

CITY OF PORTLAND

Five Year Local Option Levy for Children's Investments

Measure 26-197

May 15, 2018 Special Election

DATE: Wednesday, March 7, 2018

TIME: 1:00 p.m.

PLACE: Pettygrove Room, City Hall
1221 SW 4th Avenue
Portland, Oregon

At its February 10, 2018 meeting, the Portland City Council approved Resolution 37343 directing city staff to submit a renewal of the Children's Levy to the County Elections Office for the May 15, 2018 ballot. The levy is a local option tax measure. All commissioners were present and the vote was unanimous. The Levy is sponsored by and managed by the office of Commissioner Dan Saltzman and, but for one year, has been in effect since fiscal year 2002-03

Measure Summary: Renews the Portland Children's Levy at current rate; supports proven programs preventing childhood hunger, preventing child abuse and neglect, helping children arrive at school ready to learn, providing safe constructive after-school alternatives for kids, and helping foster children succeed.

The Measure Summary does not differ in substance from the previous measure passed by voters in 2013.

This review has four sections.

1. Local Option Measures in General
2. Specific Information about the Children's Levy Property Taxes
3. Other Tax Levies in Effect in Portland
4. The Children's Levy Program



1. Local Option Measures in General

This ballot measure is a five-year local option levy. It will provide operating funds for the Children's Levy Program.

Local option levies are one of two ways in which Oregon voters can increase property taxes to pay for additional services. The other method is to have voters approve a new taxing district.

Local option levies are temporary. They can be used for either operations or capital projects. The maximum allowable duration is five years for an operations levy and ten years for a capital outlay levy.

Under Oregon's property tax limitation system, local option levies are the property tax levies most vulnerable to reductions from compression. In Oregon, the combined tax rates on any property are limited to \$10 for general government and \$5 for education districts. If the tax rates exceed these limits, then the taxes on the property are reduced, *and the local option levy taxes are reduced first*. Only after the local option levy rates are reduced to zero are the permanent rates reduced. Ironically, voter-approved local option levies (property taxes requested by taxpayers for specific services) are the first to be eliminated under this system.

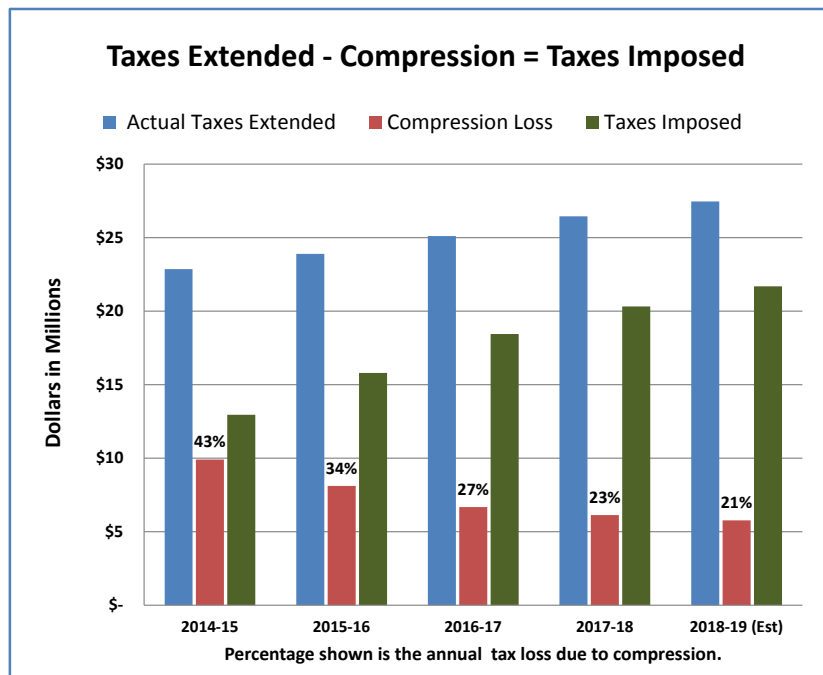
How much, if any, a property will pay toward the local option levy depends on two factors: 1) the general government tax rate in that area and 2) the ratio of the property's assessed value (AV) to real market value (RMV). Obviously, if the total general government tax rate is below \$10 per \$1,000 then compression will not occur. If the tax rate is greater than \$10 then compression will occur if the AV/RMV ratio is higher than the ratio of the \$10 limit to the total tax rate.

