Out. At this time, this Net General Fund requests refers to funds <i>at the district level.</i>
Net General Fund	This is specific to K-8 elementary schools. As the statute directly establishes arts teacher-student staffing levels for grades K-5, please include the breakdown of K-5 arts teachers, if this number differs from the overall K-8 school arts teachers.
Total K-5 Arts Teachers, if different	FTE arts teachers paid for directly by the arts tax funds provided by the city.
Total Arts Teachers, paid by Arts Tax	

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	2,924	3.8	761
Second Year 2015	2,799	6.1	459	5	2	7	2,940	5.0	588



Arts Tax Dollars per City: \$535,985

Reviewer's Notes (Nancy Helmsworth)

Centennial SD has done a good job using their arts tax fund to maintain their student access to arts (music) education. They are consistent from year 1 to year 2. With a below 1:500 ratio of teacher to students in both years.

The *average teacher salary* decreased by \$1,702.59, so the district received \$7,981.18 less AEA dollars in year 2, even though they needed to and did hire art teachers for the same number of K-5 students as the previous year.

District hired 1 FTE for each of its K-6 schools. The arts tax paid for .8 FTE/school - to serve the K-5 students. Centennial district paid the remaining .2FTE x 7 schools= 1.4FTE=\$133,234.92. to educate 449x 6th grade students.

In Year 2, Centennial SD has improved access to music education in the middle school. In 2013-14 the middle school had a ratio of 1:837 and in 2014-15 the ratio was improved to 1:641. That investment continues the music instruction funded by the AEA in the elementary schools.

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

Again noted- Centennial Park School offers no arts instruction for their 7th-12th grade students.

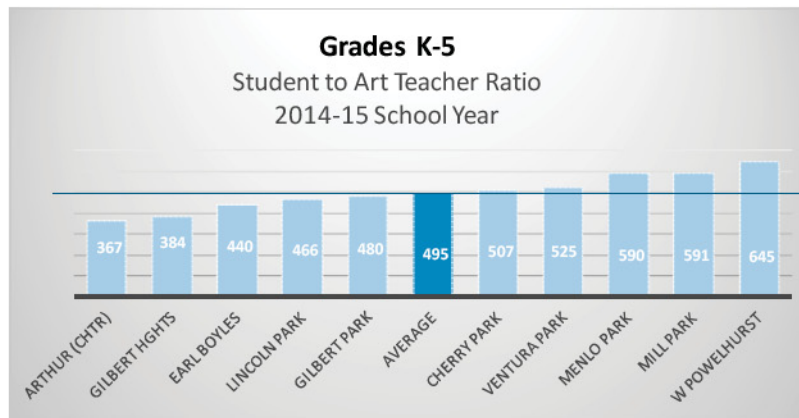
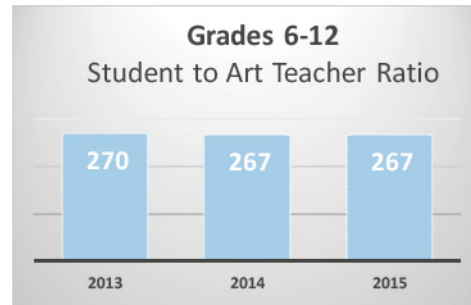
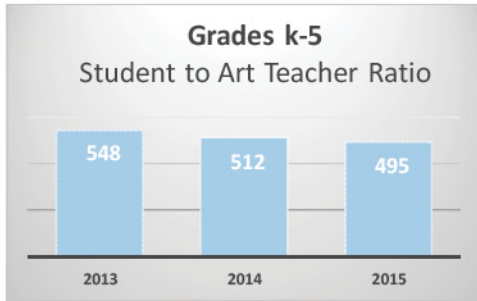
Recommendations:

Consider offering an Art elective to your students in Centennial Park School. This reviewer knows it is an alternative school supporting unconventional students. An Arts option may be a valuable way for students to connect or re-engage in school.

Centennial High School has 1 FTE visual arts teacher for 1,837 students. If additional monies become available hiring an additional visual arts teacher might be considered. (For instance another metropolitan high school has an enrollment of 1,200 students with 2FTE drama, 2+FTE Visual arts and 2FTE music teachers).

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



Arts Tax Dollars per City: \$981,600

Reviewer's Notes (Srulle Brachman)

In year two, the David Douglas School District continues to work to meet the baseline criteria for arts education provided through funding provided through the arts tax. K-5 student to arts teachers average 1/496 and meet the 1/500 ratio prescribed in the funding mechanism, although 5 of the 10 elementary schools 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 this fiscal year from \$954,840 in the 2013-2014 school year, to \$981,013 for the present 2014-2015 school year. The district is providing a .09 music teacher position(s) from its general fund.

In the David Douglas District 6-12 schools, the number of arts teachers remained the same with Visual Arts, Music and Drama taught at the high school level and music and art taught at the middle school level. However visual arts at the middle school level and k-5 level has been reduced or eliminated in an effort to build a music program.

Summary:

Access to arts education has remained stable for K-5 students at the David Douglas district during the second year of arts tax funding and all arts teachers hired were in the music discipline. 6-12 students have an increase of one .03 arts teacher this current year.

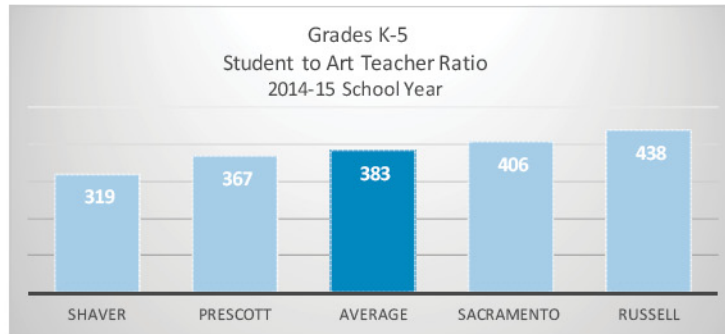
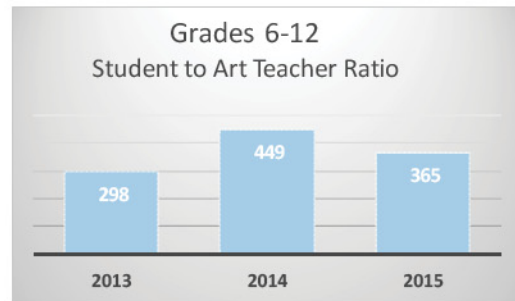
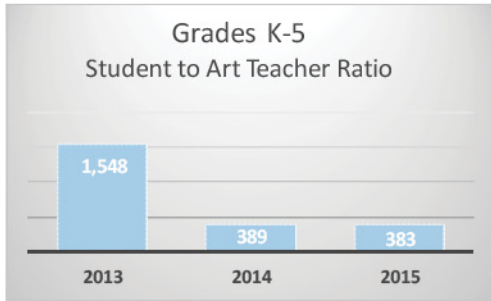
Given the previous difficult budgetary years we commend the David Douglas school district for its commitment to growing a strong k-12 arts education program.

