



Administration Office
503/645-6433
Fax 503/629-6301

**Board of Directors Regular Meeting
Tuesday, December 12, 2017
6:00 pm Executive Session; 7:00 pm Regular Meeting
HMT Recreation Complex, Peg Ogilbee Dryland Meeting Room
15707 SW Walker Road, Beaverton**

AGENDA

1. Executive Session*
 - A. Land
2. Call Regular Meeting to Order
3. Action Resulting from Executive Session
4. Presentations
 - A. [Oregon Recreation Trails Advisory Council's Doug Newman Memorial Award – Steve Gulgren](#)
 - B. [Accept: Audit Report on Park District Financial Statements for Fiscal Year 2016/17](#)
5. Audience Time**
6. Board Time
 - A. Committee Liaisons Update
7. Consent Agenda***
 - A. [Approve: Minutes of November 14, 2017 Regular Board Meeting and November 15, 2017 Board Retreat](#)
 - B. [Approve: Monthly Bills](#)
 - C. [Approve: Monthly Financial Statement](#)
 - D. [Award: Bethany Creek Trail Consultant Contract](#)
8. Unfinished Business
 - A. [Approve: Signage Policy Update](#)
 - B. [Approve: Beaverton School District Intergovernmental Agreement](#)
 - C. [Information: General Manager's Report](#)
9. New Business
 - A. [Review: City of Beaverton Urban Service Agreement and Intergovernmental Agreement Draft Framework](#)
 - B. [Update: Raleigh Park Concept Plan](#)
10. Adjourn

Executive Session:** Executive Sessions are permitted under the authority of ORS 192.660. Copies of the statute are available at the offices of Tualatin Hills Park & Recreation District. *Public Comment/Audience Time:** If you wish to be heard on an item not on the agenda, or a Consent Agenda item, you may be heard under Audience Time with a 3-minute time limit. If you wish to speak on an agenda item, also with a 3-minute time limit, please wait until it is before the Board. Note: Agenda items may not be considered in the order listed. *****Consent Agenda:** If you wish to speak on an agenda item on the Consent Agenda, you may be heard under Audience Time. Consent Agenda items will be approved without discussion unless there is a request to discuss a particular Consent Agenda item. The issue separately discussed will be voted on separately. In compliance with the Americans with Disabilities Act (ADA), this material, in an alternate format, or special accommodations for the meeting, will be made available by calling 503-645-6433 at least 48 hours prior to the meeting.



MEMO

DATE: December 6, 2017
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: Information Regarding the December 12, 2017 Board of Directors Meeting

Agenda Item #4 – Presentations

A. Oregon Recreation Trails Advisory Council's Doug Newman Memorial Award – Steve Gulgren

Attached please find a memo reporting that Wendy Kroger, trails advocate and former THPRD Trails Advisory Committee member, will be in attendance at your meeting to recognize Steve Gulgren, senior park planner, for Oregon Recreation Trails Advisory Council's Doug Newman Memorial Award on behalf of Robert Spurlock, ORTAC member representing Congressional District 3.

B. Audit Report on Park District Financial Statements for Fiscal Year 2016/17

Attached please find a memo reporting that Kathy Leader, Audit Committee member, will be at your meeting to present the Audit Report on the district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2017 and to answer any questions the board may have.

Action Requested: Board of directors' acceptance of the Audit Report on the park district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2017.

Agenda Item #7 – Consent Agenda

Attached please find consent agenda items #6A-D for your review and approval.

Action Requested: Approve Consent Agenda Items #7A-D as submitted:
A. Approve: Minutes of November 14, 2017 Regular Board Meeting and November 15, 2017 Board Retreat
B. Approve: Monthly Bills
C. Approve: Monthly Financial Statement
D. Award: Bethany Creek Trail Consultant Contract

Agenda Item #8 – Unfinished Business

A. Signage Policy Update

Attached please find a memo requesting board of directors' approval of the Signage Policy Update which incorporates input from the board's October meeting. Keith Hobson, director of Business & Facilities, and Steve Gulgren, senior park planner, will be at your meeting to provide an overview of the draft policy and answer any questions the board may have.

Action Requested: Board of directors' approval of the Signage Policy Update.

B. [Beaverton School District Intergovernmental Agreement](#)

Attached please find a memo requesting board of directors' approval of the revised draft intergovernmental agreement (IGA) with Beaverton School District, which incorporates the board's input from their November 14 meeting. Aisha Panas, director of Park & Recreation Services, will be at your meeting to provide an overview of the revised draft IGA and to answer any questions the board may have.

Action Requested: Board of directors' approval of the IGA with the Beaverton School District.

C. [General Manager's Report](#)

Attached please find the General Manager's Report for the December regular board meeting.

Agenda Item #9 – New Business

A. [City of Beaverton Urban Service Agreement and Intergovernmental Agreement Draft Framework](#)

Attached please find a memo describing the draft framework for an urban service agreement and intergovernmental agreement with the City of Beaverton. Jeannine Rustad, superintendent of Planning, will be at your meeting to provide an overview of the draft framework and to answer any questions the board may have.

B. [Raleigh Park Concept Plan](#)

Attached please find a memo outlining a concept plan for Raleigh Park. The plan provides a long-term vision to guide how the 16.6-acre site is maintained and what amenities are installed or changed over time. Bruce Barbarasch, superintendent of Natural Resources & Trails Management, will be at your meeting to provide an overview of the draft concept plan and to answer any questions the board may have.

Other Packet Enclosures

- [Management Report to the Board](#)
- [Monthly Capital Report](#)
- [Monthly Bond Capital Report](#)
- [System Development Charge Report](#)
- [Newspaper Articles](#)



MEMO

DATE: December 1, 2017
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: **Oregon Recreation Trails Advisory Council's Doug Newman Memorial Award – Steve Gulgren**

The Oregon Recreation Trails Advisory Council (ORTAC) advises Oregon State Parks and its partners in the development and promotion of high quality, non-motorized trail systems throughout Oregon. ORTAC was established in 1971 as part of the Oregon Recreation Trails System Act and has seven members: one from each of Oregon's five congressional districts, and two additional members representing coastal counties. Each year ORTAC presents the Doug Newman Memorial Trails Award to an Oregonian who has made significant contributions to advancing Oregon's recreational trails. This year's Doug Newman Memorial Trails Award recipient is Steve Gulgren, senior park planner.

Wendy Kroger, trails advocate and former THPRD Trails Advisory Committee member, will be in attendance at your meeting to recognize Steve for this award on behalf of Robert Spurlock, ORTAC member representing Congressional District 3.



MEMO

DATE: November 29, 2017
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: Audit Report on Park District Financial Statements for Fiscal Year 2016/17

Kathy Leader, a representative of the park district's Audit Committee, will be at the December 12, 2017 board of directors meeting to present the Audit Report on the park district's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017, and to answer any questions the board may have.

Staff and the district auditors, Talbot, Korvola and Warwick LLP, presented the Draft CAFR to the district's Audit Committee on November 28, 2017, for their review and approval. A copy of the Audited CAFR is attached.

Furthermore, the district has once again received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the CAFR dated June 30, 2016. Ms. Leader will share the significance of this award and the various ways this ensures the district maintains fiscal credibility.

Action Requested

Board of directors' acceptance of the Audit Report on the park district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2017.

**TUALATIN HILLS PARK
AND RECREATION DISTRICT
BEAVERTON, OREGON**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2017



**TUALATIN HILLS PARK
AND RECREATION DISTRICT
BEAVERTON, OREGON**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2017



**PREPARED BY THE
BUSINESS AND FACILITIES DIVISION
FINANCE DEPARTMENT**

**TUALATIN HILLS PARK AND RECREATION DISTRICT
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 2017**

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INTRODUCTORY SECTION



November 28, 2017

To the Honorable Members of the Board of Directors
and the Citizens of the Tualatin Hills Park and Recreation District:

In accordance with state statutes, the Comprehensive Annual Financial Report (CAFR) of the Tualatin Hills Park and Recreation District (district) for the fiscal year ended June 30, 2017 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the district. All disclosures necessary to enable the reader to gain the maximum understanding of the district's financial activities have been included.

In developing and evaluating the district's accounting system, consideration is given to the adequacy of the internal accounting controls. Because the cost of internal controls should not outweigh their benefits, the district's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. Within this framework, management believes that the district's transactions are properly recorded, and the financial report is complete and reliable in all material respects.

As required by Oregon Revised Statutes Chapter 297, "the Municipal Audit Law", an independent audit must be conducted annually. Accordingly, the board of directors appointed the firm of Talbot, Korvola & Warwick, LLP to complete the audit of the district's records.

Talbot, Korvola & Warwick, LLP has issued an unmodified opinion on the district's financial statements for the year ended June 30, 2017. The independent auditor's report is located at the front of the financial section of this report. Immediately following, the reader will find Management's Discussion and Analysis (MD&A) that provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The Tualatin Hills Park and Recreation District is a special service district formed in 1955, operating under Oregon Revised Statutes Chapter 266 as a separate municipal corporation. The district is governed by a five member board of directors, elected to four-year terms of office, with daily operations administered by a general manager. The district provides year-round park and recreation services to a diverse population of over 240,000 residents within 50 square miles of east Washington County, Oregon, including the City of Beaverton.

- District facilities include: five indoor and two outdoor swim centers; a combined recreation/aquatic center; two recreation centers; an athletic center with six indoor multi-purpose athletic courts and a running track; a senior center; historic sites (Jenkins Estate, Fanno Farmhouse and John Quincy Adams Young House); a 220-acre Nature Park and Interpretive Center; the Cooper Mountain Nature Park and Interpretive Center; a tennis center with six indoor and eight outdoor courts (covered by two air structures for fall and winter season usage); and a camp for developmentally disabled patrons.
- The district maintains, either through direct ownership or joint use agreement (including school sites): 50 outdoor basketball pads; 100 outdoor tennis courts; six indoor tennis courts; 149 soccer/football/lacrosse fields; 104 softball/baseball fields; three skate parks; four bocce courts; five volleyball courts; and an outdoor hockey rink.
- The district has 296 park and recreation facility sites totaling approximately 2,375 acres, consisting of 1,288 acres of wetland/natural areas, and 1,087 acres of developed sites, including neighborhood, community and regional parks. District sites include three lakes, 27 miles of stream corridor, and 51 miles of off-street pathways.
- District programs include: aquatics instruction, leagues and drop-in programs; youth and adult sports leagues and fitness programs; youth and adult general and specialized recreation programs; youth after-school and day camps; senior fitness and recreation programs; developmentally disabled and special needs recreation programs; and natural resource education programs.

The district is required to adopt a final budget by no later than the close of the preceding fiscal year. The annual budget is intended to serve as a financial plan, operational plan and operations guide for the district's activities. The budget is prepared and adopted by fund and organizational unit, or division. Most budget changes after adoption require either a resolution by the board of directors, or a supplemental budget process.

FACTORS AFFECTING FINANCIAL CONDITIONS

Because of the unique focus of a special district, the information presented in the financial statements may be best understood when considered from the broader perspective of the specific environment within which the district operates.

Local economy – Due to Ballot Measure 50, passed by voters in May 1997, the district has a permanent tax rate of \$1.3073 per \$1,000 of assessed value. An annual 3.0 percent increase is allowed on maximum assessed valuation of existing properties, along with increases due to new construction, land partitions, zoning changes, etc. The district was able to maintain a stable revenue base throughout the recession. Over the past several years the district experienced significant revenue growth from System Development Charge (SDC) fees due to increased construction within the district boundaries and a fee increase based on updated methodology. Fees increased 79% from 2015/16 to 2016/17.

Because the district's 2017 assessed value is only 66.4 percent of market value, there is an inherent cushion in property tax collections on most properties. Fiscal year 2016/17 resulted in a growth of 4.5 percent in general fund property taxes over fiscal year 2015/16, consisting of approximately 3.0 percent approved valuation increase on existing properties, and 1.5 percent exception based growth (growth due to new development). Property values are continuing to increase, and combined with three new urban expansion areas within the boundaries, the district is projecting growth in property taxes for fiscal year 2017-2018 of 4.5 percent.

Washington County, the second most populous county in Oregon, experienced job growth of 2.6 percent over the previous year. All job categories remained level or showed an increase with a total increase of 7,300 jobs. Furthermore, the county's unemployment rate as of August, 2017 sits at 4.0 percent (seasonally adjusted), a lower rate than the state (4.1 percent) and national rates (4.4 percent). As mentioned above, the revenues received from the assessment of system development charges (SDC's) for new construction remains strong. SDC revenues are statutorily restricted to use for purchase or construction of new, or expansion of existing, facilities, improvements and land within the district.

Long-term financial planning

To address the ongoing funding and patron needs, the district continues to maintain the application of a long-term focus in decision-making. Utilizing the Comprehensive Plan (last updated in 2013), the Strategic Plan and the Service and Financial Sustainability Plan, the district is ensuring long-term perspective and financial viability. The eight long-term strategic goals, included in the comprehensive plan, remain the foundation of our annual budget process.

The final step necessary for this long-term focus was the completion of the five functional plans. These plans address five key areas (parks, programs, natural resources, trails and athletic fields) and provide a structured approach for implementation of the recommendations generated from the three main plans. All functional plans were completed during the 2015/16 fiscal year.

To implement the key priorities as identified annually by the board of directors, the district will undertake to address or complete the following during the 2017/18 budget year:

- Ensure the district is serving the entire community by eliminating barriers that may inhibit participation by beginning implementation of the completed Americans with Disabilities Act (ADA) access plan, and completing construction of an all access sports complex.
- Enhance communications and outreach efforts by continuing enhanced engagement procedures for public input on development projects and continuing implementation of the district's Community Outreach Plan.
- Maintain and enhance the levels of service and sustainability in the district's parks, trails, natural areas and recreational facilities by implementing a grant strategy to prioritize district needs and match them against available funding opportunities and providing increased staffing and funding to provide additional

maintenance support and to keep pace with increased park acreage created through bond or SDC funded projects.

- Ensure continuity of service for our patrons by continued funding of a capital replacement reserve fund for long-term funding of capital asset needs, adding staff in the Information Services department, replacing the financial software to provide for growth and efficiency needs of the district and extended seasons for the outdoor pools to accommodate swim clubs and lap swim during the phase two maintenance closure of the Aquatic Center.
- Continue to work on moving cost recovery on park district services in line with targets established by the Service and Financial Sustainability Analysis by implementing a long-term internal staffing plan and transferring, eliminating or repurposing positions as needed in the centers, and funding energy savings improvements that will ultimately lower the cost of operations through reduced energy usage.

During the budget process, the district actively monitors deferred and projected maintenance replacements for both major and routine replacement needs. The five-year funding projection, prepared during the annual budget process, illustrates the importance of addressing this long-term need, to avoid a decline in district assets. For the fiscal year ended June 30, 2017 the district policy for minimum fund balances/reserves (chapter 6.03) was positively impacted. This policy calls for the district to “measure its obligations for replacement of assets and ensure that replacements are managed in a manner that does not negatively impact the district services.” In part this is being achieved through the creation of a capital replacement reserve that was initially funded for \$850,000 in the fiscal year ended June 30, 2016 with an additional \$850,000 budgeted each subsequent fiscal year, including 2017-2018. These reserve funds are currently a portion of the ending general fund balance. Over time, this reserve funding is anticipated to provide a sustainable source of funding to ultimately address both routine and major replacement needs.

MAJOR INITIATIVES

Bond measure

To facilitate the long-term vision of the district, a bond measure was developed for the November 2008 ballot, in the amount of \$100 million, payable by a dedicated property tax increase over the next 20 years. The measure provided funding for natural areas, trail expansions, athletic field additions, park additions and upgrades, building expansions and facility replacements and upgrades. Voters approved the measure, and subsequently, the district sold the first series of bonds (\$58.5 million) in April 2009, followed by sale of the second series (\$40.1 million) in September 2011.

In May 2015, the district advance refunded \$38.3 million of the Series 2009 issue to achieve an economic gain of over \$2.9 million and reduce the life of the debt by two years. Also, included in the Series 2015 borrowing was the final amount available (\$1.4 million) that fulfilled the \$100 million bond measure. In October 2016, the district advance refunded \$8.6 million of the Series 2011 issue to achieve an economic gain of \$0.7 million. The district’s debt structure, capital improvements and ultimately, the tax

payers have benefitted significantly from the low interest rate environment within the last eight years.

As of June 30, 2017, \$87.9 million bond funds have been expended. Approximately \$16.3 million in funds are available for completion of the voter approved projects.

• **Future goals**

The district will continue to maintain a long-term focus, monitoring a forward-looking 10-year projection of financial position, including the deferred maintenance backlog. With completion of all five functional plans, key implementation items will be identified and prioritized within the eight long-term strategic goals.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the district for its CAFR for the fiscal year ended June 30, 2016. This was the twelfth year of submission, and subsequent receipt, of this prestigious award. In order to be awarded the Certificate of Achievement, the district had to publish an easily readable and efficiently organized CAFR that satisfied both GAAP and applicable legal requirements.

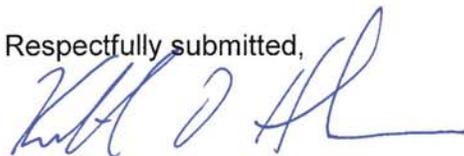
A Certificate of Achievement is valid for a period of one year only. Staff believes that our current CAFR continues to meet the Certificate of Achievement Program's requirements and will be submitting it to the GFOA to determine its eligibility for another certificate.

The district's Adopted Budget Document for the 2016/2017 Fiscal Year received the *Distinguished Budget Presentation* award from GFOA. This is the twelfth year that the district has received such an award. In order to qualify, the budget document must be judged proficient as a policy document, a financial plan, an operations guide and a communications device.

Finally, I would like to express my sincere gratitude to the personnel in the Finance Department who contributed in the preparation of this report. Without the efficient and dedicated services of the entire finance staff, completion of this report on a timely basis could not have been accomplished.

In closing, the dedication, commitment and professional contribution to the financial stability of the district made by the board of directors and general manager must be acknowledged. Their guidance and leadership are of invaluable assistance to the financial management of the district.

Respectfully submitted,



Keith D. Hobson
Director of Business and Facilities



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Tualatin Hills Park
and Recreation District
Oregon**

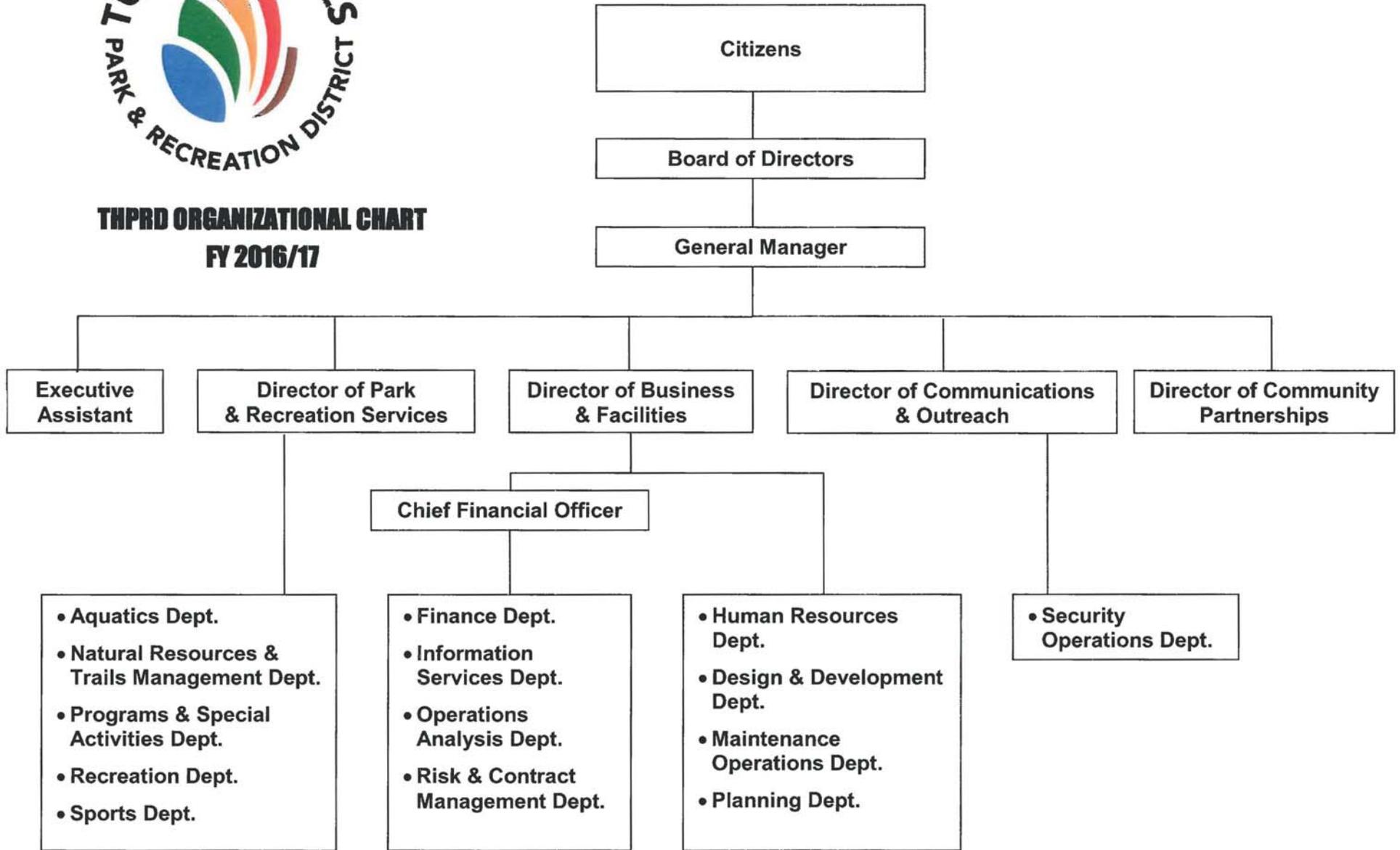
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2016

Executive Director/CEO



**THPRD ORGANIZATIONAL CHART
FY 2016/17**



**TUALATIN HILLS PARK AND RECREATION DISTRICT
DIRECTORY OF OFFICIALS**

Administrative Office
15707 SW Walker Road
Beaverton, Oregon 97006

Board of Directors
as of June 30, 2017

<u>Name</u>	<u>Term Expires</u>
Jerry Jones Jr., President	June 30, 2017
Ali Kavianian, Secretary	June 30, 2019
Bob Scott, Secretary Pro-tempore	June 30, 2017
John Griffiths	June 30, 2019
Larry Pelatt	June 30, 2017

Register Agent and Office

Doug Menke
15707 SW Walker Road
Beaverton, Oregon 97006

General Manager
Doug Menke

Director of Business and Facilities
Keith D. Hobson

FINANCIAL SECTION



**Talbot, Korvola
& Warwick, LLP**

Certified Public Accountants
& Consultants

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Tualatin Hills Park and Recreation District
Beaverton, Oregon

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tualatin Hills Park and Recreation District (the District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



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INDEPENDENT AUDITOR'S REPORT (Continued)

Board of Directors
Tualatin Hills Park and Recreation District

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2017, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as Management's Discussion and Analysis, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Contributions, and Schedule of Funding Progress, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Supplemental Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Supplemental Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplemental Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

The Introductory Section, Other Financial Schedules, and Statistical Section, as listed in the Table of Contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

INDEPENDENT AUDITOR'S REPORT (Continued)

Board of Directors
Tualatin Hills Park and Recreation District

OTHER REPORTING REQUIRED BY OREGON MINIMUM STANDARDS

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated November 28, 2017, on our consideration of the District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.

TALBOT, KORVOLA & WARWICK, LLP

By 
Julie B. Fahey, Partner

Lake Oswego, Oregon
November 28, 2017



MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis of the financial activities of the Tualatin Hills Park and Recreation District (district), has been prepared to provide a narrative review for the reader. The focus is based on current year activities and resulting changes, and should be read in conjunction with the basic financial statements, and notes to the basic financial statements that follow.

Financial Highlights

- The assets and deferred outflows of resources of the district exceeded its liabilities at June 30, 2017 by \$170,096,428.
- Net investment in capital assets (net of accumulated depreciation and related debt) accounts for most of net position, with a value of \$152,863,521.
- Of the remaining net position, \$7,472,340 may be used to meet the district's ongoing obligations to patrons and creditors, without legal restriction.
- The district's total net position increased by \$15,728,996 or 10.2 percent over the previous year. Acquisitions of park property and improvements contributed mainly to the increase.
- As of the close of the current fiscal year, the district's governmental funds reported combined ending fund balances of \$36,139,959 a decrease of \$12,872,943, or 26.3 percent. Decreases were reported in the Bonded Debt Fund, Bond Capital Projects Fund, and System Development Charges Fund, combined with an increase in the General Fund due to increased property tax revenues and under-expenditure of budgeted costs.
- As of June 30, 2017, fund balance for the General Fund was \$9,920,411 or 24.0 percent of total general fund expenditures, on a modified accrual basis.

Overview of the Financial Statements

This discussion and analysis provides an introduction and overview to the district's basic financial statements. The district's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are structured to provide readers with a broad overview of the district's finances, in a manner similar to a private-sector business.

The **statement of net position** presents information on all of the district's assets (including deferred outflows of resources) and liabilities (including deferred inflows of resources), with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as one indicator of whether the financial position of the district is improving or deteriorating. Other indicators include the condition of the district's assets, changes in the property tax base, and general economic conditions within the area.

The **statement of activities** presents information showing how the district's net position changed during the current fiscal year. On this statement, program revenue (revenue generated by specific programs through charges for services, grants and contributions) is shown separately from general revenue (revenue provided by taxes and other sources not tied to a particular program). This shows the extent each program relies on taxes for funding. All changes in net position are reported using the accrual basis of accounting, which requires that revenues be reported when they are earned and expenses be reported when goods and services are received. Items such as uncollected taxes, unpaid vendor invoices for items received by June 30, 2017, and earned but unused vacation leave are included in the statement of activities as revenue and expense. However, the cash associated with these items was not received or distributed until after June 30, 2017.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The district, like other state and local governments, uses fund accounting for compliance with finance-related legal requirements. All funds of the district fall into the governmental fund category, which accounts for the government's tax-supported activities.

Governmental funds

The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances present separate columns of financial data for the General Fund, the Bonded Debt Fund, the Bond Capital Projects Fund, and the System Development Charges Fund, all of which are considered major funds. Data from the other governmental fund, the Mitigation Maintenance Fund is shown in a single presentation.

A comparison of budget to actual is also presented for the General Fund within the basic financial statements. A detailed comparison of budget to actual for General Fund expenditures and other funds are presented in the supplemental information portion of this report.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term, or current year, inflows and outflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term financing requirements in comparison to near-term resources available.

Because the focus of governmental fund financial statements is narrower than that of government-wide financial statements accrual focus, it is useful to compare information presented for **governmental funds** with similar information presented for **governmental activities** in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances, along with the Notes to the Basic Financial Statements, provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Budgetary highlights

The district maintains budgetary controls over its operating funds. Budgetary controls ensure compliance with legal provisions embodied in the annual budget appropriations. Governmental fund budgets are established in accordance with state law, and are adopted on a fund level except the General Fund. The General Fund budget is adopted on an organizational unit level.

Notes to the basic financial statements

The notes provide additional information that is essential to a full understanding of the data provided, and are an integral part of the government-wide and fund financial statements.

Government-wide Financial Analysis

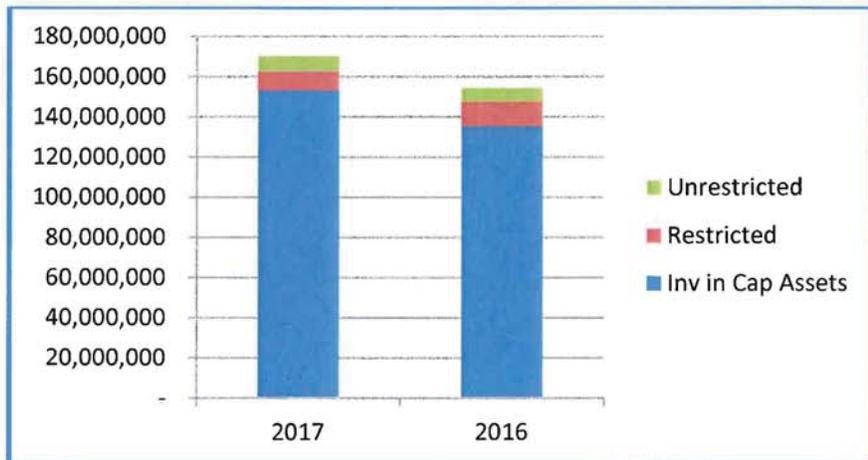
Statement of Net Position

As noted earlier, net position may serve over time as an indicator of the district's financial position. As of June 30, 2017, the district's assets and deferred outflows of resources exceeded liabilities by \$170,096,428.