2. Specific Information about the Portland Children's Levy Property Taxes

City voters first approved the Children's Levy in November 2002. They renewed it in November 2008 and November 2013.

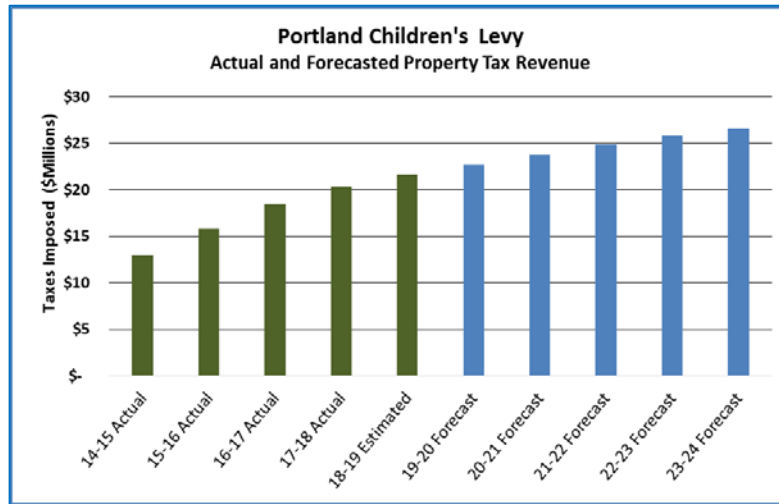
The rate has been consistent since inception at \$0.4026 per \$1,000 Assessed Value, or \$40 per \$100,000 of AV per year. At that rate, the levy should have generated an average of \$25 million dollars annually since the 2013 renewal. Given compression, the actual amount generated has averaged \$17.8 million during that period for an effective tax rate of \$0.2850. Compression reached its nadir in 2013, reducing the taxes by 46.6%. The effective rate that year was about \$0.2100. The following charts tell the story of the current five year levy.

Portland Children's Levy - Planned and Actual Tax Revenue						
In Millions of Dollars						
	Imposed Taxes Anticipated	Actual Taxes Extended	Compression Loss	Taxes Imposed	Compression Loss %	
2014-15	\$ 12.9	\$ 22.9	\$ 9.9	\$ 13.0	43%	
2015-16	\$ 15.7	23.9	8.1	15.8	34%	
2016-17	\$ 18.3	25.1	6.7	18.4	27%	
2017-18	\$ 20.2	26.4	6.1	20.3	23%	
2018-19 (Est)	\$ 21.7	27.5	5.8	21.7	21%	
Total	\$ 88.8	\$ 125.8	\$ 36.6	\$ 89.2	29%	
Annual Average	\$ 17.8	\$ 25.2	\$ 7.3	\$ 17.8	29%	



The gulf between estimated and actual tax receipts illustrates the difficulty of managing public finances under Oregon's tax system. Regardless, districts proposing levies are obligated to forecast revenues.

The City of Portland estimates that, if renewed, the levy will generate an average \$23.7 million in imposed taxes for the five year period FY19-20 through FY23-24. That number assumes average compression losses of 18%.



3. Other Tax Levies in Effect in Portland

The City of Portland has five property tax levies. The city's total tax rate varies slightly above and below \$8 depending on geographic location in the city. The following table summarizes key data for the City itself.

City of Portland	2014-15	2015-16	2016-17	2017-18
Assessed Value in Billions	\$56.8	\$59.4	\$62.4	\$65.7
Real Market Value (M-5) in Billions	\$92.6	\$102.6	\$120.8	\$137.5
Property Tax Rate Extended:				
Operations	\$4.5770	\$4.5770	\$4.5770	\$4.5770
Fire Police Disability & Retirement	\$2.6671	\$2.4990	\$2.4859	\$2.6554
Children's Initiative Local Option	\$0.4026	\$0.4026	\$0.4026	\$0.4026
Urban Renewal Special Levy	\$0.2642	\$0.2527	\$0.2405	\$0.2283
Debt Service	\$0.2448	\$0.2840	\$0.2645	\$0.2486
Total Property Tax Rate	\$8.1557	\$8.0153	\$7.9705	\$8.1119
Measure 5 Loss in Millions	\$37	\$36	\$25	\$26
Annual Budget in Millions	\$3,139	\$3,595	\$3,661	\$3,888
Number of Employees (FTE's)	5,709	6,006	6,303	6,372

But the City's tax levies are only one of several tax levies City of Portland taxpayers are subject to. The other large tax rate in the City is the Portland Public Schools', which is about \$10. There are several levies for other districts ranging from \$1.24 down to \$0.07.

