Arts Education Access Tax

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Arts Education and Access Fund Citizen Oversight Committee

Fourth Annual Report to City Council

September 13, 2017

Regional Arts & Culture Council

Parkrose School District Portland, Oregon

PPS

Reynolds School District

RIVERDALE

DAVID DOUGLAS SCHOOL DISTRICT

YOUR DOLLARS ARTS TAX AT WORK

Arts Education and Access Fund Citizen Oversight Committee

Fourth Annual Report to City Council

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September 13, 2017

To the City Council and the Citizens of Portland,

In November of 2012 the citizens of Portland voted to impose a $35 income tax on themselves to support art in their schools and community. This unique tax was establish to provide arts teachers for all K-5 students in the City of Portland and to provide financial support to local arts organizations.

The ballot measure that established the tax also called for a citizen oversight committee. As the members of that committee we are providing you with this, our fourth annual report.

Following our introductory comments, our report has five sections:

1. The City's Revenue Division, which is responsible for administering the tax;
2. The school districts and their adherence to the K-5 teacher to student ratio;
3. The Regional Arts and Culture Commission's distribution of funds;
4. Recommendations for future actions; and
5. Appendices with detailed information on the issues summarized in this report.

Now in its fifth year of operation, the AEFA is facing a milestone issue: Administrative cost have exceeded the 5% limitation included in the ballot measure. In a separate document for City Council's consideration, the Revenue Division outlines the 5% expenditure cap issue and proposes several alternatives for reconciling the limits of the ballot measure and the practicality of administering the tax to conform to the taxpayers' expectations. In this report our committee will endorse one of those recommendations.

We welcome your comments and reactions to the information contained herein. Please contact our committee through the Chair, Craig Gibons at craig.gibons@multco.us.

Respectfully submitted by Arts Education & Access Fund Citizen Oversight Committee

Members

Shameika Ansley
Srule Brachman
Alison Chambers
Michael Cummings
Nancy Helmsworth (Metrics Chair)
Stanley Penkin (Member Emeritus)
Maddelyn High
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David Huff
Laura Streib
Niel DePonte
Jessy Friedt
Carmen Dennison
Dunja Jennings
Cheri-Anne May
Gwen Sullivan
Craig Gibons (Chair)

Our thanks to our former AOC colleagues
Erika Foin, Carter MacNichol, Amy Biaggio, Chip Shields, and Mark Wubbold,
whose terms with the Committee ended this year.

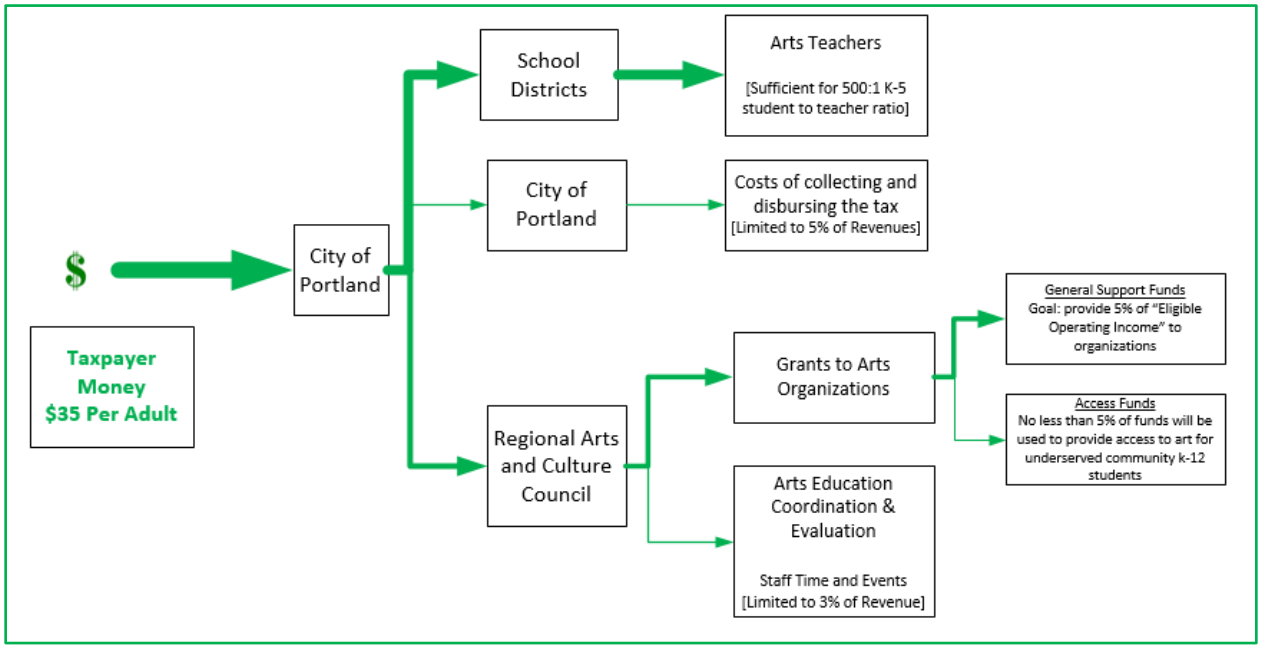
Arts Education and Access Fund Citizen Oversight Committee
Fourth Annual Report to City Council
September 13, 2017

History and Overview

The Arts Oversight Committee presents this fourth annual report of the Arts Education and Access Fund (AEAF).

The *Arts Education and Access Fund* was developed to provide funding to restore arts and music education in Portland schools and to help fund access to existing and new arts organizations in the area. Portland voters approved the Fund by passing *Measure 26-146* in 2012. The Measure created a $35 individual income tax and specified the way in which the tax was to be spent.

The Arts Education and Access Fund is a collaboration between Portland's citizens, the city, the school districts, and the Regional Arts and Culture Council. The City assesses and collects the tax and distributes it to the school districts and the Regional Arts and Culture Council pursuant to the City Code and Administrative Rule provisions.



The Arts Education & Access Fund Citizen Oversight Committee is charged with reviewing the expenditures, progress, and outcomes of the fund and reporting its findings to the City Council annually.

This report is a summary of the year's activities funded by the Arts Education and Access Fund.

The Arts Oversight Committee

The 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."

As the AOC enters into its fifth year, most of the original committee members have left the committee or reached their term limits. Only two remain. Most of the current committee members are new within the last six months.

The committee has met four times since the last session with the City Council in June of last year. This ~~is~~ year is a period of familiarizing the new committee members with the committee's responsibilities for monitoring the use of the arts tax funds.

This has been the first year of committee operations without the guiding force of Stanley Penkin, Committee Chair since inception. However, the committee has benefited from his participation as Chair Emeritus, a position he will hold for as long as he wants.

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 acknowledges-with great appreciation-the help, guidance and administrative support provided by the Revenue Division led by Thomas Lannom and his dedicated staff Terri Williams, Scott Karter and Tressa Barclay.

The AOC has been fortunate to have had the coordination and liaison efforts of Jamie Dunphy and Amira Streeter from Commissioner Fish's office.

RACC has been an integral partner in our work and we wish to thank Eloise Damrosch (recently retired), Jeff Hawthorne, Marna Stalcup, and Maya McFaddin, who between them have attended all our meetings and offered valuable input and guidance.

The AOC could not do its work without the collaboration with the six school districts with schools in the City of Portland (Reynolds, David Douglas, Riverdale, Portland, Parkrose, and Centennial). The Committee is grateful for their collaboration on this work. In particular we would like to thank Kristen Brayson, the Teacher on Special Assignment at Portland Public Schools for her coordination with RACC, the AOC, and the school district.

The Data and Evaluations

~ REVENUE DIVISION ~

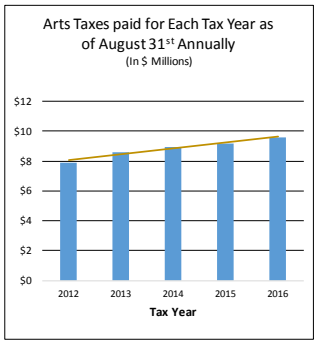
The Revenue Division is a major source of information for the Committee. It provided updates on all aspects of the tax at every Committee meeting and as requested by Committee members.

TAX YEAR 2016 STATUS

The Arts Tax is administered on the same schedule as state and federal income tax. The tax year is the calendar year and payments are due by April 15th annually. The majority of the tax revenue is received by June 30th of each year.

Tax payers are paying their 2016 taxes at a faster rate than previous years. By August 31, 2017, the City had received $9.56 million for tax year 2016 compared to $9.15 million for the previous period last year. The initial collections for Tax Year 2016 are higher than any previous year.