The following is a condensed version of the government-wide Statement of Net Position.

**Tualatin Hills Park and Recreation District
Net Position**

	Governmental Activities	
	June 30, 2017	June 30, 2016
Cash and investments	\$ 39,102,911	\$ 52,385,149
Other assets	3,470,688	2,774,726
Capital assets	223,596,629	199,866,238
Total assets	266,170,228	255,026,113
Deferred outflow of resources-pension	9,748,471	6,176,953
Deferred outflow of resources-charge on debt refunding	5,308,527	4,463,838
Total assets and deferred outflow of resources	281,227,226	265,666,904
Other liabilities	5,083,876	4,966,120
Debt liabilities	91,169,643	95,363,853
Net pension and OPEB liability	14,877,279	10,969,499
Total liabilities	111,130,798	111,299,472
Net investment in capital assets	152,863,521	135,202,585
Restricted	9,760,567	12,350,287
Unrestricted	7,472,340	6,814,560
Total net position	\$ 170,096,428	\$ 154,367,432



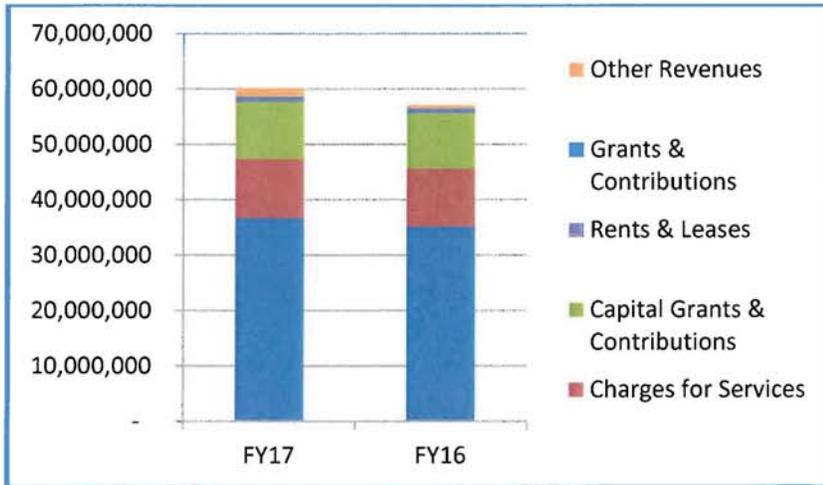
The largest portion of the district's net position, \$152,863,521 or 89.9 percent reflects its investment in capital assets, less any related debt used to acquire these assets still outstanding. The district's assets (recorded at cost) are used to provide services to patrons. Consequently, these assets are not available for future spending, and debt repayment must be provided from other sources. An additional portion of the district's net position, \$9,760,567 or 5.7 percent represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$7,472,340 or 4.4 percent is unrestricted and may be used to meet the district's ongoing obligations. For the year ended June 30, 2017, the district had positive balances in all three categories of net position.

Statement of Activities

Governmental activities increased the district's net position by \$15,728,996 in this fiscal year. Key elements of this increase are as follows:

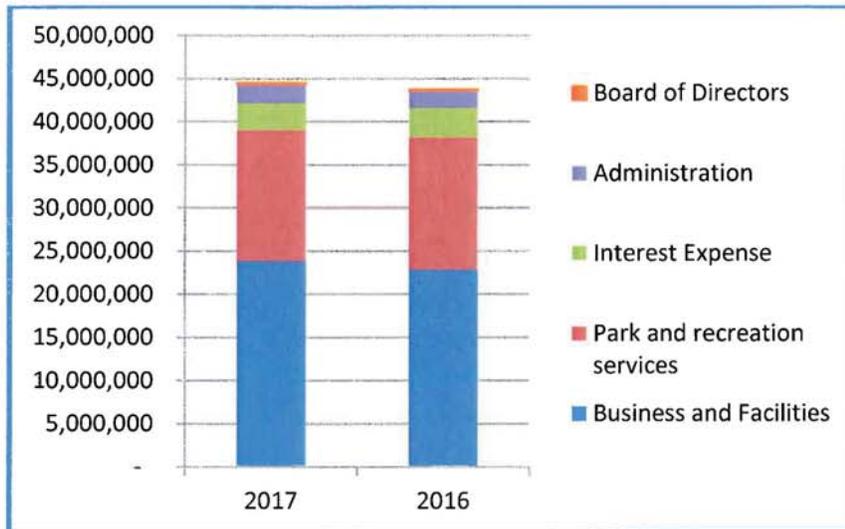
		Governmental Activities	
		For the year ended	
		June 30, 2017	June 30, 2016
			*(as Reclassified)
Revenues:			
Program revenues:			
Charges for services	\$	10,641,932	\$ 10,485,707
Operating grants and contributions		161,744	32,385
Capital grants and contributions		10,276,395	9,994,683
General revenues:			
Property taxes		36,692,351	35,118,802
Rents and leases		635,913	648,897
Grants and contributions not restricted to specific programs		183,894	185,805
Other		1,634,984	647,045
Total revenues		<u>60,227,213</u>	<u>57,113,324</u>
Expenses:			
Board of directors		209,412	175,881
Administration		2,210,239	2,048,290
Business and facilities		23,818,025	22,817,462
Park and recreation services		15,186,213	15,363,129
Interest on long-term debt		3,074,328	3,334,042
Total expenses		<u>44,498,217</u>	<u>43,738,804</u>
Change in net position		<u>15,728,996</u>	<u>13,374,520</u>
Net position - beginning		<u>154,367,432</u>	<u>140,992,912</u>
Net position - ending	\$	<u><u>170,096,428</u></u>	\$ <u><u>154,367,432</u></u>

* Certain amounts in the 2016 financial statements have been reclassified for comparative purposes to conform to the presentation in the 2017 financial statements.



Property taxes increased \$1,573,549, or 4.5 percent due to statutorily allowed increases in assessed value of existing properties and new construction within the district boundaries. Other revenues increased \$987,939, or 152.7 percent due to a gain on the sale of a capital asset land parcel.

Expenses for the district increased by 1.7 percent over last year. This increase is due primarily to inflationary increases and facility and program expansions.



Financial Analysis of the District's Funds

As noted earlier, the district uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds analysis

The focus of the district's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the district's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The district has four major funds, reported as the General Fund, a debt service fund, and two capital project funds.

During Fiscal Year 2016/17, the district's governmental funds reported a decrease in combined ending fund balances of \$12,872,943. The previous fiscal year had a decrease of \$2,874,436, attributable primarily continued spending of bond proceeds on land acquisition and park development capital projects. The General Fund reported increases within the year while the remaining major funds reported decreases.

The **General Fund** is the chief operating fund of the district. At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$9,740,569. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 23.5 percent of total General Fund expenditures, exceeding the district's financial policy guideline of 10.0 percent.

The following is a condensed version of the Statement of Revenues, Expenditures and Changes in Fund Balance for the General Fund.

Tualatin Hills Park and Recreation District Statement of Revenues, Expenditures and Changes in Fund Balance

	General Fund	
	For the year ended	
	June 30, 2017	June 30, 2016 *(as Reclassified)
Revenues:		
Program revenues	\$ 10,641,932	\$ 10,485,709
Property taxes	29,444,230	28,067,647
Other revenues	1,946,372	1,598,118
Total revenues	42,032,534	40,151,474
Expenditures:		
Board of directors	274,731	178,381
Administration	2,193,086	2,104,826
Business and facilities	17,489,302	17,337,563
Park and recreation services	15,022,217	15,499,027
Capital outlay	5,576,272	3,363,009
Debt service	827,852	834,389
Total expenses	41,383,460	39,317,195
Change in fund balance	649,074	834,279
Fund balance - beginning	9,271,337	8,437,058
Fund balance - ending	\$ 9,920,411	\$ 9,271,337

Fund balance of the General Fund increased by \$649,074 or 7.0% on the modified accrual method of accounting, due to increased growth and tight fiscal controls.

Program revenues remained level with the prior year, increasing \$156,223 or 1.5%. Aquatics and sports experienced increases, while tennis and recreation showed decreases. For revenues other than program revenues, the 5.8% or \$1,724,837 increase was due primarily to the following factors:

- Increase of 4.9% or \$1,376,583 in property tax revenues related primarily to statutorily allowable growth in assessed property values.
- Increase of \$291,010 or 104.0% in grants and sponsorships related primarily to the receipt of capital project incentive funds from Energy Trust of Oregon and a one-time contribution from the Portland Timbers towards construction of a new development project.

Non-capital operating expenditures remained level, decreasing .4% or \$146,998. Capital expenditures increased from the previous year by \$2,213,263 or 65.8 percent due primarily due to costs for the Phase I renovation of the Aquatic Center.

The **Bonded Debt Fund** has a total fund balance of \$153,507, a decrease of \$132,843 versus the previous year, and is restricted for the payment of debt service on existing general obligation debt. Decrease is due primarily to normal scheduled debt principal payments.

The **Bond Capital Projects Fund** accounts for the proceeds received from the sale of the general obligation bonds, Series 2009 for \$58,505,000 and Series 2011 for \$40,060,000, and Series 2015 for \$1,435,000 (new monies only). In November 2008, district voters authorized a total levy of \$100 million to target a specific list of projects and land acquisitions throughout the district. A total of \$11,321,225 was expended during the current fiscal year. The majority of capital projects have been substantially completed; however, three large park development and improvement projects, natural resource land acquisition/restoration and development of two new athletic fields will continue for at least three more years. As of the end of the year, total fund balance in this fund restricted for capital project development is \$16,292,929.

The **System Development Charges Fund** accounts for development impact fees assessed on new construction within the district boundaries. Total revenues increased by \$4,314,282 or 79.4 percent over last year, due to an increase in new construction activity in two new urban areas of the district and revised methodology which resulted in a rate increase in June 2016. Total expenditures increased by \$7,585,670 or 126.0 percent due to several large land acquisitions in new urban areas and a continued shift in capital spending from bond to system development charge funded projects. Fund balance decreased by \$2,456,876 or 20.4 percent over the previous year. This total fund balance of \$9,607,060 is entirely restricted for parks acquisition and development and improvements related to capacity expansion.

General Fund Budgetary Highlights

The district prepares and adopts its budget on an annual basis using a modified accrual basis of accounting. General Fund revenues were slightly less than budget by 2.6 percent, largely due to anticipated grants awarded in the current fiscal year but for which funds will not be received until a subsequent year. Expenditures stayed well under budget by 19.9 percent, primarily due to non-expenditure of contingency and capital replacement funds, control of costs in part-time personnel and capital expenditures at less than budgeted amounts. There were no differences between the original and final amended budget at the program level.

Capital Asset and Debt Administration

Capital assets

The district's investment in capital assets as of June 30, 2017 amounts to \$223,596,629 (net of accumulated depreciation). This investment in capital assets includes land, park sites and planning development, buildings and improvements, plus machinery, equipment and furnishings, and intangible assets. The net increase in the district's capital assets for the current fiscal year was \$23,730,391 or 11.9 percent.

Increases of \$10,558,018 were generated in land primarily related to new acquisitions of park and natural area parcels, net increases in construction in progress of \$9,899,254 due primarily to one significant park project during the year, and increases in building and park sites related to completion of one significant building renovation and 2 significant trail and athletic field projects. Deferred improvements were funded for both buildings and parks improvements, to the extent of available funds.

Tualatin Hills Park and Recreation District Capital Assets (net of depreciation)

	June 30,	
	2017	2016
Land	\$ 104,738,085	\$ 94,180,067
Park sites and planning development	54,523,016	53,134,786
Buildings and improvements	43,742,643	41,885,945
Equipment and furnishings	993,273	1,050,469
Intangible assets	111,926	26,539
Construction in progress	19,487,686	9,588,432
Total	\$ 223,596,629	\$ 199,866,238

Additional information on the district's capital assets can be found in Note IV.B on page 39 of this report.

Long-term debt and other long-term obligations

At June 30, 2017, the district had \$91.2 million in debt and other long-term obligations outstanding compared to \$95.4 million last year. Approximately \$6.6 million of the debt outstanding and other long-term obligations at June 30, 2017 is due within one year. Debt decreased by a net of \$4.2 million, mainly due to the principal payments made on existing debt.

Tualatin Hills Park and Recreation District Outstanding Debt and Obligations

	June 30,	
	2017	2016
General obligation bonds	\$ 73,280,000	\$ 77,350,000
Premiums	7,539,786	7,363,712
Full faith and credit obligations	8,890,000	9,140,000
Loans	354,819	381,695
Compensated absences	1,105,038	1,128,446
Total	\$ 91,169,643	\$ 95,363,853

The district's most recent credit rating was "Aa1", received from Moody's in April 2015 for general obligation debt and February 2017 for full faith and credit obligations.. Previously, the district received ratings of "AA" from Standard & Poor's on both general obligation and full faith and credit obligations and "Aa2" for full faith and credit obligations from Moody's.

Due to the district's strong credit rating, bond insurance was not financially advantageous, nor necessary, for the series 2009, 2011, 2015 and 2016 general obligation issues or the series 2010 full faith issues.

Additional information on the district's long-term obligations can be found in Note IV.C on pages 40 - 42.

Economic Factors and Next Year's Budget and Rates

Some of the factors considered during the preparation of the 2017/18 budget were:

- Assessed value on property was estimated to increase by approximately 4.5 percent over the previous year.
- Absorbing an overall increase of personal service costs of 4.4 percent, with a cost of living increase of 2.1 percent for full and regular part-time staff. The budget includes an increase of three full-time positions and a net decrease of one regular part-time position. Two new full-time positions were added and one regular-part time position was upgraded to a full-time position.
- Continue with implementation of cost recovery strategy and evaluation of program offerings to ensure sustainable revenues for the future.
- Adjust for expected water usage and rate increases while continuing to explore initiatives to reduce further utility cost impacts; for example, LED lighting, maintenance vehicle trip reductions and upgrades to heating/cooling control software and equipment.
- Funding an increase of 1.5 percent to materials and services for provision of program related services and adequate maintenance coverage for newly completed park improvements.
- Additional funding for financial software replacement implementation project.
- Continued funding of the capital replacement reserve for long-term funding of capital asset needs.
- Continued funding of necessary park planning personnel to complete the Bond Capital project program.
- Funding of land acquisition (decrease of \$5 million) and new construction (increase of \$2 million) within the System Development Charges Fund.

Property taxes have been increased by the statutorily allowed 3.0 percent of assessed value on all properties. New development growth is conservatively estimated at 1.5 percent, for the combined rate of 4.5 percent. The district will continue to closely analyze the various properties to accurately estimate future resources. However, with the increased rate of new growth within district boundaries, and returning property values on existing homes, future resource growth should be strong and steady.

The district funds maintenance replacement at the maximum level available and it will continue to be a critical component of future budgetary plans. The district has seen growth in rental income from various properties and will actively target additional grant and contribution opportunities. Furthermore, the Tualatin Hills Park Foundation, a totally separate entity devoted to the betterment of the district and its patrons, has undertaken a serious focus on fundraising towards the future Southwest Community Park construction and operational costs, pledging approximately \$1.2 million. This mutually beneficial project is currently being constructed.

Overall, on a budgetary basis the General Fund beginning balance is \$1,736,016 or 21.2 percent over the anticipated beginning fund balance in the 2017/18 budget. This increase is largely due to factors such as:

- Increased patron participation in programs,
- Steady property tax collections,
- Strong budgetary controls and
- Capital funding carryforwards into the following year.

In order to remain financially sustainable, the district will continue with the long-term focus that has served well during the past years. Continued implementation of the strategic and financial sustainability plans, and resulting functional plans, will assist in identification of key items to incorporate within the board approved long term strategic goals. Local parks and recreation programs offer an affordable alternative for families of all sizes and economic backgrounds, as reflected by our residents' involvement. The district will continue to examine existing programs, along with new and trending activities, to ensure we remain competitive and accessible for all.

Requests for Information

These financial statements are designed to provide a general overview of the district's finances for all those with an interest, and to demonstrate the district's accountability. Questions concerning any of the information provided within this report, or requests for further financial information, should be addressed to Business and Facilities Division, Finance Department, 15707 SW Walker Road, Beaverton, Oregon 97006.



Tualatin Hills Park and Recreation District
Statement of Net Position
June 30, 2017

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 35,674,120
Investments	2,997,144
Due from other governments	1,120,777
Receivables	2,170,069
Inventories	74,062
Prepays	105,780
Cash and cash equivalents - restricted	431,647
Capital assets (net of accumulated depreciation):	
Land	104,738,085
Park sites and planning development	54,523,016
Buildings and improvements	43,742,643
Equipment and furnishings	993,273
Intangible assets	111,926
Construction in progress	19,487,686
Total assets	266,170,228
Deferred Outflows of Resources:	
Deferred outflows - pension	9,748,471
Deferred outflows - charge on debt refunding	5,308,527
Total deferred outflows of resources	15,056,998
Liabilities:	
Accounts payable and other current liabilities	2,784,828
Accrued interest payable	299,278
Unearned revenue	1,999,770
Long-term debt:	
Due within one year	6,631,147
Due in more than one year	84,538,496
Net OPEB liability	297
Net pension liability	14,876,982
Total liabilities	111,130,798
Net Position:	
Net investment in capital assets	152,863,521
Restricted for:	
Debt service	153,507
Capital improvements	9,607,060
Unrestricted	7,472,340
Total net position	\$ 170,096,428

The notes to the basic financial statements are an integral part of this statement

Tualatin Hills Park and Recreation District
Statement of Activities
For the Year Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
Board of Directors	\$ 209,412	\$ -	\$ -	\$ -	\$ (209,412)
Administration	2,210,239	-	-	-	(2,210,239)
Business and facilities	23,818,025	-	-	10,276,395	(13,541,630)
Park and recreation services	15,186,213	10,641,932	161,744	-	(4,382,537)
Interest on long-term debt	3,074,328	-	-	-	(3,074,328)
Total primary government	\$ 44,498,217	\$ 10,641,932	\$ 161,744	\$ 10,276,395	(23,418,146)

General revenues:

Property taxes levied for general purposes	29,573,519
Property taxes levied for debt service	7,118,832
Grants and contributions not restricted to specific programs	183,894
Rents and leases	635,913
Unrestricted investment earnings	516,989
Gain on sale of capital assets	945,760
Miscellaneous	172,235
Total general revenues	39,147,142
Change in net position	15,728,996
Net position - beginning balance	154,367,432
Net position - ending	\$ 170,096,428

The notes to the basic financial statements are an integral part of this statement

Tualatin Hills Park and Recreation District

Balance Sheet

Governmental Funds

June 30, 2017

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Fund	Total Governmental Funds
Assets						
Assets:						
Cash and cash equivalents	\$ 13,001,217	\$ 90,342	\$ 13,591,594	\$ 8,824,915	\$ 166,052	\$ 35,674,120
Investments	-	-	2,997,144	-	-	2,997,144
Receivables:						
Interest	414	288	6,531	-	-	7,233
Property taxes	1,425,770	400,970	-	-	-	1,826,740
Accounts receivable	336,096	-	-	-	-	336,096
Intergovernmental	238,859	26,466	-	855,452	-	1,120,777
Cash and cash equivalents - restricted	39,229	-	368,373	24,045	-	431,647
Prepays	105,780	-	-	-	-	105,780
Inventories	74,062	-	-	-	-	74,062
Total assets	\$ 15,221,427	\$ 518,066	\$ 16,963,642	\$ 9,704,412	\$ 166,052	\$ 42,573,599
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities:						
Accounts payable	\$ 1,282,930	\$ -	\$ 670,713	\$ 97,352	\$ -	\$ 2,050,995
Salaries payable	429,033	-	-	-	-	429,033
Other current liabilities payable	304,799	-	-	-	-	304,799
Unearned revenue	1,999,770	-	-	-	-	1,999,770
Total liabilities	4,016,532	-	670,713	97,352	-	4,784,597
Deferred inflows of resources:						
Unavailable revenue - taxes	1,284,484	364,559	-	-	-	1,649,043
Fund balances:						
Nonspendable:						
Prepays	105,780	-	-	-	-	105,780
Inventory	74,062	-	-	-	-	74,062
Restricted:						
Debt service	-	153,507	-	-	-	153,507
Capital improvements	-	-	16,292,929	9,607,060	-	25,899,989
Committed - mitigation maintenance	-	-	-	-	166,052	166,052
Unassigned	9,740,569	-	-	-	-	9,740,569
Total fund balance	9,920,411	153,507	16,292,929	9,607,060	166,052	36,139,959
Total liabilities, deferred inflows of resources and fund balances	\$ 15,221,427	\$ 518,066	\$ 16,963,642	\$ 9,704,412	\$ 166,052	\$ 42,573,599

The notes to the basic financial statements are an integral part of this statement

Tualatin Hills Park and Recreation District
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2017

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund balances - total governmental funds:	\$ 36,139,959
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	223,596,629
Unavailable revenues for those amounts that were not available to pay current period expenditures.	1,649,042
Other long-term items are not available to pay for current period expenditures and, therefore, are deferred in the fund statements:	
Deferred outflows - pension	9,748,471
Deferred outflow - charge on debt refunding	5,308,527
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(299,278)
Bonds, FFC and loans payable	(90,064,605)
Compensated absences	(1,105,038)
Net OPEB liability	(297)
Net pension liability	(14,876,982)
Net position of governmental activities	\$ 170,096,428

The notes to the basic financial statements are an integral part of this statement

Tualatin Hills Park and Recreation District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the fiscal year ended June 30, 2017

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Fund	Total Governmental Funds
Revenues:						
Property taxes	\$ 29,444,230	\$ 7,096,786	\$ -	\$ -	\$ -	\$ 36,541,016
Aquatic programs	2,732,311	-	-	-	-	2,732,311
Tennis center	978,178	-	-	-	-	978,178
Sports programs	1,631,316	-	-	-	-	1,631,316
Recreation programs	5,300,127	-	-	-	-	5,300,127
Grants and sponsorships	570,717	-	236,278	-	-	806,995
Rents and Leases	635,913	-	-	-	-	635,913
System development charges	-	-	-	9,631,364	-	9,631,364
Interest earned	199,811	49,913	150,953	114,615	1,696	516,988
Charges for services	367,696	-	-	-	-	367,696
Miscellaneous revenues	172,235	-	-	-	-	172,235
Total revenues	42,032,534	7,146,699	387,231	9,745,979	1,696	59,314,139
Expenditures:						
Current:						
Board of Directors	274,731	-	-	-	-	274,731
Administration	2,193,086	-	-	-	-	2,193,086
Business and facilities	17,489,302	-	-	-	-	17,489,302
Park and recreation services	15,022,217	-	-	-	-	15,022,217
Capital outlay	5,576,272	-	11,321,225	13,607,246	-	30,504,743
Debt service	827,852	7,398,765	-	-	-	8,226,617
Total expenditures	41,383,460	7,398,765	11,321,225	13,607,246	-	73,710,696
Excess (deficiency) of revenues over (under) expenditures	649,074	(252,066)	(10,933,994)	(3,861,267)	1,696	(14,396,557)
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	1,404,391	-	1,404,391
Proceeds from bonds refunding	-	8,710,000	-	-	-	8,710,000
Premiums on bonds refunding	-	1,283,919	-	-	-	1,283,919
Payment to refunded bonds escrow	-	(9,874,696)	-	-	-	(9,874,696)
Total other finance sources (uses)	-	119,223	-	1,404,391	-	1,523,614
Net change in fund balances	649,074	(132,843)	(10,933,994)	(2,456,876)	1,696	(12,872,943)
Fund balances at beginning of year	9,271,337	286,350	27,226,923	12,063,936	164,356	49,012,902
Fund balances at end of year	\$ 9,920,411	\$ 153,507	\$ 16,292,929	\$ 9,607,060	\$ 166,052	\$ 36,139,959

The notes to the basic financial statements are an integral part of this statement

Tualatin Hills Park and Recreation District
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the fiscal year ended June 30, 2017

Amounts reported for governmental activities in the Statement of Activities are different because:

Net changes in fund balances - total governmental funds	\$ (12,872,943)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (for capitalized assets) exceeded depreciation in the current period.	24,005,348
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(274,956)
Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received.	151,335
The issuance of long-term debt (e.g., bond, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	5,015,491
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Accrued interest payable	17,575
Accrued compensated absences payable	23,408
Net OPEB liability	18
Net pension liability and related deferrals	(336,280)
Change in net position of governmental activities	\$ 15,728,996

The notes to the basic financial statements are an integral part of this statement

Tualatin Hills Park and Recreation District
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
For the fiscal year ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 29,251,852	\$ 29,251,852	\$ 29,444,230	\$ 192,378
Aquatic programs	3,038,333	3,038,333	2,732,311	(306,022)
Tennis center	1,090,883	1,090,883	978,178	(112,705)
Sports programs	1,583,634	1,583,634	1,631,316	47,682
Recreation programs	5,367,990	5,367,990	5,300,127	(67,863)
Grants and sponsorships	1,620,844	1,620,844	570,717	(1,050,127)
Rents and Leases	574,650	574,650	635,913	61,263
Interest earned	145,000	145,000	199,811	54,811
Charges for services	352,483	352,483	367,696	15,213
Miscellaneous revenues	142,350	142,350	172,235	29,885
Total revenues	43,168,019	43,168,019	42,032,534	(1,135,485)
Expenditures:				
Board of directors	288,100	288,100	274,731	13,369
Administration	2,379,289	2,379,289	2,193,086	186,203
Business and facilities	20,357,451	20,357,451	18,702,595	1,654,856
Park and recreation services	17,112,547	17,112,547	15,022,217	2,090,330
Capital outlay	7,458,717	7,458,717	5,190,831	2,267,886
Contingency	2,400,000	2,400,000	-	2,400,000
Capital reserve	1,700,000	1,700,000	-	1,700,000
Total expenditures	51,696,104	51,696,104	41,383,460	10,312,644
Excess (deficiency) of revenues over (under) expenditures and changes in fund balance	(8,528,085)	(8,528,085)	649,074	9,177,159
Fund balances at beginning of year	8,528,085	8,528,085	9,271,337	743,252
Fund balances at end of year	\$ -	\$ -	\$ 9,920,411	\$ 9,920,411

The notes to the basic financial statements are an integral part of this statement



Tualatin Hills Park and Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2017

I. Summary of significant accounting policies

A. Reporting entity

Tualatin Hills Park and Recreation District (the district) is a special service district governed by an elected five member Board of Directors (the board), and operates as a separate municipal corporation. The district, as a primary government, is a financial reporting entity, which has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As required by accounting principles generally accepted in the United States (GAAP), these financial statements present the financial status and activities of the district.

B. Government-wide and fund financial statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the district.

The statement of net position presents the financial condition of the district at fiscal year-end.

The statement of activities demonstrates the degree to which the direct expenses of a given division or function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific division or function. *Program revenues* include 1) charges to patrons who purchase, use or directly benefit from goods, services or privileges provided by a given division or function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular division or function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental, proprietary and fiduciary funds. Each fund is considered to be a separate accounting entity. Funds are reported separately to aid in financial management and to help demonstrate legal compliance in use of these funds. Currently, the district has only governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon thereafter to pay liabilities of the current

period. For this purpose, the district considers revenues to be available if they are collected within 60 days of the end of the year. Expenditures generally are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the payment is due.

Property taxes, received within 60 days, system development impact fees and interest associated with the current year are all considered to be susceptible to accrual and so have been recognized as revenues of the year. All other revenue items are considered to be measurable and available only when cash is received by the district.

Activities between funds, which are similar to lending/borrowing arrangements, are reported as "due to/due from other funds", when outstanding at the end of the fiscal year. Such balances are eliminated in the government-wide financial statements.

The district reports the following major governmental funds:

The *General Fund* is the district's primary operating fund. It accounts for all financial resources of the district, except those required to be accounted for in another fund. The major sources of revenue are property taxes and user fees.

The *Bonded Debt Fund* accounts for the accumulation of resources to pay principal and interest on certain general obligation long-term bonded debt. The primary source of revenue is property taxes.

The *Bond Capital Projects Fund* accounts for the financial resources received from the voter approved general obligation bond passed in April, 2009. This fund details the acquisition and construction of the approved capital projects, utilizing the bond proceeds.