The Children's Levy is one of four local option levies almost all Portland taxpayers pay.

Purpose	Taxing District	Rate
School District Operating Costs	Portland Public Schools	\$1.9900
Children's Levy	City of Portland	\$0.4026
Parks and Natural Areas	Metro	\$0.0960
Oregon Historical Society Levy	Multnomah County	\$0.0500



A scattering of Portland taxpayers also pay local option levies to small school, fire, and water districts on the periphery of Portland.

Total property tax rates in Portland vary from \$21 to \$25. Portland taxpayers pay from \$2,100 to \$2,500 per \$100,000 of assessed value on their property, minus compression. The Children's Levy is \$40 of that total.

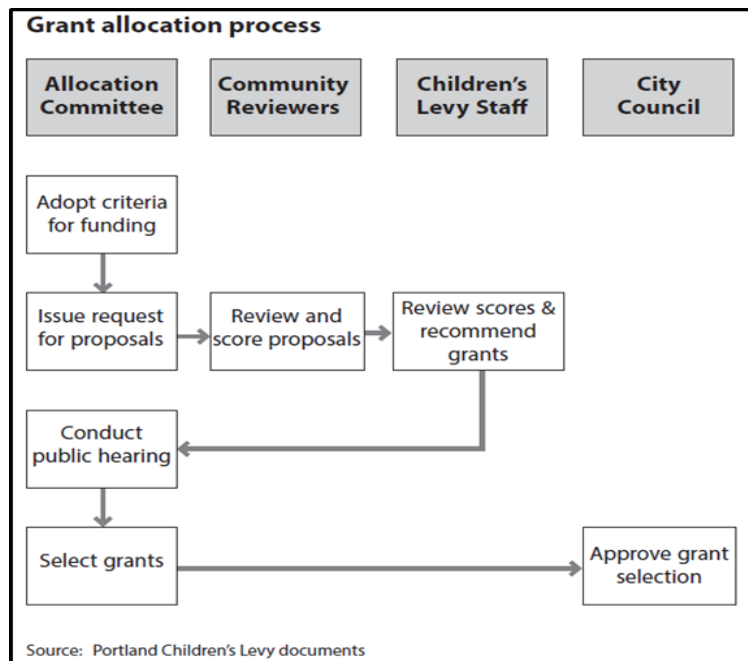
4. The Children's Levy Program

The taxes generated by Children's Levy are used to fund social services to carry out the Levy's objectives. There are five service areas identified in the Levy Measure.

- Preventing childhood hunger
- Child abuse prevention and intervention
- Early childhood programs
- After school, summer and mentoring programs
- Children in foster care programs
-

The Children's Levy Program (CLP) is City office that carries out these objectives. However, City bureaus and employees do not provide the services. All services are provided by contractors selected by the City Council.

The CLP uses four teams to achieve its results: a volunteer Allocation Committee, community grant application reviewers, city staff, and the City Council. The following chart shows the process for awarding grants.



Only 5% of the tax revenues can be used to administer the CLP. The city interprets administrative costs conservatively: any program expenses that are not grants to social service contractors or expenditures to support those contractors are considered administrative costs.

The CLP awards grants for three year periods, with two, one-year renewal options. This five-year award cycle is synchronized with the five year levy terms.

The CLP is audited annually for compliance and subject to periodic performance audits from the City Auditors Office.

A. The Current Grant Cycle

The CLP generated the current grant cycle priorities and criteria by commissioning a Demographic Survey (2011) followed by a Community Survey (2013). Initial grants were awarded in 2014.

