



**League of Women Voters® of Portland Oregon**

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**DATE:** August 19, 2025

**TO:** Multnomah County Board of Commissioners  
Chair Jessica Vega Pederson  
Commissioners Brim-Edwards, Jones-Dixon, Moyer, and Singleton

**FROM:** League of Women Voters of Portland  
Audrey Zunkel-deCoursey, President  
Debbie Aiona, Action Committee Chair  
Paulina Leperi, Action Committee Member

**Re: Preschool for All**

The League of Women Voters of Portland (LWVPDX) opposes the proposal to index the tax funding Preschool for All (PFA) and urges the County to wait for the recommendations of the Technical Advisory Group (TAG) before making any changes to the tax.

LWVPDX continues to support access to free, high-quality preschool for all three- and four-year-olds in Multnomah County, in accordance with the League of Women Voters of the United States position on child care, which states: “LWVUS supports programs, services, and policies at all levels of government to expand the supply of affordable, quality child care for all who need it, in order to increase access to employment and to prevent and reduce poverty.” We support a tax structure that ensures universal preschool in Multnomah County is fully funded.

We have observed TAG meetings and County Commission work sessions and briefings. Based on the information presented at those meetings and our long-standing interest in the program, we oppose indexing for the following reasons:

- Experts including the County's economist have made it clear that indexing will result in insufficient revenue to implement the program as planned. This scenario would result in undefined programmatic cuts with an uncertain impact on children, families, child care workers, and employers. So far, PFA has successfully reached its revised seat targets, with high participation among its priority populations. **Indexing would halt the progress made by the program so far**, undercutting its ability to successfully serve more families.
- The TAG did not reach consensus on the indexing issue and will not submit a recommendation on the proposal, raising the concern that without sufficient data, indexing would be a “performative reaction.” **Any changes to the tax structure should be backed by data** that show with a high degree of confidence that changes would not risk the implementation of PFA and would be broadly beneficial to community stakeholders.

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- **It does not make sense to decide upon indexing in isolation** from the rest of the TAG's recommendations when that group has been tasked with exploring revenue scenarios in the second phase of its work, which has not yet begun. The group's deep analysis of a variety of data, including population forecasts and other demographic data that affect the number of seats required, may lead to a more comprehensive set of changes. These changes should be considered holistically.

The media and others have focused on how taxes on high earners might affect the economy. Research done by Cornell University Professor Cristobal Young, which was presented to the Commission on Aug. 6, suggests there is little evidence that high earners move for tax reasons. He further argued that providing amenities and services that attract future high earners is an effective approach to growing the tax base in the long term because they tend to become embedded in the community and stay as they age.

Discussion regarding the impact of taxes on the economy should consider the benefits of free universal preschool to children and families, working parents, preschool educators, employers, and the community. At a time when sending a child to preschool can cost as much as monthly rent or a mortgage payment, PFA advances equity by ensuring that access to high-quality early childhood education, and all the long-term benefits it confers, is not restricted to a small number of privileged families. In addition, PFA's wage requirements were created to ensure that early childhood educators, long one of the most underpaid professions, earn a living wage. These benefits must be weighed alongside the impact on high earners paying the PFA tax.

We understand there remains significant concern about the program's underspending, voiced by TAG members and detailed in the recent County audit; more public education on the rationale for the reserve fund would help build support for the program. PFA's financial modeling always projected revenues to exceed expenses in the early years of implementation, building up a reserve fund for long-term success. PFA will use those reserves in upcoming years, as key contracts are now in place to make investments in facilities and workforce development. If there are sufficient resources to add seats more quickly than planned, we urge the County Commission to seriously consider that option rather than reduce revenue and maintain the existing timeline.

The County audit of PFA identified ways for the program to improve, calling for changes such as including more transparent reporting and communication and increased supports for providers. We applaud PFA for its responsiveness to the concerns raised and look forward to observing additional program enhancements. Since its inception, the program has done a laudable job navigating an uncertain environment, building a new system from the ground up.

PFA has already served thousands of children and laid the groundwork to reach universality by 2030, as promised. Families overwhelmingly report satisfaction with their preschool experience. **LWVPDX urges the County Commission not to implement indexing**, so that all three- and four-year-olds in Multnomah County and their families have the opportunity to benefit from free, high-quality preschool as voters envisioned.

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