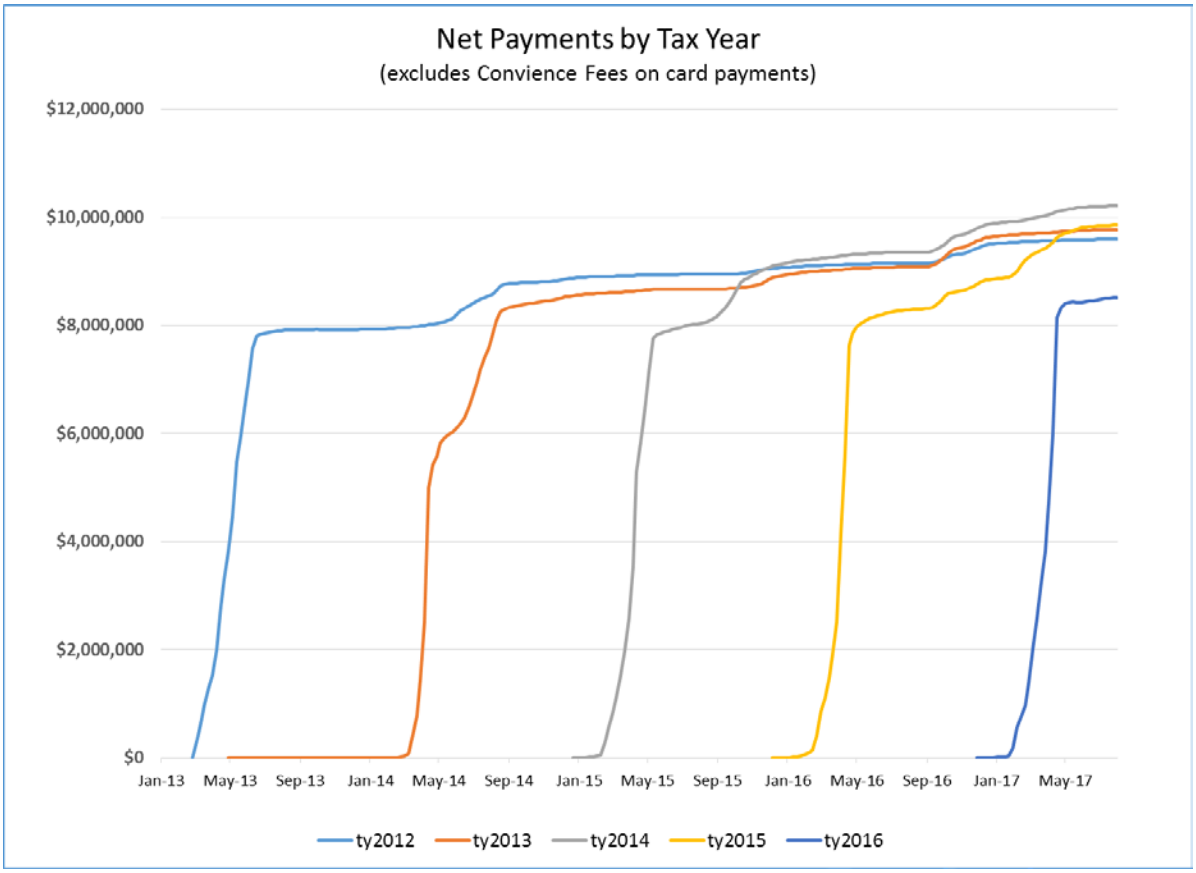
Taxes Paid for Each Tax Year as of Aug 31 Annually	
Tax Year	Amount Collected
2012	$7,910,802
2013	$8,582,657
2014	$8,945,109
2015	$9,149,542
2016	$9,595,288



Total collection costs for the same period (Jan 1 to June 30, 2017) were $803,000 as shown in the following chart.

Tax Year 2016 Receipts v. Costs through June 30, 2017 Dollars in Thousands		
Revenues		
Gross Collections	$	8,477
Refunds to Taxpayers		(7)
Net Tax Collections	$	8,470
Collections Costs		
Credit Card Fees	$	(118)
City Overhead Charge		(16)
Revenue Division Collection Costs		(669)
Total Collection Costs	$	(803)
Net Revenues	**$**	**7,667**

The following chart shows how the majority of tax revenue is collected annually in February, March, and April. Following that period the payments trickle in over time (the collections are said to have "a long tail"). Significant increases in collections of past due accounts follow notices to taxpayers that their files will be submitted to a collection agency.



The Revenue Division submits past due files to a collection agency only if the accumulative amount exceeds $100 (which occurs after two years of unpaid taxes and penalties), and only after attempting to get non-filers to pay. Using a collection agency does not cause the city to lose money, as the agency is allowed by contract to add a fee of 23% to the amount due for its service charge.

The effort to get recalcitrant tax payers to pay is expensive. It requires multiple letters and answering the phone calls those letters prompt. While turning past due accounts over to the collection agency to eliminate this effort would be less expensive, the Revenue Division has determined that the final in-house collection attempt is required by law. And turning accounts over to a collection agency does not end Revenue's work. The collection agency continues to interact with Revenue on the details of specific taxpayer accounts. This, however, has contributed to administrative costs that exceed the limit in the voter approved measure. This complication is addressed below in the Expense Cap section of this report.

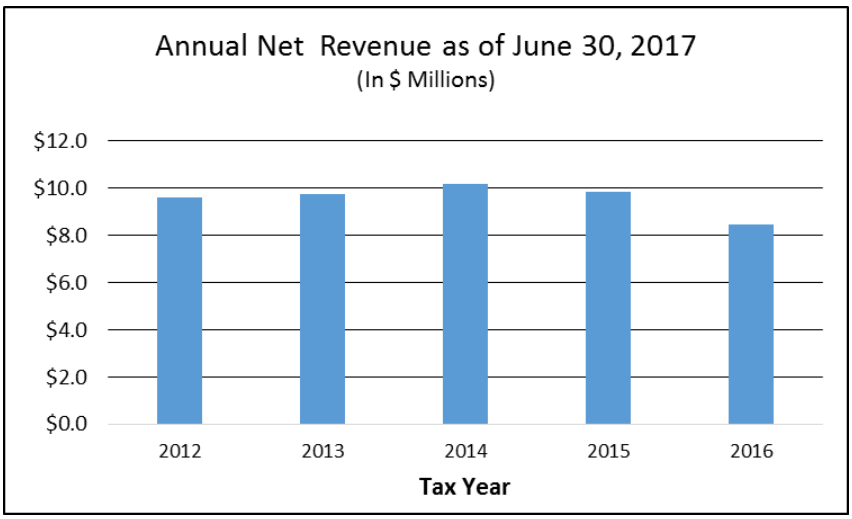
TAX YEAR 2016 OUTREACH

The Revenue Division's tax year 2016 outreach to taxpayers included:

- Sent email reminders to over 198,000 taxpayers.
- Sent 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).
- Made the Arts Tax form available in 10 languages in addition to English.
- The Arts Tax return was available in leading tax preparation software products like H&R Block and TurboTax.
- Received an $8,000 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.

PRIOR TAX YEARS' STATUS

For the first four years of the arts tax, annual revenue as of June 30, 2017 varied from $9.6 million in 2012 to $10.2 million in 2014. The average was $9.8 million. As noted above, collections have a long tale and revenues increase abruptly when the City initiates annual collection efforts, so revenues for all tax years will increase over time.



Annual revenues have not met expected revenues of $12 million annually. This is due to two factors: City Council changes to the tax upon initiation, lower than anticipated compliance rate. For the impact of this disparity, see the section below on the Regional Arts and Culture Commission's distribution of funds.

SNAPSHOT OF COMBINED KEY DATA REPORTED AS OF JUNE 30, 2017

Showing Revenues, Costs, and Disbursements

[Tax Year 2016 excluded as no disbursements were made as of June 30, 2017]

Arts Education and Access Fund

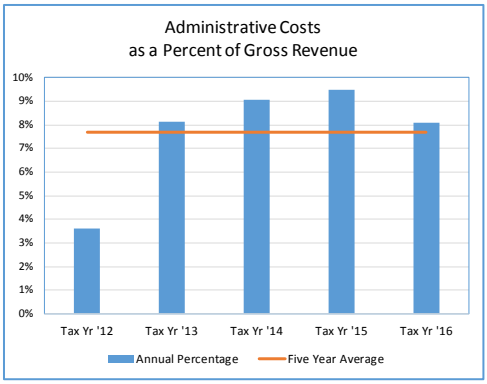
Revenues, Collection Costs & Disbursements

All Tax Years Combined - Collections and Costs/Disbursements as of 6/30/2017 (reported in thousands of dollars)

	Tax Yr '12	Tax Yr '13	Tax Yr '14	Tax Yr '15	Total	
Gross Tax Collections	$ 9,672	$ 9,774	$ 10,218	$ 9,846	$ 39,509	100.0%
Refunds to Taxpayers	(81)	(12)	(15)	(9)	(116)	0.3%
Net Tax Collections	$ 9,591	$ 9,762	$ 10,203	$ 9,837	$ 39,393	
Credit Card Fees (net of convenience fees)	$ (17)	$ (98)	$ (88)	$ (121)	$ (324)	0.9%
One-Time Start Up Costs	(589)	-	-	-	(589)	1.2%
General Fund Overhead Charge	-	(25)	(33)	(33)	(90)	0.2%
Revenue Division Collection Costs	(349)	(771)	(892)	(902)	(2,914)	7.5%
Total Collection Costs	$ (955)	$ (894)	$ (1,013)	$ (1,055)	$ (3,917)	9.8%
Net Revenues	**$ 8,637**	**$ 8,868**	**$ 9,190**	**$ 8,781**	**$ 35,476**	89.9%
Centennial School District	$ 540	$ 536	$ 540	$ 535	$ 2,151	4.5%
David Douglas (DD) School District Schools	$ 947	$ 966	$ 938	$ 937	$ 3,787	
DD School District Charter School	18	16	18	18	69	
Total DD School District Disbursement	$ 965	$ 982	$ 956	$ 954	$ 3,857	8.0%
Parkrose School District	$ 294	$ 317	$ 312	$ 301	$ 1,224	2.6%
Portland Public (PPS) School District Schools	$ 4,409	$ 4,362	$ 4,473	$ 4,445	$ 17,689	
PPS School District Charter Schools	103	117	111	172	504	
Total PPS School District Disbursement	$ 4,512	$ 4,480	$ 4,584	$ 4,617	$ 18,193	37.9%
Reynolds School District	$ 358	$ 388	$ 394	$ 379	$ 1,519	3.2%
Riverdale School District	$ 40	$ 42	$ 46	$ 55	$ 184	0.4%
Total School Disbursements	$ 6,710	$ 6,745	$ 6,832	$ 6,842	$ 27,128	56.5%
Regional Arts & Culture Council	$ 1,897	$ 2,079	$ 2,160	$ 1,430	$ 7,566	15.8%
Total Disbursements to Date	**$ 8,607**	**$ 8,824**	**$ 8,992**	**$ 8,272**	**$ 34,694**	72.3%
Net Revenues Less Disbursements	$ 30	$ 44	$ 199	$ 509	$ 782	17.6%
Interest Earnings on AEAF	22	30	43	67	162	
Balance	**$ 52**	**$ 75**	**$ 242**	**$ 576**	**$ 944**	

THE EXPENSE CAP

The tax ordinance stipulates that administrative expenses should average no more than 5% of gross revenue collected over a period of five years. The chart to the right shows that the costs exceed the cap and that the five-year average cost is 7.7% of gross revenues.