The Demographic Survey influenced the 2014 grant cycle with these conclusions:

Taken as a whole, the data presented in this report paints a concerning picture of Portland's Children, and particularly for children of color. We see that there are significant numbers of low-income children living in poverty and that poverty disproportionately affects children of color. We see that children who have not yet entered school are especially vulnerable with high rates of poverty, hunger, child maltreatment and foster care placement. We see children of color suffering a significant achievement gap on multiple indicators, and ultimately graduating from high school at substantially lower rates than white students. Geographically, we see significant concentrations of child poverty and children of color in East Portland and North Portland. The additional supports funded through the Children's Levy continue to be needed across all age levels, and particularly for children of color.

The Community Survey generated these priorities.

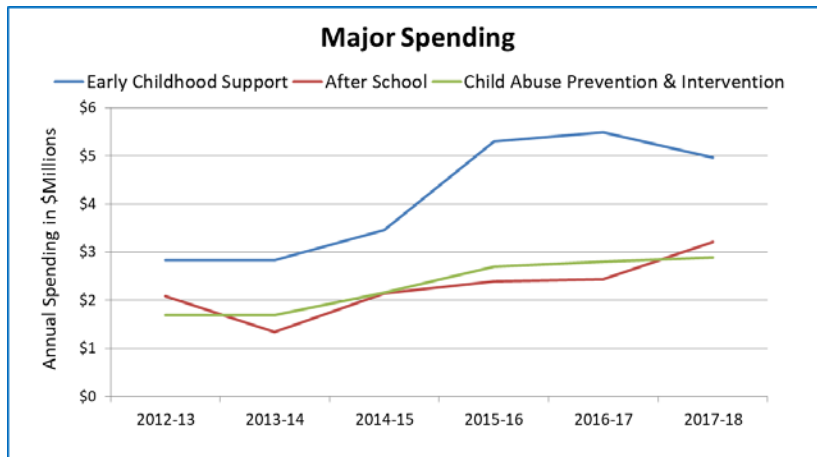
Intensive, longer-duration, relationship-based services that intentionally focus on child and family goals;

- Focus on populations most at-risk for negative outcomes, especially children of color who experience significant disparities in outcomes compared to white children;
- Focus on providing services in high poverty areas (especially outer East and North Portland);
- Culturally responsive and culturally specific services that integrate culture in how services are designed and provided; and
- Increased professional development in all CLP areas.

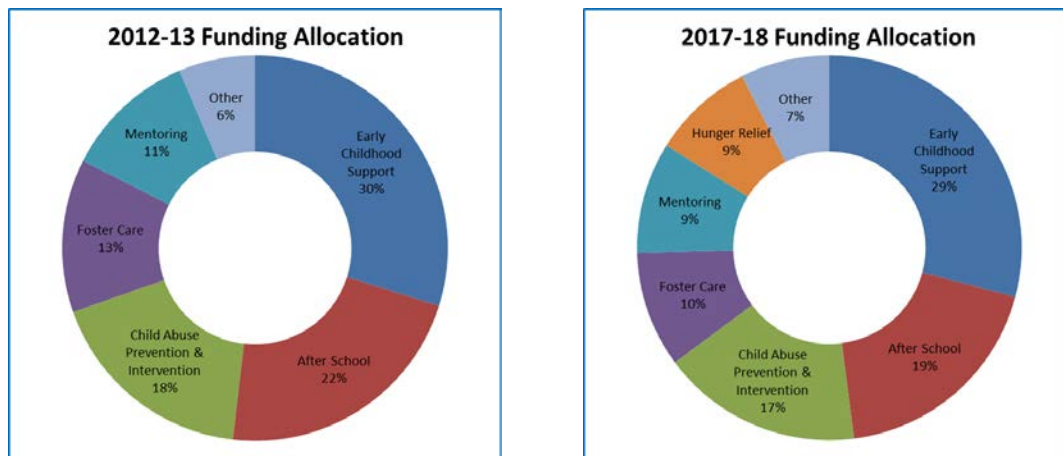
Based on this information, the CLP altered priorities slightly for the 2014 grant award process, establishing three priorities: to prepare children for school, to support children's success inside and outside of school, and to reduce racial and ethnic disparities in children's well-being and school success. These priorities were emphasized in the 2014 grant award criteria.