The *System Development Charges Fund* accounts for financial resources used for the acquisition of capital assets or construction of major capital projects. This fund accounts for fees charged developers to provide for expanding capacity of the district's facilities.

The other governmental fund includes the nonmajor fund of the district. The *Mitigation Maintenance Fund* is a special revenue fund that accounts for mitigation funds received from development impacting park property. These funds are accumulated for and committed to use on natural area restoration projects.

Flow of resources

When both restricted and unrestricted resources are available for use, normally it is the district's policy to use restricted resources first, and then unrestricted resources as they are needed. However, this flow assumption is determined annually through the budget process, and reflected in the approved appropriations.

D. Assets, liabilities, deferred outflows/inflows of resources and net position or fund balance

1. Cash, cash equivalents and investments

The cash and cash equivalents of the district are cash on hand, demand deposits and funds invested with the Oregon State Treasurer's Local Government Investment Pool (LGIP), with interest accruing to the benefit of each individual fund. The district considers cash on hand, demand deposits and short-term highly liquid investments with a maturity of three months or less, when purchased, to be cash and cash equivalents. Restricted cash and cash equivalents consist of short-term deposits pledged in lieu of performance bonds for capital projects in progress.

State statutes and the district's investment policy authorize the district to invest in obligations of the U.S. Treasury, commercial paper, repurchase agreements, bankers' acceptances, municipal bonds, mutual funds and the LGIP. Investments are reported at fair value, based on quoted prices for identical investments.

The LGIP operates in accordance with appropriate state laws and regulations, but is not regulated by other laws, organizations or regulations. The reported value of the LGIP is equal to cash value. Investments are regulated by the Oregon Short-Term Fund Board (OSTF) and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The LGIP is not registered with the SEC as an investment company. While the LGIP is not currently rated by an independent rating agency, the LGIP's holdings provide very strong protection against losses from credit defaults.

2. Receivables and payables

Recorded property taxes receivable that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue in the fund financial statements. The remaining balance is recorded as deferred inflows of resources (unavailable revenue) because it is not deemed available to finance operations of the current period in the fund financial statements. An allowance for doubtful accounts is not deemed necessary, as uncollectible taxes become a lien on the property and are substantially collected through foreclosure. Property taxes are levied and become a lien on July 1. Collection dates are November 15, February 15 and May 15 following the lien date. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

3. Inventory and prepaid items

Inventories, consisting of expendable maintenance and program supplies, are valued at cost, which approximates market value, using the first-in, first-out method. The cost of inventory is recorded as an expenditure/expense when consumed, rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses at the time of consumption, rather than when purchased.

4. Capital assets

Capital assets, which include property, equipment, furnishings, improvements and intangible assets such as software, are reported in the government-wide financial statements. The district defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized in the government-wide statements as projects are constructed. All capital outlay is recorded as expenditures in the fund financial statements.

Property, improvements, equipment and intangible assets are depreciated using the straight line method in the government-wide financial statements over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building improvements	20
Park sites and planning development	20–50
Equipment and furnishings	5
Intangible assets	5

5. *Deferred outflows/inflows of resources*

In addition to assets, another financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The items that qualify in this category are the deferred charges from refunding, the employer contributions to the Defined Benefit Plan (the Plan) after the measurement date, the measurement experience related to the Plan, and the net differences between projected and actual investment earnings related to the Plan; all four reported in the government-wide statement of net position. Deferred charges, resulting from the carrying value of refunded debt and its reacquisition price, are deferred and amortized over the shorter of the life of the refunded debt or refunding debt.

In addition to liabilities, a separate section for *deferred inflows of resources* represents acquisition of net position or fund balance that applies to a future period, and so will not be recognized as an inflow of resources (revenue) until that time. Both the statement of net position and the governmental funds balance sheet may report a separate section for deferred inflows of resources. The district has unavailable revenue, property taxes, that qualify for reporting in this category in the governmental funds balance sheet.

6. *Unearned revenue*

Governmental funds recognize unearned revenue in connection with resources that have been received, but not yet earned. The government-wide financial statements and governmental funds balance sheet report unearned revenue only for amounts that are received but not earned, relating to payments for recreation programs that occur July 1 or after.

7. *Compensated absences*

District policy permits employees to accumulate earned but unused vacation, compensatory and sick pay benefits. There is no liability for unpaid accumulated sick leave since the district does not have a policy to pay any amounts to employees upon separation of service. All vacation and compensatory pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

8. *Long-term obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing

sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. *Fund balance*

In the fund financial statements, fund balance classifications comprise a hierarchy based on the constraints imposed on the use of resources as reported in governmental funds. The five fund balance classifications are described below:

- Nonspendable fund balance represents amounts that are not in a spendable form because they are either legally or contractually required to be maintained intact. The nonspendable fund balance represents inventories and prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant or donor requirements, other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The board may set, modify or rescind commitments by resolution.
- Assigned fund balance represents amounts that are constrained by expressed intent to use resources for a specific purpose that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the board or designee to whom that authority has been given by the board, normally the General Manager or Director of Business and Facilities.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The board has approved the following order of spending regarding fund balance categories: restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and lastly, unassigned fund balance.

To ensure financial stability, the board has adopted a policy stating that the minimum level of ending fund balance will be at least 10 percent of operating expenditures in the year. In any year in which the district is not at the targeted fund level, the budgeted contingency will be increased by 1 percent of property tax revenues.

II. Reconciliation of government-wide and fund financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$(90,064,605) difference are as follows:

Bonds payable	\$ (73,280,000)
Plus: Issuance premiums (to be amortized over life of debt)	(7,522,769)
Full faith and credit obligations	(8,890,000)
Plus: Issuance premiums (to be amortized over life of debt)	(17,017)
Loans payable	<u>(354,819)</u>
Net adjustment to decrease <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u>\$ (90,064,605)</u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliations between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$24,005,348 difference are as follows:

Capital outlay (for capitalized assets)	\$ 29,909,136
Depreciation expense	<u>(5,903,788)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 24,005,348</u>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net position.” The details of this \$(274,956) difference are as follows:

Donations of capital assets increase the net position in the statement of net position, but do not appear in the governmental funds because they are not financial resources.	\$ 183,675
All proceeds from sale of capital assets are included in governmental funds, whereas the statement of activities includes only the amount of gain/loss on the sales. The change in net positions differs by the book value of the assets sold.	<u>(458,631)</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (274,956)</u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$5,015,491 difference are as follows:

Principal repayments:	
General obligation debt	\$ 4,160,000
Other long-term debt	276,876
Amortization of premiums	1,107,845
Amortization of deferred charges on refundings	(410,007)
Deferred charge on refunding	1,254,696
Premiums issued	(1,283,919)
Proceeds from bonds issued	(8,710,000)
Debt refunded	<u>8,620,000</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 5,015,491</u>

III. Stewardship, compliance and accountability

A. Budgetary information

Annual budgets are prepared for each fund in accordance with a modified accrual basis of accounting and with the legal requirements set forth in the Oregon Local Budget Law. The district budgets each governmental fund type on a modified accrual basis. The resolution authorizing appropriations for each fund set the level by which expenditures cannot legally exceed appropriations. All annual appropriations lapse at year-end. On or before the third week of February, departmental budgets are submitted to management for compilation of the proposed budget document. Initial budget review meetings begin in April, with the final public hearing and adoption completed before June 30 of each year.

Governmental fund budgets are established in accordance with state law, and are adopted on a fund level except the General Fund. The General Fund budget is adopted on an organizational unit level. Organizational units are the levels of control for all funds established by the resolution. The detail budget document, however, is required to contain more specific information for the above mentioned appropriation levels. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers and approval by the board. Original and supplemental budgets may be modified by the use of appropriations transfers between the levels of control. Such transfers require approval by the board.

IV. Detailed notes on all funds

A. Cash, cash equivalents and investments

Deposits with financial institutions include bank demand deposits and deposits in the LGIP, as authorized by Oregon statutes.

At June 30, 2017, the district had the following cash, cash equivalents and investments at fair value:

Demand deposits	\$ 457,309
Commercial paper	947,218
Investments in the State Treasurer's Local Government Investment Pool	34,701,240
Government and agency obligations	<u>2,997,144</u>
Total cash, cash equivalents and investments	<u>\$ 39,102,911</u>

Cash, cash equivalents and investments are reflected in the financial statements as follows:

Cash and cash equivalents	\$ 35,674,120
Investments	2,997,144
Cash, cash equivalents, and investments – restricted	<u>431,647</u>
Total cash, cash equivalents and investments	<u>\$ 39,102,911</u>

The district categorizes its investments according to the fair value hierarchy established by GAAP. GASB Statement No. 72, *Fair value Measurement and Application*, which was implemented by the district for the 2015-16 fiscal year, provides a fair value hierarchy based on valuation inputs to measure the fair value of the investment. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Assets Valued at Fair Value as of June 30, 2017:

	<u>Level 1</u>
Commercial paper	\$ 947,218
Government and agency obligations	2,997,144
Total	<u>\$ 3,944,362</u>

Current investments ratings are:

	<u>Moody's Aaa</u>	Weighted Average Maturity (years)
Government and Agency Obligations	\$ 2,997,144	.25

The LGIP is unrated.

A. Interest rate risk

In accordance with its investment policy, the district manages its exposure to declines in fair values by limiting the weighted average maturity to ensure securities mature to meet cash requirements for ongoing operations, and investing operating funds primarily in shorter-term securities or short-term investment pools.

Investments in the LGIP are stated at share value, which approximates fair value, and is the value at which the shares can be withdrawn. The LGIP does not report all investments at fair value in accordance with the provisions of GASB Statement No. 31. The LGIP is required by Oregon Revised Statutes (ORS) to compute the fair value of all investments maturing more than 270 days from the date the computation is made. If the fair value totals more than one percent of the balance of the LGIP in terms of unrealized gain or loss, the amount is required to be distributed to the pool participants. Fifty percent of the LGIP portfolio must mature within 93 days. Up to 25% of the LGIP portfolio may mature in over one year and no investment may mature in over three years. At June 30, 2017, the district's share of the amount of unrealized gain reported by the LGIP was considered immaterial.

B. Credit risk

As incorporated into the district's investment policy, State statute allows the district to invest in general obligations of the U.S. Government and its agencies, bank repurchase agreements, bankers' acceptances, municipal bonds, commercial paper of at least an A1/A+ rating, and the LGIP among others. The district's investments in U.S. government securities are not required to be rated.

C. Concentration of credit risk

The district's investment policy stipulates diversification of investments by limiting over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities), limiting investment in high credit risk securities, investing with varying maturities, and maintaining a portion of the portfolio in readily available funds.

In accordance with GASB Statement No. 40, the district is required to report all individual non-federal investments, which exceed 5% of total invested funds. As of June 30, 2017, the district did not hold any non-federal investments exceeding 5% of invested funds.

D. Custodial credit risk – deposits

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. The combined total bank balance is \$575,551. Of these deposits, \$250,000 is covered by federal depository insurance. As required by Oregon Revised Statutes, deposits in excess of federal depository insurance were held at a qualified depository for public funds. All qualified depositories for public funds are included in the multiple financial institution collateral pool that is maintained by and in the name of the Office of the State Treasurer.

E. Custodial credit risk – investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The district's investment policy minimizes this risk by investing in the safest securities, pre-qualifying the financial institutions and broker/dealers, diversifying the portfolio and actively monitoring the holdings for ratings changes and market conditions.

B. Capital assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 94,180,067	\$ 11,016,649	\$ (458,631)	\$ 104,738,085
Construction in progress	9,588,432	23,979,002	(14,079,748)	19,487,686
Total capital assets, not being depreciated	<u>103,768,499</u>	<u>34,995,651</u>	<u>(14,538,379)</u>	<u>124,225,771</u>
Capital assets, being depreciated:				
Parks sites and planning development	83,936,776	5,105,249	-	89,042,025
Buildings and improvements	68,572,066	3,609,717	-	72,181,783
Equipment and furnishings	7,348,305	353,286	(25,949)	7,675,642
Intangible assets	233,107	108,655	-	341,762
Total capital assets being depreciated	<u>160,090,254</u>	<u>9,176,907</u>	<u>(25,949)</u>	<u>169,241,212</u>
Less accumulated depreciation for:				
Park sites and planning development	(30,801,990)	(3,717,019)	-	(34,519,009)
Buildings and improvements	(26,686,121)	(1,753,019)	-	(28,439,140)
Equipment and furnishings	(6,297,836)	(410,482)	25,949	(6,682,369)
Intangible assets	(206,568)	(23,268)	-	(229,836)
	<u>(63,992,515)</u>	<u>(5,903,788)</u>	<u>25,949</u>	<u>(69,870,354)</u>
Total capital assets, being depreciated, net	<u>96,097,739</u>	<u>3,273,119</u>	<u>-</u>	<u>99,370,858</u>
Governmental activities capital assets, net	<u>\$ 199,866,238</u>	<u>\$ 38,268,770</u>	<u>\$ (14,538,379)</u>	<u>\$ 223,596,629</u>

Depreciation expense of \$5,903,788 for governmental activities was charged to the Business and Facilities function.

The district has the following significant construction commitments related to a single project begun prior to June 30, 2017:

	Commitments Made Before June 30, 2017	Commitments Made After June 30, 2017	Total Commitments
Aquatic Center Renovation – Phase II	\$ 48,678	\$ 1,609,800	\$ 1,658,478

C. Long-term debt

The table below presents current year changes in long-term debt, and the current portions due for each issue.

	Beginning Balance	Increase	Amortization/ Repayments	Ending Balance	Due Within One Year
General Obligation Bonds					
Series 2009	\$ 6,525,000	\$ -	\$ 1,990,000	\$ 4,535,000	\$ 2,170,000
Series 2011	33,360,000	-	10,190,000	23,170,000	1,685,000
Series 2015	37,465,000	-	600,000	36,865,000	665,000
Series 2016	-	8,710,000	-	8,710,000	-
plus premium	7,341,847	1,283,919	1,102,997	7,522,769	1,082,122
Full Faith & Credit					
Series 2006	485,000	-	110,000	375,000	120,000
Series 2010A	1,355,000	-	45,000	1,310,000	50,000
Series 2010B	6,820,000	-	-	6,820,000	-
Series 2010C	480,000	-	95,000	385,000	100,000
plus premium	21,865	-	4,848	17,017	4,014
Loans					
Energy Savings Contract	381,695	-	26,876	354,819	27,686
Compensated Absences	1,128,446	996,570	1,019,978	1,105,038	727,325
	<u>\$ 95,363,853</u>	<u>\$ 10,990,489</u>	<u>\$ 15,184,699</u>	<u>\$ 91,169,643</u>	<u>\$ 6,631,147</u>

General Obligations Bonds

The district issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and improvements. General obligation bonds are direct obligations and pledge the full faith and credit of the district.

General obligations bonds, Series 2009 were issued on April 2, 2009 as the first series of the \$100 million voter approved 2008 bond measure in the amount of \$58,505,000, to finance land acquisition, improvements and development of parks and facilities, along with rehabilitation and acquisition of natural areas throughout the district. Stated interest rates for specific maturities ranged from 3.00% to 4.75%, in accordance with the terms agreed at issuance. The bonds are paid annually, with interest payments semi-annually, over a term of twenty years. General obligations bonds, Series 2011 were issued on September 13, 2011 in the amount of \$40,060,000, as the second series of the 2008 bond measure, to complete the voter approved list of acquisitions and projects. Stated interest rates for specific maturities ranged from 2.00% to 4.00%, in accordance with the terms agreed at issuance. The bonds are paid annually, with interest payments semi-annually, over a term of eighteen years.

On May 5, 2015, the district issued \$37,880,000 in general obligation bonds with interest rates ranging from 2.0% to 5.0%. From the proceeds, \$1,435,000 fulfilled the final series of the 2008 bond measure, and the balance was used to advance refund \$38,340,000, a portion of the Series 2009 general obligation issue. The net proceeds of \$43,401,471 (including a \$6,987,825 premium and payment of \$222,658 in closing costs) along with \$850,725 in resources were deposited in an irrevocable trust fund with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, this portion of the Series 2009 bond is considered defeased and the liability was removed from the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$4,840,819. This amount is amortized over the remaining life of the refunding debt. The bonds will be paid annually, with interest payments semi-annually, over a term of fourteen years.

Finally, on October 12, 2016, the district issued \$8,710,000 in general obligation bonds with interest rates between 3.0% and 4.0%. The proceeds were used to advance refund \$8,620,000 of the Series 2011 general obligation issue allowing the district to achieve an economic gain of \$723,055 from this refunding. The net proceeds of \$9,874,696 (including a \$1,283,919 premium and payment of \$119,223 in closing costs) were deposited in an irrevocable trust fund with an escrow agent to provide funds for future debt service payment on the refunded bonds. As a result, this portion of the Series 2011 bond is considered defeased and the liability was removed from the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$1,254,696. This amount is amortized over the remaining life of the refunding debt. The bonds will be paid annually, with interest payments semi-annually, over a term of twelve years.

Full Faith and Credit Obligations

On December 21, 2006, the district issued \$2,430,000 in Full Faith and Credit Obligations, Series 2006. Proceeds were used to advance refund the Certificates of Participation, Series 1997, and the Full Faith and Credit Obligations, Series 1997 and Series 2000. The coupon rates on Series 2006 ranged from 4.0% to 5.0% for specific maturities, in accordance with the terms agreed at issuance. These obligations are subject to optional and mandatory redemption prior to the stated maturity dates.

On July 20, 2010, the district issued \$1,695,000 in Full Faith and Credit Obligations, Series 2010A. Proceeds were used to provide funding for the purchase and implementation of various energy conservation measures. Stated coupon rates for specific maturities ranged from 2.0% to 4.2%, in accordance with the terms agreed at issuance. The bonds are paid annually, with interest payments semi-annually, over a term of 21 years. Subsequent utility savings will offset future debt service costs over the life of the issue.

On November 30, 2010, the district issued \$7,815,000 in Full Faith and Credit Obligations, to finance the acquisition, construction and renovation of a new maintenance facility and related capital projects, centrally located within district boundaries. The bonds were issued as Series 2010B and 2010C, for \$6,820,000 and \$995,000, respectively. Series 2010B was issued on a taxable basis, with a Recovery Zone Economic Development Bond subsidy associated with the issue. The stated coupon rates on specific maturities range from 5.25% to 6.741%, with a subsidy rate of 45% on the total interest cost, for the term of the bonds. Series 2010B bonds are paid annually, with principal payments commencing after ten years in 2021, for a thirty year term. Interest payments will be semi-annually, commencing in 2011, over a term of 30 years. Because a portion of the new warehouse may be leased to a for-profit enterprise, Series 2010C was issued on a taxable basis with stated coupon rates on specific maturities ranging from 1.064% to 4.972%, in accordance with the terms agreed at issuance. Series 2010C bonds are paid annually, with interest payments semi-annually, over a term of 11 years.

Loans Payable

On February 15, 2013, the district borrowed \$457,100 for the purchase and implementation of various continued energy conservation measures. This loan bears an interest rate of 2.99%, and is payable over fifteen years. This loan is not collateralized.

Annual principal requirements for all issues are as follows:

Year ending June 30,	General Obligation Series				Full Faith & Credit Series				Loans	Total
	2009	2011	2015	2016	2006	2010A	2010B	2010C		
Principal										
2018	\$ 2,170,000	\$ 1,685,000	\$ 665,000	\$ -	\$ 120,000	\$ 50,000	\$ -	\$ 100,000	\$ 27,686	\$ 4,817,686
2019	2,365,000	1,820,000	715,000	-	125,000	55,000	-	100,000	28,520	5,208,520
2020	-	1,985,000	3,325,000	-	130,000	60,000	-	105,000	29,378	5,634,378
2021	-	2,155,000	3,645,000	-	-	70,000	165,000	80,000	30,264	6,145,264
2022	-	2,315,000	3,980,000	-	-	75,000	255,000	-	31,175	6,656,175
2023-2027	-	8,040,000	24,535,000	6,480,000	-	480,000	1,400,000	-	170,543	41,105,543
2028-2032	-	5,170,000	-	2,230,000	-	520,000	1,655,000	-	37,253	9,612,253
2033-2037	-	-	-	-	-	-	1,975,000	-	-	1,975,000
2038-2042	-	-	-	-	-	-	1,370,000	-	-	1,370,000
	<u>\$ 4,535,000</u>	<u>\$ 23,170,000</u>	<u>\$ 36,865,000</u>	<u>\$ 8,710,000</u>	<u>\$ 375,000</u>	<u>\$ 1,310,000</u>	<u>\$ 6,820,000</u>	<u>\$ 385,000</u>	<u>\$ 354,819</u>	<u>\$ 82,524,819</u>

Annual interest requirements for all issues are as follows:

Year ending June 30,	General Obligation Series				Full Faith & Credit Series				Loans	Total
	2009	2011	2015	2016	2006	2010A	2010B	2010C		
Interest										
2018	\$ 158,725	\$ 818,506	\$ 1,716,300	\$ 292,550	\$ 18,750	\$ 51,270	\$ 436,918	\$ 17,630	\$ 10,404	\$ 3,521,053
2019	82,775	767,956	1,689,700	292,550	12,750	49,695	436,918	13,458	9,570	3,355,372
2020	-	695,156	1,668,250	292,550	6,500	47,970	436,918	8,936	8,710	3,164,990
2021	-	615,756	1,502,000	292,550	-	45,670	436,918	3,978	7,826	2,904,698
2022	-	551,106	1,319,750	292,550	-	42,770	428,256	-	6,914	2,641,346
2023-2027	-	1,555,525	3,257,250	1,337,750	-	161,835	1,924,090	-	19,904	8,256,354
2028-2032	-	360,000	-	66,900	-	44,100	1,461,778	-	838	1,933,616
2033-2037	-	-	-	-	-	-	871,275	-	-	871,275
2038-2042	-	-	-	-	-	-	187,065	-	-	187,065
	<u>\$ 241,500</u>	<u>\$ 5,364,005</u>	<u>\$ 11,153,250</u>	<u>\$ 2,867,400</u>	<u>\$ 38,000</u>	<u>\$ 443,310</u>	<u>\$ 6,820,136</u>	<u>\$ 44,002</u>	<u>\$ 64,166</u>	<u>\$ 26,835,769</u>

Compensated Absences

The district's compensated absences of \$1,105,038 are liquidated by the General Fund.

Short-term Debt

On July 12, 2016, the district entered into an agreement for a Taxable Non-Revolving Line of Credit with a maximum amount of \$6,000,000 in order to continue operations of the general government prior to receipt of annual tax revenues. The district drew \$2,000,000 on this line of credit on October 24, 2016. The amount was repaid in full on December 12, 2016 including interest at a rate of 1.95%.

V. Other information

A. Defined benefit pension plan

The district maintains a single-employer defined benefit pension plan ("plan") trusted by The Standard Insurance Company. The plan provides retirement and death benefits (pre-retirement) to plan members and beneficiaries. The plan does not issue a publicly available financial statement. The plan's authority for vesting and benefit provisions is provided by the Plan Agreement (last restatement July 1, 2012) and is governed by the district's Board of Directors. Amendments to the plan require approval of the Board of Directors.

General information about the Pension Plan

Plan Description

Within the plan, Tier I, a defined benefit plan, applies to all full-time employees hired before July 1, 2010, and is now closed to new enrollment. Tier II, a hybrid plan consisting of two components, applies to all full-time employees hired on or after July 1, 2010, and all regular part-time (RPT) employees. The two components are the employer paid pension fund and an Individual Account Program (IAP). Employees in both Tier I and Tier II were/are eligible for participation in the plan after six months of service.

Membership in the Plan as of July 1, 2016 was:

<u>Group</u>	<u>Tier I</u>	<u>Tier II</u>
Active participants	115	66
Terminated	15	7
Retired receiving medical premium benefits	12	-
Total	142	73

Benefits Provided

The Tier I normal retirement benefit, as authorized by the Board of Directors, is equal to 1.9% of the participant's average monthly earnings multiplied by the years and months of employment with the district. Normal retirement age is 58, or an employee may elect early retirement at a reduced benefit of 5% per year after age 55 with ten years of service. Active participants that have reached normal retirement age (58) and accrued 20 years of benefit service may elect to receive an "in-service" distribution of the benefits accrued to the date of distribution. Tier I retiring employees may choose between several annuity options or a single lump sum benefit payment.

The Tier II normal retirement benefit is equal to 1.5% of the participant's average monthly earnings multiplied by the years and months of employment with the district. Normal retirement age is 65, or an employee may elect early retirement at a reduced benefit of 5% per year after age 55 with ten years of service. Retiring employees may choose between several annuity options. There is no "in-service" distribution or single lump sum benefit payment allowed within the Tier II plan.

Average monthly earnings are based upon eligible compensation paid during the 36 consecutive month period which produces the highest average. For Tier I participants only, eligible compensation also includes upon termination or in-service distribution, 100% of unused vacation leave, and upon retirement including in-service distribution, 50% of unused sick leave.

The plan does not have a disability benefit, but a participant qualified under a program administered by the Social Security Administration will continue to earn vesting service credits during the period of disability. In the event of death prior to retirement, an amount equal to the present value of the vested accrued benefit will be paid. Death benefits paid post-retirement are provided only by the annuity form elected at the time of retirement. Terminated employees who have completed five years of vesting service are entitled to receive a vested monthly benefit starting at normal retirement date. A participant is always 100% vested in mandatory/IAP and voluntary employee accounts.

Benefit terms allow the plan administrator to periodically apply a cost of living adjustment (COLA) up to 2% (or negative 2%) to amounts being distributed to retirees. In no event shall the amount of any participant's monthly benefit be less than would have been paid had no COLA been applied.

Contributions

The plan is funded by a combination of employer and employee contributions. The terms of the plan dictate that employee contributions are made on a pre-tax basis at a rate of 6% of eligible earnings for both Tier I and Tier II. Per board direction, the employer contributions are based on an actuarially determined rate to contribute whatever amounts are required in addition to employee contributions, to provide benefits and pay expenses of the plan. As of the measurement date of June 30, 2016, the district contribution was 26.32% (a blended rate for both plans) of annual covered budgeted payroll for 2015/16. Total actual contributions to the plan for the year ended as of the measurement date of June 30, 2016 totaled \$3,288,096 which is 26.7% of annual covered payroll of \$12,331,990. Pension expense for the fiscal year ended June 30, 2017 was \$2,925,659.

Tier I participants may make voluntary contributions up to a maximum of 10% of monthly salary. Tier II participants may make voluntary contributions up to a maximum of 25% of their earnings. Benefits derived from such contributions are in addition to other Plan benefits. Both mandatory and voluntary contributions are fully vested at all times.

Net Pension Liability

Actuarial Valuation Assumptions

The total pension liability reported as of June 30, 2017, with a measurement date of June 30, 2016, was determined using the following actuarial assumptions from the July 1, 2015 actuarial valuation, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal
Mortality assumptions	RP-2000 (combined)
Discount rate	7.0%
Salary growth assumption	4.0%
Inflation (post retirement COLA)	2.0%
Investment rate of return (net of expenses)	7.0%

Discount rate - the projection of cash flows used to determine the discount rate assumed the district contributions will be made at actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Investment rate of return - the long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity	65%	6.00%
Fixed income	35%	2.00%

Changes in Net Pension Liability

The following table presents the changes in the net pension liability for the fiscal year ended June 30, 2017 based on the measurement date of June 30, 2016:

	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balances at 6/30/2016	\$ 34,496,738	\$ 23,527,554	\$ 10,969,184
Changes for the year:			
Service cost	1,489,089	-	1,489,089
Interest	2,408,620	-	2,408,620
Difference between expected and actual experience	3,112,507	-	3,112,507
Total contributions	-	3,288,096	(3,288,096)
Net investment income	-	(73,994)	73,994
Benefit payments	(9,378,957)	(9,378,957)	-
Administration expense	-	(111,684)	111,684
Net changes	(2,368,741)	(6,276,539)	3,907,798
Balances at 6/30/2017	<u>\$ 32,127,997</u>	<u>\$ 17,251,015</u>	<u>\$ 14,876,982</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following table presents the sensitivity of the net pension liability calculation to a one percent increase or decrease in the discount rate used to measure the total pension liability:

	Discount		
	1% Decrease (6%)	Rate (7%)	1% Increase (8%)
Net Pension Liability	\$ 20,631,051	\$ 14,876,982	\$ 10,102,467

Pension Expense/(Income) and Deferred Outflows of Resources Related to the Pension Plan

For the year ended June 30, 2017, the district recognized pension expense of \$2,925,659. The following table presents the components of deferred outflows of resources for the fiscal year ended June 30, 2017:

	Deferred Outflows of Resources
Differences between expected and actual earnings on investments	\$ 1,883,160
Contributions after measurement date	3,384,945
Differences between expected and actual experience in the measurement of total pension liability	<u>4,480,366</u>
Total	<u>\$ 9,748,471</u>

Deferred outflows of resources related to pensions of \$3,384,945 resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018.