PROPOSED CITY COUNCIL RESOLUTION

As this report is being prepared, Revenue Division staff is submitting a recommendation to the City Council to increase the cap. The memo cites three reasons that the cap has been exceeded.

1. Collecting a small dollar amount ($35) from each of over 360,000 eligible taxpayers is an inherently complex and time-consuming undertaking. The low overall revenue and large workload make the 5% cost limitation unrealistic.
2. City Council changes to the tax in 2013 resulted in substantially decreased revenue from original estimates, which in turn lowered the allowable collection budget (fixed at 5% of revenues) and increased pressure on the cost cap.
3. The initial compliance estimate of 85% has proven incorrect, with actual compliance for the first three years of the tax standing at an average of 73%.

Ultimately, enforcing the 5% cap will increase non-compliance, eroding the base upon which the 5% is calculated, further reducing the funding for collection activity, and further reducing the revenue collected. The cap creates a reverse snowball effect; as the snowball rolls downhill, it melts.

According to the memo, the City collects $5 for every $1 spent collecting the tax from non-compliant taxpayers. That fact alone indicates that cap is counterproductive, defeating the purpose of the tax, disincentivizing tax payments, and betraying citizens who pay the tax in good faith.

AOC RECOMMENDATION ON 5% CAP

In short, the AOC determined that the Revenue Division cannot adhere to the 5% limitation and administer the tax in a way that is fair to taxpayers. The Division cannot enforce payment of the tax without exceeding the 5% cap. And without enforcement, the tax will not achieve its means.

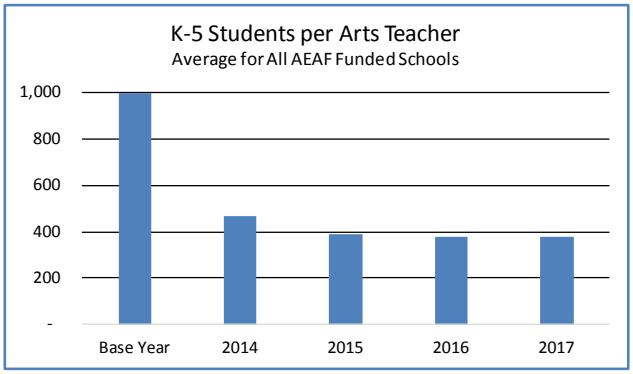
At its meeting on August 14, 2017 the AOC voted to support the Revenue Division's Recommendation 1, substituting a maximum administrative budget amount of $1.2 million annually for the 5% cap. The AOC recognizes that the Taxpayers voted for a cap on expenditures. Advocating a change to that cap is difficult. But unless the cap is altered, the tax will not achieve the taxpayers' objectives for the tax.

~ SCHOOLS ~

School Year 2016-17, which ended in June of this year, was the fourth year of AEAF Tax support for the schools. Six school districts receive AEAF support, but for those school districts that are only partially in the City of Portland, only those schools with catchment within the city qualify. Over 84 schools received AEAF funding.

The funding supported 62 teachers in 2016-17; two-thirds of 92 K-5 arts teachers reported by school districts. By way of comparison, the districts reported 31 K-5 arts teachers in 2012-13, the year preceding the AEAF support. **A total of 34,800 students received arts education in 2016-17.**

With AEAF funding, the ratio of K-5 students to arts teacher has dropped from 997 in the base year (2012-13) to 381 in the year just ended (2017) achieving the numerical goal of the Arts Tax.

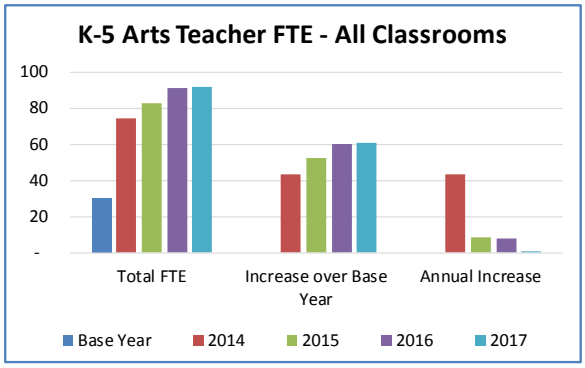


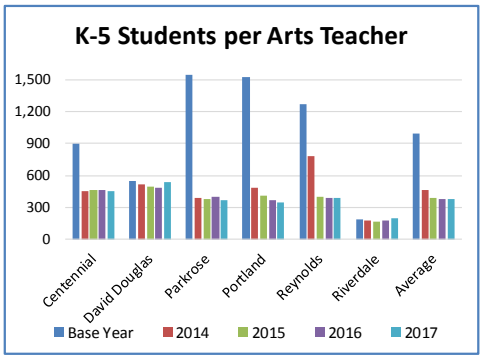
The following chart summarizes the critical data elements that the Oversight Committee monitors: Teacher FTE and number of students per teacher. The Ordinance sets a target of 500 or fewer students per arts teacher for participating schools.

ARTS K-5 FTE SNAPSHOT - ALL SCHOOL DISTRICTS

	Base Year		Year 1		Year 2		Year 3		Year 4	
	2012-2013		2013-3014		2014 - 2015		2015-2016		2016-2017	
District	K-5 Arts Teacher FTE	Students per Teacher	K-5 Arts Teacher FTE	K-5 Students per	K-5 Arts Teacher FTE	K-5 Students per Teacher	K-5 Arts Teacher FTE	Students per Teacher	K-5 Arts Teacher FTE	Students per Teacher
Centennial	3	894	6	458	6	459	6	464	6	453
David Douglas	9	548	10	512	11	495	11	480	9	533
Parkrose	1	1,548	4	389	4	383	4	403	4	364
Portland	15	1,528	50	480	56	415	64	365	67	349
Reynolds	2	1,273	3	782	5	405	5	391	5	390
Riverdale	1	189	1	172	1	165	1	178	1	196
Arts FTE All Districts	31		74		83		91		92	
Arts FTE Increase Over Base Year			44		52		60		61	
Arts FTE Increase/Decrease Over Previous Year			44		9		8		1	
Ave Students per Teacher-All Districts		997		465		387		380		381

In each district the number of K-5 arts teachers has increased annually since AEAF funding began and the ratio of students to arts teacher has decreased.

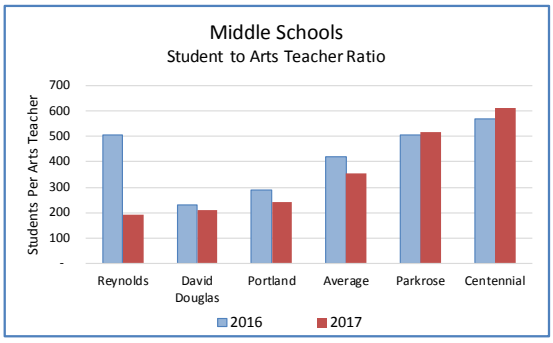


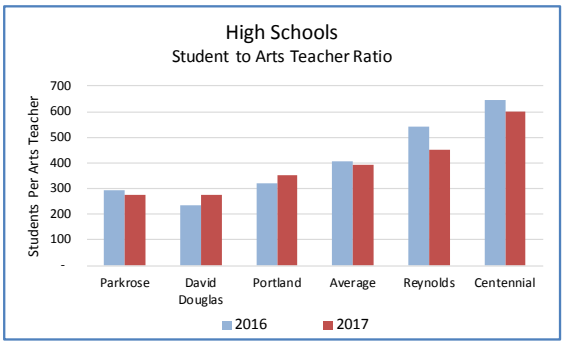


The primary aspect of AEAF Funding is establishing and maintaining a maximum 500:1 K-5 student to Arts Teacher ratio. The authors of this Measure wanted this educational opportunity to be meaningful and continuing. Each school district has an intergovernmental agreement (IGA) with the City that provides for the district to receive AEAF funding. The IGA includes this requirement:

> "District must maintain an articulated, sequential course of study in arts and/or music education for student from Kindergarten through 12th grade."

The AOC gathered additional information about middle and high school students and arts teachers from the school districts this year in order to observe the school districts' adherence to the articulated course of study requirement. The data reported by the districts is summarized in the following two charts. For most districts, the student to teacher ratio is appropriately declining.





The student to teacher ratio is the simplest measure of the arts education students receive, but the least informative. It says nothing about the time that students are enrolled in arts education, the quality of that education, the variety of arts and music experiences available to students, or the consistency of arts education.

The full data submissions for each district can be found in Appendix B1-B6.

Findings

- The total number of K-5 arts teachers in 2017 was 92 compared to 31 before the fund went into effect in 2013.
- The average ratio of FTE to K-5 students is 1:381, well below the 2013 level of 1:997 and below the 1:500 required by the City Code.
- The 2017 ratio of 1:381 is essentially unchanged from 2016's ratio of 1:380 and the 2015 level of 1:387 indicating that the districts are maintaining the ration they have established.
- The AEAF funds are being spent on the hiring of arts teachers (One district had initially spent funds for ancillary purposes but that practice was stopped after the first year.)
- Information from the districts indicates that the articulated and continuing arts and music education requirement for the middle and high schools is being advanced.

Other Issues

1. Quality, Standards and Outcomes

This year the Committee continued its conversation regarding the quality of education, the standards of arts education, and the measurement of outcomes. The AOC believes it is its responsibility to explore these issues and to involve RACC and the school districts in the investigation. Are the taxpayer dollars purchasing a robust arts education? It will take a substantial amount of time to adequately and appropriately answer this question.

A critical element in the discussion is the application of the 500 students to one teacher rule. What is the impact to the students if a school splits the allocation into two half time teaching positions? Is the quality of the arts education diminished by this action? This is an important issue for the Committee.

2. "State of the Arts" reports

The Committee would like to see the districts produce a state of the arts report. The Regional Arts and Culture Commission (RACC) has encouraged, suggested various approaches, and offered support to the districts. Several districts have an arts presence at school board meetings through student performers, exhibits of art work or acknowledgment of awards. PPS is the only district that has done a full state of the arts report and that was in 2015. In addition, the annual PPS *Heart of Portland* event is an annual public showcase that celebrates the arts K-12.