Data gathered through the 2013 survey also suggested a stronger preference among respondents for funding three of the five service areas: early childhood, after school and child abuse prevention/intervention programs.

As the following graph shows, more funding was allocated to these three investment areas following the 2013 survey. But the percentage on those three areas did not change and has been consistently 70% of the total.



The following two charts show how funding priorities changed under the revised goals.



B. Third Party Oversight

CLP administration and spending is audited annually by a third party municipal auditor. Based on the levy language the auditor evaluates and tests for:

- Adequacy of the Levy's internal controls
- Administrative expenses
- The Levy's administration of grants and the grantee's compliance with contract requirements



The most [recent audit](#) on the Levy's website is for the 2015-16 year and the results were as follows.

- We noted that disbursements selected for testing were authorized by appropriate personnel.
- Disbursements appeared to be recorded in the proper period and for the correct amount.
- Supporting documentation appeared adequate and agreed to payment.
- We noted that total personnel expenses did not exceed the budgeted amount.
- We determined that payroll was appropriately classified as an administrative expense.
- We determined that the Levy's cumulative administrative expenses were \$6,953,013 which is \$206,247 below the maximum 5% threshold.

These results mirror those in previous audits.

The City Auditor conducted a [performance audit](#) of the use of the levy in February 2015. The audit generated two recommendations.

1. Develop a framework for the Children's Levy for adoption by Council to include the following:
 - Goals and desired outcomes for the Levy
 - Allocation committee membership and role
 - Staff role
 - Required outcome reporting
2. Direct the Children's Levy and the Allocation Committee to review the grant allocation process to ensure decisions are fair and transparent. In particular, revisit the scoring process, goals, and definitions related to equity to ensure funded CLPs serve all children effectively.

A year after the performance audit, City staff reported that a new framework was being explored and that the grant allocation process would be reviewed before the next round of grants in 2019.

C. The CLP Budget

The following chart shows three years of financial results and this year's budget.

Children's Investment Fund Budget				
(\$000)				
	14-15	15-16	16-17	17-18
Resources	Actual	Actual	Actual	Budget
Beginning Fund Balance	\$ 2,274	\$ 3,971	\$ 4,401	\$ 5,800
Property Tax Revenue	\$ 12,525	\$ 15,276	\$ 17,797	\$ 18,983
Misc Income	\$ 36	\$ 65	\$ 112	-
Requirements				
Personnel Services	\$ 508	\$ 552	\$ 555	\$ 590
Materials and Supplies	10,332	14,334	14,706	18,352
Fund Transfers	25	25	25	25
Contingency	-	-	-	5,816
Ending Fund Balance	<u>3,971</u>	<u>4,401</u>	<u>7,025</u>	<u>-</u>
Total Budget	\$ 14,836	\$ 19,312	\$ 22,310	\$ 24,783
Total Revenues	\$ 12,561	\$ 15,341	\$ 17,909	\$ 18,983
Total Expenditures	\$ 10,840	\$ 14,886	\$ 15,260	\$ 18,942



D. Grants Awarded

The CLP has awarded 69 grants to 40 organizations during the grant cycle which began in 2014. As tax revenues have increased, so have the size of the grants. The average grant in 2012-13 was \$250,000. The average grant in 2017-18 is \$427,000. The increase is 71%, slightly less than the total award increase of 80% during the same period.

Summary of Awards						
Dollars in Thousands						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Total Grant Dollars Awarded	\$ 9,499	\$ 8,387	\$ 11,044	\$ 14,533	\$ 15,289	\$ 17,070
Number of Organizations	38	35	36	37	37	40
Average Funding Level	\$ 250	\$ 240	\$ 307	\$ 393	\$ 413	\$ 427
New Organizations Funded		0	7	1	0	4
Organizations Dropped		3	6	0	0	1

There is very little turnover in grantees during a grant cycle. The table above shows that seven new organizations were funded at the start of the current cycle in 2014 and that six grantees were dropped or did not reapply. The data in the table also illustrates that as revenues increased during the cycle, more grants were awarded.

However, grantees usually participate in multiple programs and there were many program changes during this cycle current cycle. The Levy funded 19 new programs and 12 previously funded programs did not receive or apply for continued funding.