The following table, excluding the district contributions subsequent to measurement date, presents the future amortization of deferred outflows and inflows of resources to be recognized in pension expense:

Fiscal Years Ending June 30,	Deferred Outflows of Resources
2018	\$ 1,142,902
2019	1,142,902
2020	1,437,092
2021	1,014,266
2022	713,500
Thereafter	912,864
	<u>\$ 6,363,526</u>

B. Other post employment benefits (OPEB)

Plan Description

The district administers a single-employer defined benefit healthcare plan per the requirements of the collective bargaining agreement. The plan provides the opportunity for postretirement healthcare insurance for eligible retirees from the Tier I plan, and their spouses, through the district's group health care insurance plan, which covers both active and retired participants.

The plan, as authorized by the board, provides a Tier I participant who terminates employment the monthly benefit of \$10 per year of benefit service, with a minimum monthly benefit of \$60, and a maximum monthly benefit of \$200. This benefit is payable from retirement to age 65, at which point the monthly benefit will be reduced to one-half the original benefit, with a minimum of \$60. In no event will the monthly medical premium benefit be greater than the actual medical premium. This medical premium benefit is payable for life, and is extended to retirees selecting the lump sum benefit retirement payment option. The benefits may be amended by the board.

Funding Policy

The district does not pay any portion of the health insurance premium for retirees; however the retirees do receive benefits, as described below, through the district's retirement plan. Also, retirees receive an implicit benefit of a tiered healthcare premium at the same rate provided to active employees. Retirees may not convert either benefit into an in-lieu payment to secure coverage under independent plans. At June 30, 2017, 36 retirees were receiving post-employment healthcare benefits.

Annual OPEB Cost and Net OPEB (Benefit) Obligation

The district's annual other postemployment benefit cost is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liability or excess over a period not to exceed 30 years. For 2017, the district's annual OPEB cost was less than the required contribution due to a recalculation of the ARC after funding had been remitted for the year. IRS regulations do not allow adjustments to the OPEB plan once payment has been received; therefore, an overpayment (benefit) resulted in application towards the following year.

The district's annual OPEB cost and net OPEB benefit to the Plan for the year ended June 30, 2017 were as follows:

Annual required contribution	\$ 24,751
Interest on net OPEB obligations	22
Adjustment to annual required contribution	<u>(40)</u>
Annual OPEB cost	24,733
Contributions made	<u>(24,751)</u>
Increase (decrease) in net OPEB (benefit) obligations	(18)
Net OPEB (benefit) obligations beginning of year	<u>315</u>
Net OPEB (benefit) obligations end of year	<u>\$ 297</u>

The district's annual OPEB cost, the percentage contributed to the plan and the net OPEB obligations are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage Contributed	Net OPEB (Benefit) Obligation
06/30/17	\$ 24,733	100.1%	\$ 297
06/30/16	30,644	73.2%	315
06/30/15	10,994	172.0%	(7,903)

Funded Status and Funding Progress

As of July 1, 2017, the most recent actuarial valuation date, the plan was 99.8 percent funded. The actuarial accrued liability for benefits was \$1.7 million, and the actuarial value of assets was \$1.7 million, resulting in an unfunded actuarial liability of approximately \$3,854. The covered payroll (annual payroll of active employees covered by the plan) was \$5.8 million, and the ratio of the unfunded actuarial liability to the covered payroll was 0.1 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial liability for benefits.

Actuarial Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of future events. Examples include assumptions about future employment, mortality, claims costs and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contribution are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

In the July 1, 2017 actuarial valuation, the aggregate actuarial cost method was used to determine the ARC. The actuarial assumptions included an investment rate of return (net of expenses) of 7.00%. The valuation of assets is based on market value as of the first day of the plan year, increased by the amount of any accrued contributions and decreased by the amount of any accrued expenses. Because of the limitation on monthly benefits within the plan, the healthcare cost trend is not a factor in the valuation of the medical component. An assumption is made that all retirees will receive the maximum benefit amount, so healthcare cost increases or decreases, would have no impact.

Because the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose, and the information presented is intended to approximate the funding progress of the plan. In consideration of healthcare cost trends, the plan assumes that each newly retired participant will purchase medical insurance with premiums of at least the benefit provided by the plan. The amortization period was considered closed, meaning all active participants, inactive participants with vested benefits and retired participants receiving medical insurance premium benefits were included in the valuation period.

C. Risk management

The district is a member of Special Districts Insurance Services (SDIS). The Special Districts Association of Oregon created SDIS in 1984 for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. SDIS has over 800 members, and is governed by a five member board of directors who are elected to three-year terms. In-house services of SDIS include risk management consultation, claims and litigation administration, investigation and loss analyses. SDIS contracts for specialists in land use problems and lobbyist services.

SDIS is fully funded by its members, who pay annual assessments on an experience rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. New members initially contract for a one-year term, and thereafter automatically renew on an annual basis. Termination does not relieve a former member from its unresolved loss history incurred during membership. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

D. Commitments and contingencies

The district has no pending litigation, nor has it been made aware of any legal concerns, that may have a material adverse effect on the financial condition of the district.

The district has a three year contract, effective July 1, 2016, with an employee union defining compensation and other considerations that expires at June 30, 2019.

On January 21, 2011, the district entered into an operating lease agreement with Peregrine Sports, LLC, doing business as the Portland Timbers (the Timbers), a professional soccer team, to lease a portion of the Fanno Creek Service Center facility for an initial term beginning July 1, 2011 and ending June 30, 2021. The Timbers initially occupied 6,000 square feet of the facility for a locker room, training area and office space, along with land underlying the Timbers practice field. The contract was amended on January 2, 2013 to add an additional 900 square feet of the facility. On September 23, 2014, the district entered into the third amendment of the operating lease agreement to add an additional 2,400 square feet of interior space and expand usage of the synthetic turf field located at the Fanno Creek Service Center facility. Then, on June 7, 2017, the contract was amended to add an additional 12,833 square feet of interior space for expanded locker rooms, training and maintenance equipment space. Peregrine will pay \$143,290 per year for interior space and \$67,500 for field space for the balance of the initial term, due by December 31 of each year.

The Fanno Creek Service Center facility contains 90,000 square feet of interior space and was purchased and renovated at a cost of \$8.9 million in 2011-2012. Total annual depreciation expense for the facility is \$184,100 and the net carrying value as of June 30, 2017 is approximately \$7.8 million. The synthetic turf practice field was purchased and constructed at a cost of \$2.1 million in 2014. Total annual depreciation for the constructed field is \$57,000 and the carrying value of the land and the constructed field approximates \$1.8 million.

Lease payments for the balance of the term are as follows:

Year ending June 30,	Timbers
2018	210,790
2019	210,790
2020	210,790
2021	210,790
	<u>\$ 843,160</u>

E. Tax Abatements

The district is subject to two property tax abatements granted by Washington County and one granted by the City of Beaverton, as allowed by State of Oregon Statutes.

Under the Enterprise Zone Exemption (ORS 285C.175), businesses locating or expanding into specific local enterprise zones are eligible for up to three years of tax exemptions for 100 percent of the qualified property's assessed value. The purpose of this program is to enhance and encourage local business investment opportunities.

Under the Nonprofit Corporation Low Income Housing exemption (ORS 307.541), properties held by nonprofit corporations and used to provide low-income housing are eligible for tax exemptions. To qualify for the exemptions, the property must be held by a corporation qualified under section 501(c)(3) or (4) of the Internal Revenue Code and occupied by low-income persons or held for future development of low-income housing. This exemption will expire upon repeal of the statute, on June 30, 2027. The purpose of this program is to benefit low-income renters by encouraging construction and rehabilitation of qualified low-income rental housing.

	Amount of Tax Abated during Fiscal Year 2017		
	Washington County	City of Beaverton	Total
Tax Abatement Program:			
Enterprise Zone	\$ 17,000		\$ 17,000
Nonprofit Corporation Low Income Housing	<u>\$ 31,000</u>	<u>\$ 16,400</u>	<u>\$ 47,400</u>
	<u>\$ 48,000</u>	<u>\$ 16,400</u>	<u>\$ 64,400</u>

F. Subsequent Events

The district issued a Tax and Revenue Anticipation Note, Series 2017, in the amount of \$5,000,000 on July 19, 2017 to continue operations of the general government prior to receipt of annual tax revenue. These notes mature December 29, 2017 and bear interest at a rate of 1.14%.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

Tualatin Hills Park and Recreation District
REQUIRED SUPPLEMENTARY INFORMATION

Pension Plan
Schedule of Changes in Net Pension Liability and Related Ratios

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability:			
Service cost	\$ 1,489,089	\$ 1,440,139	\$ 1,212,449
Interest	2,408,620	2,319,600	2,114,196
Benefit payments	(9,378,957)	(1,920,016)	(4,052,930)
Difference between expected and actual experience	3,112,507	-	2,366,480
Effect of plan changes	-	-	-
Effect of changes in assumptions	-	-	-
Effect of economic/demographic (gains) or losses	-	-	-
Net change in total pension liability	(2,368,741)	1,839,723	1,640,195
Total pension liability, beginning	34,496,738	32,657,015	31,016,820
Total pension liability, ending	<u>32,127,997</u>	<u>34,496,738</u>	<u>32,657,015</u>
Plan fiduciary net position:			
Total contributions	3,288,096	3,103,438	3,191,093
Net investment income	(73,994)	(471,679)	2,972,365
Benefit payments	(9,378,957)	(1,920,016)	(3,999,039)
Administrative expense	(111,684)	(111,881)	(104,035)
Net change in plan net position	(6,276,539)	599,862	2,060,384
Plan net position, beginning	23,527,554	22,927,692	20,867,308
Plan net position, ending	<u>17,251,015</u>	<u>23,527,554</u>	<u>22,927,692</u>
Net pension liability	<u>\$ 14,876,982</u>	<u>\$ 10,969,184</u>	<u>\$ 9,729,323</u>
Plan fiduciary net position as a percent of total pension liability	53.7%	68.2%	70.2%
Covered payroll	\$ 12,331,990	\$ 13,874,307	\$ 12,442,910
Net pension liability as a percent of covered payroll	120.6%	79.1%	78.2%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Tualatin Hills Park and Recreation District
REQUIRED SUPPLEMENTARY INFORMATION

Pension Plan
Schedule of Contributions

	2017	2016	2015	2014
Actuarially determined contribution	\$ 3,384,945	\$ 3,286,864	\$ 3,098,289	\$ 3,191,093
Contributions recognized by the plan	3,384,945	3,286,864	3,098,289	3,191,093
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 13,159,789	\$ 12,331,990	\$ 13,874,307	\$ 12,442,910
Contributions as a percent of covered payroll	25.7%	26.7%	22.3%	25.6%

Notes to Schedule

Valuation date:	July 1, 2015
Measurement Date:	June 30, 2016
Actuarial determined contribution method:	Aggregate cost
Actuarial cost method:	Entry age normal
Amortization method:	Level percentage of payroll, closed
Remaining amortization period:	Eight years
Inflation (post retirement COLA)	2.0%
Discount rate	7.0%
Salary growth assumption:	4.0%
Investment rate of return (net of expenses):	7.0%
Mortality assumptions:	RP-2000 (combined)

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Tualatin Hills Park and Recreation District
REQUIRED SUPPLEMENTARY INFORMATION

Other Post Employment Benefits
Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Present Value of Future Benefits (b)	Difference (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Difference as a Percentage of Covered Payroll ((b-a)/c)
6/30/2015	\$ 1,516,984	\$ 1,767,551	\$ 250,567	85.8%	\$ 7,487,102	3.3%
6/30/2016	1,531,406	1,677,947	146,541	91.3%	6,271,134	2.3%
6/30/2017	1,653,582	1,657,436	3,854	99.8%	5,817,055	0.1%

SUPPLEMENTAL INFORMATION

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BOARD OF DIRECTORS:				
Part time salaries	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Payroll taxes	300	300	255	45
Personnel services	<u>3,300</u>	<u>3,300</u>	<u>3,255</u>	<u>45</u>
Professional services	192,200	192,200	191,728	472
Technical services	15,500	15,500	3,977	11,523
Office supplies	3,000	3,000	1,453	1,547
Dues and memberships	3,000	3,000	4,500	(1,500)
Conferences	25,600	25,600	22,571	3,029
Other travel	12,500	12,500	-	12,500
Materials and services	<u>251,800</u>	<u>251,800</u>	<u>224,229</u>	<u>27,571</u>
Elections	33,000	33,000	47,247	(14,247)
Total Board of Directors	<u>288,100</u>	<u>288,100</u>	<u>274,731</u>	<u>13,369</u>
ADMINISTRATION:				
General Manager				
Full time salaries	302,299	302,299	287,822	14,477
Employee benefits	107,624	107,624	107,098	526
Payroll taxes	21,657	21,657	20,423	1,234
Personnel services	<u>431,580</u>	<u>431,580</u>	<u>415,343</u>	<u>16,237</u>
Telecommunications	9,300	9,300	6,881	2,419
Office supplies	4,500	4,500	4,053	447
Program supplies	8,000	8,000	3,791	4,209
Dues and memberships	18,000	18,000	12,454	5,546
Conferences	18,324	18,324	10,404	7,920
Technical training	6,550	6,550	32,769	(26,219)
Staff transportation	8,000	8,000	7,800	200
Materials and services	<u>72,674</u>	<u>72,674</u>	<u>78,152</u>	<u>(5,478)</u>
Total General Manager	<u>504,254</u>	<u>504,254</u>	<u>493,495</u>	<u>10,759</u>
Communications and Outreach				
Full time salaries	448,394	448,394	433,968	14,426
Part time salaries	44,705	44,705	44,726	(21)
Employee benefits	185,203	185,203	184,486	717
Payroll taxes	41,834	41,834	40,935	899
Personnel services	<u>720,136</u>	<u>720,136</u>	<u>704,115</u>	<u>16,021</u>
Professional services	79,500	79,500	83,563	(4,063)
Technical services	72,340	72,340	12,389	59,951
Telecommunications	-	-	289	(289)
Printing and publications	167,902	167,902	132,067	35,835
Postage	95,225	95,225	90,250	4,975
Advertising	81,275	81,275	69,149	12,126
Office supplies	9,700	9,700	11,846	(2,146)
Program supplies	8,900	8,900	5,562	3,338
Dues and memberships	7,004	7,004	5,653	1,351
Conferences	8,000	8,000	6,239	1,761
Technical training	500	500	-	500
Staff transportation	4,940	4,940	3,954	986
Small furniture and equipment	2,000	2,000	-	2,000
Materials and services	<u>537,286</u>	<u>537,286</u>	<u>420,961</u>	<u>116,325</u>
Total Communications and Outreach	<u>1,257,422</u>	<u>1,257,422</u>	<u>1,125,076</u>	<u>132,346</u>

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
ADMINISTRATION (continued):				
Security Operations				
Full time salaries	\$ 100,737	\$ 100,737	\$ 101,220	\$ (483)
Part time salaries	118,422	118,422	106,783	11,639
Employee benefits	42,789	42,789	45,056	(2,267)
Payroll taxes	22,418	22,418	21,646	772
Personnel services	<u>284,366</u>	<u>284,366</u>	<u>274,705</u>	<u>9,661</u>
Technical services	87,121	87,121	67,960	19,161
Maintenance services	11,648	11,648	10,580	1,068
Printing and publications	165	165	-	165
Telecommunications	2,547	2,547	2,297	250
Office supplies	400	400	284	116
Program supplies	7,203	7,203	5,269	1,934
Dues and memberships	100	100	-	100
Conferences	225	225	-	225
Technical training	200	200	65	135
Staff transportation	150	150	-	150
Small furniture and equipment	450	450	-	450
Materials and services	<u>110,209</u>	<u>110,209</u>	<u>86,455</u>	<u>23,754</u>
Total Security Operations	<u>394,575</u>	<u>394,575</u>	<u>361,160</u>	<u>33,415</u>
Community Partnerships				
Full time salaries	139,239	139,239	134,532	4,707
Employee benefits	30,679	30,679	30,201	478
Payroll taxes	10,700	10,700	10,770	(70)
Personnel services	<u>180,618</u>	<u>180,618</u>	<u>175,503</u>	<u>5,115</u>
Professional services	37,620	37,620	34,252	3,368
Technical services	1,200	1,200	-	1,200
Staff transportation	3,600	3,600	3,600	-
Materials and services	<u>42,420</u>	<u>42,420</u>	<u>37,852</u>	<u>4,568</u>
Total Community Partnerships	<u>223,038</u>	<u>223,038</u>	<u>213,355</u>	<u>9,683</u>
Total Administration	<u>2,379,289</u>	<u>2,379,289</u>	<u>2,193,086</u>	<u>186,203</u>
BUSINESS AND FACILITIES:				
Director of Business and Facilities				
Full time salaries	340,355	340,355	366,532	(26,177)
Employee benefits	135,552	135,552	141,527	(5,975)
Payroll taxes	26,461	26,461	28,437	(1,976)
Personnel services	<u>502,368</u>	<u>502,368</u>	<u>536,496</u>	<u>(34,128)</u>
Professional services	6,400	6,400	11,304	(4,904)
Technical services	146,000	146,000	47,316	98,684
Rental equipment	42,000	42,000	38,798	3,202
Bank charges and fees	6,250	6,250	2,800	3,450
Printing and publications	5,000	5,000	2,875	2,125
Postage	57,200	57,200	22,575	34,625
Advertising	2,450	2,450	1,677	773
Telecommunications	6,000	6,000	3,538	2,462
Office supplies	49,200	49,200	21,979	27,221
Dues and memberships	3,580	3,580	3,020	560
Conferences	17,150	17,150	13,500	3,650
Technical training	2,000	2,000	634	1,366

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BUSINESS AND FACILITIES (continued):				
Director of Business and Facilities (continued):				
Staff transportation	\$ 5,580	\$ 5,580	\$ 4,703	\$ 877
Other travel	6,000	6,000	-	6,000
Small furniture and equipment	1,500	1,500	1,433	67
Materials and services	356,310	356,310	176,152	180,158
Debt principal	276,876	276,876	276,876	-
Debt interest	696,317	696,317	550,976	145,341
Debt service	973,193	973,193	827,852	145,341
Total Director of Business and Facilities	1,831,871	1,831,871	1,540,500	291,371
Finance				
Full time salaries	429,609	429,609	409,122	20,487
Employee benefits	172,165	172,165	191,332	(19,167)
Payroll taxes	37,039	37,039	35,224	1,815
Personnel services	638,813	638,813	635,678	3,135
Professional services	14,400	14,400	13,732	668
Technical services	3,885	3,885	2,089	1,796
Bank charges and fees	18,000	18,000	17,091	909
Printing and publications	3,170	3,170	1,949	1,221
Advertising	-	-	225	(225)
Telecommunications	-	-	493	(493)
Office supplies	1,075	1,075	625	450
Dues and memberships	520	520	665	(145)
Conferences	5,000	5,000	2,664	2,336
Technical training	1,775	1,775	3,079	(1,304)
Staff transportation	300	300	88	212
Small furniture and equipment	500	500	44	456
Materials and services	48,625	48,625	42,744	5,881
Total Finance	687,438	687,438	678,422	9,016
Human Resources				
Full time salaries	312,076	312,076	330,641	(18,565)
Employee benefits	127,213	127,213	131,437	(4,224)
Payroll taxes	26,893	26,893	28,228	(1,335)
Personnel services	466,182	466,182	490,306	(24,124)
Professional services	42,810	42,810	17,043	25,767
Technical services	27,364	27,364	22,856	4,508
Printing and publications	450	450	50	400
Advertising	6,000	6,000	2,686	3,314
Telecommunications	1,800	1,800	1,544	256
Office supplies	1,000	1,000	192	808
Program supplies	6,933	6,933	4,214	2,719
Dues and memberships	620	620	465	155
Conferences	9,000	9,000	8,193	807
Technical training	49,000	49,000	18,637	30,363
Staff transportation	450	450	146	304
Small furniture and equipment	4,000	4,000	4,682	(682)
Materials and services	149,427	149,427	80,708	68,719
Total Human Resources	615,609	615,609	571,014	44,595

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BUSINESS AND FACILITIES (continued):				
Information Services				
Full time salaries	\$ 413,531	\$ 413,531	\$ 413,809	\$ (278)
Employee benefits	193,951	193,951	204,056	(10,105)
Payroll taxes	35,631	35,631	35,460	171
Personnel services	643,113	643,113	653,325	(10,212)
Professional services	76,000	76,000	68,181	7,819
Technical services	350,824	350,824	300,327	50,497
Telecommunications	65,000	65,000	65,431	(431)
Office supplies	-	-	4	(4)
Program supplies	39,000	39,000	17,077	21,923
Maintenance supplies	17,000	17,000	18,175	(1,175)
Technical training	13,000	13,000	2,549	10,451
Staff transportation	1,000	1,000	-	1,000
Small furniture and equipment	4,000	4,000	382	3,618
Materials and services	565,824	565,824	472,126	93,698
Computer technology replacement	144,000	144,000	73,180	70,820
Computer technology improvement	78,000	78,000	11,209	66,791
Capital outlay	222,000	222,000	84,389	137,611
Total Information Services	1,430,937	1,430,937	1,209,840	221,097
Risk and Contract Management				
Full time salaries	171,226	171,226	170,700	526
Part time salaries	6,000	6,000	3,839	2,161
Employee benefits	81,250	81,250	83,842	(2,592)
Payroll taxes	15,348	15,348	14,613	735
Personnel services	273,824	273,824	272,994	830
Professional services	7,000	7,000	572	6,428
Technical services	9,040	9,040	537	8,503
Miscellaneous other services	5,350	5,350	6,011	(661)
Insurance	328,850	328,850	313,475	15,375
Printing and publications	1,900	1,900	337	1,563
Advertising	600	600	-	600
Telecommunications	1,200	1,200	1,694	(494)
Office supplies	1,600	1,600	458	1,142
Program supplies	10,800	10,800	3,922	6,878
Dues and memberships	2,200	2,200	2,217	(17)
Conferences	1,600	1,600	710	890
Technical training	9,950	9,950	3,226	6,724
Staff transportation	1,296	1,296	937	359
Small furniture and equipment	1,123	1,123	3,516	(2,393)
Materials and services	382,509	382,509	337,612	44,897
Total Risk and Contract Management	656,333	656,333	610,606	45,727
Maintenance Operations				
Full time salaries	4,223,698	4,223,698	4,046,728	176,970
Part time salaries	1,938,359	1,938,359	1,604,445	333,914
Employee benefits	2,171,352	2,171,352	2,130,543	40,809
Payroll taxes	612,618	612,618	534,710	77,908
Personnel services	8,946,027	8,946,027	8,316,426	629,601

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BUSINESS AND FACILITIES (continued):				
Maintenance Operations (continued):				
Instructional services	\$ 525	\$ 525	\$ 525	\$ -
Professional services	3,500	3,500	9,373	(5,873)
Technical services	99,672	99,672	114,435	(14,763)
Heat	402,559	402,559	429,871	(27,312)
Electricity	729,199	729,199	757,303	(28,104)
Water and sewer	1,021,924	1,021,924	719,772	302,152
Refuse services	124,974	124,974	111,661	13,313
Rental equipment	18,245	18,245	17,556	689
Maintenance services	432,171	432,171	487,701	(55,530)
Vehicle and equipment services	30,150	30,150	19,977	10,173
Advertising	-	-	280	(280)
Telecommunications	117,152	117,152	120,136	(2,984)
Office supplies	4,194	4,194	7,191	(2,997)
Program supplies	18,800	18,800	20,879	(2,079)
Maintenance supplies	1,029,309	1,029,309	1,007,486	21,823
Gas & oil (vehicles)	169,150	169,150	121,258	47,892
Dues and memberships	2,270	2,270	1,166	1,104
Conferences	4,200	4,200	2,223	1,977
Technical training	21,100	21,100	8,557	12,543
Staff transportation	7,550	7,550	9,359	(1,809)
Small furniture and equipment	1,710	1,710	606	1,104
Materials and services	4,238,354	4,238,354	3,967,315	271,039
Fleet capital replacement	317,399	317,399	301,052	16,347
Capital outlay	317,399	317,399	301,052	16,347
Total Maintenance Operations	13,501,780	13,501,780	12,584,793	916,987
Operations Analysis				
Full time salaries	177,308	177,308	178,007	(699)
Employee benefits	79,740	79,740	76,995	2,745
Payroll taxes	15,269	15,269	15,273	(4)
Personnel services	272,317	272,317	270,275	2,042
Technical services	30,750	30,750	-	30,750
Telecommunications	718	718	813	(95)
Office supplies	2,130	2,130	333	1,797
Dues and memberships	574	574	255	319
Conferences	8,545	8,545	2,801	5,744
Technical training	666	666	495	171
Staff transportation	1,128	1,128	316	812
Materials and services	44,511	44,511	5,013	39,498
Total Operations Analysis	316,828	316,828	275,288	41,540
Planning				
Full time salaries	194,793	194,793	195,049	(256)
Part time salaries	169,978	169,978	87,417	82,561
Employee benefits	77,921	77,921	79,215	(1,294)
Payroll taxes	33,787	33,787	26,168	7,619
Personnel services	476,479	476,479	387,849	88,630
Telecommunications	2,000	2,000	2,717	(717)
Office supplies	200	200	705	(505)
Program supplies	200	200	123	77
Dues and memberships	1,175	1,175	1,375	(200)

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
BUSINESS AND FACILITIES (continued):				
Planning (continued)				
Conferences	\$ 1,200	\$ 1,200	\$ 3,853	\$ (2,653)
Technical Training	1,260	1,260	550	710
Staff transportation	3,700	3,700	719	2,981
Materials and services	<u>9,735</u>	<u>9,735</u>	<u>10,042</u>	<u>(307)</u>
Total Planning	<u>486,214</u>	<u>486,214</u>	<u>397,891</u>	<u>88,323</u>
Design and Development				
Full time salaries	509,734	509,734	515,029	(5,295)
Employee benefits	217,027	217,027	228,762	(11,735)
Payroll taxes	43,461	43,461	43,178	283
Personnel services	<u>770,222</u>	<u>770,222</u>	<u>786,969</u>	<u>(16,747)</u>
Professional services	30,000	30,000	21,760	8,240
Advertising	-	-	494	(494)
Telecommunications	2,875	2,875	2,554	321
Office supplies	6,294	6,294	5,268	1,026
Program supplies	3,000	3,000	1,786	1,214
Dues and memberships	2,050	2,050	1,650	400
Conferences	7,000	7,000	8,474	(1,474)
Technical training	2,500	2,500	922	1,578
Staff transportation	5,500	5,500	3,452	2,048
Small furniture and equipment	1,000	1,000	912	88
Materials and services	<u>60,219</u>	<u>60,219</u>	<u>47,272</u>	<u>12,947</u>
Total Design and Development	<u>830,441</u>	<u>830,441</u>	<u>834,241</u>	<u>(3,800)</u>
Total Business and Facilities	<u>20,357,451</u>	<u>20,357,451</u>	<u>18,702,595</u>	<u>1,654,856</u>
PARK AND RECREATION SERVICES:				
Director of Park and Recreation				
Full time salaries	290,313	290,313	202,536	87,777
Employee benefits	91,330	91,330	73,154	18,176
Part time salaries	29,925	29,925	14,486	15,439
Payroll taxes	26,571	26,571	17,598	8,973
Personnel services	<u>438,139</u>	<u>438,139</u>	<u>307,774</u>	<u>130,365</u>
Professional services	137,500	137,500	25,864	111,636
Fee reductions-family assistance	227,000	227,000	154,157	72,843
Printing and publications	1,000	1,000	-	1,000
Advertising	-	-	398	(398)
Telecommunications	7,500	7,500	932	6,568
Office supplies	12,000	12,000	7,763	4,237
Dues and memberships	3,500	3,500	8,105	(4,605)
Conferences	24,250	24,250	16,897	7,353
Technical training	2,000	2,000	-	2,000
Staff transportation	5,820	5,820	4,700	1,120
Small furniture and equipment	-	-	1,550	(1,550)
Materials and services	<u>420,570</u>	<u>420,570</u>	<u>220,366</u>	<u>200,204</u>
Total Director of Park and Recreation	<u>858,709</u>	<u>858,709</u>	<u>528,140</u>	<u>330,569</u>
Aquatics				
Full time salaries	1,290,332	1,290,332	1,267,209	23,123
Part time salaries	1,713,877	1,713,877	1,393,971	319,906
Employee benefits	662,184	662,184	680,656	(18,472)
Payroll taxes	301,354	301,354	235,265	66,089
Personnel services	<u>3,967,747</u>	<u>3,967,747</u>	<u>3,577,101</u>	<u>390,646</u>
Telecommunications	5,000	5,000	4,188	812