3. Equitable Fund Distribution

Last year east side citizens questioned the distribution of the arts tax funds. They asked if east side schools were getting their fair share. In response, the Metrics Committee established a task force to further engage with this issue. Members of that task force and RACC officials attended an East Portland Action Plan meeting on January 25, 2017. Following a brief presentation from the team, no one at the meeting objected to the distribution of funding. The meeting generated interest in the Arts Tax and we are glad to report that one attendee subsequently joined our committee.

Factually, the area in the county east of the Portland City limits does not get any arts tax funding. The tax is assessed only in Portland and is distributed only to schools with student catchment in the City of Portland. AOC analysis of funding distribution and student to teacher ratios find that the schools on the east side of Portland are uniform with the west side.

4. Certified Teachers Definition

During the year, the Revenue Division changed the administrative rules to clarify the qualifications of a Certified Arts or Music Education Teacher.

> "Certified Arts or Music Education Teacher" means arts or music teachers licensed by the Oregon Teachers Standard & Practices Commission (TSPC) or registered with the TSPC as a charter school arts or music teacher in accordance with the requirements of ORS 342.125 (4).

EDUCATION RECOMMENDATIONS

Each school district has signed an intergovernmental agreement with the City. That agreement provides that the City will disburse Arts Tax money to the school to hire arts education teachers. The agreement also has the following obligations of the school district.

1. To provide data on arts education and use of funds as requested.
2. To maintain a K-12 arts curriculum.
3. To coordinate with RACC to maintain a high quality curriculum.
4. To attend a meeting annually with the city to discuss the state of the arts in Portland schools.

Our committee recommends that the City of Portland should also establish an expectation that School Districts issue an annual "State of the Arts" report to be shared with AOC and the public.

~ REGIONAL ARTS & CULTURE COUNCIL ~

The Regional Arts and Culture Council (RACC) receives AEAF funds only after all the school districts have received their annual allotments. RACC uses the funding for three things: general operating grants to arts organizations, Arts Access grants to underserved communities, and funding for arts education coordination.

General Operating Support Grants: The Ballot Measure creating AEAF specified that RACC would use the AEAF funding to provide grants to qualifying Portland-based non-profit arts organizations that demonstrate artistic excellence, provide service to the community, show administrative and fiscal competence, and provide a wide range of high quality arts programs to the public. RACC's mechanism for distributing these funds is through its preexisting General Operating Support grant program – unrestricted dollars for approximately 50 of the community's largest and most established arts organizations. Once an organization receives GOS support from RACC, it must report but need not re-apply on an annual basis. Other organizations can apply to be part of the GOS program every year, but RACC's ability to add organizations to the GOS pool is limited in part by the amount of funds that are available.

Arts Access and Project Grants: At least 5% of RACC's allocation is set aside for grants that increase arts access for every Portland resident…"with particular emphasis on programs directed to communities who are underserved by local arts providers" (City code 2.73.030 B.2.)

From 2013-2017, RACC created a new grant program called "Arts Access Grants," and prospective applicants applied once annually, in the spring. In May of 2017, RACC awarded 24 "Arts Access" grants totaling $126,540.

In the summer of 2017, RACC retired the "Arts Access" grant program and created a new "Arts Equity & Access" subcategory within its longstanding Project Grant program, giving local organizations additional opportunities to apply for these funds.

All applications are reviewed by a community panel of artists. The panel recommends grant recipients and amounts to RACC's Grants Review Committee, and ultimately the RACC Board approves all grants. See Appendix XYZ for details. RACC has received additional funding from Multnomah County to expand the number of grants awarded for Arts Equity & Access.

Capacity Building Grants: This is a new grant program for 16-17: the "Capacity Building Initiative". This program is designed to provide support to culturally specific organizations for capacity building within their organization.

Capacity Building Grants 2016-17	
Instituto de Cultura y Arte In Xochitl In Cuicatl	$ 12,500
Kukatonon Children's African Dance Troupe	12,500
Passinart: A Theatre Company	12,500
Portland Taiko	12,500
Total	$ 50,000

1. Funding provided to RACC by City Revenue Division

Following disbursement of Arts Tax proceeds to the school districts, all remaining proceeds are distributed to RACC. Very little funding went to RACC during the first fiscal year due to the timing of the receipts. Since then, distribution has rapidly picked up. Since tax collections frequently have a long tail, all Tax Years remain open and RACC will continue to receive funds from all tax years far into the future.

Funds Distributed to RACC					
	Fiscal Year Received				
Tax Year	**13-14**	**14-15**	**15-16**	**16-17**	**Total**
2012	$ 425,000	$ 835,000	$ 205,000	$ 432,000	$ 1,897,000
2013	-	945,000	470,000	664,000	2,079,000
2014	-	-	1,375,000	785,000	2,160,000
2015	-	-	-	1,430,000	1,430,000
Total	**$ 425,000**	**$ 1,780,000**	**$ 2,050,000**	**$ 3,311,000**	**$ 7,566,000**

This funding level has been half of what was anticipated prior to the ballot measure passing causing significant problems for arts organizations that anticipated the funding. RACC and its grantees have received an average of $1.9 million annually for the first four years of the tax. This is less than half the anticipated RACC funding. The City estimated that the tax would generate an average of $12 million annually for the first four years of the tax. Actual revenues have averaged $9.8 million. Because school districts are fully funded first, that annual funding gap of roughly $2 million is a reduction to RACC's portion. This is a critical problem for arts organizations and the subject of a committee recommendation below.

2. Funds Used by and Disbursed by RACC

RACC is obligated to disburse funds for grants and is authorized to use funds for arts education coordination.

RACC's Distribution & Use of Funding					
	FY13-14	**FY14-15**	**FY15-16**	**FY16-17**	**Total**
Grants	$ 150,072	$ 1,317,744	$ 1,957,893	$ 1,300,224	$ 4,725,933
Arts Edu Coord.	12,529	46,282	126,476	131,850	317,137
Total	**$ 162,601**	**$ 1,364,026**	**$ 2,084,369**	**$ 1,432,074**	**$ 5,043,070**

RACC has programmed the remaining funds received this fiscal year to be used next fiscal year and beyond.

Total Allocation of Funds Received			
	4-Year Total of Distribution & Use	**Programmed for FY17-18 and Beyond**	**Total**
Grants	$ 4,802,511	$ 2,234,858	**$ 7,037,369**
Arts Edu Coord.	317,137	211,494	**528,631**
Total	**$ 5,119,648**	**$ 2,446,352**	**$ 7,566,000**

3. Grants Awarded

RACC is authorized to distribute two types of grants.

→ General Operating Support Grants to arts organizations- the bulk of the funding is used for these purposes

→ Arts Access and Equity Grants – a minimum of 5% (per the agreement with the City) of funding goes to this effort to support cultural programming for underserved communities.

Dollar Value of Grants Awarded					
Type of Grant	**FY13-14**	**FY14-15**	**FY15-16**	**FY16-17**	**4-Year Total**
Ops Support	$ 150,072	$ 1,292,016	$ 1,903,775	$ 1,230,844	$ 4,576,707
Access	-	25,728	54,118	69,380	149,226
Total	**$ 150,072**	**$ 1,317,744**	**$ 1,957,893**	**$ 1,300,224**	**$ 4,725,933**

Number of Grants Awarded					
Type of Grant	**FY13-14**	**FY14-15**	**FY15-16**	**FY16-17**	**4-Year Total**
Ops Support	44	44	46	48	**182**
Access	-	10	20	13	**43**
Total	**44**	**54**	**66**	**61**	**225**

The revenue transfer from the City to RACC has been below expectations since the startup of the AEAF. The average annual transfer for the first four years has been $1.9 million. Initially arts organization funding was delayed for almost a year as schools were funded first. Then intensive collection efforts generated a bump in funding. Grants were adjusted accordingly and these fluctuations are reflected in the first three years of the chart below. In an effort to limit fluctuations and create predictability, RACC decide to keep the general operating support grant awards at the 16-17 level for two additional years, giving the revenue stream time to stabilize. This will provide near term stability and predictability for the grantees albeit at a level of less than half of the anticipated revenue.

Average Grant Size				
Type of Grant	**FY13-14**	**FY14-15**	**FY15-16**	**FY16-17**
Ops Support	$ 3,411	$ 29,364	$ 41,386	$ 25,643
Access	$ -	$ 2,573	$ 2,706	$ 5,337

4. Commentary

RACC FY16-17 General Operating Support:

As of June 30, RACC had awarded 48 General Operating Support Grants totaling $1.2 million. Five of the grantees were awarded grants in excess of $100,000. The largest grant ($427,000) went to the Portland Art Museum. (See Appendices D2 and D3).

RACC FY 16-17 Access and Equity Grants:

These grants range in size from $3,150 to $7,000. The number and size of grants have steadily increased. Just over half of the grantees are first time recipients. (See Appendix D1)

RACC FY16-17 Education Coordination Support

Funding for education coordination is provided by an amendment to the city's contract with RACC. RACC's primary responsibility is to work with the school districts to assure there is a sequential course of arts studies from grades K-12 and that AEAF dollars are being used to provide quality arts education. The duties include coordination between school districts and arts organizations.

Section 17 in the city contract says that no more than 3% of net revenues be used to fund this work. RACC's FY17 expenditures of $131,850 on education coordination is below the 3% maximum.

This investment has visible returns this year with a series of meetings between RACC and the school districts and the coalescing of arts teachers city-wide around RACC's professional development and coordination work.

- RACC's Director of Arts Education worked with Commissioner Nick Fish's office to schedule and facilitate an annual meeting with school district superintendents as required by the school districts' IGAs with the city. Half of the districts had new superintendents so the agenda focused on IGA requirements and AOC report recommendations. Representatives from four districts attended: Portland and David Douglas did not attend.
- RACC met twice with school district administrators, a group known as the AEAF School District Cadre. Membership of the Cadre was reformed in January 2017 to better address RACC and school district responsibilities and now includes curriculum directors from each district. Two of the four meetings were not held due to this restructuring.
    - Meeting agendas included a review of IGA requirements; 2016 AOC report and recommendations; effective ways of supporting schools; and efficient systems for collecting and reporting K-5 minutes of arts instruction, K-12 sequential course of arts studies and establishing measures of quality arts education.
    - The greatest needs of school districts identified by the Cadre included professional development for arts teachers and advocacy support, as well as integration and alignment of the arts with other content areas such as Science, Technology, Engineering and Math (STEM) and Career Technical Education (CTE).
- One full day professional development training in April was attended by 43 music, art and dance teachers (69 percent of all AEAF funded teachers) from five districts.