Eleven grantees received 61% of the total dollars awarded so far during this grant cycle. Each of the eleven was awarded more than \$2 million as shown in the table below. A full list of grantees for the last 6 years is included in this review as Attachment A.

Organizations Receiving the Highest Total Funding for the Last Four Years					
\$ in Thousands					
	2014-15	2015-16	2016-17	2017-18	Total
Immigration & Refugee Community Org	\$ 975	\$ 1,196	\$ 1,328	\$ 1,362	\$ 4,862
Morrison Child & Family Services	833	895	967	1,268	3,964
Albina Head Start	467	1,170	1,110	1,219	3,964
Mt. Hood Community College	292	1,140	1,253	1,361	4,046
Impact Northwest	498	687	710	858	2,752
Native American Youth and Fam Ctr	853	845	903	792	3,393
Self Enhancement, Inc.	548	765	774	815	2,903
LifeWorks NW	577	609	623	645	2,454
Neighborhood House	512	549	543	557	2,162
Friends of the Children	610	636	663	737	2,646
Meals on Wheels	449	573	609	632	2,264
Totals	\$ 6,615	\$ 9,066	\$ 9,485	\$ 10,245	\$ 35,410
Total Funding	\$ 11,044	\$ 14,533	\$ 15,289	\$ 17,070	\$ 57,937
Percent of Total Funding in Top Tier	60%	62%	62%	60%	61%



Grantees are selected in a competitive process. CLP recruits citizen volunteers to score each grant proposal using a rigid scoring system. The proposals receiving the highest scores are selected for the Allocation Committee and City Council to further evaluate.

The scoring criteria were based on the applicant's ability to provide requested services and set and achieve the Levy objectives. In addition the scoring took into account the applicant's ability to meet the three additional priorities for the grants: to prepare children for school, to support children's success inside and outside of school, and to reduce racial and ethnic disparities in children's well-being and school success. Most of the applicants that secured grants were organizations that targeted underserved communities as their core mission.

E. Achieving Objectives

The 2012 ballot measure cited the following Accountability Measures for the current grant cycle. The 2018 ballot measure retains these measures unchanged.

1. Investments subject to annual audits
2. Administrative costs can not exceed 5%
3. Investments subject to oversight by a citizens committee
4. CLPs funded must be cost effective and have a proven record of success

The independent annual audit confirms that Measures 1 and 2 are consistently met.

Measure 3, Citizen Oversight, is not clearly defined or clearly achieved. The CLP has an Allocation Committee, the purpose of which, according to the committee bylaws "...is to allocate funding generated by the Portland Children's Levy." It is composed of two elected officials and three citizen volunteers. The Allocation Committee serves the dual role of investment allocation and investment oversight.

Measure 4 calls for funded programs to be cost effective and successful. The CLP generates annual performance reports. The most recent one (for the 2016-17 fiscal year) evaluates "Investment Goals" and "Progress toward Levy-Wide Goals". It is 43 pages long. The summarized findings are as follows.

Investment Goals: Portland Children's Levy met its investment goals of increasing access to services in East Portland (38.1% in previous 5-year Levy; 45.3% in 2016-17), and of increasing investment in culturally specific services (31.4% in previous 5-year Levy; 35.2% in 2016-17). It exceeded its goal of investing at least 30% of funding in culturally specific services across the Levy.

Progress toward Levy-wide Goals: 2016-17 data gathered from grantees show that programs served slightly more children than they projected. Demographic data on clients served by grantees indicate that 70.6% of children served in 2016-17 identified as children of color. The majority of children served were from homes with family incomes at or below 185% of the federal poverty

level, and 31.3% were from homes in which the primary language spoken was not English. The racial/ethnic diversity of the population accessing Levy services was proportional to, or more diverse than the relevant comparison population (e.g. student population or children in foster care). These data suggest PCL-funded services primarily reached historically underserved populations that face significant systemic barriers and opportunity gaps for achieving positive outcomes.

Additional data reported by Portland Children's Levy grantees show high rates of participation in Levy-funded services over the first three years of the current Levy.

The report shows that 11,130 children were served in 2016-17, an increase of 11.8%.