Recommendations:

The district is working on 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 visual arts and other arts disciplines for the K-5 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



Arts Tax Dollars per City: \$316,999

Reviewer's Notes (James Cox)

In year two, 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 1/383 and well 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.

Russell Elementary School (the school with the largest student population in the district, 438 students) did not receive arts tax funds because it is located outside of the tax boundary. That said, the district still provides one FTE music teacher at the school from the general fund.

In the Parkrose District 6-12 schools, the number of arts teachers increased by one FTE 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 one 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 second year of arts tax funding. 6-12 students have an additional arts teacher this year, but is still short one FTE arts teacher from base year.

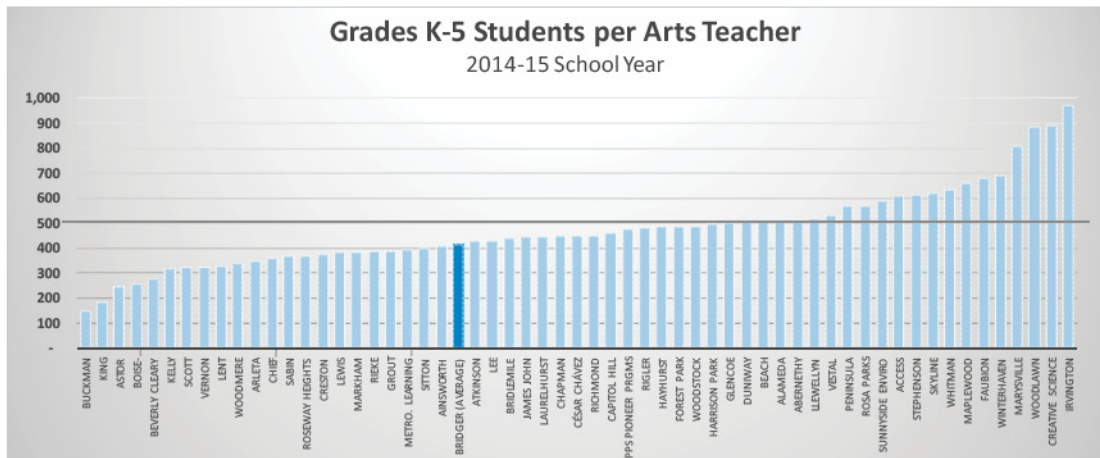
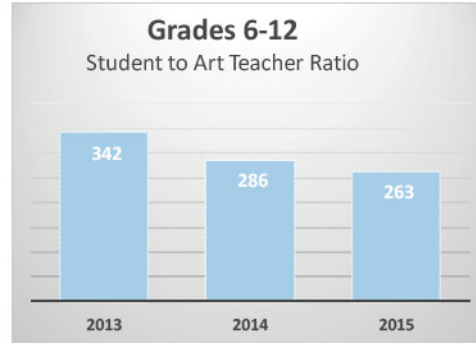
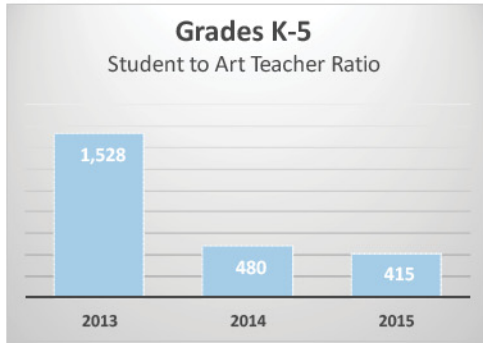
Recommendations:

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 three of 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	480	32	26	58	20,967	73.3	286
Second Year	2015	23,340	56.2	415	38	21	59	21,194	80.6	263



Arts Tax Dollars per City \$4,479,658

Reviewer's Notes (Craig Gibbons)

Portland Public Schools continued its improvement toward the arts tax objective of 500 k-5 students per each arts teacher. Last year, 55% of the schools with k-5 students met this goal and this year 64% did (an increase of 6 schools meeting the goal).

The total k-5 student body increased by less than 1%, but total k-5 arts teaching staff increased by 12%. This brought the average k-5 student to arts teacher ratio down from 461 to 415. The higher grades had a similar narrative, a student increase of 1% and an arts teacher increase of 12%. The student to arts teacher ratio dropped from 286 to 263.

Of the 59 schools with k-5 students, 43 had stable or decreasing ratios and 15 had increasing ratios.

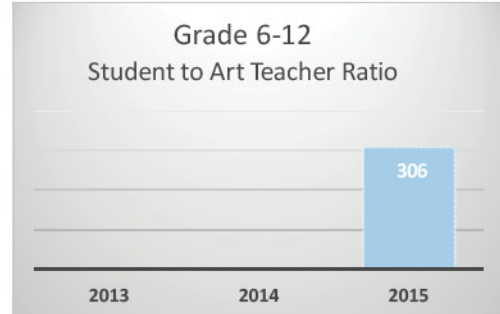
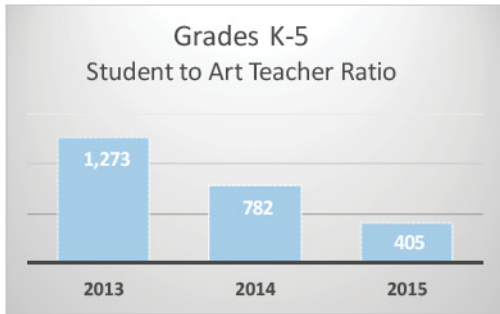
26 schools had arts teachers in two or more disciplines, an increase of 2 schools over last year's tally. All schools taught at least one of four arts disciplines.

Recommendation

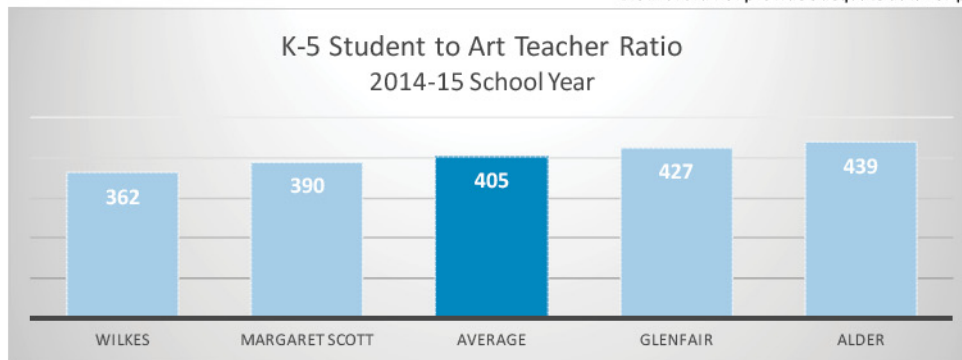
Portland Public Schools has significantly improved access to art for both k-5 students and 6-12 students and the variety of art to which students have access. However several schools experienced decreased access as indicated by increased k-5 students to arts teacher ratio. Among all the improved metrics, this is the metric that should receive more attention next year.