Teachers from Centennial, Parkrose, Portland Public, Reynolds and Riverdale School Districts participated. David Douglas School District did not attend.

  - The training centered on equity-minded teaching, culturally relevant content and discipline specific workshops as determined by teacher survey responses.
  - Breakout sessions led by professional arts educators including two Portland Public School art teachers and a Portland State University music professor.
  - A portion of the day brought together teacher participants and arts organization education directors to see and discuss Constructing Identity, an exhibit of 80 African American artists at the Portland Art Museum as a model for accessing the city's arts and culture resources for arts classroom studies.

- Three times during the year RACC convened arts organizations providing services to schools to address equitable access and culturally responsive programming. In addition to the Portland Art Museum exhibit mentioned above, arts organizations were invited to a Portland'5 Centers for the Performing Arts student matinee and post-show discussion with Black Violin and a production for student audiences of *Mijita Fridita* by Teatro Milagro.

The AOC has worked with RACC on coordination efforts offering comments and suggestions in the process.

Communication

The AOC has continually recommended that there be greater communication from the City to dispel misinformation and to promote the positive results of the fund. RACC in March of 2016 rolled out a promotional campaign for schools via a variety of outreach techniques including social media, media interviews, banners and school billboards – all designed to help the public understand that every school now has at least one arts specialist thanks to the Arts Tax. This campaign resulted in a number of print, television and radio stories that repeated that message. In February of 2017 RACC rolled out a similar campaign for arts organizations, enlisting their support in promoting the positive impacts of the Arts Tax, and created an Arts Tax seal/graphic that arts organizations could use in their advertisements and playbills to indicate projects and programs that are funded in part by the Arts Tax. It is too early to assess the success of these efforts, but the AOC is pleased that this is taking place.

FAMILY ART MAKING
YOUR DOLLARS
ARTS
TAX
AT WORK

Progress on 2016 AOC Recommendations

1. **RACC and the AOC should further develop the measurement of the hours of arts instruction taking place in the schools, which is eventually to be included in the school districts' yearly data submission to the AOC.**

   This recommended objective is proving difficult to achieve. The data is difficult to collect. RACC gathered some data and the Metrics Committee is reevaluating practicality of data collection and the usefulness of this particular information.

2. **RACC to continue its arts coordination work with an eye to the quality of arts education in the schools and to collaboratively work with the school districts toward developing metrics for the evaluation of outcomes.**

   RACC has begun research on models other communities have implemented to determine and measure the quality of arts education. This work is ongoing and is being developed in collaboration with the AEAF School District Cadre.

3. **The AOC should further track arts instruction taking place in middle school and high school by breaking data down into individual schools as it does for K-5.**

   Done. This information has been included in the 2016-17 reports.

4. **A suggestion that school districts consider providing an annual "State of the Arts" report so that there can be a better understanding of what takes place within the districts relating to arts education.**

   The results for this recommendation are inconsistent. AOC needs to clarify how this suggestion is communicated to the school districts and how it is to be reported back to us.

5. **City Council should approve the proposed resolution to engage outside collection agencies to begin a collections process for delinquent taxpayers who are at least one year overdue in the amount of $100 or more with a final demand letter to be sent allowing the taxpayer at least 30 days to respond.**

   Done. To date, $186,000 has been collected through the collection agency, but informing taxpayers of this possibility generated over $2 million in tax payments.

6. **City Council should approve the proposed resolution to direct the Revenue Division to report on options for the permanent solution to the 5% five year average expense cap on administration of the arts tax.**

   Completed.

7. **The City should continually be messaging the positive results of the arts tax and dispel misinformation as it arises.**

   The City has included messaging about benefits of the tax in the annual letters and e-mail reminders about the tax that are sent to all Portlanders. The city also publishes all data about the tax on its website. And they have engaged Elders in Action for the third year in a row to provide outreach to its clientele.

8. **Per the legislative intent of the measure, the AOC encourages the City to continue providing appropriate general fund support to RACC in addition to the revenue provided to RACC through the AEAF.**

   The City continues to provide appropriate general fund support to RACC.

9. **The AOC to continue working with RACC to create even more simplified reporting to track how different AEAF tax year dollars are used in any given 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.**

   The AOC changed its annual reporting schedule this year to align with RACC's fiscal year reporting in order to simplify RACC's data reporting to the AOC. Coincidentally, this schedule change will provide for the Revenue Department to also report to the AOC on a fiscal year (year-end June 30th basis). With this change accomplished, the ability to tie tax-year revenues to fiscal year expenditures will be simplified.

10. **The AOC should continue working with RACC in its education support efforts and to continue an ongoing discussion related to quality of education and positive outcomes.**

    This work is continuing.

2017 AOC Recommendations

1. Our Committee recommends that the Council adopt the Revenue Division's Option 1, substituting a maximum administrative budget amount of $1.2 million annually for the 5% cap. The Committee is committed to monitoring these expenses, as it has done since inception, and evaluating the effectiveness of the Division's spending.

2. Our Committee recommends that the City of Portland should establish an expectation that school districts issue an annual "State of the Arts" report to be shared with the City, AOC, and the public.

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 or race, color, creed, sex, sexual orientation, national origin, age or disability. Site must be one that people with disabilities can access.

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

- **Control**
  The presiding officer is authorized to keep order at a meeting and, where there will be public participation, may determine the length of time people may speak and in what order the testimony will be taken.
- **Voting**
  - All official action must be by public vote.
  - No secret ballots.

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

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

6. Executive Sessions

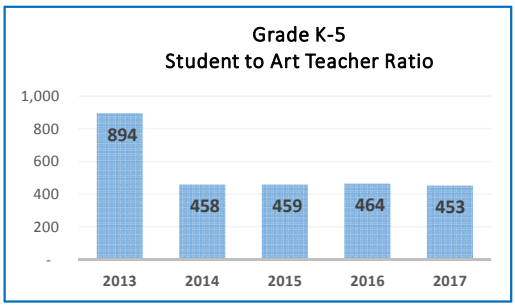
An executive session is a meeting or portion of a meeting of a governing body that is closed to the general public. An executive session is not closed to the media. However, the governing body may require that the media not disclose specified information.

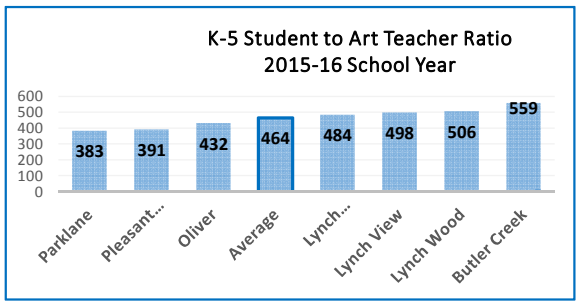
There are limited purposes for an executive session which include employment, employee discipline, labor and real estate negotiations, and consultation with legal counsel regarding current or potential litigation. A governing body may also go into executive session to consider records exempt from public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

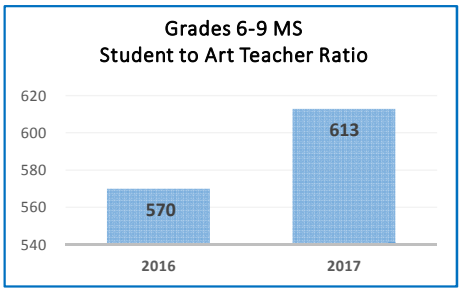
A governing body may not make a final decision in executive session. To make a final decision, the chair must continue the decision to a public meeting or call the executive session into open session. Preliminary determination of whether there is a consensus may occur in executive session but the final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

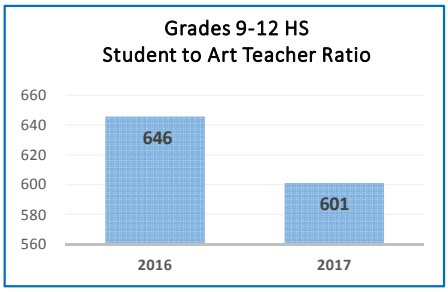
Appendix B1
School Evaluation - Centennial School District

	School Year	K-5 Students	K-5 Arts Teachers	K-5 Students per Arts Teacher	Number of K-5 Schools: Below 500 to 1	Above 500 to 1 ratio	Total	Grades 6-8MS Students per arts		9-12 HS Students per Arts
Base Year	2013	2,717	3.0	894	0	7	7			
First Year	2014	2,791	6.1	458	4	3	7			
Second Year	2015	2,799	6.1	459	5	2	7			
Third Year	2016	2,838	6.1	464	5	2	7	570		646
Fourth Year	2017	2,781	6.1	453	6	1	7	613		601









Reviewer's Notes: Maddelyn High

Analysis and Summary:
Centennial continues to consistently use arts tax funding to support K-5 student access to art (music only) education. In Year Four, overall K-6 art teacher FTE was maintained at 7.0 FTE (the same level as for 2015-16), despite fewer overall teachers across the district and lower enrollment in 2016-17. The district has 1 FTE music teacher for each of its seven K-6 schools. The arts tax paid for 5.62 FTE, with the district covering the remaining .578 FTE for K-5.

Overall, the district's ratio is below the required 1:500 ratio of art teacher to students, at 1:458 (a slight improvement from 2015-16, although 2016-17 enrollment was lower). Six of seven schools in the district are now in compliance with the 1:500 ratio of art teacher to students, up from five in 2015-16 (Lynchwood's overall student population and K-5 populations decreased, reducing the ratio).

Broken out, the 6th grade arts-teacher-to-student ratio is 1:531, an improvement from the 2015-16 school year (1:569).

At the middle school level, Centennial had 1.5 FTE art (music only) teachers total for 2016-17, the same FTE level as for 2015-16. The art-teacher-to-student ratio is much higher than for K-5, at 1:613 (about the same as last year).