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
PARK AND RECREATION SERVICES (continued):				
Aquatics (continued)				
Office supplies	\$ 4,506	\$ 4,506	\$ 2,942	\$ 1,564
Program supplies	69,955	69,955	59,600	10,355
Dues and memberships	1,810	1,810	200	1,610
Conferences	12,400	12,400	9,238	3,162
Technical training	19,750	19,750	12,174	7,576
Staff transportation	2,000	2,000	1,681	319
Materials and services	115,421	115,421	90,023	25,398
Total Aquatics	4,083,168	4,083,168	3,667,124	416,044
Sports				
Full time salaries	997,178	997,178	876,176	121,002
Part time salaries	1,278,310	1,278,310	1,118,726	159,584
Employee benefits	551,090	551,090	520,410	30,680
Payroll taxes	225,552	225,552	196,848	28,704
Personnel services	3,052,130	3,052,130	2,712,160	339,970
Instructional services	132,050	132,050	88,149	43,901
Rental facility	35,000	35,000	10,010	24,990
Rental equipment	6,089	6,089	12,699	(6,610)
Printing and publications	1,000	1,000	596	404
Advertising	-	-	200	(200)
Telecommunications	5,100	5,100	7,202	(2,102)
Office supplies	10,244	10,244	7,688	2,556
Program supplies	231,329	231,329	154,561	76,768
Dues and memberships	1,330	1,330	1,552	(222)
Conferences	7,500	7,500	8,004	(504)
Staff transportation	3,312	3,312	1,965	1,347
Small furniture and equipment	1,100	1,100	2,528	(1,428)
Materials and services	434,054	434,054	295,154	138,900
Total Sports	3,486,184	3,486,184	3,007,314	478,870
Recreation				
Full time salaries	1,264,131	1,264,131	1,155,761	108,370
Part time salaries	2,601,289	2,601,289	2,333,346	267,943
Employee benefits	673,090	673,090	604,695	68,395
Payroll taxes	379,902	379,902	347,743	32,159
Personnel services	4,918,412	4,918,412	4,441,545	476,867
Professional services	-	-	208	(208)
Technical services	-	-	3,446	(3,446)
Printing and publications	2,000	2,000	5	1,995
Advertising	1,200	1,200	594	606
Telecommunications	3,900	3,900	4,451	(551)
Office supplies	46,470	46,470	28,187	18,283
Program supplies	417,372	417,372	307,462	109,910
Dues and memberships	1,080	1,080	395	685
Conferences	9,150	9,150	6,273	2,877
Technical training	3,420	3,420	6,240	(2,820)
Staff transportation	3,341	3,341	1,578	1,763
Small furniture and equipment	7,500	7,500	6,200	1,300
Materials and services	495,433	495,433	365,039	130,394
Total Recreation	5,413,845	5,413,845	4,806,584	607,261

Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
PARK AND RECREATION SERVICES (continued):				
Programs and Special Activities				
Full time salaries	\$ 393,446	\$ 393,446	\$ 335,043	\$ 58,403
Part time salaries	399,694	399,694	362,925	36,769
Employee benefits	212,002	212,002	179,216	32,786
Payroll taxes	76,014	76,014	63,707	12,307
Personnel services	<u>1,081,156</u>	<u>1,081,156</u>	<u>940,891</u>	<u>140,265</u>
Technical services	96,394	96,394	136,034	(39,640)
Rental facility	2,400	2,400	2,400	-
Maintenance services	8,000	8,000	3,099	4,901
Postage	500	500	-	500
Printing and publications	-	-	43	(43)
Advertising	6,000	6,000	976	5,024
Telecommunications	3,000	3,000	921	2,079
Office supplies	11,100	11,100	10,106	994
Program supplies	65,290	65,290	38,736	26,554
Dues and memberships	1,000	1,000	300	700
Conferences	11,000	11,000	9,990	1,010
Technical training	1,000	1,000	30	970
Staff transportation	4,600	4,600	233	4,367
Foundation support (gas)	-	-	378	(378)
Materials and services	<u>210,284</u>	<u>210,284</u>	<u>203,246</u>	<u>7,038</u>
Total Programs and Special Activities	<u>1,291,440</u>	<u>1,291,440</u>	<u>1,144,137</u>	<u>147,303</u>
Natural Resources and Trails				
Full time salaries	801,623	801,623	782,900	18,723
Part time salaries	479,189	479,189	425,717	53,472
Employee benefits	330,294	330,294	369,108	(38,814)
Payroll taxes	129,501	129,501	117,147	12,354
Personnel services	<u>1,740,607</u>	<u>1,740,607</u>	<u>1,694,872</u>	<u>45,735</u>
Instructional services	3,460	3,460	2,458	1,002
Professional services	-	-	(3,277)	3,277
Technical services	49,500	49,500	51,465	(1,965)
Rental equipment	19,650	19,650	21,127	(1,477)
Maintenance services	3,900	3,900	2,163	1,737
Printing and publications	1,000	1,000	429	571
Advertising	500	500	684	(184)
Telecommunications	6,320	6,320	3,623	2,697
Office supplies	12,900	12,900	14,935	(2,035)
Program supplies	45,911	45,911	31,080	14,831
Maintenance supplies	80,503	80,503	36,053	44,450
Dues and memberships	1,400	1,400	828	572
Conferences	5,000	5,000	2,748	2,252
Technical training	3,750	3,750	5,114	(1,364)
Staff transportation	1,800	1,800	1,592	208
Small furniture and equipment	3,000	3,000	3,024	(24)
Materials and services	<u>238,594</u>	<u>238,594</u>	<u>174,046</u>	<u>64,548</u>
Total Natural Resources and Trails	<u>1,979,201</u>	<u>1,979,201</u>	<u>1,868,918</u>	<u>110,283</u>
Total Park and Recreation Services	<u>17,112,547</u>	<u>17,112,547</u>	<u>15,022,217</u>	<u>2,090,330</u>

**Tualatin Hills Park and Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the fiscal year ended June 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
CAPITAL OUTLAY:				
Carryforward projects	\$ 3,830,085	\$ 3,830,085	\$ 3,200,399	\$ 629,686
Athletic facility replacement	775,000	775,000	727,452	47,548
Park and trail replacement	602,254	602,254	423,752	178,502
Park and trail improvements	1,391,662	1,391,662	272,295	1,119,367
Building replacement	565,116	565,116	392,465	172,651
Building improvements	104,600	104,600	106,024	(1,424)
ADA projects	100,000	100,000	41,557	58,443
Program facility challenge grants	90,000	90,000	26,887	63,113
Total Capital Outlay	<u>7,458,717</u>	<u>7,458,717</u>	<u>5,190,831</u>	<u>2,267,886</u>
CONTINGENCY:				
Contingency	<u>2,400,000</u>	<u>2,400,000</u>	<u>-</u>	<u>2,400,000</u>
CAPITAL REPLACEMENT RESERVE:				
Capital Replacement Reserve	<u>1,700,000</u>	<u>1,700,000</u>	<u>-</u>	<u>1,700,000</u>
Total General Fund Expenditures	<u>\$ 51,696,104</u>	<u>\$ 51,696,104</u>	<u>\$ 41,383,460</u>	<u>\$ 10,312,644</u>

Tualatin Hills Park and Recreation District
Bonded Debt Fund
Schedule of Revenues, Expenditures, Other Financing Sources/(Uses)
and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Property taxes	\$ 7,022,081	\$ 7,096,786	\$ 74,705
Interest earned	35,000	49,913	14,913
Total revenues	<u>7,057,081</u>	<u>7,146,699</u>	<u>89,618</u>
Expenditures:			
Issuance costs	-	119,423	(119,423) *
Debt service	<u>7,332,081</u>	<u>7,279,342</u>	<u>52,739</u>
Total expenditures	<u>7,332,081</u>	<u>7,398,765</u>	<u>(66,684)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(275,000)</u>	<u>(252,066)</u>	<u>22,934</u>
Other financing sources (uses):			
Proceeds from bonds issued	-	8,710,000	8,710,000
Premiums on bonds issued	-	1,283,919	1,283,919
Payment to refunded bonds escrow	<u>-</u>	<u>(9,874,696)</u>	<u>(9,874,696)</u>
Total other financing sources (uses)	<u>-</u>	<u>119,223</u>	<u>119,223</u>
Net change in fund balance	(275,000)	(132,843)	142,157
Fund balance at beginning of year	<u>275,000</u>	<u>286,350</u>	<u>11,350</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 153,507</u>	<u>\$ 153,507</u>

* The budget variance meets an exception to ORS 294.338(1) as described in ORS 294.338(4)(c).

Tualatin Hills Park and Recreation District
Bond Capital Projects Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget to Actual
For the fiscal year ended June 30, 2017

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Grants and contributions	\$ -	\$ 236,278	\$ 236,278
Interest earned	150,000	150,953	953
Total revenues	150,000	387,231	237,231
Expenditures:			
Capital outlay	29,155,955	11,321,225	17,834,730
Total expenditures	29,155,955	11,321,225	17,834,730
Excess (deficiency) of revenues over (under) expenditures and changes in fund balance	(29,005,955)	(10,933,994)	18,071,961
Fund balances at beginning of year	29,005,955	27,226,923	(1,779,032)
Fund balances at end of year	\$ -	\$ 16,292,929	\$ 16,292,929

Tualatin Hills Park and Recreation District
System Development Charges Fund
Schedule of Revenues, Expenditures, Other Financing Sources/(Uses)
and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2017

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
System development charges	\$ 14,522,059	\$ 9,631,364	\$ (4,890,695)
Interest earned	56,000	114,615	58,615
Total revenues	<u>14,578,059</u>	<u>9,745,979</u>	<u>(4,832,080)</u>
Expenditures:			
Capital outlay	<u>25,858,023</u>	<u>13,607,246</u>	<u>12,250,777</u>
Total expenditures	<u>25,858,023</u>	<u>13,607,246</u>	<u>12,250,777</u>
Excess (deficiency) of revenues over (under) expenditures	(11,279,964)	(3,861,267)	7,418,697
Other financing sources:			
Proceeds from sale of capital assets	<u>-</u>	<u>1,404,391</u>	<u>1,404,391</u>
Net change in fund balance	(11,279,964)	(2,456,876)	8,823,088
Fund balances at beginning of year	<u>11,279,964</u>	<u>12,063,936</u>	<u>783,972</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 9,607,060</u>	<u>\$ 9,607,060</u>

Tualatin Hills Park and Recreation District
Mitigation Maintenance Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2017

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Interest earned	\$ 500	\$ 1,696	\$ 1,196
Total revenues	<u>500</u>	<u>1,696</u>	<u>1,196</u>
Expenditures:			
Materials and services	160,600	-	160,600
Total expenditures	<u>160,600</u>	<u>-</u>	<u>160,600</u>
Excess (deficiency) of revenues over (under) expenditures and net change in fund balance	(160,100)	1,696	161,796
Fund balance at beginning of year	<u>160,100</u>	<u>164,356</u>	<u>4,256</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 166,052</u>	<u>\$ 166,052</u>



**OTHER
FINANCIAL
SCHEDULES**

Tualatin Hills Park and Recreation District
Schedule of Property Tax Transactions and Outstanding Balances
For the fiscal year ended June 30, 2017

	Taxes Uncollected June 30, 2016	Add Levy as Extended by Assessor	Add (Deduct) Discounts Allowed	Add Interest Received	Add (Deduct) Cancellations and Adjustments	Deduct Interest and Tax Collected	Taxes Uncollected June 30, 2017
2016-2017	\$ -	\$ 37,804,820	\$ (1,016,156)	\$ 8,593	\$ (92,019)	\$ (36,089,763)	\$ 615,475
2015-2016	603,716	-	(800)	15,854	(45,620)	(284,700)	288,450
2014-2015	328,078	-	8	12,337	(2,379)	(79,291)	258,753
2013-2014	244,732	-	43	18,210	(2,338)	(77,664)	182,983
2012-2013	162,640	-	-	7,906	(2,284)	(29,924)	138,338
2011-2012	116,110	-	1	1,220	(1,483)	(3,591)	112,257
Prior Years	234,962	-	-	3,143	(709)	(6,912)	230,484
	<u>\$ 1,690,238</u>	<u>\$ 37,804,820</u>	<u>\$ (1,016,904)</u>	<u>\$ 67,263</u>	<u>\$ (146,832)</u>	<u>\$ (36,571,845)</u>	<u>\$ 1,826,740</u>

General Fund	\$ 1,307,353	\$ 1,425,770
Debt Service Fund	382,885	400,970
	<u>\$ 1,690,238</u>	<u>\$ 1,826,740</u>

**Tualatin Hills Park and Recreation District
Schedule of District Pension Contributions
Last Ten Years**

Fiscal Year	Actuarially Determined Contribution (ADC)	District Contributions	District Contributions as a Percentage of ADC	Contribution Deficiency (Excess)
2008	\$1,249,866	\$1,249,866	100.00%	\$ -
2009	1,663,456	1,663,456	100.00%	-
2010	2,132,920	2,132,920	100.00%	-
2011	2,411,109	2,440,915	101.24%	(29,806)
2012	2,164,122	2,140,583	98.91%	23,539
2013	2,294,355	2,198,333	95.81%	96,022
2014	2,331,957	2,423,313	103.92%	(91,356)
2015	2,321,835	2,318,042	99.84%	3,793
2016	2,491,300	2,491,219	100.00%	81
2017	2,582,219	2,582,762	100.02%	(543)

Source: The Standard Tualatin Hills Park & Recreation District Retirement Plan Actuarial Valuations



STATISTICAL SECTION

This part of the Tualatin Hills Park and Recreation District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements and note disclosures say about the district's overall financial health.

CONTENTS	PAGE
Financial Trends <i>These schedules contain trend information to help the reader understand how the district's financial performance and well-being have changed over time.</i>	70
Revenue Capacity <i>These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.</i>	74
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.</i>	81
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the readers understand the environment within which the district's financial activities take place.</i>	85
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.</i>	87

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

Tualatin Hills Park and Recreation District
NET POSITION BY COMPONENT
 Last Ten Fiscal Years
 (accrual basis of accounting)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
	(as restated)							(as restated)		
Governmental activities										
Net investment in capital assets	\$ 86,885,092	\$ 89,588,161	\$ 97,699,300	\$ 102,325,244	\$ 111,753,935	\$ 115,214,103	\$ 120,178,588	\$ 118,443,566	\$ 135,202,585	\$ 152,863,521
Restricted	4,089,447	4,914,904	5,388,324	4,966,711	3,393,951	5,506,718	8,113,102	13,104,560	12,350,287	9,760,567
Unrestricted	3,577,389	2,826,589	2,681,289	6,419,121	6,270,492	7,578,867	7,413,183	9,444,786	6,814,560	7,472,340
Total primary government net position	\$ 94,551,928	\$ 97,329,654	\$ 105,768,913	\$ 113,711,076	\$ 121,418,378	\$ 128,299,688	\$ 135,704,873	\$ 140,992,912	\$ 154,367,432	\$ 170,096,428

Tualatin Hills Park and Recreation District
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental activities:										
Board of Directors	\$ 151,139	\$ 252,707	\$ 158,614	\$ 212,527	\$ 229,942	\$ 200,248	\$ 154,475	\$ 218,847	\$ 178,381	\$ 209,412
Administration	1,620,813	1,435,073	1,510,804	1,603,306	1,678,446	1,717,417	1,963,226	1,860,162	2,048,290	2,210,239
Business and facilities	2,963,834	13,414,199 ¹⁾	14,022,988	14,061,469	14,337,163	14,917,033	15,126,974	14,575,963	16,447,289	23,818,025 ⁵⁾
Planning and development	-	925,029 ²⁾	724,568	571,594	640,871	800,198	897,304	554,465	550,044	- ⁴⁾
Park and recreation services	25,260,805	16,749,941	17,769,469	17,750,967	18,210,409	19,536,037	19,758,250	19,188,743	21,180,758	15,186,213 ⁵⁾
Interest on long-term debt	935,584	1,117,606	3,032,756	3,106,160	4,085,516	4,124,974	3,946,193	3,853,264	3,334,042	3,074,328
Total governmental activities expenses	\$ 30,932,155	\$ 33,894,555	\$ 37,219,199	\$ 37,306,023	\$ 39,182,347	\$ 41,295,907	\$ 41,846,422	\$ 40,251,444	\$ 43,738,804	\$ 44,498,217
Program Revenues										
Governmental activities:										
Park and recreation services:										
Charges for services	\$ 7,379,076	\$ 8,158,928	\$ 8,673,796	\$ 9,087,924	\$ 9,622,209	\$ 10,248,497	\$ 10,244,780	\$ 10,633,560	\$ 10,485,707	\$ 10,641,932
Operating grants and contributions	27,599	42,756	143,768	155,727	195,890	173,616	214,865	91,112	32,385	161,744
Capital grants and contributions	2,372,111	2,958,270	4,560,810	3,522,996	3,621,810	3,925,320	4,685,175	7,096,827	9,994,683	10,276,395
Total governmental program revenues	\$ 9,778,786	\$ 11,159,954	\$ 13,378,374	\$ 12,766,647	\$ 13,439,909	\$ 14,347,433	\$ 15,144,820	\$ 17,821,499	\$ 20,512,775	\$ 21,080,071
Net(expense)/revenue	<u>\$(21,153,369)</u>	<u>\$(22,734,601)</u>	<u>\$(23,840,825)</u>	<u>\$(24,539,376)</u>	<u>\$(25,742,438)</u>	<u>\$(26,948,474)</u>	<u>\$(26,701,602)</u>	<u>\$(22,429,945)</u>	<u>\$(23,226,029)</u>	<u>\$(23,418,146)</u>
Governmental activities										
Total primary government net expense	<u>\$(21,153,369)</u>	<u>\$(22,734,601)</u>	<u>\$(23,840,825)</u>	<u>\$(24,539,376)</u>	<u>\$(25,742,438)</u>	<u>\$(26,948,474)</u>	<u>\$(26,701,602)</u>	<u>\$(22,429,945)</u>	<u>\$(23,226,029)</u>	<u>\$(23,418,146)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	\$ 23,201,119	\$ 24,440,625	\$ 30,576,672	\$ 31,633,996	\$ 32,536,833	\$ 32,998,488	\$ 34,325,378	\$ 35,389,201	\$ 35,118,802	\$ 36,692,351
Unrestricted grants and contributions	232,743	234,137	215,450	197,632	233,515	245,112	237,636	261,528	185,805	183,894
Rents and leases	-	-	-	-	-	-	-	-	648,897 ³⁾	635,913
Investment earnings	637,812	488,973	793,970	445,603	507,727	447,101	365,782	380,671	458,566	516,989
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	945,760
Miscellaneous	1,879,872	348,592	693,992	204,308	171,665	139,083	159,819	203,731	188,479	172,235
Total governmental activities	\$ 25,951,546	\$ 25,512,327	\$ 32,280,084	\$ 32,481,539	\$ 33,449,740	\$ 33,829,784	\$ 35,088,615	\$ 36,235,131	\$ 36,600,549	\$ 39,147,142
Change in Net Position	\$ 4,798,177	\$ 2,777,726	\$ 8,439,259	\$ 7,942,163	\$ 7,707,302	\$ 6,881,310	\$ 8,387,013	\$ 13,805,186	\$ 13,374,520	\$ 15,728,996
Governmental activities										
Total primary government	<u>\$ 4,798,177</u>	<u>\$ 2,777,726</u>	<u>\$ 8,439,259</u>	<u>\$ 7,942,163</u>	<u>\$ 7,707,302</u>	<u>\$ 6,881,310</u>	<u>\$ 8,387,013</u>	<u>\$ 13,805,186</u>	<u>\$ 13,374,520</u>	<u>\$ 15,728,996</u>

¹⁾ In FY 2009 the Maintenance department was moved from Park and recreation services to Business and facilities.
²⁾ In FY 2009 the Planning department was moved from Business and facilities to its own division of Planning and development.
³⁾ In FY 2016, revenues from Rents and Leases was reported separately (previously in Grants & Contributions, Program and Miscellaneous revenues).
⁴⁾ In FY 2017, the Planning and Design & Development departments were moved into Business and facilities.
⁵⁾ In FY 2017, capital outlay and depreciation expenses were moved from Park and recreation services to Business and facilities.

Tualatin Hills Park and Recreation District
FUND BALANCE OF GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
			(as restated)	(as restated)						
General fund										
Reserved	\$ 112,826	\$ 116,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	4,548,093	4,185,875	-	-	-	-	-	-	-	-
Nonspendable	-	-	131,319	93,642	64,728	211,223	225,668	172,449	316,161	179,842
Unassigned	-	-	3,717,581	5,302,475	3,773,265	4,895,327	5,302,635	8,264,609	8,955,176	9,740,569
Total general fund	\$ 4,660,919	\$ 4,302,587	\$ 3,848,900	\$ 5,396,117	\$ 3,837,993	\$ 5,106,550	\$ 5,528,303	\$ 8,437,058	\$ 9,271,337	\$ 9,920,411
All other governmental funds										
Reserved, reported in:										
Special revenue fund	\$ 161,686	\$ 175,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service fund	338,212	255,341	-	-	-	-	-	-	-	-
Capital project funds	3,751,235	62,683,669	-	-	-	-	-	-	-	-
Restricted, reported in:										
Debt service fund	-	-	189,152	303,177	413,134	440,064	477,206	450,745	286,350	153,507
Capital project funds	-	-	59,866,624	43,383,093	70,061,111	56,750,162	42,117,723	42,833,171	39,290,859	25,899,989
Committed, reported in:										
Special revenue fund	-	-	182,010	182,820	183,657	182,071	163,989	166,364	164,356	166,052
Total all other governmental funds	\$ 4,251,133	\$ 63,114,935	\$ 60,237,786	\$ 43,869,090	\$ 70,657,902	\$ 57,372,297	\$ 42,758,918	\$ 43,450,280	\$ 39,741,565	\$ 26,219,548

1) GASB Statement No. 54 was implemented in fiscal year 2011. Fund balances were restated for fiscal year 2010 forward.

Tualatin Hills Park and Recreation District
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Property taxes	\$23,064,951	\$24,227,511	\$30,429,777	\$31,656,648	\$32,122,160	\$33,076,378	\$34,203,849	\$35,471,678	\$34,952,393	\$36,541,016
Aquatic programs	2,070,276	2,236,943	2,438,104	2,542,840	2,604,415	2,680,571	2,567,782	2,761,776	2,450,847	2,732,311
Tennis center	779,947	798,424	867,529	869,498	853,427	881,620	952,762	1,025,969	1,017,285	978,178
Sports programs	756,520	991,443	1,123,287	1,233,700	1,287,406	1,338,838	1,424,626	1,423,992	1,565,716	1,631,316
Recreation programs	3,824,758	4,192,324	4,307,171	4,555,062	4,770,489	5,295,594	5,177,432	5,060,475	5,451,861	5,300,127
Grants and sponsorships	857,212	950,096	1,906,063	1,441,320	1,742,561	1,608,261	1,275,106	1,300,759	279,707	806,995
Rents and leases	-	-	-	-	-	-	-	-	648,896	635,913 ³⁾
System development charges	1,775,241	1,406,672	2,370,160	1,939,855	1,897,759	2,676,196	3,858,370	5,855,512	5,367,366	9,631,364
Interest earned	632,735	488,973	793,970	445,603	507,727	447,101	365,782	380,671	458,566	516,988
Charges for services	-	-	553,515	712,478	799,091	689,931	579,099	511,362	328,170	367,696
Miscellaneous	342,161	378,292	710,592	192,203	278,137	190,957	281,997	565,079	188,479	172,235
Total revenues	34,103,801	35,670,678	45,500,168	45,589,207	46,863,172	48,885,447	50,686,805	54,357,273	52,709,286	59,314,139
Expenditures										
Board of Directors	\$ 151,139	\$ 252,707	\$ 158,614	\$ 212,527	\$ 229,942	\$ 200,248	\$ 154,475	\$ 218,847	\$ 178,381	\$ 274,731
Administration	1,599,223	1,449,070	1,547,895	1,590,784	1,675,574	1,713,305	1,953,992	2,028,622	2,104,826	2,193,086
Business and facilities	2,643,563	12,970,222	13,836,899 ¹⁾	13,796,771	14,018,655	14,590,241	14,901,004	15,621,414	16,074,842	17,489,302
Planning and development	-	907,994	1,250,838 ²⁾	1,282,382	1,430,176	1,503,184	1,497,804	1,211,690	1,262,721	-
Park and recreation services	22,205,573	13,199,722	14,341,740	14,201,551	13,996,776	14,476,812	14,593,069	14,725,729	15,501,975	15,022,217
Capital outlay	5,334,604	4,471,549	9,619,570	28,607,214	22,534,645	19,924,569	22,563,320	9,421,194	12,539,440	30,504,743
Debt service										
Principal	1,958,000	2,061,000	4,790,000	5,695,000	5,100,000	4,605,000	5,018,988	5,390,327	3,961,090	4,436,876
Interest	990,961	1,345,100	3,285,448	3,298,121	4,586,274	4,346,236	4,195,779	4,225,622	3,960,447	3,789,741
Total expenditures	34,883,063	36,657,364	48,831,004	68,684,350	63,552,042	61,359,595	64,878,431	52,843,445	55,583,722	73,710,696
Excess of revenues over (under) expenditures	(779,262)	(986,686)	(3,330,836)	(23,095,143)	(16,688,870)	(12,474,148)	(14,191,626)	1,513,828	(2,874,436)	(14,396,557)
Other financing sources (uses)										
Proceeds from debt issuance	-	58,505,000	-	9,510,000	40,060,000	-	-	37,880,000	-	8,710,000
Premiums on debt issuance	-	492,215	-	22,166	1,859,558	-	-	6,987,825	-	1,283,919
Proceeds from sale of capital assets	-	494,941	-	-	-	-	-	399,283	-	1,404,391
Payment to escrow	-	-	-	-	-	-	-	(43,180,819)	-	(9,874,696)
Loan proceeds	-	-	-	-	-	457,100	-	-	-	-
Total other financing sources (uses)	-	59,492,156	-	9,532,166	41,919,558	457,100	-	2,086,289	-	1,523,614
Net change in fund balances	\$ (779,262)	\$ 58,505,470	\$ (3,330,836)	\$ (13,562,977)	\$ 25,230,688	\$ (12,017,048)	\$ (14,191,626)	\$ 3,600,117	\$ (2,874,436)	\$ (12,872,943)
Debt service as a percentage of noncapital expenditures	9.9%	10.4%	20.5%	22.4%	23.3%	21.2%	21.5%	21.9%	18.0%	18.8%

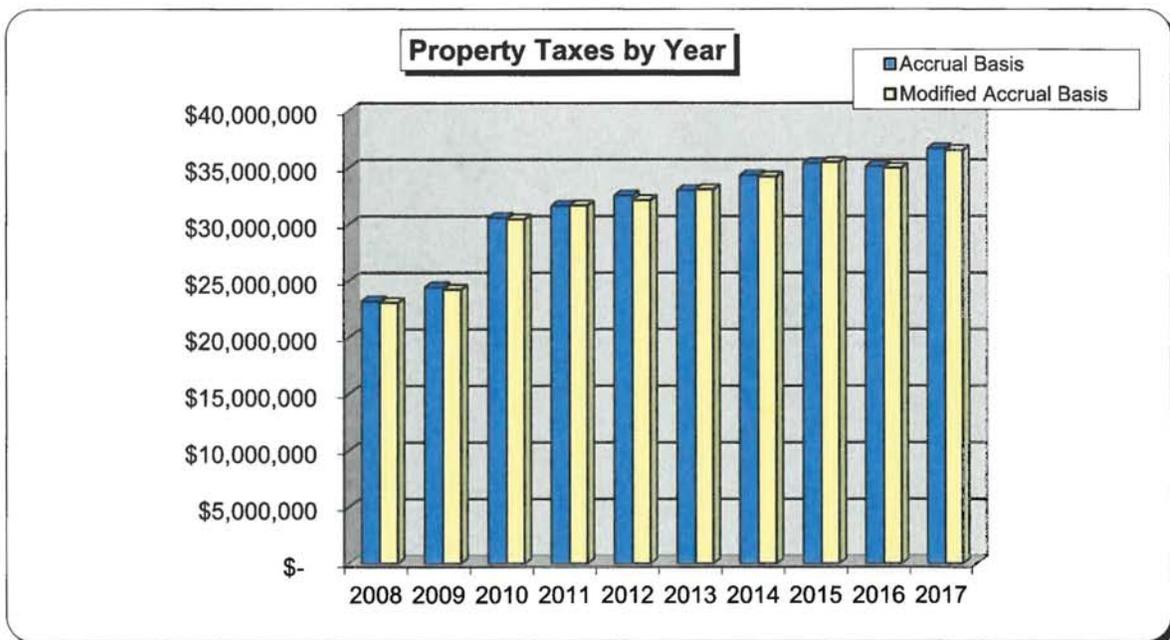
1) In FY 2009 the Maintenance department was moved from Park and recreation services to Business and facilities.
 2) In FY 2009 the Planning department was moved from Business and facilities to its own division of Planning and development.
 3) In FY 2016, revenues from Rents and Leases was reported separately (previously in Grants & Contributions, Program and Miscellaneous revenues).