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	306



District did not provide adequate data for prior years



School Year 2014-15

Arts Tax Dollars per City Revenue Department: \$388,310

Reviewer's analysis (Mark Wubbold)

Reynolds School District reported for the 2014-15 school year that there are 4 public elementary schools serving students in grades K-5.

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 average ratio of arts teachers to students in their middle and high school of 1: 306.

Due to arts tax funds, improvement in student exposure to arts curriculum was achieved and then sustained from FY 2012-13 to FY 2014-15. Art teacher FTEs for FY 2014-15 in the Reynolds School District have increased 100 percent from the previous year. Teacher-student ratios improved from 1 arts teacher for every 781 students to 1 arts teacher for every 405 students. Reynolds has now achieved staffing levels to ensure 1 arts teacher for every 500 K-5 students, as designated in the IGA.

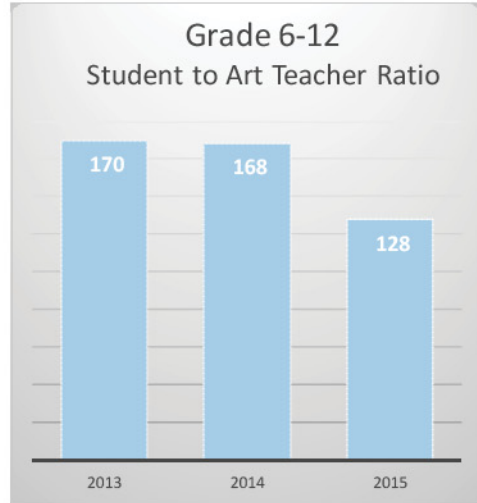
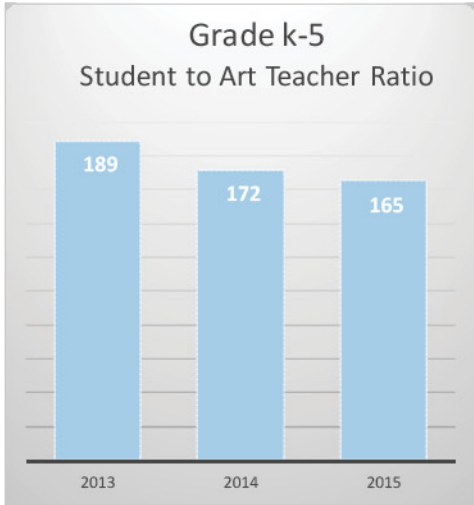
Last year, this analyst expressed concern that the school district appeared to be spending Arts Tax funds on non-teacher related expenditures that were not allowed by the IGA. This year they have corrected this problem and are now fully compliant

Recommendations:

The Reynolds School District has significantly improved its arts student-teacher ratios for grades K-5 since last year and now has a ratio of 1:405; 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 years. 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 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	189	1	0	1	367	2.2	170
First Year	2014	203	1.2	172	1	0	1	390	2.3	168
Second Year	2015	189	1.1	165	1	0	1	383	3.0	128



Arts Tax Dollars per City: \$42,179

Reviewer's Notes (Jessy Friedt)

In year two, 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 1.1 FTE art teacher for 189 students, or 165 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 made a good decision 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.



**Arts Education
Access Tax**
www.portlandoregon.gov/artstax

Arts Education and Access Income Tax Update

Status Update for the Arts Education and Access Fund Citizen Oversight Committee

Bureau of Revenue and Financial Services -- Revenue Division

February 17, 2015

Overview

- Tax Year 2012 collections, costs and disbursements
- Tax Year 2013 collections, projected costs and projected disbursements
- Update on lawsuits
- Status of Tax Year 2014

TY 2012 Collections, Final Costs and Disbursements as of 12/31/2014 (rounded to nearest dollar)

Collections and Costs		
Gross tax collections	\$8,958,217	100.0%
Refunds to taxpayers	(78,309)	0.9%
Net Tax Collections	\$8,879,908	
Credit card fees (net)	(16,872)	0.2%
One-time start up costs	(589,085)	6.7%
Revenue Division collections costs	(360,285)	4.1%
	(\$966,242)	11.0%
Net Revenues (PCC 5.73.010 E)	\$7,913,666	
Disbursements		
Centennial School District	539,956	6.0%
David Douglas School District	965,118	10.8%
Parkrose School District	294,264	3.3%
Portland Public Schools	4,512,239	50.4%
Reynolds School District	357,942	4.0%
Riverdale School District	40,429	0.5%
Total School Disbursements	\$6,709,947	76.3%
Regional Arts & Culture Council ¹	1,225,000	13.7%
Disbursements to date	\$7,934,947	88.6%
Net revenues less disbursements	(21,281)	0.2%
Interest earnings on AEAF	22,276	
Available funds	\$995	

¹: \$85,000 to be disbursed to RACC on or about March 17, 2015

TY 2013 Collections, Estimated Costs and Disbursements as of 12/31/2014 (rounded to nearest dollar)

Collections and Projected Costs		
Gross tax collections	\$8,563,621	100.0%
Refunds to taxpayers	(7,124)	0.1%
	Net Tax Collections	
	\$8,556,497	
Credit card fees - estimated to year end	(98,368)	1.1%
General Fund overhead charge	(25,000)	0.3%
Revenue Division costs - estimated to year end	(774,799)	9.0%
	(\$898,167)	10.2%
Net Revenues (PCC 5.73.010 E)		
	\$7,658,330	
Disbursements (projected)		
Centennial School District	535,985	6.3%
David Douglas School District	981,600	11.5%
Parkrose School District	316,999	3.7%
Portland Public Schools	4,479,658	52.3%
Reynolds School District	388,310	4.5%
Riverdale School District	42,179	0.5%
	Total School Disbursements	78.8%
	\$6,744,733	
Regional Arts & Culture Council ¹	880,000	10.3%
	Disbursements to date	89.0%
	\$7,624,733	
Net revenues less disbursements	33,598	0.4%
Contingency reserve	(60,000)	
Interest earnings on AEAF	30,240	
	Available funds¹	
	\$3,838	

¹: \$380,000 to be disbursed to RACC on or about March 17, 2015

Tax year 2013 Expenses for Calendar year 2014 as of 12/31/2014

Bureau Cost Area	2014 Totals
Personnel	\$ 405,487
External materials & services	\$ 89,382
Printing & distribution	\$ 221,590
Technology services	\$ 37,907
Internal materials & services	\$ 20,433
Total	\$ 774,799