Number Served: FY 2016-17⁴

	FY 16-17
Goal	9,959
Actual	11,130
# +/-	1,171
% +/-	11.8%

The report details expectations, results, and implications for all areas of service. It is a very detailed analysis of CLP participation and achievements. Each grantee is evaluated on:

- **Service Goals:** Meeting goals in providing a specified level of service to the community;
- **Demographics:** Serving populations and geographies that are historically underserved and face significant systemic barriers, placing them at highest risk for poor outcomes;
- **CLP Participation:** Maximizing participation in, and minimizing early exits from CLP activities;
- **Outcomes:** Meeting all or the majority of outcome goals;
- **Staff Turnover:** Keeping staff turnover as low as possible.

The report does not address cost effectiveness.

The report concludes:

Data in the report suggest that Portland Children's Levy programs successfully reached historically underserved populations, and that those populations engaged with high participation in Levy-funded programming. Data suggest programs met most outcome goals and that children and families specifically reached goals related to preparing them for school and to being successful in and out of school. These collective results contribute to community-wide efforts to reduce racial/ethnic disparities in educational outcomes.

5. Summary

The Children's Levy is one of four local option levies that are paid by virtually all City of Portland taxpayers. It is unique among those levies in that it pays for social services. But the City of Portland does not generally provide social services, so the money from the levy is allocated through a competitive grant process to other public and private not-for-profit organizations to provide the services.

- The City uses 5% of tax revenue to fund an office to administer the CLP.
- The levy rate has been \$0.4026 per \$1,000 of Assessed Value and will remain the same under the new ballot measure.
- By the end of the current five-year levy period, the Children's Levy will generate an average of \$18 million annually. The forecast for the next levy, if voters approve it, is \$24 million annually.
- The current levy has funded about 60 programs using 40 grantees annually, with 11 of those grantees receiving 62% of the funding.
- The Children's Levy Program is audited annually for financial compliance and has been in compliance.
- The Children's Levy Program has received one performance audit. The audit recommended the Program's goals and structure be reestablished and that the grant decision process be modified to improve transparency.
- Measure 26-197 continues the Children's Levy in its current format and mission.