Tualatin Hills Park and Recreation District
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>
2008	\$ 23,201,119
2009	24,440,625
2010	30,576,672
2011	31,633,996
2012	32,536,833
2013	32,998,488
2014	34,325,378
2015	35,389,201
2016	35,118,802
2017	36,692,351

(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>
2008	\$ 23,064,951
2009	24,227,511
2010	30,429,777
2011	31,656,648
2012	32,122,160
2013	33,076,378
2014	34,203,849
2015	35,471,678
2016	34,952,393
2017	36,541,016



Tualatin Hills Park and Recreation District
ASSESSED VALUES AND ESTIMATED ACTUAL VALUE
OF TAXABLE PROPERTY
Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property			Personal Property			Public Utilities			Total		Assessed Value as a Percentage of Market Value	Direct Tax Rate per \$1,000
	Market Value	Assessed Value	Market Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value		
2008	\$ 27,801,627,008	\$ 15,557,016,280	\$ 607,128,846	\$ 605,124,136	\$ 404,696,250	\$ 28,818,329,925	\$ 16,566,836,666					57.49	1.4341
2009	28,690,818,930	16,428,933,960	646,678,370	644,613,810	487,065,660	29,825,750,463	17,560,613,430					58.88	1.4291
2010	26,842,700,370	17,044,511,490	584,058,386	580,800,516	542,600,920	27,969,437,697	18,167,912,926					64.96	1.7343
2011	25,415,795,100	17,588,772,400	576,119,940	568,963,800	560,660,160	26,554,794,634	18,718,396,360					70.49	1.7428
2012	24,106,665,298	18,012,341,620	587,010,937	580,369,457	555,788,140	25,272,562,285	19,148,499,217					75.77	1.7372
2013	23,607,540,340	18,581,040,050	617,142,106	610,830,076	559,899,100	24,849,574,494	19,751,769,226					79.49	1.7298
2014	25,100,916,650	19,261,563,030	607,228,905	600,748,735	565,666,850	26,345,164,782	20,427,978,615					77.54	1.7282
2015	27,933,899,694	20,049,326,753	610,281,231	603,605,791	592,184,300	29,191,614,499	21,245,116,844					72.78	1.7167
2016	30,055,910,584	21,034,184,283	661,326,115	652,465,905	598,739,300	31,418,293,366	22,285,389,488					70.93	1.6246
2017	33,870,049,729	22,045,761,923	697,114,641	683,052,351	704,324,200	35,289,068,840	23,433,138,474					66.40	1.6192

Source: Washington County, Department of Assessment and Taxation

Tualatin Hills Park and Recreation District
PROPERTY TAX RATES
Direct and Overlapping Governments
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Direct Government:										
Tualatin Hills Park and Recreation District										
Permanent Tax Rate	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073
Bond Levy Tax Rate	0.1268	0.1218	0.4270	0.4355	0.4299	0.4225	0.4209	0.4094	0.3173	0.3119
Overlapping Government:										
Washington County	3.0331	2.9840	2.9840	2.9798	2.9744	2.9670	2.9605	2.8254	2.8235	2.9354
Washington County - Enhanced Patrol	1.0920	1.3099	1.2823	1.2660	1.2477	1.2285	1.3165	1.3165	1.3165	1.3165
Washington County - Road Maintenance	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456
Washington County - RFPD #2	1.6919	1.7890	1.6919	1.6919	1.6919	1.6919	1.6919	1.6919	1.6919	1.6919
Washington County - North Bethany SD	-	-	-	-	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500
Northwest Regional ESD	0.1538	0.1538	0.1538	0.1538	0.1538	0.1536	0.1534	0.1530	0.1528	0.1523
Multnomah ESD	0.4576	0.4576	0.4576	0.4576	0.4134	0.4576	0.4576	0.4576	0.4576	0.4576
Portland Community College	0.5051	0.5031	0.6325	0.6359	0.5981	0.6646	0.7329	0.7199	0.5837	0.6756
School District No. 48, Beaverton	6.7358	6.5643	6.8793	6.7841	6.8603	6.7749	8.0537	8.0368	7.9571	7.9205
School District No. 1J, Hillsboro	8.0581	7.1016	7.4600	7.5846	7.4663	7.4881	7.3794	7.3812	7.1812	7.1268
School District No. 1J, Portland	6.5281	6.5281	6.5281	6.5281	6.5166	7.2681	8.3571	8.3535	8.3632	8.3304
School District - Hillsboro, Reedville Bonds	0.2493	0.2617	0.4102	-	-	-	-	-	-	-
Tualatin Valley Fire and Rescue District	1.8692	1.8434	1.8947	1.8628	1.9302	1.9145	1.9061	1.8911	2.1078	2.0978
Port of Portland	0.0701	0.0701	0.0701	0.0701	0.0701	0.0701	0.0699	0.0697	0.0697	0.0694
City of Beaverton	4.1841	4.1153	4.1986	4.2034	4.1791	4.2350	4.3662	4.3517	4.3279	4.3109
Urban Renewal - Beaverton	-	-	-	-	-	0.0113	0.0361	0.0929	0.1731	0.2233
City of Hillsboro	4.7665	5.3865	5.3865	5.3865	5.3827	5.3815	5.3755	5.3652	5.3621	5.3485
Urban Renewal - Hillsboro	-	-	-	-	0.0141	0.0187	0.0415	0.0776	0.0867	0.1374
City of Portland	7.2779	6.7554	7.0662	7.0527	6.9497	7.0558	7.2043	7.1759	7.0455	6.9712
Urban Renewal - Portland	1.0502	1.0508	1.1624	1.1722	1.1314	1.1529	1.1727	1.0878	1.0608	1.1069
Metro Service District	0.4292	0.3984	0.4368	0.4088	0.3154	0.4043	0.4667	0.4575	0.3876	0.3960
TriMet	0.0856	0.0803	0.0863	0.0878	0.0583	-	-	-	-	-
Rate per \$1,000 of assessed valuation										

Rate per \$1,000 of assessed valuation

Source: Washington County, Department of Assessment and Taxation

**Tualatin Hills Park and Recreation District
DISTRICT PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago**

Taxpayer	2017			2008		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Nike, Inc.	\$ 567,719,749	1	2.42 %	\$ 342,893,089	1	2.07 %
Comcast Corporation	273,125,400	2	1.17	-	-	-
Portland General Electric	139,743,122	3	0.60	107,099,250	6	0.65
Northwest Natural Gas Co.	120,977,400	4	0.52	78,115,500	8	0.47
Maxim Integrated Products, Inc.	97,213,870	5	0.41	134,951,810	4	0.81
Nike IHM	96,534,290	6	0.41	-	-	-
Beaverton LLC	91,196,380	7	0.39	-	-	-
Frontier Communications	79,452,000	8	0.34	-	-	-
Harsch Investment Corp	75,394,389	9	0.32	-	-	-
Nike Woodside 1 LLC	62,362,380	10	0.27	-	-	-
Verizon	-	-	-	140,839,764	2	0.85
Tektronix, Inc.	-	-	-	136,940,413	3	0.83
ERP Operating LP	-	-	-	112,051,390	5	0.68
PS Business Parks LP	-	-	-	98,541,817	7	0.59
Bernard Properties Partnership	-	-	-	53,295,450	9	0.32
EOP-Nimbus Corp.	-	-	-	50,837,730	10	0.31
All other taxpayers	21,829,419,494		93.15	15,311,270,453		92.42
Totals	\$ 23,433,138,474		100.00 %	\$ 16,566,836,666		100.00 %

Source: Washington County, Department of Assessment and Taxation

Tualatin Hills Park and Recreation District
WASHINGTON COUNTY PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

Taxpayer	2017			2008		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Intel	\$ 2,185,034,921	1	3.68 %	\$ 1,073,118,274	1	2.57 %
Nike, Inc.	771,794,723	2	1.30	348,297,116	2	0.84
Portland General Electric	512,979,756	3	0.86	330,799,810	4	0.79
Comcast Corporation	417,021,800	4	0.70			
Pacific Realty Associates	352,595,837	5	0.59	261,692,224	6	0.63
Northwest Natural Gas Co.	329,744,350	6	0.55	275,283,690	5	0.66
Solarworld Industries America LLC	208,615,230	7	0.35			
Frontier Communications	190,901,000	8	0.32			
Verizon Communications	187,423,000	9	0.32	345,285,461	3	0.83
Genentech Inc.	179,135,460	10	0.30			
Maxim Integrated Products			-	169,355,293	7	0.41
Sprint Nextel Corporation			-	133,617,362	9	0.32
Tektronix Inc.			-	137,506,673	8	0.33
ERP Operating LP			-	112,051,390	10	0.27
All other taxpayers	54,111,452,378		91.03	38,509,676,137		92.35
Totals	\$ 59,446,698,455		100.00 %	\$ 41,696,683,430		100.00 %

Source: Washington County, Department of Assessment and Taxation

**Tualatin Hills Park and Recreation District
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	\$ 23,818,049	\$ 22,614,565	94.9 %	\$ 451,751	\$ 23,066,316	96.8 %
2009	25,095,569	23,896,079	95.2	803,975	24,700,054	98.4
2010	31,527,965	29,768,038	94.4	843,039	30,611,077	97.1
2011	32,641,290	30,901,476	94.7	590,923	31,492,399	96.5
2012	33,334,482	31,713,114	95.1	506,975	32,220,089	96.7
2013	34,166,612	32,623,087	95.5	600,816	33,223,903	97.2
2014	35,308,500	33,590,906	95.1	555,091	34,145,997	96.7
2015	36,433,185	34,828,560	95.6	373,400	35,201,960	96.6
2016	36,088,203	34,488,930	95.6	284,700	34,773,630	96.4
2017	37,804,820	36,089,763	95.5	-	36,089,763	95.5

Tualatin Hills Park and Recreation District
SYSTEM DEVELOPMENT CHARGE REVENUE SCHEDULE
Last Ten Fiscal Years

Fiscal Year Ended June 30	Rate per Type of Dwelling Unit			
	Single Family	Multi-Family	Manufactured	Non-residential
2008	\$ 6,783	\$ 5,071	\$ 2,521	\$ 176
2009	6,888	5,150	-	179
2010	6,175	4,617	-	160
2011	5,551	4,151	-	144
2012	5,299	3,963	-	137
2013	5,247	3,924	-	136
2014	5,524	4,131	-	143
2015	6,450	4,824	-	167
2016	6,450	4,824	-	167
2017	10,800	8,619	-	360

Source: Tualatin Hills Park and Recreation District

Tualatin Hills Park and Recreation District
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

Governmental Activities						
Fiscal Year	General Obligation Bonds	Full Faith & Credit Obligations	Loans Payable	Total Primary Government	Percentage of Personal Income ^{a)}	Per Capita ^{b)}
2008	\$ 12,684,080	\$ 2,665,383	\$ 346,000	\$ 15,695,463	0.073	% \$ 70.01
2009	70,126,571	2,262,962	180,000	72,569,533	0.342	318.25
2010	65,710,924	1,832,764	140,000	67,683,688	0.314	291.83
2011	60,577,893	10,755,454	100,000	71,433,347	0.310	315.01
2012	97,915,383	10,059,107	60,000	108,034,490	0.444	470.77
2013	93,313,622	9,851,204	477,100	103,641,926	0.417	446.27
2014	88,345,559	9,634,002	433,112	98,412,673	0.374	418.73
2015	89,388,275	9,407,542	407,785	99,203,602	0.333	417.09
2016	84,691,847	9,161,865	381,695	94,235,407	n/a	391.50
2017	80,802,769	8,907,017	354,819	90,064,605	n/a	369.74

n/a - not available at time of printing

^{a)} based on Washington County total population

^{b)} based on estimated population of district

Source: State of Oregon, OLMIS

Portland State University Center for Population Research and Census

U.S. Department of Commerce, Bureau of Economic Analysis

Tualatin Hills Park and Recreation District
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita ^{a)}
2008	\$ 12,684,080	\$ 338,212	\$ 12,345,868	0.07	% \$ 55.07
2009	70,126,571	255,341	69,871,230	0.40	306.42
2010	65,710,924	189,152	65,521,772	0.36	282.51
2011	60,577,893	303,177	60,274,716	0.32	265.80
2012	97,915,383	413,134	97,502,249	0.51	424.87
2013	93,313,622	440,064	92,873,558	0.47	399.90
2014	88,345,559	477,206	87,868,353	0.43	373.87
2015	89,388,275	450,745	88,937,530	0.42	373.93
2016	84,691,847	286,350	84,405,497	0.38	350.67
2017	80,802,769	153,507	80,649,262	0.34	331.09

^{a)} per capita based on estimated district population

Source: Portland State University Center for Population Research and Census

Tualatin Hills Park and Recreation District
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
June 30, 2017

<u>Overlapping Government</u>	<u>Overlapping Debt</u>	<u>Percentage Applicable</u>	<u>Estimated Share of Overlapping Net Direct Debt</u>
Debt repaid with property taxes:			
Tualatin Hills Park and Recreation District	\$ 80,802,769	100.00%	\$ 80,802,769
Direct debt	<u>80,802,769</u>		<u>80,802,769</u>
Metro	\$ 183,510,000	12.94%	\$ 23,750,048
Portland Community College	302,090,000	16.22%	48,992,050
City of Portland	155,468,265	0.01%	10,727
City of Hillsboro	45,250,000	0.17%	78,464
City of Beaverton	34,567,076	99.02%	34,228,734
Washington County	232,130,277	40.55%	94,117,453
Washington County EPD	75,877	73.17%	55,516
Tualatin Valley Fire and Rescue District	48,820,000	45.74%	22,330,512
School District No. 23, Tigard-Tualatin	269,654,318	0.04%	98,424
School District No. 48, Beaverton	1,065,719,613	81.97%	873,552,250
School District No. 1J, Hillsboro	238,850,000	3.08%	7,349,653
School District No. 1J, Hillsboro Bd	4,006,806	3.15%	126,303
School District No. 1J, Portland	665,077,068	0.40%	2,666,294
Overlapping debt	<u>3,245,219,300</u>		<u>1,107,356,428</u>
Other Debt:			
Tualatin Hills Park and Recreation District	\$ 9,261,836	100.00%	\$ 9,261,836
Direct debt	<u>9,261,836</u>		<u>9,261,836</u>
Metro	\$ 19,225,000	12.94%	\$ 2,488,118
Portland Community College	87,170,000	16.22%	14,136,969
City of Portland	509,068,938	0.01%	35,126
City of Hillsboro	9,452,843	0.17%	16,391
Washington County	26,740,000	40.55%	10,841,760
Northwest Regional ESD	4,465,137	32.30%	1,442,440
Multnomah ESD	28,200,000	0.30%	85,390
Port of Portland	62,108,214	11.95%	7,420,193
City of Beaverton	2,480,000	99.02%	2,455,726
Overlapping debt	<u>748,910,132</u>		<u>38,922,113</u>
Total direct and overlapping debt	<u>\$ 4,084,194,037</u>		<u>\$ 1,236,343,146</u>

Note: Overlapping taxing jurisdictions are those that coincide, at least in part, with the geographic boundaries of the district. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the district.

Source: Oregon State Treasury, Municipal Debt Information System

Tualatin Hills Park and Recreation District
LEGAL DEBT MARGIN INFORMATION
 Last Ten Fiscal Years

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt limit	\$ 720,458,248	\$ 745,643,762	\$ 699,235,942	\$ 663,869,866	\$ 631,814,057	\$ 621,239,362	\$ 658,629,120	\$ 729,790,362	\$ 785,457,334	\$ 882,226,721
Total net debt application to limit	12,684,080	70,126,571	65,710,924	60,577,893	97,915,383	93,313,622	88,345,559	89,388,275	84,691,847	80,802,769
Legal debt margin	\$ 707,774,168	\$ 675,517,191	\$ 633,525,018	\$ 603,291,973	\$ 533,898,674	\$ 527,925,740	\$ 570,283,561	\$ 640,402,087	\$ 700,765,487	\$ 801,423,952

Total net debt applicable to the limit as a percentage of debt limit	1.76%	9.40%	9.40%	9.12%	15.50%	15.02%	13.41%	12.25%	10.78%	9.16%
--	-------	-------	-------	-------	--------	--------	--------	--------	--------	-------

Legal Debt Margin Calculation for Fiscal Year 2017

Real market value (2016/17)	\$ 35,289,068,840
General obligation debt capacity (2.5% of Real market value)	882,226,721
Less: Outstanding debt	80,802,769
Remaining legal debt capacity	\$ 801,423,952

Source: Tualatin Hills Park and Recreation District

**Tualatin Hills Park and Recreation District
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years**

Washington County

Fiscal Year	District Population (estimated)	Population (estimated) ^{a)}	Personal Income (amounts expressed in thousands) ^{b)}	Per Capita Personal Income ^{b)}	Unemployment Rate ^{c)}	School Enrollment ^{d)}
2008	224,192	519,925	\$ 21,362,282	\$ 41,087	4.9 %	37,552
2009	228,025	537,318	21,205,286	39,465	10.0	37,536
2010	231,925	531,610	21,586,715	40,606	10.6	38,460
2011	226,764	540,410	23,042,656	42,639	7.8	38,571
2012	229,486	547,672	24,314,346	44,396	6.9	39,054
2013	232,239	554,996	24,839,911	44,757	6.4	38,775
2014	235,026	562,998	26,299,466	46,713	5.7	39,088
2015	237,847	574,326	29,812,561	51,909	5.1	40,725
2016	240,701	582,779	n/a	n/a	4.7	40,568
2017	243,589	n/a	n/a	n/a	3.5	40,806

- Source:
- a) U.S. Census Bureau
 - b) U.S. Dept. of Commerce, Bureau of Economic Analysis
 - c) U.S. Dept. of Labor, Metropolitan District
 - d) Beaverton School District

n/a data not available at time of printing

Tualatin Hills Park and Recreation District
MAJOR EMPLOYMENT INDUSTRIES IN WASHINGTON COUNTY
Current Year and Nine Years Ago

Industry	2017*		2008	
	Annual Average	Percentage of Total County Employment	Annual Average	Percentage of Total County Employment
Mining and logging	400	0.1%	400	0.2%
Construction	14,800	5.3%	15,600	6.2%
Manufacturing:				
Computer and electronic products	28,000		27,100	
Other durable goods	13,800		13,900	
Non-durable goods	6,500		6,400	
	48,300	17.1%	47,400	18.8%
Trade, transportation and utilities:				
Wholesale trade	13,300		17,500	
Retail trade	31,300		30,100	
Transportation, warehousing and utilities	4,700		3,800	
	49,300	17.5%	51,400	20.4%
Information	7,400	2.6%	7,900	3.1%
Financial activities	16,200	5.7%	17,000	6.8%
Professional and business services:				
Professional and technical services	14,800		11,400	
Management of companies and enterprises	15,400		5,200	
Administrative and waste services	23,300		19,000	
	53,500	18.9%	35,600	14.1%
Educational and health services	34,300	12.1%	26,400	10.5%
Leisure and hospitality	25,600	9.1%	20,400	8.1%
Other services	8,700	3.1%	7,600	3.0%
Government:				
Federal government	800		800	
State government	3,300		2,600	
Local government	8,200		7,300	
Local education	11,600		11,300	
	23,900	8.5%	22,000	8.8%
Total non-farm employment	282,400	100.0%	251,700	100.0%

* Fiscal Year 2017 information includes data through 12/31/2016

Source: Oregon Labor Market Information System

Tualatin Hills Park and Recreation District
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

Function	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Administration										
Administration	6	2	2	2	2	2	2	3	3	3
Communications and outreach	5	6	7	6	6	6	7	7	7	8
Security operations	4	4	4	4	4	4	4	4	4	4
Community partnerships	-	-	-	-	-	-	-	1	1	1
Business and facilities										
Director	1	4	4	4	4	4	4	4	4	3
Finance services	6	6	6	7	7	7	7	7	7	6
Information services	5	5	5	5	5	5	5	5	5	5
Human resources	2	3	3	3	3	3	3	4	4	4
Risk and contract management	2	2	2	2	2	2	2	2	2	2
Operations analysis	-	-	-	-	-	-	-	-	-	2
Maintenance										
Operations	4	3	3	3	3	5	5	6	7	7
Park maintenance	44	45	46	46	46	43	43	45	45	46
Vehicles and equipment	6	6	6	6	6	6	6	6	6	6
Athletic facilities	21	23	23	23	23	25	25	26	26	27
Building and pool maintenance	44	49	48	49	49	50	51	49	48	48
Planning	-	1	2	2	2	3	3	3	3	3
Design and development	6	6	6	10	10	11	9	8	7	6
Park and recreation										
Director	2	2	3	3	3	3	3	3	3	4
Aquatics	81	80	81	81	73	74	77	79	83	78
Sports	31	31	33	32	31	31	29	30	45	58
Programs and special activities	40	41	42	42	41	42	42	38	23	14
Recreation	97	104	107	106	105	102	100	100	101	108
Natural resources and trails	14	17	21	24	23	25	25	27	29	29
Total full-time equivalent employees	421	440	454	460	448	453	452	457	463	472

Source: Tualatin Hills Park and Recreation District

Tualatin Hills Park and Recreation District
OPERATING INDICATORS BY FUNCTION
 Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
	actual	actual	actual	estimate						
Parks and Recreation										
Cultural and recreational activities:										
Aquatics										
Attendance at open/drop-in programs and classes	577,934	603,018	589,522	563,160	621,093	728,660	790,889	813,257	825,661	876,885
Number of classes held	4,722	5,452	5,421	5,740	5,123	5,282	4,823	5,029	5,446	5,579
Sports ¹⁾										
Attendance at open/drop-in programs and classes	700,000	697,335	654,533	710,364	679,600	650,623	607,130	781,490	792,878	787,465
Number of classes held	512	521	395	583	700	527	537	1,985	2,205	2,180
Recreation										
Attendance at open/drop-in programs and classes	740,206	870,704	924,770	947,841	944,324	945,676	1,022,117	929,397	979,554	994,000
Number of classes held	4,802	4,896	4,869	4,794	3,972	4,236	4,199	4,184	3,779	3,900
Programs and special activities										
Attendance at open/drop-in programs and classes	342,314	354,960	374,644	375,255	284,232	285,698	265,174	140,440	141,000	143,000
Number of classes held	1,185	1,349	1,547	1,798	1,954	1,819	2,283	575	580	590
Natural resources and trails										
Attendance at open/drop-in programs and classes	195,018	136,960	188,450	171,449	180,704	198,997	197,877	233,790	258,763	262,000
Number of classes held	293	338	545	580	643	647	707	664	720	700
Maintenance activities:										
Buildings maintained (shown per 1,000 sq. ft)	355	366	368	368	450	461	461	461	461	461
Cost per sq. ft. of buildings	\$6.21	\$7.28	\$7.17	\$8.20	\$6.30	\$6.52	\$6.61	\$6.63	\$7.07	\$7.22
Pool facilities maintained (shown per 1,000 sq. ft.)	152	152	152	152	117	117	117	117	117	117
Cost per sq. ft. of pools	\$14.71	\$12.03	\$15.87	\$12.57	\$17.01	\$16.15	\$16.29	\$17.28	\$16.40	\$17.14
Parks maintained - developed acres	1,076	1,076	1,071	1,083	1,026	1,024	1,052	1,062	1,075	1,087
Cost per developed acre	\$2,560	\$2,638	\$2,796	\$2,765	\$2,879	\$2,720	\$2,740	\$2,892	\$3,133	\$3,400
Parks maintained - undeveloped acres	859	867	1,077	900	1,186	1,233	1,236	1,244	1,275	1,288
Cost per undeveloped acre	\$169	\$172	\$146	\$175	\$131	\$254	\$260	\$274	\$293	\$319
Vehicle and equipment units maintained	413	427	434	436	436	472	490	490	502	520
Cost per vehicle and equipment unit	\$1,752	\$1,870	\$1,860	\$1,937	\$1,990	\$1,757	\$1,801	\$1,768	\$1,831	\$1,808

¹⁾ method of computation changed - comparisons to previous years not available

Tualatin Hills Park and Recreation District
CAPITAL ASSET STATISTICS BY FUNCTION
June 30, 2017

Parks and Recreation:

Number of parks	296
Park acreage:	
Developed sites (neighborhood, community and regional parks)	1,087
Undeveloped sites (wetlands and natural areas)	1,288
Pathways and trails mileage	51
Lakes	3
Stream corridor mileage	27
 Facilities:	
Swim Centers:	
Indoor	5
Outdoor	2
Recreation Centers	2
Combined Recreation/Aquatic Center	1
Athletic Center	1
Senior Center	1
Historical Facilities (weddings, meetings, community events)	3
Interpretive Centers/Nature Parks	2
Tennis Center	1
Camp Rivendale (developmentally disabled patrons)	1
 Fields and courts:	
Tennis:	
Indoor	6
Outdoor ¹⁾	100
Basketball:	
Indoor	6
Outdoor ¹⁾	50
Volleyball ¹⁾	5
Sports fields: ¹⁾	
Soccer/football/lacrosse	149
Softball/baseball	104
Bocce	4
Hockey	1
Indoor running track	1
Skate park	3

¹⁾ these facilities are maintained either through direct ownership or joint use agreement

Source: Tualatin Hills Park and Recreation District

**INDEPENDENT AUDITOR'S
REPORT REQUIRED BY
OREGON STATE
REGULATIONS**



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
OREGON STATE REGULATIONS**

Board of Directors
Tualatin Hills Park and Recreation District
Beaverton, Oregon

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tualatin Hills Park and Recreation District (the District), as of and for the year ended June 30, 2017, and the related notes to financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 28, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

COMPLIANCE

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH OREGON STATE REGULATIONS (Continued)

Page 2

COMPLIANCE (Continued)

In connection with our testing, nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

OAR 162-10-0230 INTERNAL CONTROL

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses and therefore, material weaknesses may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

PURPOSE OF THIS REPORT

This report is intended solely for the information and use of the Board of Directors, Oregon Secretary of State Audits Division, and management and is not intended to be and should not be used by anyone other than these specified parties.

Talbot, Kowala & Wanzick, LLP

Lake Oswego, Oregon
November 28, 2017



**Tualatin Hills Park & Recreation District
Minutes of a Regular Meeting of the Board of Directors**

A Regular Meeting of the Tualatin Hills Park & Recreation District Board of Directors was held on Tuesday, November 14, 2017, at the HMT Recreation Complex, Dryland Training Center, 15707 SW Walker Road, Beaverton, Oregon. Executive Session 6 pm; Regular Meeting 7 pm.

Present:

Jerry Jones Jr.	President/Director
Ali Kavianian	Secretary/Director
Felicita Monteblanco	Secretary Pro-Tempore/Director
John Griffiths	Director
Holly Thompson	Director
Doug Menke	General Manager

Agenda Item #1 – Executive Session (A) Legal (B) Land

President Jerry Jones Jr. called executive session to order for the following purposes:

- To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed, and
- To conduct deliberations with persons designated by the governing body to negotiate real property transactions.

Executive session is held pursuant to ORS 192.660(2)(e) and (h), which allows the board to meet in executive session to discuss the aforementioned issues.