Personnel	
- Ongoing charges = customer service and tax return/check entry	
External Materials & Services	Net merchant fees
- Computer programming (vendor services)	- Merchant fees \$ 107,337
- Office equipment, supplies	- Convenience fee revenue \$ (8,968)
- Email verification expenses	Net \$ 98,368
Printing & Distribution	Technology Services
- Non-filer mailings	- Phone and computer costs
- Postcard mailing	- Programming online services

*** Merchant fees are not part of Division costs

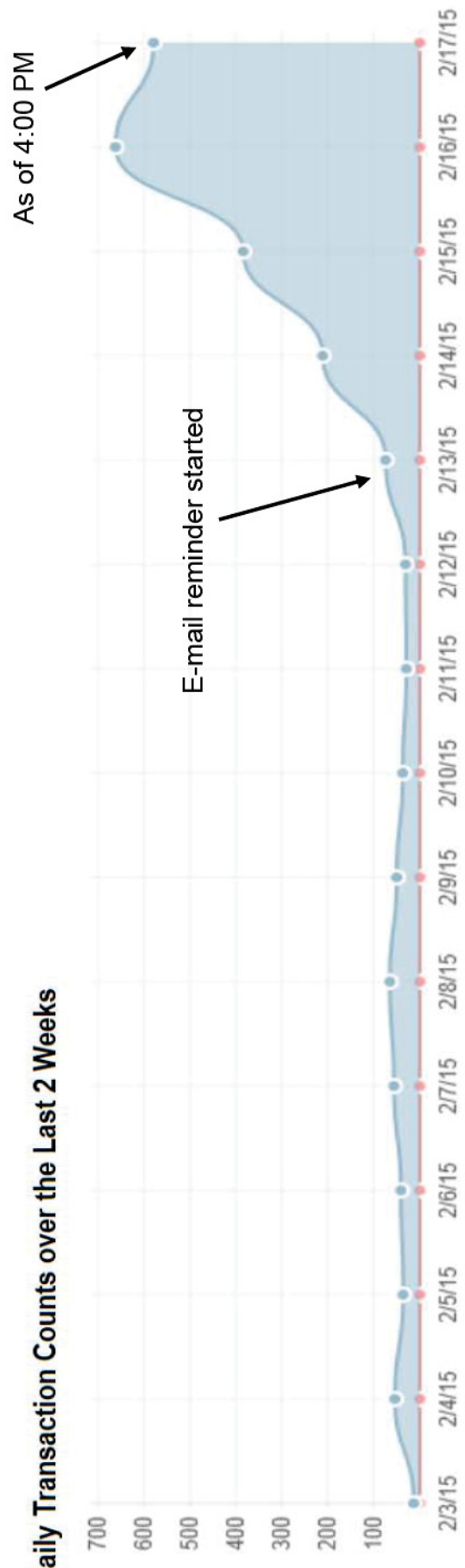
Lawsuit: No Change Since Last Update

- Lawsuit challenges the constitutionality of the tax
- City Attorney is representing the Revenue Division
- There is still an appeal before the Oregon Court of Appeals

Tax Year 2014 Update

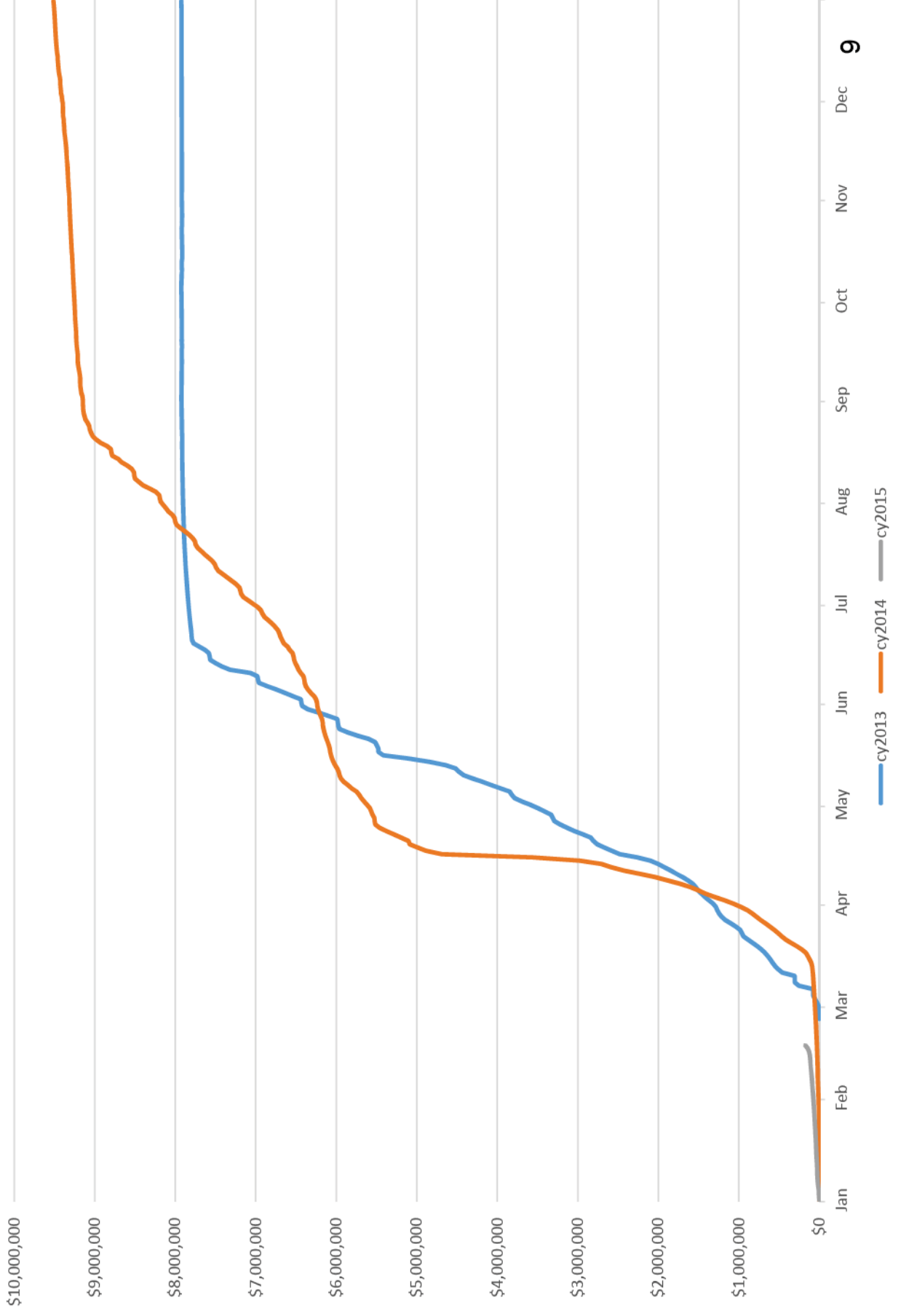
- While it is still very early in the filing season, tax year 2014 collections are ahead of prior years, year to date
- Currently sending 142,000 emails to 200,000 taxpayers @ 400 per hour 24 hours per day for 15 days
- Sharp increase in payments associated with this mailing
- All households that do not file following the e-mail reminder will receive an Arts Tax return in the U.S. mail in March, spread over three weeks, and if necessary a second e-mail in April
- The Arts Tax form is in ten languages available now on our website
- Permanent senior citizen filing exemption for qualifying seniors
- The Arts Tax return is in the top five tax software products (ProSystemfx, TurboTax [as of March 5], UltraTax CS, LaCerte and H&R Block TaxCut.)
- Received an \$8,000 grant from the Office of Management and Finance for a contract with Elders in Action to provide assistance and outreach to senior and disabled citizens
- Seeking additional grants from the Office of Equity and Human Rights for further translation and outreach services
- Working with Office of Neighborhood Involvement and Equity Office on other outreach strategies