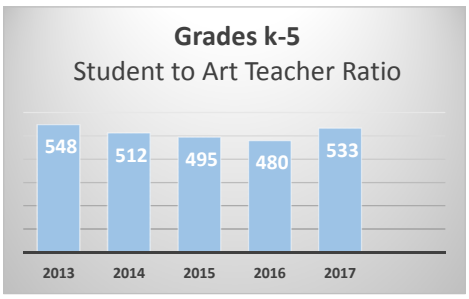
At Centennial High School, the overall ratio is slightly better than for middle school at 1:601, with 3 FTE art teachers spread across visual art, drama, and music. This breaks down to 1:1542 visual arts education; 1:3608 drama education; and 1:1356 music education. Centennial High School is the only school in the district offering arts education in other fields besides music. It very slightly increased visual arts and music teacher FTE for 2016-17.

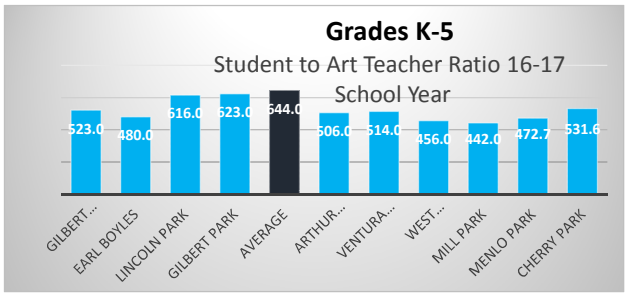
At Centennial Park School (K-8), arts education isn't offered at all again this year.

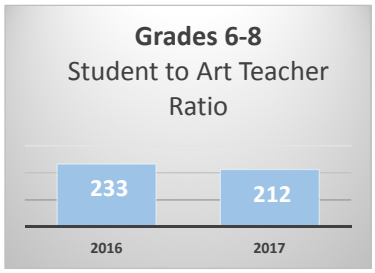
Recommendations:
We continue to encourage Centennial School District to consider introducing learning opportunities in the other arts such as visual art, drama, and dance, and encourage them to offer an arts elective at Centennial Park School, whose non-traditional students might particularly benefit from arts instruction.

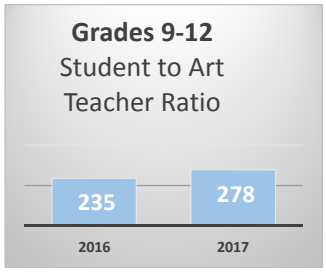
Appendix B2
School Evaluation - David Douglas School District

		K-5			Number of K-5 Schools:			Grades 6-8 MS		9-12 HS
	School Year	Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students/Art Teachers		Students/Art Teachers
Base Year	2013	5,041	9.2	548						
First Year	2014	5,183	10.1	512	4	6	10			
Second Year	2015	5,197	10.5	495	5	5	10			
Third Year	2016	5,084	10.6	480	7	3	10	233		235
Fourth Year	2017	4,960	9.3	533	4	6	10	212		278









Reviewers Notes: Srule Brachman David Douglas District 2016-2017

1.Elementary Schools
Number of Elementary schools 10, Total K5 pop 4,960, Art form….All music
2016-2017 Average Arts Teacher ratio to 500 students 1:532, **6/10 schools are above the 1:500 ratio**
Total Arts teachers 9.3 paid by Arts Tax (drop in enrollment overall .5 fewer arts FTE hired, BUT significant increase in several schools. As population shifted, Arts FTE allotment was not adjusted.)
2015-2016 Average Arts Teacher ratio to 500 students 1:478
Total Arts Teachers 9.8 paid by Arts Tax

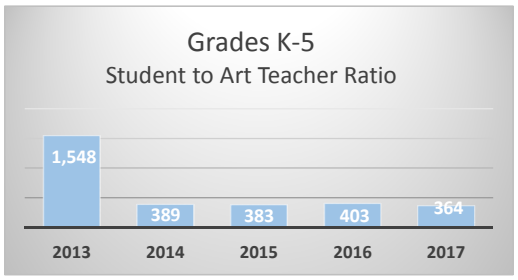
2. Middle Schools Arts Programs.
Seems to be going about the same, with predominance in Music Classes.
2016-2017 - 646.4 Taking Arts Classes,
Average 1.5 fte Visual Arts Teachers in each of 3 Middle Schools
Average 3.3 fte Music Teachers in each of 3 Middle Schools
2015-2015 - 692.9 Taking Arts Classes
Average 1.5 fte Visual Arts Teachers in each of 3 MIddle Schools
Average 3.1 Music Teachers in each of 3 Middle Schools

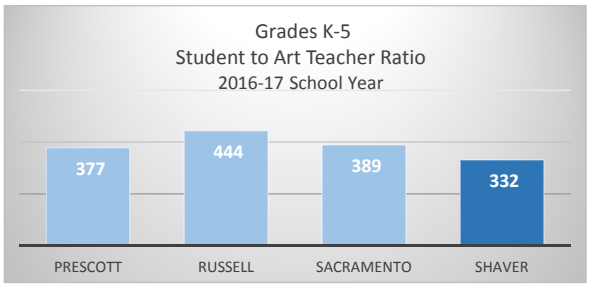
3. High School
2016-2017 2 High Schools
6.0 Visual Arts
1.7 Drama
13.7 Music (up .5) (13.2 Music in 2015-16)

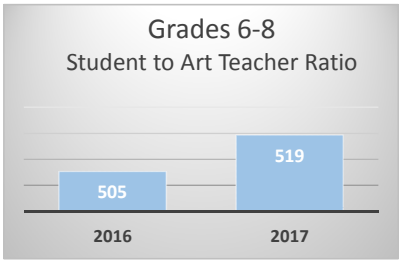
2015-2016 2 High Schools
6.0 Visual Arts
1.7 Drama

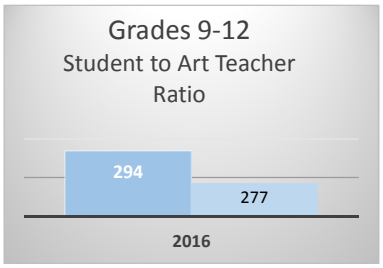
Appendix B3
School Evaluation - Parkrose School District

		K-5			Number of K-5 Schools:			Grades 6-8 MS	9-12 HS
	School Year	Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students/Arts Teacher	Students/Arts Teacher
Base Year	2013	1,548	1	1,548	0	4	4		
First Year	2014	1,569	4	389	4	0	4		
Second Year	2015	1,530	4	383	4	0	4		
Third Year	2016	1,611	4	403	4	0	4	505	294
Fourth Year	2017	1,455	4	364	4	0	4	519	277









Reviewer's Notes (Nancy Helmsworth)

In year four, 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 1/364 and exceeds the 1/500 ratio prescribed in the funding mechanism in all four of their elementary schools. Music is the sole arts offering in the K-5 schools.

Overall funding provided to the school district through the tax mechanism decreased by $21,427, attributable to lower arts teachers' salaries- as the district arts FTE stayed the same.

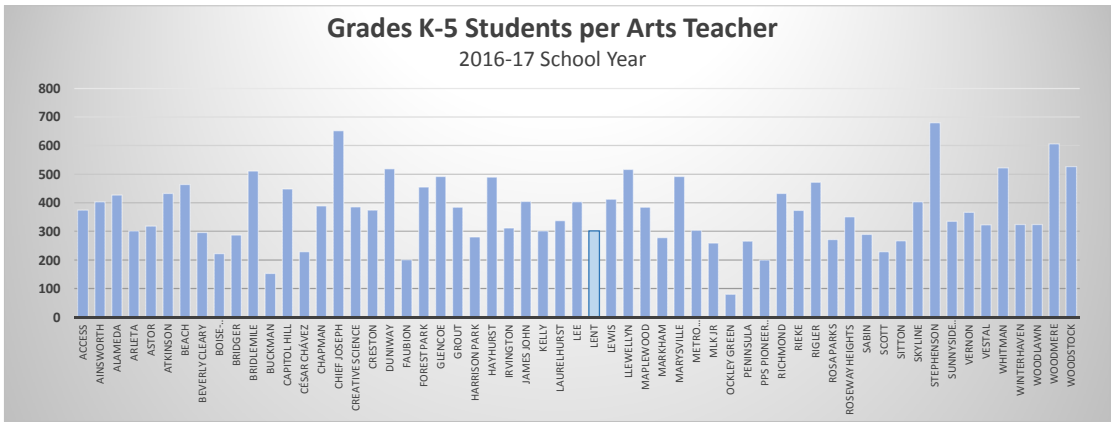
In the Parkrose District 6-8 Middle School the student to arts teacher ratio is good-but borderline 1:500, and it should be noted the Music is still the only offering. At the 9-12 Parkrose High School, the student to teacher ratio is very good with offerings of 1- Visual Arts, 1- Drama and 1.5 Music teacher. Please also note that as these are different art forms, aka subject areas, that lumping them together in arts offerings student to teacher ratio, only tells part of the story.

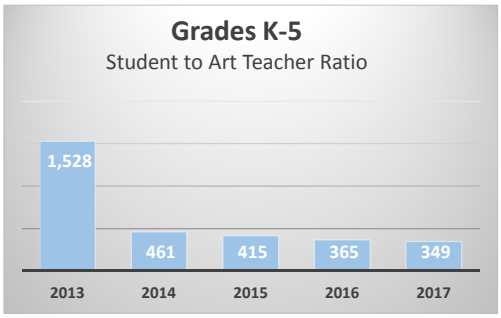
Summary:
Access to arts education has remained stable for K-5 students at the Parkrose district during the fourth year of arts tax funding. 6-8 MS students are able the continue their music training begun at the elementary level. Music is continued at the HS with additional offerings of Visual Arts and Drama.

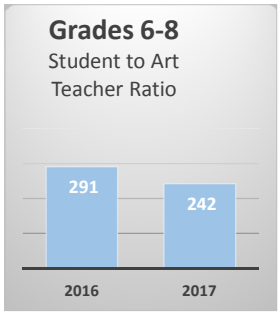
Recommendations:
The district is meeting its obligations to the arts tax for grades K-5 and should be commended for this effort. If general fund dollars increase in the future, we encourage the district to add access to other art forms for the K-5 and 6-8 population. Also Dance is noticably absent from the offerings at the HS level. Inproving and expanding arts access the 6-8 MS abd 9-12 HS are part of the committment of the IGA.