President Jones noted that representatives of the news media and designated staff may attend executive session. Representatives of the news media were specifically directed not to disclose information discussed during executive session. No final action or final decision may be made in executive session. At the end of executive session, the board returned to open session and welcomed the audience into the room.

Agenda Item #2 – Call Regular Meeting to Order

The Regular Meeting of the Tualatin Hills Park & Recreation District Board of Directors was called to order by President Jerry Jones Jr. on Tuesday, November 14, 2017, at 7 pm.

Agenda Item #3 – Action Resulting from Executive Session

Ali Kavianian moved that the board of directors authorize staff to grant a slope easement and dedicate right-of-way in the northwest quadrant for consideration discussed during executive session, subject to the standard due diligence review and approval by the general manager. Holly Thompson seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Felicita Monteblanco	Yes
Holly Thompson	Yes
Ali Kavianian	Yes
Jerry Jones Jr.	Yes

The motion was UNANIMOUSLY APPROVED.

Felicita Montebianco moved that the board of directors authorize staff to acquire a property in the northwest quadrant of the district for a purchase price discussed in executive session using system development charge funds, subject to the appropriate due diligence review and approval by the general manager. Ali Kavianian seconded the motion. Roll call proceeded as follows:

Holly Thompson	Yes
John Griffiths	Yes
Ali Kavianian	Yes
Felicita Montebianco	Yes
Jerry Jones Jr.	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #4 – Audience Time

Barbara Wilson, 12820 SW 20th Court, Beaverton, is before the board of directors this evening regarding the 2008 Bond Measure. She stated that the purpose of her attendance this evening is to follow up on her previous testimonies to the board regarding the pace at which natural area land acquisition has been taking place under the district's 2008 bond program. She described her distrust of the district due to the reallocation of natural resource bond funds to other bond categories under a previous bond program. She reminded the board that the 2008 Bond Measure was promoted to the public as primarily for the purpose of natural area preservation and that the polling conducted to gauge support for the measure was overwhelmingly in support of this topic area. She distributed copies of the district's 2008 ballot measure information and inquired how much of the 2008 natural area land acquisition funds have been spent to-date.

- ✓ Keith Hobson, director of Business & Facilities, replied that \$4.9 million of natural area land acquisition funds have been allocated to-date from a total of \$8.7 million.

President Jones reaffirmed the district's focus on fulfilling the 2008 Bond Measure as promised, including the purchase of natural area land, and described the difficulties in purchasing prioritized natural areas. He offered assurance that the district is making a concerted effort in this area and requested that if Barbara or any other community members are aware of quality natural areas available for purchase, to please contact the district.

Ali Kavianian commented that natural area preservation and trails are a personal passion of his and that he is committed to allocating the bond funds as promised.

Agenda Item #5 – Board Time

Ali Kavianian described a recent visit to Mountain View Champions Park and an interaction he had with another park visitor who was very complimentary about the beautiful new park.

A. Committee Liaison Updates

President Jones opened the floor to the board members who serve as liaisons to the district's committees in order to report on the activities of those committees.

Holly Thompson provided an update regarding the activities of the Parks & Facilities Advisory Committee, including two projects that will be submitted for Advisory Grant consideration: ADA fitness equipment for use in parks and additional interpretive signage in parks. She complimented Jon Campbell, superintendent of Maintenance Operations, for helping facilitate the committee's ideas. In addition, she also serves as board liaison on the district's Audit Committee, which recently met and will meet again later this month.

John Griffiths provided an update regarding the activities of the Nature & Trails Advisory Committee, noting that the committee is in transition in that some of the long-term members'

terms are ending and new committee members will be joining. In addition, the committee has discussed the district's prioritized natural area land acquisition strategy.

Felicita Monteblanco provided an update regarding the activities of the Programs & Events Advisory Committee, noting that open recruitment is currently taking place for all advisory committees and that she would like to see more diversity represented in terms of geography, background and socioeconomic status. She complimented Bruce Barbarasch, superintendent of Natural Resources & Trails Management, for his efforts in expanding the outreach for the recruitment of new members and willingness to extend the application deadline to early December. She noted that she has reviewed all of the applications received to date and that the average age of applicant is 48. She hopes that this will be lowered some with additional recruiting efforts targeted to younger age groups.

Agenda Item #6 – Consent Agenda

Holly Thompson moved that the board of directors approve consent agenda items (A) Minutes of October 10, 2017 Regular Meeting, (B) Monthly Bills, (C) Monthly Financial Statement, and (D) Babette Horenstein Tennis Center LED Lighting Contract. Felicita Monteblanco seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Ali Kavarianian	Yes
Felicita Monteblanco	Yes
Holly Thompson	Yes
Jerry Jones Jr.	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #7 – Unfinished Business

A. System Development Charges Administrative Procedures Guide

Jeannine Rustad, superintendent of Planning, provided a brief overview of the memo included within the board of directors' information packet regarding a draft System Development Charge (SDC) Administrative Procedures Guide (APG) being presented for consideration of approval by the board of directors this evening. The purpose of the APG is to provide procedures for the implementation and administration of SDCs for new development within the district. She noted that there have not been any changes to the draft document since its initial presentation to the board at the October 10, 2017 Regular Board meeting, and that no additional comments have been received from the Home Builders Association of Metropolitan Portland. Jeannine offered to answer any questions the board may have.

President Jones relayed some informal comments he has heard from the development community indicating that they are happy with the process used for the SDC APG as compared to that of the district's SDC Methodology Update and that the hope is this will be the model moving forward for SDC discussions in the future. He complimented the district board and staff for their efforts in this process.

Ali Kavarianian moved that the board of directors approve the System Development Charge Administrative Procedures Guide. Holly Thompson seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Felicita Monteblanco	Yes
Holly Thompson	Yes
Ali Kavarianian	Yes
Jerry Jones Jr.	Yes

The motion was UNANIMOUSLY APPROVED.

B. General Manager's Report

General Manager Doug Menke provided an overview of his General Manager's Report included within the board of directors' information packet, including the following:

- 2017 Special Districts Insurance Services Safety Excellence Award
 - Mark Hokkanen, Risk & Contract manager, announced that THPRD received the 2017 Special Districts Insurance Services Safety Excellence Award at the recent Oregon Recreation & Park Association annual conference.
- Energy Trust of Oregon Incentive Payment
 - Katherine Stokke, Interim Operations Analysis manager, announced that THPRD received an incentive payment of more than \$43,000 from Energy Trust of Oregon for projects at Conestoga Recreation & Aquatic Center.
- Board of Directors Meeting Schedule

Doug offered to answer any questions the board may have.

Ali Kavianian asked for confirmation of the statistic that the district has experienced a 50% reduction in workplace injuries since completing the Safety Health Achievement Recognition Program.

- ✓ Mark confirmed this.

President Jones referenced the energy savings projects completed at Conestoga Recreation & Aquatic Center and inquired what the cost would have been if only the valves were replaced had the software upgrade not been necessary.

- ✓ Katherine replied that the valves cost approximately \$100 each and that 25 were needed, plus additional costs for contracted labor; however, she explained the software upgrade was very much needed due to newer hardware at Conestoga being incompatible with the outdated software.

Agenda Item #8 – New Business

A. Beaverton School District Intergovernmental Agreement

General Manager Doug Menke introduced Aisha Panas, director of Park & Recreation Services, to provide an overview of a draft intergovernmental agreement (IGA) with Beaverton School District (BSD) included within the board of directors' information packet.

Aisha provided a detailed overview of the draft IGA with BSD via a PowerPoint presentation, a copy of which was entered into the record, and which included the following information:

- The draft IGA currently in development will update the existing 2004 IGA that guides the use and maintenance of property owned by both districts. Generally, THPRD maintains athletic fields and facilities in exchange for the use of BSD fields and facilities in order to run THPRD recreational programs.
- A measurement tool is in the process of being created for use by THPRD and BSD staff to evaluate the value of athletic facility usage and the cost of maintaining facilities owned by BSD.
- Primary changes to the current IGA include the following:
 - While the overarching principles outlining the relationship between THPRD and BSD remain in the cover IGA, the details of the IGA (previously included as exhibits) will be removed from the IGA framework and instead be called implementing procedures. These are specific to types of facilities or processes and may require changes more frequently than are required for the IGA.
 - A new provision would allow both parties to enforce their rules on the other district's property if deemed to be necessary to preserve public safety and/or to protect physical assets located on the properties.

- A provision was modified requiring clean up and disposal of refuse by the using district on the owning district's property to require coordination between the two districts, particularly when large events/tournaments are held.
- The term of the new IGA would be through December 31, 2042, unless the two districts agree to extend, amend, terminate or modify the terms of the IGA.

Aisha noted that staff are seeking board input on the draft IGA document this evening and will return with a final draft for consideration of adoption by the board in December, and offered to answer any questions the board may have.

Ali Kavianian referenced the provision under consideration regarding reciprocal enforcement of rules between the two agencies and asked whether there is much of a variance between THPRD and BSD rules.

- ✓ Aisha noted a few examples, such as a BSD rule of no dogs on school property versus the THPRD rule of dogs allowed on leash. The intent is for THPRD to be able to protect its resources invested on BSD property, such as synthetic turf fields.

Felicita Montebianco inquired how the new IGA would impact a typical parent of a school-aged child involved in sports programs.

- ✓ Aisha replied that the impact would be negligible and variable based on factors such as age of participant (high school level or younger) and level of participation (competitive versus recreational). One way a child could be affected is if demand for BSD programs increases, thereby reducing the time available for THPRD programs. This is not a current concern and less available time to THPRD would mean increased maintenance costs for BSD.

John Griffiths referenced the desired goal through this process of equalizing the costs to both districts so that neither has to write a check to the other for services. He asked whether an exactly equal contribution on behalf of both parties is considered likely.

- ✓ Aisha replied that the answer to this question is uncertain at this point and that significant factors still need to be determined, such as how THPRD contributes to the replacement of synthetic turf at BSD high schools, which could change. Ultimately, the goal is to balance what THPRD is providing to and receiving from BSD.

John asked whether any additional services are being considered by either agency.

- ✓ Aisha provided an example of THPRD holding public meetings in BSD facilities for which THPRD currently pays a fee. This could be a negotiation point if the services THPRD provides to BSD outweighs what it receives.

John described how federal grant dollars are potentially being allocated to BSD for THPRD-provided after school programs, since park districts are ineligible for these types of grant funds. He asked whether this could be factored into the balance equation.

- ✓ Aisha described her research into this topic area, noting that THPRD is in very early conversations with BSD on this point. There was recognition that it should be acknowledged if THPRD resources are being used to help BSD qualify for federal funds.

Holly Thompson expressed support for the prospective equitable distribution of resources, but without resulting to a nickel-and-dime tactic. She acknowledged that THPRD and BSD serve the same population and, for this reason, it will be important not to become punitive through the process of determining the balance of contributions versus services received. She requested additional information regarding to which schools THPRD has access. In addition, she inquired whether it would be possible to add a section to the IGA regarding the use of buildings since the current draft is mostly focused on the use of athletic facilities. As an example, she described how THPRD's summer camps and after school programs are typically at capacity within THPRD centers and how the potential use of BSD facilities could increase that capacity.

Holly asked for additional information regarding the Miscellaneous Services section.

- ✓ Aisha provided some examples, such as the potential for developing a joint agreement allowing THPRD and BSD to contract with each other for snow removal services.

Holly expressed support for the approach being taken through this process, noting that she understands the fiscal pressures each organization is under and appreciates the partnership THPRD has with BSD.

President Jones expressed the need to include administrative items in the IGA as well, such as how the districts work together in the areas of grant applications, safety, communications, and land acquisitions. He is open to hearing how this could be assimilated into the draft IGA, and suggested perhaps through administrative implementation procedures.

- ✓ Aisha acknowledged that the current draft is more orientated to sports and programs.

Jerry agreed, noting that has traditionally been the focus of the partnership; however, the districts have been expanding that partnership for some time.

- ✓ Aisha noted that THPRD has individual IGAs with BSD for specific topics. If these were to be added to the IGA under discussion this evening, she envisions it being similar to an implementation plan that would not necessarily come to the board for approval. She asked for clarification whether the board would desire to approve the additional sections.

Jerry replied that he would like language to come before the board specifying that THPRD is committed to its partnership with BSD and would like to see a similar action on the part of BSD.

President Jones commented that complaints he hears from the public regarding THPRD's partnership with BSD are usually related to scheduling issues, such as: allocation of time; whether enough time has been allocated; being last in the allocation process; difficulty in securing time; and not being notified of the times allocated until the last minute. He asked whether this would be addressed within the scheduling expectations section of the IGA.

- ✓ Aisha confirmed this, noting that this topic area has been thoroughly discussed.

President Jones suggested that the termination clause (Section 16) needed more detail, such as notice requirements and how termination of the agreement would impact existing THPRD obligations and programs scheduled out months in advance.

- ✓ Aisha agreed, noting that it may make better sense to combine Section 16 with the termination information included on the first page, which indicates a notice requirement of 180 days.

Jerry requested that the termination language include a clause that any THPRD engagements scheduled at the time of notice would be honored by BSD.

President Jones complimented staff on their efforts in this process, noting that BSD is one of THPRD's key partners and that a successful IGA implementation is important to both parties.

John requested that the board be offered the opportunity to review the balance sheet details being prepared reflecting both district's contributions and services received once it is ready.

- ✓ Holly suggested including a value statement on the balance sheet.

Agenda Item #9 – Adjourn

There being no further business, the meeting was adjourned at 8:05 pm.

Jerry Jones Jr., President

Ali Kavianian, Secretary

Recording Secretary,
Jessica Collins

Minutes: Regular Meeting of the Board of Directors, November 14, 2017



**Tualatin Hills Park & Recreation District
Minutes of a Retreat of the Board of Directors**

A Retreat of the Tualatin Hills Park & Recreation District Board of Directors was held on Wednesday, November 15, 2017, 12:30 pm at the Tualatin Hills Nature Center, Beaver Den, 15655 SW Millikan Way, Beaverton, Oregon.

Present:

Jerry Jones Jr.	President/Director
Ali Kavianian	Secretary/Director
Felicita Monteblanco Secretary	Pro-Tempore/Director
John Griffiths	Director
Holly Thompson	Director
Doug Menke	General Manager

Agenda Item #1 – Call to Order

The Retreat of the Tualatin Hills Park & Recreation District Board of Directors was called to order by President Jerry Jones Jr. on Wednesday, November 15, 2017, at 12:30 pm.

Agenda Item #2 – Team Building Activities

Michelle Kennedy with Kennedy Consulting Services led the board members and General Manager Doug Menke through a variety of team building activities.

Agenda Item #3 – Environmental Scan: Looking to the Horizon

District staff provided a PowerPoint presentation of the following district initiatives, a copy of which was entered into the record:

- Keith Hobson, director of Business & Facilities, provided an overview of the district’s past comprehensive planning efforts, as well as the district’s Service and Financial Sustainability Analysis.
- Jeannine Rustad, superintendent of Planning, provided an overview of the district’s planning efforts for future growth, as well as the analysis conducted of district service levels (GRASP), new urban growth boundary areas, and land acquisition priorities.
- Aisha Panas, director of Park & Recreation Services, provided an overview of the district’s practice of interagency coordination with the City of Beaverton and Beaverton School District.
- Geoff Roach, director of Community Partnerships, provided an overview of the district’s Access for All program, which focuses on expanding inclusive and unifying recreational activities for all members of the community.
- José Esparza, community engagement specialist, provided an overview of the district’s diversity, equity and inclusion initiatives.
- General Manager Doug Menke concluded the staff presentation by providing a brief overview of the district’s planning and budget cycle.

Agenda Item #4 – Board Discussion

Michelle Kennedy led the board members through a discussion regarding possible priority areas for board focus. The board arrived at consensus agreement on four strategic themes and identified short-term goals to make progress on each of the four priorities:

1. Continue to build the THPRD brand and educate the community in order to enhance community perception of THPRD.
 - Consideration of development and distribution of a stakeholder report that demonstrates THPRD's commitment to accountability for results.
 - Reframe THPRD communications and messaging to position the organization for the future.
 - Be a strong representative of the organization through knowledge of programs, operations and people, so that board members can wield influence and demonstrate their commitment to the community.
 - Invest in community engagement when residents are on district property.
2. Engage our diverse community and keep programs in reach of everyone (cultural and socio-economic equity).
 - Build relationships with communities of color and other marginalized populations/constituents.
 - Develop a diversity, equity, and inclusion policy for THPRD.
 - Expand access to children and seniors.
 - Continue to identify, target, and provide opportunities for inclusion.
 - Make progress on Access for All through expansion of the scholarship program.
 - Expand/increase the profile of the access work already being done across the district.
3. Explore possible new revenue sources.
 - Conduct a community needs analysis to identify wants and needs and develop a public-private partnership strategy.
 - Use board leadership to develop and expand private partnerships (with sports-related corporations and health and wellness organizations).
 - Maintain state-of-the-art facilities and programming.
 - Explore expanding existing THPRD boundaries.
4. Invest in natural areas through land acquisition.

The retreat was concluded with acknowledgement that district staff will need to review each of the board's strategic themes and short-term goals and assess the actions and resources required to work on those priorities. Staff will meet with the board in a future work session to present and discuss the following:

- Is it possible to achieve the goals/outcomes within FY 2018/19?
- Can already existing activities/initiatives be leveraged or serve as springboards for achieving the goals?
- What resources/support will be required?

Agenda Item #5 – Adjourn

The retreat was adjourned at 4:35 pm.

Jerry Jones Jr., President

Ali Kavarianian, Secretary

Recording Secretary,
Jessica Collins

Minutes: A Retreat of the Board of Directors, November 15, 2017

Check #	Check Date	Vendor Name	Check Amount
301634	10/05/2017	Hal's Construction, Inc.	27,475.00
		Capital Outlay - ADA Projects	\$ 27,475.00
301760	10/18/2017	RDH Building Science, Inc.	2,192.50
		Capital Outlay - Aquatic Center Renovation	\$ 2,192.50
301727	10/16/2017	Beynon Sports Surfaces, Inc	41,774.35
		Capital Outlay - Athletic Facility Replacement	\$ 41,774.35
301604	10/05/2017	Native Ecosystems NW, LLC	3,874.50
301732	10/16/2017	Champoeg Nursery, Inc	1,250.00
301754	10/18/2017	Native Ecosystems NW, LLC	1,306.30
301756	10/18/2017	Pacific NW Natives, LLC	1,354.09
301765	10/18/2017	Scholls Valley Native Nursery	3,534.99
		Capital Outlay - Bond - Natural Resources Projects	\$ 11,319.88
301726	10/16/2017	Benchmark Contracting, Inc.	1,299.00
301737	10/16/2017	Cornerstone Management Group, Inc.	3,250.00
301755	10/18/2017	P & C Construction	160,396.00
301772	10/18/2017	Urban Forest Pro, LLC	4,800.00
44968	10/20/2017	Rose's Equipment & Supply Inc.	1,650.00
ACH	10/25/2017	MacKay Sposito, Inc.	6,610.25
		Capital Outlay - Bond - New/Redevelop Community Parks	\$ 178,005.25
301814	10/25/2017	Peterson Structural Engineers, Inc.	1,922.00
301816	10/25/2017	R & W Engineering, Inc.	1,235.10
		Capital Outlay - Building Improvements	\$ 3,157.10
301608	10/05/2017	Reliable Roofing, Inc.	15,800.00
301633	10/05/2017	Golden Airwall, Inc.	3,795.00
301763	10/18/2017	River City NW Mechanical, LLC	3,999.48
44941	10/20/2017	The Pool & Spa House, Inc.	5,536.50
45443	10/20/2017	The Pool & Spa House, Inc.	2,089.80
45460	10/20/2017	The Pool & Spa House, Inc.	4,112.50
301816	10/25/2017	R & W Engineering, Inc.	5,765.60
		Capital Outlay - Building Replacements	\$ 41,098.88
301805	10/25/2017	Commerce Truck & Equipment Sales	59,935.00
		Capital Outlay - Fleet Capital Replacement	\$ 59,935.00
301769	10/18/2017	Tech Heads, Inc.	22,160.00
		Capital Outlay - Information Technology Replacement	\$ 22,160.00
301665	10/11/2017	Endicott-Woods Enterprises, Inc.	4,575.00
301745	10/16/2017	Herc Rentals, Inc.	2,693.75
		Capital Outlay - Park & Trail Improvements	\$ 7,268.75
301629	10/05/2017	Eastside Paving, Inc.	52,505.00
301638	10/05/2017	Lacey Construction	18,871.00
		Capital Outlay - Park & Trail Replacements	\$ 71,376.00
301722	10/16/2017	AKS Engineering & Forestry, LLC	1,957.00
		Capital Outlay - Parking Lot	\$ 1,957.00

Check #	Check Date	Vendor Name	Check Amount
301622	10/05/2017	City of Beaverton	1,540.00
301721	10/16/2017	Farid Adrangi	1,000.00
301722	10/16/2017	AKS Engineering & Forestry, LLC	12,348.95
301723	10/16/2017	Carol A. Baker	1,000.00
301734	10/16/2017	William Comar	1,000.00
301738	10/16/2017	Covesco, Inc.	1,000.00
301740	10/16/2017	Sean B. Donohue	1,000.00
301742	10/16/2017	EC Company	23,982.36
301744	10/16/2017	Adam Grabel	1,000.00
301764	10/18/2017	Morgan Scheper	1,000.00
301766	10/18/2017	Tobias Sinclair	1,000.00
ACH	10/18/2017	MacKay Sposito, Inc.	16,720.04
		Capital Outlay - SDC - Park Development/Improvement	\$ 62,591.35
301731	10/16/2017	Cedar Mill Construction Co, LLC	270,541.28
		Capital Outlay-Aquatic Center Renov Phase 2	\$ 270,541.28
301680	10/11/2017	THPRD - Petty Cash	3,800.00
		Cash for CHRC Fall Festival	\$ 3,800.00
ACH	10/05/2017	Keith Hobson	1,037.45
ACH	10/06/2017	Bill Evans	1,731.98
ACH	10/23/2017	Robert Wayt	1,868.25
ACH	10/25/2017	Douglas R. Menke	2,402.25
ACH	10/25/2017	Katherine Stokke	1,553.95
ACH	10/27/2017	Ali Kavarian	1,963.34
		Conferences	\$ 10,557.22
301615	10/05/2017	Special Districts Association of Oregon	4,125.00
		Dues & Memberships	\$ 4,125.00
301602	10/05/2017	PGE	27,092.91
301752	10/17/2017	PGE	1,582.63
301801	10/25/2017	PGE	36,571.93
301802	10/25/2017	PGE (Clean Wind)	1,867.08
		Electricity	\$ 67,114.55
301716	10/16/2017	Standard Insurance Company	217,273.75
301854	10/31/2017	Kaiser Foundation Health Plan	271,268.64
301855	10/31/2017	Moda Health Plan, Inc.	28,275.17
301858	10/31/2017	Standard Insurance Co.	14,152.58
301863	10/31/2017	UNUM Life Insurance-LTC	1,670.20
		Employee Benefits	\$ 532,640.34
301715	10/16/2017	PacificSource Administrators, Inc.	3,850.56
301717	10/16/2017	Standard Insurance Company	33,109.13
ACH	10/16/2017	Massachusetts Mutual Life Insurance Company	16,257.43
301857	10/31/2017	PacificSource Administrators, Inc.	15,100.33
301859	10/31/2017	Standard Insurance Company	33,686.49
301862	10/31/2017	THPRD - Employee Assn.	13,762.22
ACH	10/31/2017	Massachusetts Mutual Life Insurance Company	15,594.93
		Employee Deductions	\$ 131,361.09
301601	10/05/2017	NW Natural	10,609.84
301800	10/25/2017	NW Natural	8,603.82
45630	10/31/2017	NW Natural	3,492.03
		Heat	\$ 22,705.69

<u>Check #</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
301730	10/16/2017	Brown & Brown Northwest Insurance	35,988.00 \$ 35,988.00
301630	10/05/2017	The Farley Group, Inc.	14,511.30
301747	10/16/2017	Horizon Distributors, Inc.	4,815.52
44539	10/20/2017	American Leak Detection	1,025.00
45142	10/20/2017	Guaranteed Pest Control Service Co, Inc.	1,711.00
45469	10/20/2017	Wilbur-Ellis Company	5,800.00
301811	10/25/2017	Northwest Control Company, Inc.	2,653.52
301823	10/25/2017	United Site Services Maintenance Services	9,237.04 \$ 39,753.38
301605	10/05/2017	Phoenix Asphalt Maintenance Co., Inc.	1,247.89
301606	10/05/2017	Pioneer Manufacturing Co.	3,423.00
301609	10/05/2017	Rexius Forest By-Products, Inc.	2,630.62
301733	10/16/2017	Champoeg Nursery, Inc	1,000.00
301743	10/16/2017	Fazio Brothers Sand & Gravel	2,854.96
301757	10/18/2017	Pacific NW Natives, LLC	1,000.00
301767	10/18/2017	Staples Advantage	11,270.30
ACH	10/18/2017	ORCA Pacific, Inc.	1,228.85
44696	10/20/2017	Airgas Nor Pac, Inc.	5,005.91
44746	10/20/2017	Ewing Irrigation Products, Inc.	1,058.53
45096	10/20/2017	Airgas Nor Pac, Inc.	3,930.80
45444	10/20/2017	Step Forward Activities, Inc.	1,578.00
45446	10/20/2017	Step Forward Activities, Inc.	1,820.00
45457	10/20/2017	Wilbur-Ellis Company	1,939.60
45491	10/20/2017	Rexius Forest By-Products, Inc.	1,143.75
45494	10/20/2017	Rexius Forest By-Products, Inc.	1,143.75
45495	10/20/2017	Rexius Forest By-Products, Inc.	1,372.50
45498	10/20/2017	Rexius Forest By-Products, Inc.	1,143.75
45505	10/20/2017	Rexius Forest By-Products, Inc.	1,601.25
45508	10/20/2017	Rexius Forest By-Products, Inc.	2,745.00
45513	10/20/2017	Rexius Forest By-Products, Inc.	1,830.00
45518	10/20/2017	Rexius Forest By-Products, Inc.	2,562.00
45520	10/20/2017	Rexius Forest By-Products, Inc.	1,372.50
45526	10/20/2017	Rexius Forest By-Products, Inc. Maintenance Supplies	1,601.25 \$ 56,504.21
301761	10/18/2017	Ricoh USA Inc.	1,987.30
44694	10/20/2017	Masters Inc. Office Supplies	2,563.72 \$ 4,551.02
45308	10/20/2017	Marriott	1,793.09
ACH	10/27/2017	Ali Kavarian Other Travel	1,986.27 \$ 3,779.36
301696	10/16/2017	Edmund Scott	1,023.13
301697	10/16/2017	Chelsey Stanger Paycheck replacement	1,029.26 \$ 2,052.39
301619	10/05/2017	US Postal Service CMRS-PB Postage	3,000.00 \$ 3,000.00
301750	10/16/2017	Lithtex, Inc. Printing & Publication	1,318.00 \$ 1,318.00

<u>Check #</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
ACH	10/23/2017	Beery, Elsnor & Hammond, LLP	7,803.13
		Professional Services	\$ 7,803.13
301635	10/05/2017	Hyder Graphics	1,620.00
44578	10/20/2017	DoBe, LLC	2,100.00
44666	10/20/2017	Office Depot, Inc.	1,281.58
44727	10/20/2017	Kore Group	2,842.50
		Program Supplies	\$ 7,844.08
45638	10/31/2017	Waste Management of Oregon	7,463.55
		Refuse Services	\$ 7,463.55
301761	10/18/2017	Ricoh USA Inc.	3,209.11
		Rental Equipment	\$ 3,209.11
301607	10/05/2017	Portland Productions, LLC	2,020.00
301628	10/05/2017	City of Hillsboro	13,346.39
ACH	10/05/2017	Northwest Techrep, Inc.	2,230.00
301720	10/16/2017	3J Consulting, Inc.	1,854.98
ACH	10/18/2017	Smith Dawson & Andrews	3,000.00
45439	10/20/2017	Northwest Tree Specialists	1,250.00
45450	10/20/2017	Northwest Tree Specialists	1,498.75
45458	10/20/2017	Northwest Tree Specialists	3,000.00
45468	10/20/2017	Northwest Tree Specialists	2,800.00
301806	10/25/2017	Edwards Enterprises	2,348.00
301818	10/25/2017	Sound Security, Inc.	11,967.00
		Technical Services	\$ 45,315.12
301735	10/16/2017	Confidence Coach, LLC	2,000.00
		Technical Training	\$ 2,000.00
301799	10/25/2017	Allstream	5,095.26
45632	10/31/2017	AT&T Mobility	10,720.75
45633	10/31/2017	Comcast Cable	1,126.67
		Telecommunications	\$ 16,942.68
301847	10/30/2017	Oregon Department of State Lands	7,826.53
		Unclaimed Property	\$ 7,826.53
301618	10/05/2017	Tualatin Valley Water District	7,335.66
ACH	10/05/2017	Marc Nelson Oil Products, Inc.	2,684.71
ACH	10/18/2017	Marc Nelson Oil Products, Inc.	2,385.15
301822	10/25/2017	Tualatin Valley Water District	4,680.39
		Vehicle Gas & Oil	\$ 17,085.91
45639	10/31/2017	City of Beaverton	29,925.54
45640	10/31/2017	Clean Water Services	2,996.59
45641	10/31/2017	Tualatin Valley Water District	183,734.76
45642	10/31/2017	West Slope Water District	2,417.47
		Water & Sewer	\$ 219,074.36
		Grand Total	\$ 2,054,667.06