Daily Transaction Counts over the Last 2 Weeks



[View daily transaction counts by transaction type over the last 2 weeks](#)

Net Payments by Calendar Year As of February 16, 2015



APPENDIX C1

**Arts Education and Access Fund
Revenues, Collection Costs & Disbursements**

Tax Year 2012 - As of 3/31/2015

	Amount	Percent of Gross Tax Collections
Revenues		
1 Gross Tax Collections	\$ 8,997,000	100.0%
2 Refunds to Taxpayers	\$ (78,624)	0.9%
3 Net Tax Collections	<u>\$ 8,918,376</u>	99.1%
Collection Costs		
4 Credit Card Fees (net of convenience fees)	\$ (16,872)	0.2%
5 One-time start up costs	\$ (589,085)	6.5%
6 General Fund Overhead Charge	\$ -	0.0%
7 Revenue Division collection costs (PCC 5.73.090 A)	\$ (360,285)	4.0%
	<u>\$ (966,242)</u>	10.7%
		} 4.0% total*
8 Net Revenues (PCC 5.73.010 E)	\$ 7,952,134	88.4%
Disbursements		
9 Centennial School District	\$ 539,956	6.0%
David Douglas School District:		
10 David Douglas School District	\$ 947,256	
11 Charter School (1)	<u>\$ 17,861</u>	
	\$ 965,118	10.7%
12 Parkrose School District	\$ 294,264	3.3%
Portland Public School District:		
13 Portland Public Schools	\$ 4,408,990	
14 PPS Charter Schools (6)	<u>\$ 103,249</u>	
	\$ 4,512,239	50.2%
15 Reynolds School District	\$ 357,942	4.0%
16 Riverdale School District	<u>\$ 40,429</u>	0.4%
17 Total School Disbursements	\$ 6,709,947	74.6%
18 Regional Arts & Culture Council	<u>\$ 1,225,000</u>	13.6%
19 Total Disbursements to Date	\$ 7,934,947	88.2%
20 Net revenues less disbursements	\$ 17,187	0.2%
21 Contingency reserve	\$ -	0.0%
22 Interest earnings on AEAFF	<u>\$ 22,276</u>	0.2%
23 Available funds (see Note 1)	<u><u>\$ 39,463</u></u>	0.4%

Note 1: A disbursement of \$35,000 will be made to RACC in May, 2015.

* Ongoing administrative costs are capped at an average 5 percent or less of Gross Revenues over a five year period. PCC 5.73.090 A, emphasis added.

APPENDIX C2

Arts Education and Access Fund Revenues, Collection Costs & Disbursements Tax Year 2013 - As of 3/31/2015

		Percent of Gross Tax Collections
Revenues		
1	Gross Tax Collections	100.0%
2	Refunds to Taxpayers	0.1%
3	Net Tax Collections	99.9%
Collection Costs		
4	Credit Card Fees	1.1%
5	One-time start up costs	0.0%
6	General Fund Overhead Charge	0.3%
7	Revenue Division collection costs (PCC 5.73.090 A)	9.0%
		10.4%
		} 9.3% total*
8	Net Revenues (PCC 5.73.010 E)	89.5%
Disbursements		
9	Centennial School District	6.2%
	David Douglas School District:	
10	David Douglas School District	
11	Charter School (1)	11.4%
12	Parkrose School District	3.7%
	Portland Public School District:	
13	Portland Public Schools	
14	PPS Charter Schools (7)	51.9%
15	Reynolds School District	4.5%
16	Riverdale School District	0.5%
17	Total School Disbursements	78.2%
18	Regional Arts & Culture Council	10.2%
19	Total Disbursements to Date	88.4%
20	Net revenues less disbursements	1.1%
21	Contingency reserve	#DIV/0!
22	Interest earnings on AEAF	0.4%
23	Available funds (see Note 1)	0.8%

Note 1: A disbursement of \$65,000 will be made to RACC in May, 2015.

* Ongoing administrative costs are capped at an average 5 percent or less of Gross Revenues over a five year period. PCC 5.73.090 A, emphasis added.

APPENDIX C3

Arts Education and Access Fund
Revenues, Collection Costs & Disbursements
 All Tax Years Combined - As of 3/31/2015

	Amount	Percent of Gross Tax Collections
Revenues		
1 Gross Tax Collections	\$ 17,625,021	100.0%
2 Refunds to Taxpayers	\$ (86,438)	0.5%
3 Net Tax Collections	<u>\$ 17,538,583</u>	99.5%
Collection Costs		
4 Credit Card Fees (net of convenience fees)	\$ (115,240)	0.7%
5 One-time start up costs	\$ (589,085)	3.3%
6 General Fund Overhead Charge	\$ (25,000)	0.1%
7 Revenue Division collection costs (PCC 5.73.090 A)	\$ (1,135,084)	6.4%
	<u>\$ (1,864,409)</u>	10.6%
8 Net Revenues (PCC 5.73.010 E)	\$ 15,674,174	88.9%
Disbursements		
9 Centennial School District	\$ 1,075,941	6.1%
David Douglas School District:		
10 David Douglas School District	\$ 1,912,989	
11 Charter School (1)	\$ 33,729	
	<u>\$ 1,946,718</u>	11.0%
12 Parkrose School District	\$ 611,263	3.5%
Portland Public School District:		
13 Portland Public Schools	\$ 8,771,209	
14 PPS Charter Schools (6)	\$ 220,689	
	<u>\$ 8,991,898</u>	51.0%
15 Reynolds School District	\$ 746,252	4.2%
16 Riverdale School District	\$ 82,608	0.5%
17 Total School Disbursements	<u>\$ 13,454,680</u>	76.3%
18 Regional Arts & Culture Council	<u>\$ 2,105,000</u>	11.9%
19 Total Disbursements to Date	\$ 15,559,680	88.3%
20 Net revenues less disbursements	\$ 114,494	0.6%
21 Contingency reserve	\$ (60,000)	0.3%
22 Interest earnings on AEF	\$ 52,516	0.3%
23 Available funds (see Note 1)	<u><u>\$ 107,010</u></u>	0.6%

Note 1: A disbursement of \$100,000 will be made to RACC in May, 2015.