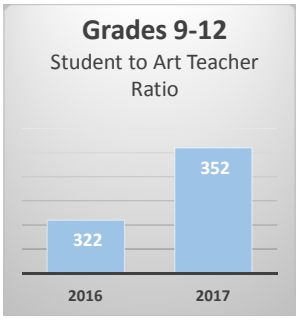
Appendix B4
School Evaluation - Portland Public Schools

			K-5		Number of K-5 Schools:			Grades 6-9 MS		9-12 HS
	School Year	Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students/Arts Teacher		Students/ Arts Teacher
Base Year	2013	22,772	15	1,528	12	48	60			
First Year	2014	23,195	50	461	32	26	58			
Second Year	2015	23,340	56	415	38	21	59			
Third Year	2016	23,413	64	365	54	5	59	291		322
Fourth Year	2017	23,328	67	349	51	9	60	242		352









Summary: (Nancy Helmsworth)

PPS has many schools serving the K-5 students, plus several with various configurations including older and younger grades. 23,328 K-5 students are taught in 60 schools with the arts teacher to student ratio improving by 20 fewer students/teacher.

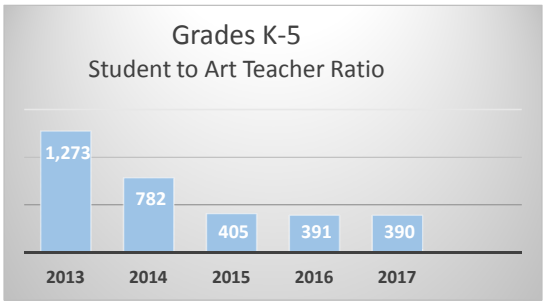
Nine schools increased their arts offerings and the district leadership has shown a commitment to the Arts Tax by **adding 13.3 teachers** paid from the district budget. Of the 60 schools that serve K-5 students, nine schools exceed the 1:500 ratio. Looking deeper into why that is true, five of the schools have small enrollment, less than 365 students and thus per PPS internal guideline were staffed at .5FTE. That student to teacher ratio quickly exceeds 1:500. Four of the other schools had enrollment increases from the previous school year - from below 500 to above 500, which might explain the lack of additional arts fte. Maybe the enrollment change was unexpected? Staffing is decided in the spring.

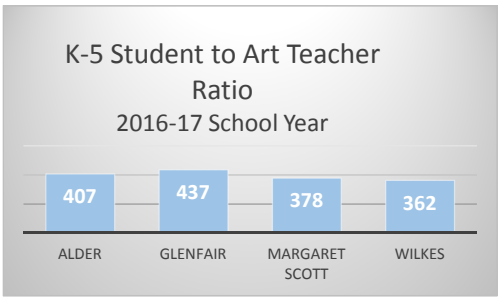
Middle Schools have improved their student to teacher ratios and in the high schools, the ratio shifted backwards. Please notice that the High School ratio in PPS is quite good, so a shift of more students/teacher has some flexibility.

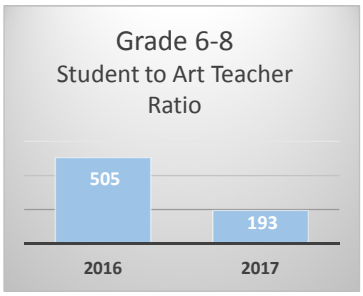
Recommendations: PPS should seriously consider how they allocate the AEAF FTE for their smaller K-5 schools as a .5 FTE for 300 students produces a ratio of 1:600. Also they may need to revisit how to handle the school where enrollment exceeds 500. Is there an enrollment number that triggers additional FTE? How is it added? .25 FTE or .5 FTE?

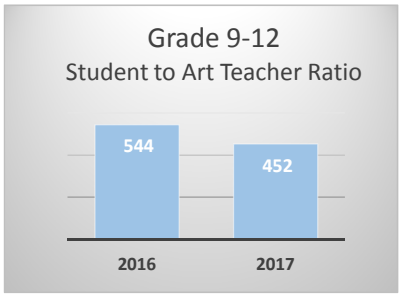
Appendix B5
School Evaluation - Reynolds School District

	K-5				Number of K-5 Schools:			Grades 6-8 MS		9-12 HS
	School Year	Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students per Arts		Students per Arts
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			
Third Year	2016	1,953	5.0	391	4	0	4	505		544
Fourth Year	2017	1,960	5.0	390	4	0	4	193		452









Reviewer's Notes **(Jessy Freidt)**

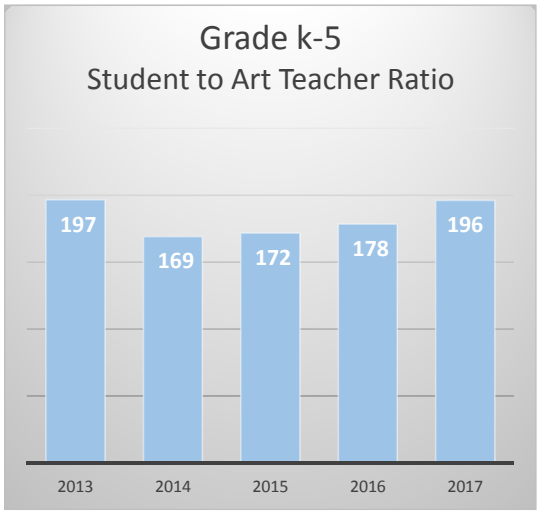
The Reynolds School District has four elementary schools affected by the arts tax, totaling 1,980 students. The school district is currently employing 1.0 FTE Music teacher and a .25 FTE Visual Arts teacher at each elementary school for a total of 5.0 total arts teachers. This staffing is consistent with the year before. The slight decrease in student enrollment this year, made a ratio of 396 students per 1 teacher, which is well below the required 500/1 baseline ratio for arts education stipulated in the arts tax guidelines. It should be noted that Reynolds has consistently improved their ratio every year and this year is their best ratio yet! They started out with a base year of 1,273 students per art teacher, moved to 782 the first year, and have stayed under 500 since then.

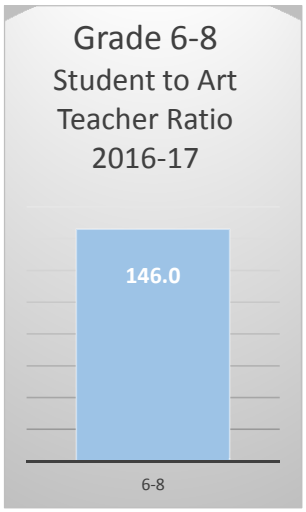
Although not a part of the arts tax funding, we have asked school districts to report on middle school and high school numbers as well. The Reynolds School District has three middle schools and one high school. The middle schools are all well below the suggested 500 to 1 ratio, hovering between 154 and 237. It is nice to see that they have chosen to continue the visual art and music classes that began in elementary school, on into the middle schools and high school. In addition, they have added a 1.0 FTE Drama teacher for each middle and high school.

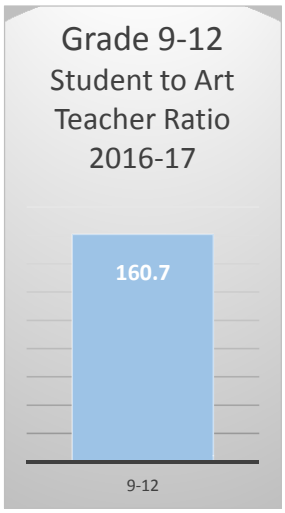
Recommendation: Reynolds has done an incredible job of achieving the goals of the IGA and has a nice continuation of visual art, music, and drama into all three middle schools and high school, while keeping a low student to teacher ratio beyond the elementary years. They are to be commended and continue doing what they are doing! *(Though to be noted Dance as an offering is still missing. NH)*

Appendix B6
School Evaluation - Riverdale School District

		K-5			Number of K-5 Schools:			Grades 6-8 MS		9-12 HS
	School Year	Students	Arts Teachers	Students per Arts Teacher	Below 500 to 1 ratio	Above 500 to 1 ratio	Total	Students per Arts Teacher		Students per Arts Teacher
Base Year	2013	177	0.9	197	1	0	1			
First Year	2014	203	1.2	169	1	0	1			
Second Year	2015	189	1.1	172	1	0	1			
Third Year	2016	214	1.2	178	1	0	1			
Fourth Year	2017	391	1.3	196	1	0	1	146		160.7







Reviewer's summary and recommendations (Dunja Jennings):

Continuing as it has in several years past, Riverdale K-8 Elementary maintained two full-time arts teachers: one full-time visual art teacher and one full-time music teacher. Riverdale High School maintained one and a half full-time arts teachers: one full-time visual art teacher and one half-time music teacher.

In looking at only grades K-5, there 1.2 FTE art teacher for 251 students, or 209 students per 1 FTE art teacher. This well exceeds the expectation of the 1/500 baseline ratio for arts education stipulated in the arts tax guidelines.

The district is meeting its obligations to the arts tax for grades K-5 and should be commended for this effort. It is also noted that they have chosen to have music and visual art in both the K-8 Riverdale Elementary and in Riverdale High School. It provides a nice continuation for students to further their learning in the same discipline they were exposed to in K-8. This year the Riverdale middle school band performed at the Portland Interscholastic League middle school band festival, and received high scores from the judges, perhaps an indication that the strong support the district is providing music education in the district is having a very positive effect at the middle school level.