Attachment A

Grantees Sorted By Six Year Grant Total

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Total
Immigration & Refugee Community Org	\$ 470,558	\$ 470,558	\$ 975,000	\$ 1,196,132	\$ 1,328,389	\$ 1,362,231	\$ 5,802,868
Morrison Child & Family Services	776,026	776,026	833,333	895,132	967,206	1,267,915	5,515,638
Albina Head Start	454,415	454,415	466,667	1,169,570	1,109,570	1,218,587	4,873,224
Mt. Hood Community College	284,079	284,079	292,333	1,140,318	1,253,111	1,360,644	4,614,564
Impact Northwest	828,062	635,967	498,049	686,824	710,055	857,558	4,216,515
Native American Youth and Fam Ctr	401,189	401,189	852,769	845,219	903,311	791,681	4,195,358
Self Enhancement, Inc.	588,807	561,537	548,333	764,548	774,342	815,470	4,053,037
LifeWorks NW	711,591	711,591	577,083	609,329	623,129	644,938	3,877,661
Neighborhood House	705,717	560,596	512,334	548,812	543,347	557,198	3,428,004
Friends of the Children	339,302	339,302	609,982	636,329	662,880	737,070	3,324,865
Meals on Wheels	0	0	449,210	573,410	609,420	631,524	2,263,564
Janus Youth Programs/Insights	250,241	250,241	328,333	434,003	454,372	501,467	2,218,657
Portland Public Schools Head Start	257,053	257,053	273,333	456,072	465,196	475,206	2,183,913
Metropolitan Family Services	329,561	137,547	296,667	386,942	451,131	483,020	2,084,868
Volunteers of America	331,418	331,418	317,008	340,522	342,628	384,139	2,047,133
Oregon Food bank	0	0	427,619	462,419	505,149	522,829	1,918,016
Campfire	288,026	0	266,667	286,941	409,704	432,248	1,683,586
Hacienda CDC	163,759	89,898	286,666	309,867	326,414	373,269	1,549,873
Latino Network	162,789	162,789	250,000	255,250	255,360	394,995	1,481,183
Open Meadow	198,841	198,841	333,333	339,529	349,540	0	1,420,084
Pathfinders	157,745	157,745	230,000	259,880	259,882	336,678	1,401,930
Legacy Emanuel Hospital/CARES NW	240,290	240,290	186,667	208,236	208,133	219,187	1,302,803
Youth, Rights, & Justice	167,213	167,213	175,000	177,100	184,415	192,287	1,063,228
Portland Opportunities Indust Ctr	66,219	66,219	125,640	244,806	253,266	279,987	1,036,137
EI Programa Hispano Catolico	96,995	96,995	153,333	173,377	176,300	285,885	982,885
New Aves for Youth	0	0	116,667	148,014	186,036	195,917	646,634
Human Solutions	0	0	100,000	161,947	158,045	221,711	641,703
Sal. Army Women's & Children's Shltr	98,381	98,381	50,000	108,561	108,561	116,949	580,833
Saturday Academy	67,705	67,705	70,667	114,602	97,765	131,423	549,867
Ethos Inc.	81,649	81,649	83,333	85,102	85,102	92,760	509,595
Friendly House	93,434	93,434	63,333	64,282	66,973	69,148	450,604
Boys and Girls Club	102,393	102,293	50,000	52,928	59,725	61,582	428,921
Boys & Girls Aid	30,000	30,000	50,000	103,295	107,547	105,258	426,100
Open School	0	0	0	0	0	362,525	362,525
Big Brothers Big Sisters of Metro PDX	174,576	174,576	0	0	0	0	349,152
Bradley Angle House	0	0	80,000	85,911	85,922	90,602	342,435
Girls Inc. of NW Oregon	35,461	35,461	50,000	51,061	51,061	69,935	292,979
College Possible	0	0	0	90,000	90,000	94,780	274,780
Playworks	0	0	65,000	66,379	66,380	71,565	269,324
Randall Children's Hspt at Legacy E.	114,347	114,347	0	0	0	0	228,694
Northwest Family Svcs	92,504	92,504	0	0	0	0	185,008
SMART	60,087	60,087	0	0	0	0	120,174
Trillium Family Services	53,764	53,764	0	0	0	0	107,528
Bravo Youth Orchestra	0	0	0	0	0	100,000	100,000
Kairos PDX	0	0	0	0	0	100,000	100,000
Portland State University	96,965	0	0	0	0	0	96,965
Portland Schools Foundation	96,625	0	0	0	0	0	96,625
Chess for Success	31,123	31,123	0	0	0	0	62,246
REAP	0	0	0	0	0	60,000	60,000
Total Funding	\$ 9,498,910	\$ 8,386,833	\$ 11,044,360	\$ 14,532,649	\$ 15,289,367	\$ 17,070,168	\$ 75,822,287
Number of Organizations	38	35	36	37	37	40	

Exhibit B
BALLOT LANGUAGE FOR THE PORTLAND CHILDREN'S LEVY

CAPTION

Renew Portland Children's Levy for five years.

QUESTION

Shall Portland continue early childhood, child abuse programs; five-year levy \$0.4026 per \$1,000 assessed value beginning 2019?

This measure renews current local option taxes.

SUMMARY

Renews the Portland Children's Levy at current rate; supports proven programs preventing childhood hunger, preventing child abuse and neglect, helping children arrive at school ready to learn, providing safe constructive after-school alternatives for kids, and helping foster children succeed.

Funds can only be used for:

Preventing childhood hunger: giving hungry children healthy, nutritious meals and food.

Child abuse prevention and intervention: addressing juvenile crime, school failure, drug and alcohol abuse, homeless youth.

Early childhood programs: making childcare more affordable and preparing children for success in school.

After school, summer and mentoring programs: promoting academic achievement, reducing the number of juveniles victimized by crime, increasing graduation rates.

Children in foster care programs: helping foster children who have been abused and neglected succeed.

Accountability measures include:

- Investments subject to annual audits.
- Programs funded must be cost effective and have a proven record of success.
- Investments subject to oversight by a citizen committee.
- Administrative costs cannot exceed 5%.

It is estimated the levy will raise an average of \$23.68 million per year for five years.