* Ongoing administrative costs are capped at an average 5 percent or less of Gross Revenues over a five year period. PCC 5.73.090 A, emphasis added.

Grant Opportunity: Expanding Cultural Access

The Regional Arts & Culture Council seeks proposals from nonprofit organizations in Portland that are providing arts and culture programming and services for communities of color, immigrants, refugees, underserved neighborhoods such as East Portland, persons with disabilities, LGBTQ communities, and other under-represented communities. Approximately \$50,000 will be awarded in grants ranging from \$1,000 to \$10,000 each for qualified projects taking place between July 1, 2015 and June 30, 2016.

Interpretation services available
 Servicio de interpretación disponible
 Предоставляются услуги переводчика
 Có dịch vụ thông dịch
 503-823-5071

BACKGROUND:

The Regional Arts and Culture Council (RACC) values a community in which everyone can participate in arts and culture. As a steward of Arts Education and Access Funds, RACC is committed to supporting organizations whose arts-related programs and projects engage under-represented communities and/or provide services for underserved artists. Examples of programming include:

- An event or program that gives underserved artists increased outlets to promote and market their work;
- A technical assistance/learning/training program for artists in underserved cultural communities;
- A community event that highlights and promotes the art and culture of one particular community;
- Ongoing programming that serves these goals.

ELIGIBILITY:

- Activity must take place within the city limits of the City of Portland and be produced or presented by a Portland-based nonprofit organization; however, 501(c)(3) status is not required.
- Activity must be open to the public (whether the event is free or has an admission fee).
- Activity must be fully accessible for people with disabilities.
- Activity must be supported with other funding; RACC funds cannot cover more than 50% of the total cost of the activity.

INELIGIBLE:

- Organizations currently receiving funding through RACC's Project Grant program in calendar year 2015 or have not completed their 2014 Project Grant.
- Organizations receiving RACC General Operating Support.
- Organizations currently receiving funding through RACC's Expanding Cultural Access program.
- Funds cannot be used for food, housing, equipment purchases, general operating support or capital purchases/permanent improvements.

REVIEW CRITERIA:

A panel made up of arts and cultural community representatives, a City of Portland employee, and RACC Board and staff will review and rate proposals based on the review criteria below. Panelists with a conflict of interest will not be permitted to offer an opinion or score on the applicant in question.

- Quality of proposed activity.
- Impact of activity on proposed community to be served.
- Demonstrated ability to execute the proposed activity, including a record of successfully completing similar projects in the past.
- Overall clarity of proposal.

TO APPLY:

Email the following information in a PDF or Word document, single spaced in 12-point type:

**For technology support
please contact Tonisha Toler,
503-823-5866**

1. A cover page with the following information:
 - a. Organization name; primary contact person; address; phone; email and website if applicable.
2. The proposal (**no more than two pages in length**):
 - a. Information on the project/event/program including when and where it will occur;
 - b. What cultures and communities will be served by the proposed activity;
 - c. How you will promote your activity to these communities and how they will benefit;
 - d. Other benefits to the arts community or the community as a whole;
 - e. Any groups with whom you plan to collaborate with;
 - f. How your organization is uniquely qualified to provide these services. (Describe any similar services you have provided in the past.)
3. A budget, using the RACC template available at www.racc.org/ecagrants.
 - a. Fill out the two-page budget form as completely as possible, describing the costs of the proposed activity and all contributions (whether confirmed (c) or proposed (p)).
 - b. Include the amount of your request to RACC on the contributions page. All requests should be at least \$1,000 but no more than \$10,000, and the request cannot exceed 50% of your activity's total budget.
 - c. Make sure the budget reflects the information provided in your proposal.
 - d. Use the same language for items on the Expenses and Revenue pages.

Do not include any additional materials, e.g.—photos, newsletters, letters of support, video.

The cover page, proposal, and budget form should be addressed and submitted via email to: Tonisha Toler, Community Liaison, ttoler@racc.org

DEADLINE: Tuesday, March 3, 2015 at 5:00 p.m.

DECISION PROCESS TIMELINE:

1. March 3, 2015: All proposals due by 5:00 p.m.
2. March 2015: Proposals reviewed by RACC staff for eligibility.
3. April 2015: Review panel evaluates proposals and makes funding recommendations.
4. May 2015: Funding recommendations are delivered to the RACC Board.
5. May 2015: Applicants notified of final decision via email.
6. June 2015: Award packet paperwork emailed to funded applicants.

IF FUNDED:

- Applicant will be required to provide a W-9 form.
- Payments will be made in two or more installments. **The last installment will not be made until the final report and project receipts have been submitted and approved.** If you require more than two installments, please contact Tonisha Toler at 503-823-5866.
- RACC must be acknowledged on all event related materials. You will submit these materials with your final report. RACC will provide access to logos or alternative acknowledgement.
- Applicant must submit a final report along with receipts within 30 days of the end of the project. RACC will provide the final reporting form.

QUESTIONS:

Contact Tonisha Toler, ttoler@racc.org, 503-823-5866.

FREE INFORMATION SESSIONS:

Saturday, January 31, 2015; 12:00pm – 1:30pm at Midland Library, 805 Southeast 122nd Avenue

Wednesday, February 4, 2015; 12:00pm – 1:30pm at RACC's offices, 411 NW Park Avenue, Suite 101

RSVPs encouraged but not required; contact Tonisha Toler, ttoler@racc.org, 503-823-5866



NEWS

Contact: Mary Bauer, Communications Associate
503.823.5111 | email: mbauer@racc.org

FOR IMMEDIATE RELEASE: June 2, 2014

RACC invests in ten nonprofit organizations to expand arts access in Portland

PORTLAND, ORE – The Regional Arts & Culture Council (RACC) has awarded \$25,695 in special grants to ten Portland-based nonprofit organizations, using funding from the city’s voter-approved Arts Education and Access Fund (AEAF). The grants are designed to expand Portland residents’ access by investing in organizations that are serving underserved artists, communities of color, immigrants, refugees, Disabled and LGTBQ communities.