The Portland Tribune covered the showcase event for Riverdale arts and music this last spring.
http://portlandtribune.com/lor/108-education/357282-237195-riverdale-district-arts-night-returns

Appendix C1
RACC Cultural Access Grants

Expanding Cultural Access Grants			
RACC Identity Applicant	**2014-15**	**2015-16**	**2016-17**
APANO (Asian Pacific American Network of Oregon)	$ -	$ 3,750	$ -
Black United Fund of Oregon	-	3,000	-
Brownhall PDX	-	5,000	-
Cascade AIDS Project	2,000	1,000	-
Center for Intercultural Organizing (CIO)	3,000	-	-
Colored Pencils Art and Culture Council	-	2,750	-
Community Vision, Inc.	-	-	5,850
Dance for Parkinson's Oregon	-	2,000	-
Division Midway Alliance for Community Improvement	-	-	5,950
East County PFLAG	-	-	4,500
East Portland Neighbors	-	-	6,750
Folktime, Inc.	-	2,500	-
FusionArte	1,495	-	6,570
Hacienda CDC	-	1,518	5,950
Instituto de Cultura y Arte In Xochitl In Cuicatl	-	-	3,500
Know Your City	3,500	-	-
Latino Network	2,750	-	-
latinoartnow	-	-	5,950
Live on Stage	-	1,500	-
Living Stages	-	4,350	-
Micro Enterprise Services of Oregon (MESO)	-	-	3,400
Mochitsuki	-	2,500	-
National Indian Parent Information Center	-	-	4,860
NAYA Family Center	3,800	2,100	-
Oregon Historical Society	-	2,500	-
Oregon Nikkei Legacy Center	-	1,750	-
Parkrose Heights Associations of Neighbors	-	2,000	-
PassinArt: A Theatre Company	2,000	-	-
Right 2 Survive	-	-	5,950
Rogue Pack, Young Portland Speaks!	-	5,000	-
ROSE Community Development	2,350	-	-
Spect-Actors Collective	-	2,100	-
The Giving Tree	-	-	3,150
The Portland Commission on Disability	-	2,500	-
The Skanner	-	3,000	-
Visegrad Group PDX	1,000	-	-
Wisdom of the Elders	-	3,300	7,000
Zenger Farm/Lents International Farmers Market	3,800	-	-
Fiscal Year Totals	**$ 25,695**	**$ 54,118**	**$ 69,380**

No Access Grants were awarded in 2013-14, the first year of the program due to limited funding

Appendix C2
RACC General Support Grants

General Support Grantees in Alphabetical Order					
RACC Identity Applicant	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**4-Year Total**
Artists Repertory Theatre	$ 5,700	$ 34,740	$ 40,000	$ 18,900	99,340
Blue Sky Gallery	1,134	2,030	6,000	5,900	15,064
BodyVox	1,882	17,569	-	6,300	25,751
Cappella Romana, Inc.	1,071	4,171	7,000	3,000	15,242
Chamber Music Northwest	5,305	9,756	-	8,300	23,361
Children's Healing Art Project (CHAP)	1,008	3,622	-	2,500	7,130
Disjecta Contemporary Art Center	-	2,040	9,500	900	12,440
Echo Theater Company	2,185	4,833	-	5,200	12,218
Ethos Music Center	1,449	18,979	-	4,600	25,028
Friends Of Chamber Music	1,512	2,966	10,000	10,000	24,478
Hand2Mouth Theatre	-	-	-	2,000	2,000
Hollywood Theatre	1,197	23,844	22,500	10,000	57,541
Imago Theatre	2,235	1,000	-	3,900	7,135
Independent Publishing Resource Center (IPRC)	882	1,000	10,642	2,600	15,124
Literary Arts, Inc.	4,016	18,553	27,000	24,600	74,169
Live Wire! Radio	1,008	2,705	11,544	2,800	18,057
Metropolitan Youth Symphony	2,586	5,091	10,000	4,600	22,277
Miracle Theatre Group	2,273	5,127	11,000	10,800	29,200
My Voice Music	-	-	-	4,900	4,900
Northwest Children's Theater and School	2,486	29,192	30,500	118,000	180,178
Northwest Dance Project	1,134	16,405	20,000	3,000	40,539
NW Documentary Arts & Media	880	1,000	7,000	2,000	10,880
Oregon Ballet Theatre	8,656	70,089	120,000	100,000	298,745
Oregon Children's Theatre	5,518	41,160	-	12,900	59,578
Oregon Repertory Singers	2,240	-	-	-	2,240
Oregon Symphony Association	16,761	298,300	330,000	210,000	855,061
PDX Jazz	-	8,322	-	4,500	12,822
Pendulum Aerial Arts	-	1,468	4,000	4,000	9,468
PHAME	882	3,327	7,100	3,000	14,309
PlayWrite, Inc.	1,386	1,000	5,000	4,800	12,186
Portland Art Museum/Northwest Film Center	22,138	268,538	467,386	280,000	1,038,062
Portland Baroque Orchestra	1,639	15,865	15,000	18,500	51,004
Portland Center Stage	9,134	107,486	140,000	139,700	396,320
Portland Columbia Symphony Orchestra	1,008	3,040	-	3,000	7,048
Portland Gay Men's Chorus	1,033	4,989	-	4,500	10,522
Portland Institute for Contemporary Art (PICA)	2,113	19,845	-	6,544	28,502
Portland Opera Association	15,293	143,506	225,500	139,000	523,299
Portland Piano International	1,008	12,064	-	5,000	18,072
Portland Taiko	3,227	-	-	-	3,227
Portland Playhouse	-	-	-	11,500	11,500
Portland Youth Philharmonic	2,202	3,061	12,500	10,000	27,763
Profile Theatre Project	1,787	4,408	14,483	2,000	22,678
Tears of Joy Theatre	2,129	4,923	-	-	7,052
The Circus Project	-	-	-	6,400	6,400
The Portland Ballet	1,197	10,994	12,500	10,900	35,591
Third Angle New Music	882	1,000	4,000	4,000	9,882
Third Rail Repertory Theatre	1,008	21,953	-	8,900	31,861
Triangle Productions!	-	-	-	3,800	3,800
White Bird	4,755	9,181	25,000	21,800	60,736
Wordstock, Inc.	1,008	**0**	-	-	1,008
Write Around Portland	1,304	2,362	12,375	3,300	19,341
Young Audiences of Oregon	1,819	30,512	0	6,200	38,531
Totals	**$ 150,070**	**$ 1,292,016**	**$ 1,617,530**	**$ 1,279,044**	**$ 4,338,660**

Appendix C3
RACC General Support Grants

General Support Grantees By Four-Year Total					
RACC Identity Applicant	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**4-Year Total**
Portland Art Museum/Northwest Film Center	$ 22,138	$ 268,538	$ 467,386	$ 280,000	$ 1,038,062
Oregon Symphony Association	16,761	298,300	330,000	210,000	855,061
Portland Opera Association	15,293	143,506	225,500	139,000	523,299
Portland Center Stage	9,134	107,486	140,000	139,700	396,320
Oregon Ballet Theatre	8,656	70,089	120,000	100,000	298,745
Northwest Children's Theater and School	2,486	29,192	30,500	118,000	180,178
Artists Repertory Theatre	5,700	34,740	40,000	18,900	99,340
Literary Arts, Inc.	4,016	18,553	27,000	24,600	74,169
White Bird	4,755	9,181	25,000	21,800	60,736
Oregon Children's Theatre	5,518	41,160	-	12,900	59,578
Hollywood Theatre	1,197	23,844	22,500	10,000	57,541
Portland Baroque Orchestra	1,639	15,865	15,000	18,500	51,004
Northwest Dance Project	1,134	16,405	20,000	3,000	40,539
Young Audiences of Oregon	1,819	30,512	0	6,200	38,531
The Portland Ballet	1,197	10,994	12,500	10,900	35,591
Third Rail Repertory Theatre	1,008	21,953	-	8,900	31,861
Miracle Theatre Group	2,273	5,127	11,000	10,800	29,200
Portland Institute for Contemporary Art (PICA)	2,113	19,845	-	6,544	28,502
Portland Youth Philharmonic	2,202	3,061	12,500	10,000	27,763
BodyVox	1,882	17,569	-	6,300	25,751
Ethos Music Center	1,449	18,979	-	4,600	25,028
Friends Of Chamber Music	1,512	2,966	10,000	10,000	24,478
Chamber Music Northwest	5,305	9,756	-	8,300	23,361
Profile Theatre Project	1,787	4,408	14,483	2,000	22,678
Metropolitan Youth Symphony	2,586	5,091	10,000	4,600	22,277
Write Around Portland	1,304	2,362	12,375	3,300	19,341
Portland Piano International	1,008	12,064	-	5,000	18,072
Live Wire! Radio	1,008	2,705	11,544	2,800	18,057
Cappella Romana, Inc.	1,071	4,171	7,000	3,000	15,242
Independent Publishing Resource Center (IPRC)	882	1,000	10,642	2,600	15,124
Blue Sky Gallery	1,134	2,030	6,000	5,900	15,064
PHAME	882	3,327	7,100	3,000	14,309
PDX Jazz	-	8,322	-	4,500	12,822
Disjecta Contemporary Art Center	-	2,040	9,500	900	12,440
Echo Theater Company	2,185	4,833	-	5,200	12,218
PlayWrite, Inc.	1,386	1,000	5,000	4,800	12,186
Portland Playhouse	-	-	-	11,500	11,500
NW Documentary Arts & Media	880	1,000	7,000	2,000	10,880
Portland Gay Men's Chorus	1,033	4,989	-	4,500	10,522
Third Angle New Music	882	1,000	4,000	4,000	9,882
Pendulum Aerial Arts	-	1,468	4,000	4,000	9,468
Imago Theatre	2,235	1,000	-	3,900	7,135
Children's Healing Art Project (CHAP)	1,008	3,622	-	2,500	7,130
Tears of Joy Theatre	2,129	4,923	-	-	7,052
Portland Columbia Symphony Orchestra	1,008	3,040	-	3,000	7,048
The Circus Project	-	-	-	6,400	6,400
My Voice Music	-	-	-	4,900	4,900
Triangle Productions!	-	-	-	3,800	3,800
Portland Taiko	3,227	-	-	-	3,227
Oregon Repertory Singers	2,240	-	-	-	2,240
Hand2Mouth Theatre	-	-	-	2,000	2,000
Wordstock, Inc.	1,008	-	-	-	1,008
Totals	**$ 150,070**	**$ 1,292,016**	**$ 1,617,530**	**$ 1,279,044**	**$ 4,338,660**