“Arts and culture are for everyone, but some people in our community haven’t had equal access in the past because of cultural barriers, financial constraints, geographic considerations, and a number of other reasons,” said Eloise Damrosch, executive director of RACC. “We at RACC have been working to dismantle these barriers with programs like [Arts for All](#); translating our materials into other languages; building new relationships with culturally specific communities; and meeting regularly with residents and organizations in East Portland. Now, with help from the Arts Education and Access Fund, we are honored to support the collective efforts of ten organizations who are specifically working to help more Portlanders participate in the arts.”

The Arts Education and Access Fund generated enough revenue in 2013 for RACC to provide \$150,072 in general operating support for 44 Portland-based arts organizations (see our [1/29/14 press release](#)) plus these grants as described in the AEAF tax code: for “nonprofit organizations that are making arts and culture experiences available to more Portland residents, with particular emphasis on programs directed to communities who are underserved by local arts providers.”

RACC issued a Request for Proposals in February of 2014. Twenty-three eligible proposals were received, with requests totaling \$116,598. A special panel reviewed and ranked all proposals – its members were Alan Alexander, local musician and RACC board member; Jedidiah Chavez, Ethos Music Center; Kathy Coleman, Disability Art and Culture Project; Eloise Damrosch, RACC executive director; Eric Hormel, Perkins & Company shareholder and RACC board member; Jennifer Kalez, Office of Commissioner Nick Fish; and Cynthia Knapp, RACC director of operations.

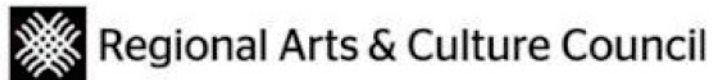
Ultimately the panel recommended three proposals for full funding and seven proposals for partial funding. The RACC board of directors approved the panel’s recommendations on May 28, 2014.

The funded proposals are:

- **Cascade AIDS Project (CAP), \$2,000** to present *Concientízate*, a day long festival in Portland to raise awareness of HIV prevention while celebrating Latino art, music and culture.
- **Center for Intercultural Organizing, \$3,000** to host a workshop series and performance developed by CIO's Lesbian, Gay, Bisexual, Transgender, Queer (LGBTQ) group, *Resilient Communities*.
- **Fusionarte, \$1,495** to present *FUSE ME/collect-relate-integrate*, a multi-disciplinary one day showcase featuring Latina artists celebrating individuality, the idea of freedom and their becoming identities; challenging clichés and cultural conventions.
- **Know Your City, \$3,500** to host *De-Gentrifying Portland*, an 8-session video production workshop held at Portland Community Media; 10 young people from communities of color will learn production skills and work in pairs to create 5 final videos.
- **Latino Network, \$2,750** to present a series of summer workshops for gang-affected youth, the highest risk youth in the Latino community and their siblings, *Summer Academia*; culminating in an end of summer event for the youth and their parents.
- **Native American Youth and Family Center (NAYA), \$3,800** to present a community event that highlights and promotes the arts and culture of the Native American community at the *2014 Neerchokikoo Honoring Powwow*.
- **PassinArt: A Theatre Company/Juneteenth Oregon, \$2,000** to present the *2014 Portland Juneteenth celebration*—a celebration commemorating the true ending of slavery in America; June 19, 1865—designed for the entire family.
- **ROSE Community Development, \$2,350** to engage diverse cultural communities through an interactive place-based project called *Lents Grown-Our Stories (LG-OS)* by utilizing photography, video, and storytelling to strengthen neighborhood connections and celebrate the vibrant culture of outer southeast Portland.
- **Visegrad Group PDX, \$1,000** to host the first *International Children's Day* in Portland to honor and celebrate the diverse cultures that exist, co-exist, and thrive in Portland and surrounding areas “through the children's eyes” with the goal of celebrating children from around the World, all ethnic, cultural, religious and language backgrounds and from any heritage who live in Portland.
- **Zenger Farm/Lents International Farmers Market, \$3,800** to present free weekly live music performances, occasional dance performances, and three bilingual poetry readings during the Lents International Farmers Market's (LIFM) 2014 season.

For more information about the Arts Education and Access Fund visit www.racc.org/aeaf. To learn more about RACC's equity initiatives visit www.racc.org/equity. Information on the events listed above will be made available at www.racc.org/calendar as they are scheduled.

###



NEWS

Contact: Mary Bauer, Communications Associate
503.823.5111 | email: mbauer@racc.org

FOR IMMEDIATE RELEASE: January 5, 2015

RACC announces new grant opportunities for expanding Portlanders' access to arts and culture

PORTLAND, ORE – With funding from the City of Portland's voter-approved Arts Education and Access Fund, the Regional Arts & Culture Council (RACC) plans to invest approximately \$50,000 in nonprofit organizations that are making arts and culture more accessible for communities of color, immigrants, refugees, underserved neighborhoods such as East Portland, persons with disabilities, LGBTQ communities, and other under-represented populations.

"Expanding Cultural Access" grant application materials are available online now at www.racc.org/ecagrants. Applicant organizations must be based in Portland and offer arts-related programming for underserved communities between July 1, 2015 and June 30, 2016. **All proposals due by March 3 at 5:00 pm**, and awards will be announced in May.

The Regional Arts and Culture Council (RACC) values a community in which everyone can participate in arts and culture, and these grants are specifically designed to support programs and projects that create more equitable access to arts and culture. Examples of programming that would be competitive for these grants include:

- An event or program that gives underserved artists increased outlets to promote and market their work;
- A technical assistance/learning/training program for artists in underserved cultural communities;
- An event that highlights and promotes the art and culture of one particular community;
- Ongoing programming that serves these goals.

For more information, visit www.racc.org/eca_grants. Application materials are also available in Spanish, with other languages available upon request. Applicants whose primary fluency is in a language other than English can call 503-823-5071 to receive live, over-the-phone interpreted assistance from RACC.

To help potential applicants understand the application and guidelines, RACC will host two free information sessions in Portland. RSVPs are encouraged but not required; contact ttooler@racc.org, 503-823-5866.

- **Saturday, January 31, 2015**, 12:00 noon - 1:30 pm at Midland Library, 805 Southeast 122nd Avenue
- **Wednesday, February 4, 2015**, 12:00 noon - 1:30 pm at RACC, 411 NW Park Ave., Ste. 101

The Arts Education and Access Fund (AEAF) was approved by voters in November, 2012. The AEAF provides funding for art and music teachers in Portland's six school districts, plus funding for RACC to bring arts, culture and creativity to life for every Portland resident. By law, RACC sets aside at least 5% of all its allocations from the AEAF to provide grants and programs that help make arts and culture experiences available to Portland residents, with particular emphasis on programs directed to communities who are underserved by local arts providers. For more information, visit www.racc.org/aeaf.

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Regional Arts Culture Council
Statement of Revenue and Expenditures
From 7/1/2014 Through 3/31/2015

	FY14-15 Arts Education Coordination*	FY14-15 General Operating Support	FY14-15 Expanding Cultural Access Grants**	FY14-15 Total	For Comparison Only	
					FY14-15 Total Budget	FY13-14 Audited Total
Revenue						
FY14 AEAF Revenue Remaining	11,399	225,000	272	236,671	-	236,671
FY15 AEAF Revenue Received	102,601	1,498,149	79,250	1,680,000	1,050,000	188,329
City Special Appropriation	-	600,000	-	600,000	-	-
City General Fund	-	1,133,465	-	1,133,465	3,603,251	3,508,519
Interest & Dividend Income	-	250	-	250	141,865	252,235
All Other Revenue	-	-	-	-	3,543,203	3,410,278
Total Revenue	114,000	3,456,864	79,522	3,650,386	8,338,319	7,596,032
Expense						
Grants	-	2,605,091	-	2,605,091	3,652,880	2,935,080
Professional Services***	5,268	-	-	5,268	837,835	713,793
Salaries & Benefits	22,201	-	-	22,201	2,333,969	2,037,876
Materials, Supplies, Rent & Other	3,542	-	39	3,581	593,409	540,031
Any Given Child Annual Meeting	692	-	-	692	2,300	2,450
All Other Expenses	-	-	-	-	1,103,003	794,496
Total Expense	31,704	2,605,091	39	2,636,834	8,523,396	7,023,726
Excess (Deficit)	82,296	851,773	79,483	1,013,552	(185,077)	572,306
Ending Net Assets	82,296	851,773	79,483	1,013,552	2,467,914	2,652,991

Grants Awarded 7/1/14 - 3/31/15				
General Operating Support Awarded - Jan 2015	City Special			Access Grants
	AEAF Awarded	Funds Awarded	Total Received	
Blue Sky Gallery	2,030	-	2,030	Expanding Cultural Access Grants will be awarded in May 2015
Friends of Chamber Music	2,966	5,000	7,966	
Literary Arts, Inc.	18,553	5,000	23,553	
Miracle Theatre Group	5,127	-	5,127	
Oregon Ballet Theatre	70,089	50,000	120,089	
Oregon Symphony Association	298,300	100,000	398,300	
Pendulum Aerial Arts	1,468	-	1,468	
PHAME Academy	3,327	-	3,327	
Playwrite, Inc.	1,000	-	1,000	
Portland Art Museum/Northwest Film Ce	268,538	200,000	468,538	
Portland Center Stage	107,486	100,000	207,486	
Portland Opera	143,506	50,000	193,506	
Portland Youth Philharmonic	3,061	5,000	8,061	
The Portland Ballet	10,994	5,000	15,994	
The Third Angle New Music Ensemble	1,000	-	1,000	
White Bird	9,181	5,000	14,181	
Total	946,626	525,000	1,471,626	

NOTES:

* Up to 3% of Net Revenues: \$15,571,996 net Revenues collected x 3% = \$467,160

** No less than 5% of RACC funds received: \$2,105,000 YTD funds received x 5% = \$105,250 - \$25,728 grants awarded in prior fiscal year.

*** Professional Services includes Professional Development costs for Arts Teachers in Portland

APPENDIX D5

AEAF Distributions to RACC

January, 2014 - April, 2015

Date Rcvd.	Amount Rcvd.	RACC's FY13-14			RACC's FY14-15			Total Allocation
		Allocated to FY13-14	Allocated to FY13-14	Allocated to FY13-14	Allocated to FY14-15	Allocated to FY14-15	Allocated to FY14-15	
		GOS:	Access:	Arts Education:	GOS:	Access:	Arts Education:	
Tax Year 2012 Disbursements:								
1/21/14	200,000	150,072	26,000	23,928	-	-	-	200,000
4/24/14	125,000	-	-	-	125,000	-	-	125,000
6/11/14	100,000	-	-	-	100,000	-	-	100,000
7/24/14	350,000	-	-	-	228,399	19,000	102,601	350,000
8/18/14	125,000	-	-	-	125,000	-	-	125,000
9/22/14	200,000	-	-	-	190,000	10,000	-	200,000
1/8/15	40,000	-	-	-	38,000	2,000	-	40,000
3/11/15	85,000	-	-	-	80,750	4,250	-	85,000
TOTAL	1,225,000	150,072	26,000	23,928	887,149	35,250	102,601	1,225,000
Tax Year 2013 Disbursements:								
1/8/15	500,000	-	-	-	475,000	25,000	-	500,000
3/11/15	380,000	-	-	-	361,000	19,000	-	380,000
TOTAL	880,000	-	-	-	836,000	44,000	-	880,000
Grand Total	2,105,000	150,072	26,000	23,928	#####	79,250	102,601	2,105,000

APPENDIX E

ARTS K-5 FTE SNAPSHOT ALL SCHOOL DISTRICTS 2014-2015

April 29 2015

District	2012-2013			2013-2014			2014 - 2015		
	Base Year Arts FTE K-5	Teacher/K-5 Student Ratio (1 per)	Arts Fund Dollars	13-14 Arts FTE K-5	Teacher/K-5 Student Ratio (1 per)	Arts Fund Dollars	14-15 Arts FTE K-5	Teacher/K-5 Student Ratio (1 per)	Arts Fund Dollars
Centennial	3.04	894	\$ 539,956	6.1	458	\$ 539,956	6.1	459	\$ 535,985
David Douglas	9.2	548	\$ 965,118	10.1	512	\$ 965,118	10.5	495	\$ 981,600
Parkrose	1	1548	\$ 294,264	4.0	389	\$ 294,264	4.0	383	\$ 316,999
PPS BAA	14.9	1528	\$ 4,512,239	50.3	480	\$ 4,512,239	56.2	415	\$ 4,479,658
Reynolds	1.5	1273	\$ 357,942	2.5	782	\$ 357,942	5.0	405	\$ 388,310
Riverdale*	0.9	189	\$ 40,429	1.2	172	\$ 40,429	1.1	165	\$ 42,179
Arts FTE All Distri	30.54			74.2			82.9		
Arts FTE Increase Over Base Year					43.66		52.4		
Arts FTE Increase/Decrease Over Previous Year							8.7		
Total Arts Fund Dollars to Date (2/17/15)			\$ 6,709,947			\$ 6,709,947			\$ 6,744,731
Average Ratio Across All Districts		997		465				387	

* Riverdale School District figures for 2012-2013 and 2013-2014 have been revised for consistency with 2014-15 calculation

APPENDIX F

Link to Kids Video

https://www.youtube.com/watch?v=3DIBPMK_AS0&list=PL08EE58D503D52A5F&index=13