Tualatin Hills Park & Recreation District

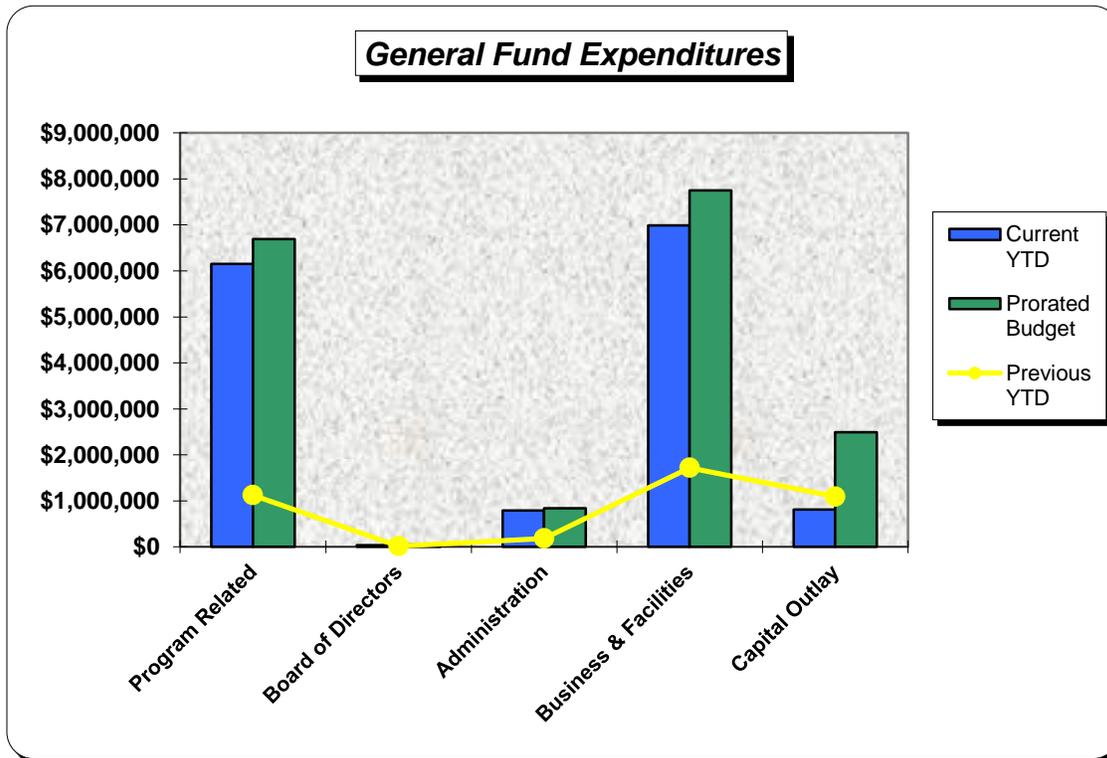
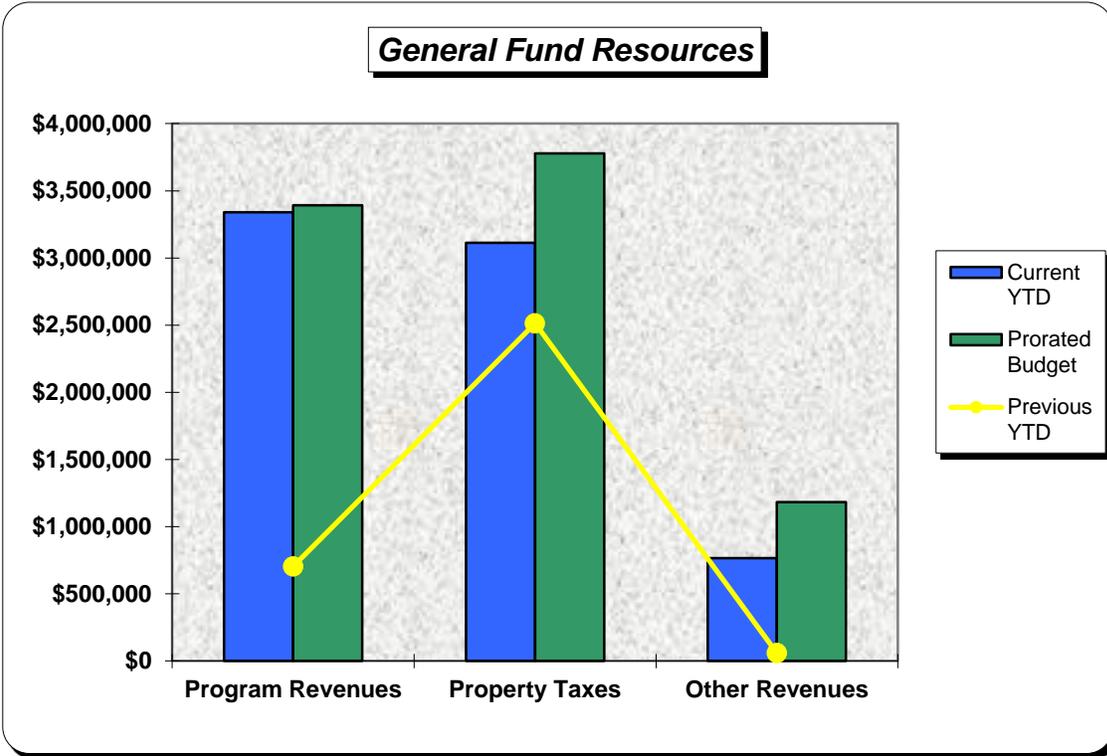
General Fund Financial Summary October, 2017

	Current Month	Year to Date	Prorated Budget	% YTD to Prorated Budget	Full Fiscal Year Budget
Program Resources:					
Aquatic Centers	\$ 89,965	\$ 905,563	\$ 1,027,103	88.2%	\$ 3,216,289
Tennis Center	66,487	291,011	307,780	94.6%	1,129,096
Recreation Centers & Programs	212,778	1,637,839	1,508,871	108.5%	5,185,786
Sports Programs & Field Rentals	119,643	405,517	454,594	89.2%	1,639,061
Natural Resources	18,896	100,178	93,487	107.2%	406,200
Total Program Resources	507,769	3,340,108	3,391,836	98.5%	11,576,432
Other Resources:					
Property Taxes	3,085,903	3,112,655	3,778,843	82.4%	30,741,497
Interest Income	9,656	53,790	19,952	269.6%	155,000
Facility Rentals/Sponsorships	38,269	130,594	142,091	91.9%	473,900
Grants	46,687	411,588	891,391	46.2%	2,055,417
Miscellaneous Income	37,160	169,578	128,955	131.5%	497,250
Total Other Resources	3,217,675	3,878,205	4,961,233	78.2%	33,923,064
Total Resources	\$ 3,725,444	\$ 7,218,313	\$ 8,353,069	86.4%	\$45,499,496
Program Related Expenditures:					
Parks & Recreation Administration	37,958	188,561	245,616	76.8%	685,221
Aquatic Centers	284,601	1,422,268	1,564,171	90.9%	4,159,169
Tennis Center	91,326	357,462	355,270	100.6%	1,045,843
Recreation Centers	463,175	2,385,122	2,518,565	94.7%	6,433,607
Community Programs	39,888	224,251	260,054	86.2%	583,120
Athletic Center & Sports Programs	146,919	833,390	955,907	87.2%	2,401,814
Natural Resources & Trails	145,150	739,637	791,258	93.5%	2,097,536
Total Program Related Expenditures	1,209,017	6,150,691	6,690,841	91.9%	17,406,310
General Government Expenditures:					
Board of Directors	16,166	38,719	50,472	76.7%	269,895
Administration	172,035	792,589	842,142	94.1%	2,513,864
Business & Facilities	1,697,608	6,990,518	7,753,734	90.2%	22,024,609
Capital Outlay	408,425	814,567	2,495,293	32.6%	6,419,213
Contingency/Capital Replacement Reserve	-	-	-	0.0%	5,050,000
Total Other Expenditures:	2,294,234	8,636,393	11,141,641	77.5%	36,277,581
Total Expenditures	\$ 3,503,251	\$14,787,084	\$ 17,832,482	82.9%	\$53,683,891
Revenues over (under) Expenditures	\$ 222,193	\$ (7,568,771)	\$ (9,479,413)	79.8%	\$ (8,184,395)
Beginning Cash on Hand		9,920,411	8,184,395	121.2%	8,184,395
Ending Cash on Hand		\$ 2,351,640	\$ (1,295,018)	181.6%	\$ -

Tualatin Hills Park and Recreation District

General Fund Financial Summary

October, 2017





MEMO

DATE: November 22, 2017
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: **Bethany Creek Trail Consultant Contract**

Introduction

Staff are requesting board of directors' approval of the most qualified consultant team, based on proposals, for professional consulting services for the Bethany Creek Trail improvement project, and authorization to award the contract to this team.

Background

The new trail segment is listed as the System Development Charge-funded project "Bethany Creek Trail #2 Segment #3" in the fiscal year 2017/18 adopted budget. A vicinity map (Exhibit A) and aerial map (Exhibit B) of the trail's location are attached for reference.

On September 18 and 20, 2017, staff publicly advertised a Request for Proposals (RFP) in the *Daily Journal of Commerce* (DJC) to solicit engineering and landscape architecture firms for the Bethany Creek Trail improvements. During the solicitation period, staff received 25 requests from professional consulting firms to review the RFP, and six requests from plan distribution centers in Oregon and Washington to post the RFP in their plan centers. On October 13, staff received six proposals from consultant teams led by 3J Consulting, AKS Engineering, Alta Planning & Design, ESA, OTAK and WHPacific. Based on the review and evaluation of these six proposals, staff believe they are all qualified consultant teams for this trail improvement project.

Based on staff's review of the proposals, the WHPacific consultant team received the highest scores, and staff believe they are the most qualified team for this project. The WHPacific proposal reflects a great understanding of the project and the processes required to complete the project. Their proposal is detailed and clear in identifying their project approach and schedule, and includes relevant tasks that staff believe will thoroughly support the project goals and objectives.

The WHPacific consultant team has submitted a base fee of \$317,634 to provide professional services from the master planning phase through construction administration of the trail project and includes project close out. Staff find that the proposed fee is reasonable based on recent similar projects.

The total project budget of \$1,100,000 is appropriated for this trail improvement project based on the 2017/18 budget adopted by the board at their June 20, 2017 regular meeting.

Proposal Request

Staff are requesting board of directors' approval of the WHPacific consultant team for professional consulting services for the Bethany Creek Trail improvement project for the proposed fee of \$317,634. Staff are also requesting authorization for the general manager or his designee to execute the professional services contract.

Benefits of Proposal

Authorization of the contract with WHPacific at this time will allow staff to proceed seamlessly with the project's master planning phase and will support the district's goal of constructing the project during the 2020 construction season.

Potential Downside of Proposal

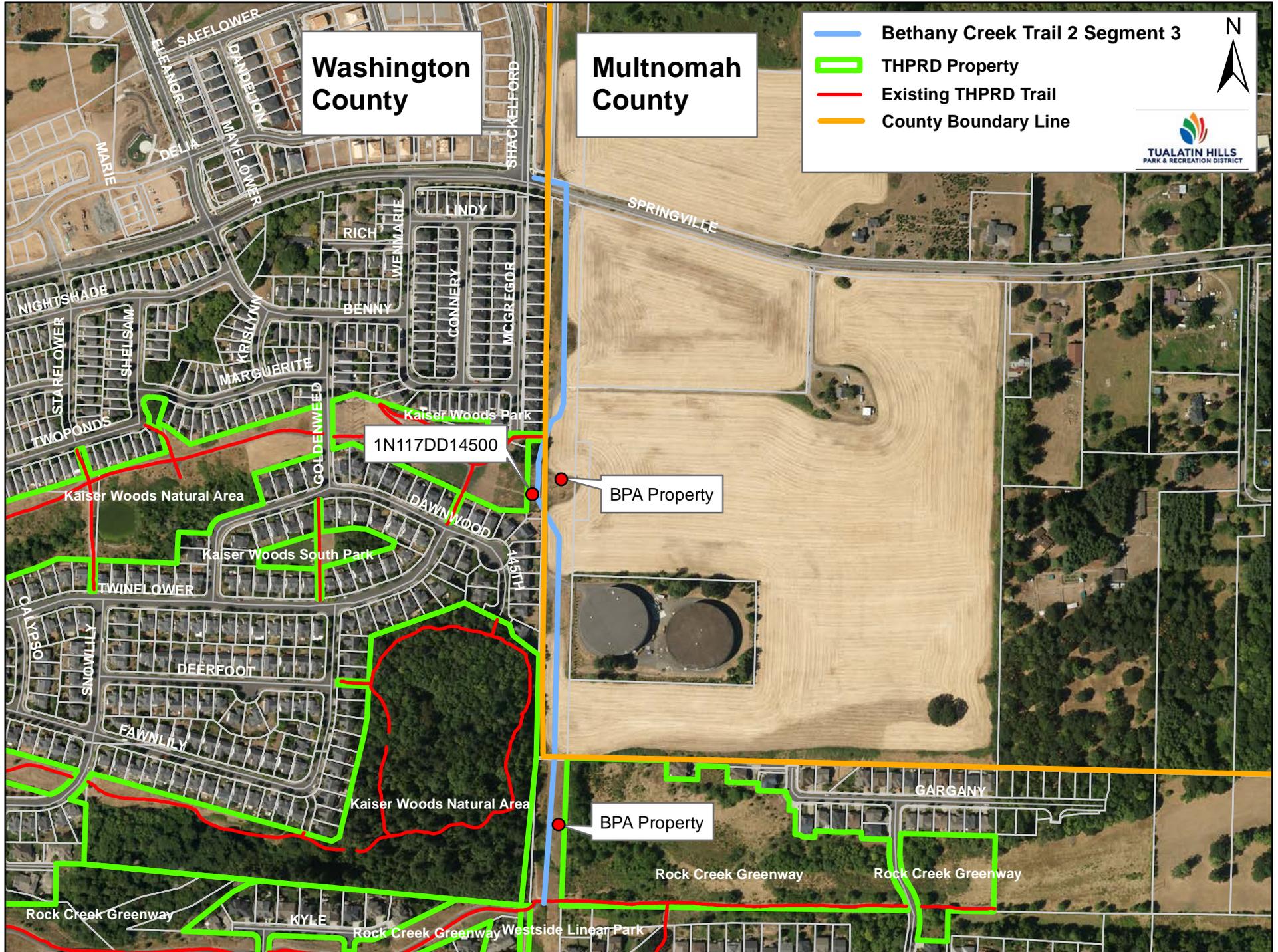
There is no apparent downside to the proposal.

Action Requested

Board of directors':

1. Approval of the WHPacific consultant team for professional consulting services for the Bethany Creek Trail improvement project; and
2. Authorization for the general manager or his designee to execute the professional services contract in the amount of \$317,634.

Exhibit B





[8A]

MEMO

DATE: November 27 2017
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: **Signage Policy Update**

Introduction

Staff are requesting board of directors' approval of the Signage Policy Update which will replace the original Signage Master Plan. This latest update also separates out signage policy guidance from design and installation details.

Background

The board approved the district's first Signage Master Plan in 2009. Since that time, staff have identified necessary revisions to the Signage Master Plan due to logistical or regulatory requirements. These revisions are due to a wide variety of reasons such as revised mounting hardware/installation techniques and the change of the district's logo. In addition, the policy update includes revisions that are required to comply with the ADA Transition Plan and the need for the creation of new signs that were not in the original Signage Master Plan.

With the inclusion of the new signs, there are very few signs in the system that have not been revised or need to be revised. Some signs need only one or two revisions, while other signs need up to six revisions, and the average seems to be about four revisions per sign. Listed below are the major reasons why the signs have been revised or need to be revised:

- New logo and color changes - already being implemented
- Mounting and hardware changes for installation - already being implemented
- New corner radius and border - already being implemented
- Style changes - already being implemented
- New style and text - already being implemented
- Modified directional strips with new arrow and border - already being implemented
- Dimension changes - needed for ADA Transition Plan compliance
- Font enlargement - needed for ADA Transition Plan compliance
- New 3D/braille font sizes - needs to be implemented
- Content changes - needs to be implemented
- New sign types needed - addition of new signs into the signage inventory

Staff are currently into Phase 3 of the signage replacement program based on the original Signage Master Plan. Of the original signs in place at the adoption of the Signage Master Plan, 11% still need to be replaced districtwide to complete the signage replacement program. However, with the recent approval of the ADA Transition Plan in December 2016, the number of signs that need to be replaced will increase to 41% of the current signage inventory. The signs that are most impacted are the A-3 and the rules & regulation signs.

Staff presented the Signage Policy Update for board review and input at the October 10, 2017 regular board meeting. The board input that was received questioned the Signage Policy Update as it related to multilingual or bilingual signage. Staff acknowledged that there was one bilingual sign already in the Signage Policy Update (sign type F-1 field use by permit). Staff committed to research best practices in this regard and contacted eight park districts/agencies throughout the state, including several in the Portland Metropolitan area to see what those park districts/agencies were doing or forecasting for the future regarding multilingual or bilingual signage. Most of the contacts were evaluating the same question and were working on trying to decide a future direction regarding this topic.

Proposal Request

Staff are requesting board of directors' approval of the Signage Policy Update. The new Signage Policy Update differs from the previous Signage Master Plan in that the policy update displays just the sign graphics of the sign families only. In addition, it is proposed that all of the details regarding sign colors, text size, dimensions, installation details, etc., will be relocated to the Maintenance Standards Manual. The relocation of all of the sign details to the Maintenance Standards Manual will allow staff to make insignificant modifications to the signs as needed without requiring modification of the signage policy.

Attached is Exhibit A which lists every sign and the revision from the original Signage Master Plan that has already been implemented or needs to be implemented. Exhibit B is the Signage Maintenance Standards that will become part of the Maintenance Standards Manual. These standards contain the design and installation details that had previously been included in the Signage Master Plan. These are included for information only and will not be part of the requested approval of the Signage Policy Update.

Staff have already implemented the installation of bilingual signs (English and Spanish) when posting project public notices, herbicide in use and water conservation. Staff are looking into other signage options as well. The Signage Policy Update has been revised to state that staff will continue to research and monitor agency best practices regarding the topic of multilingual or bilingual signage and it will be addressed when more information is available.

Benefits of Proposal

Approval of the Signage Policy Update recognizes minor signage changes that have already taken place and allows staff to continue moving forward to complete Phase 3 of the signage replacement program and the other replacements triggered by the ADA Transition Plan. Since the detailed design and installation standards have been moved from the Signage Policy Update to the Maintenance Standards Manual, it also provides flexibility to staff to make minor modifications to take advantage of new materials, designs, or efficiencies, and to comply with any regulatory changes.

Potential Downside of Proposal

There is no apparent downside to the proposal.

Maintenance Impact

The sign replacement program has been funded in the budget for several years as staff has been phasing in the new signs to move toward completion of the original Signage Master Plan. Maintenance staff have also been very resourceful in repurposing old signs to be used again and recycling signs that could not be repurposed.

Action Requested

Board of directors' approval of the Signage Policy Update.

DRAFT



TUALATIN HILLS
PARK & RECREATION DISTRICT

Tualatin Hills Park & Recreation District
Signage Policy Update

December 2017

Tualatin Hills Park & Recreation District Signage Policy Update

December 2017

**With participation and support from the
Tualatin Hills Park & Recreation District Board of Directors**

John Griffiths
Jerry Jones Jr.
Ali Kavianian
Felicita Monteblanco
Holly Thompson

MANAGEMENT TEAM

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Aisha Panas, Director of Park & Recreation Services
Geoff Roach, Director of Community Partnerships
Bob Wayt, Director of Communications & Outreach

Acknowledgements

The project team acknowledges the invaluable contributions of the following individuals and groups in updating this plan:

THE SIGNAGE POLICY UPDATE PROJECT TEAM

Bruce Barbarasch, Superintendent of Natural Resources & Trails Management
Tim Bonnin, Senior Park Planner
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Rene' Brucker, Park Planner
Jerry Burgess, Park Maintenance Project Coordinator
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Sue LeBlanc, Graphics Specialist
Nicole Paulsen, Urban Planner II
Julie Rocha, Athletic Center Supervisor
Roger Whitaker, Park Maintenance Coordinator

Executive Summary

Purpose of Document

The Tualatin Hills Park & Recreation District's (THPRD) original Signage Master Plan (SMP) was approved by the board of directors on April 6, 2009. It was developed as a guide for all future exterior signs in THPRD's system of parks, trails, facilities and natural areas. The plan included graphic design standards for the variety of sign types necessary for the various conditions found throughout the district.

Signs located at, or on public use outdoor facilities perform the integral function of connecting a site and its visitors. They can identify, direct and interpret features within a park site and provide the users with a sense of knowledge and safety. Signs also identify the location as a THPRD site, which evokes images of highly maintained facilities and excellent public service.

In order for any signage system to be effective, it must have unity in both its message and basic design. Unity of message enables visitors to gain an understanding of appropriate park use and appreciation of the diverse resources owned and managed by THPRD. Unity of basic sign design identifies different sites as part of a larger park system and enables visitors to locate and access those parks with minimal effort.

The 2009 document provided guidelines for planning and implementing a signage system that promoted a positive relationship between the general public and THPRD.

Signage within the district:

- Provides image and identity for THPRD
- Identifies names and locations of individual parks, trails, natural areas and facilities
- Orients visitors to individual sites and the resources provided therein
- Provides visitors with regulatory information
- Assists visitors with wayfinding within individual sites
- Provides visitors with interpretive information regarding significant topics of natural area restoration, exhibits, landscape features, historical or cultural sites, flora and fauna, and other district programs
- Provides visitors with emergency information, warnings and other safety issues

In addition to the Signage Master Plan, a Wayfinding Plan for the Howard M. Terpenning (HMT) Recreation Complex was developed to provide patrons the necessary site signage to make their experience navigating the complex trouble free.

2013 Update

In November 2013, a new THPRD logo was rolled out. A Signage Master Plan project team met to discuss any other changes that needed to be made to the plan. During implementation of the original plan, the Planning and Maintenance departments found a better way to install the signs and suggestions were made to improve the design of the signs to enhance visual appeal. Some new signs were added, redundant signs were removed, some dimensions were adjusted, and the way the signs were made had changed. With these revisions in the Signage Master Plan, the district continues to evoke images of highly maintained facilities and excellent public service.

2017 Update

In November 2016, the Signage Policy Update project team met to discuss revisions needed to comply with the ADA Transition Plan. Many of the signs needed to be enlarged to accommodate a larger font size to meet ADA specifications. The signage policy will always comply with ADA standards. The project team also added additional signs, which included the new gender-neutral signs that were not in the original Signage Master Plan and, again redundant signs were removed. The 2017 Signage Policy Update simplifies the original Signage Master Plan and focuses on the graphic 'look' of the signs in their related sign families and not so much on all of the sign details. All of the signage details such as dimensions, installation techniques, letter height, font sizes, colors, etc., along with the safety sign set has been relocated to the Maintenance Standards Manual.

Staff will continue to research and monitor agency best practices regarding the topic of multi-lingual or bilingual signage and it will be addressed when more information is available.

The Intertwine Regional Trail Signage set was also moved to the Maintenance Standards Manual. This sign set serves as a technical resource to guide parks and transportation agencies as they plan, design, and fabricate consistent wayfinding signage along regional trails in the Portland-Vancouver metropolitan area.

The relocation of all of the signage details to the Maintenance Standards Manual will allow staff greater flexibility to make insignificant sign revisions as needed to maintain efficiencies in placing sign orders.

SIGN TYPES

IDENTIFICATION SIGNS

A. Site Identification Signs

- A1. Standard Site Identification
- A2. Large Site Identification
- A3. Small Site Identification
- A4. Major Site Identification

B. Building Identification Signs

- B1. Building Identification Letters
- B2. Building Identification Panel
- B3. Building Identification Panel (Small)

C. Room & Area Identification Signs

- C1. Restroom Identification (Women)
- C2. Restroom Identification (Men)
- C3. Restroom Identification (Single-use Unisex)
- C4. Restroom Identification (Single-use Unisex) ADA/Changing Table
- C5. Restroom Identification (Single-use Unisex) ADA/Changing Table/Shower
- C6-C9. Area Identification Flags

D. Trailhead Signs

- D1. Trailhead Identification (Small)
- D2. Trailhead Identification with Map

E. Field Identification Signs

- E1. Field Identification
- E2. Court Identification (Tennis)
- E3. Field Identification (Ball Field)
- E4. Field Identification (Multi-sport)

INFORMATION SIGNS

F. Information Signs

- F1. Field Use By Permit
- F2. Field Maintenance
- F3. Do Not Feed Wildlife
- F4. Restroom Location
- F5. Restroom Location with Map
- F6. No Smoking
- F7. Picnic Pavilion
- F8. Do Not Remove Waterfowl
- F9. Lost or Stolen Items
- F10. Stairway
- F11. Natural Area
- F12. Nature Play Area

REGULATORY SIGNS

R. Regulatory Signs

- R1. Park/Trail Rules
- R2. Disc Golf Rules
- R3. Play Area Rules
- R4. Dog Park Rules
- R5. Basketball Rules
- R6. Roller Hockey Rules
- R7. Skate Park Rules
- R8. Tennis Rules
- R9. Synthetic Field Rules
- R10. Bike Skills Track Rules
- R11. Community Garden Rules
- R12. Splash Park Rules

SAFETY & WARNING SIGNS

S. Safety & Warning Signs

- S1. Walk Bicycles
- S2. Fire Extinguisher, Fire Alarm
- S3-S4. Emergency Exit
- S5. Danger Area
- S6. Fire Sprinkler System
- S7. AED Machine
- S8. Fire Lane
- S9. Miscellaneous Safety & Warning

DIRECTIONAL & TRAFFIC SIGNS

T. Directional & Traffic Signs

- T1. Trail Directional
- T2. Trail Mile Marker
- T3. Trail Connection
- T4. Trail Crossing
- T5. Pedestrian Directional
- T6. Wall Directional
- T7. Parking Lot Directional
- T8. Vehicle Directional

Type A Sign Family: Site Identification

These signs identify a site such as a park or recreation facility for pedestrian and vehicular traffic. The type of sign used should be determined by the scale of the facility or facility entrance to be identified and the sign visibility conditions.

Type A1 provides identification for neighborhood parks or secondary entrances of larger facilities and is considered to be the "Standard" sign for the district.

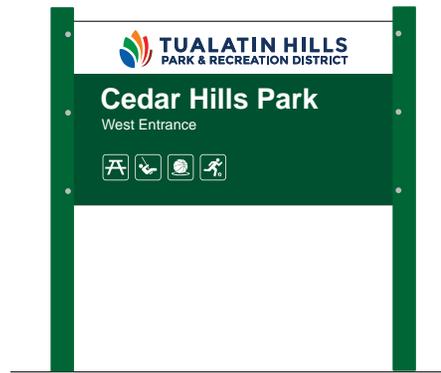
Type A2 offers greater legibility for use in identifying larger parks or locations where traffic is typically above 35 mph. Parks with multiple entry points may use this type to indicate the primary entrance.

Type A3 provides identification at secondary and tertiary entrances or for smaller facilities such as a neighborhood park that does not require vehicular traffic visibility. This sign is typically paired with the park regulations sign panel.

Type A4 is for the identification of major facilities such as a large recreation complex.



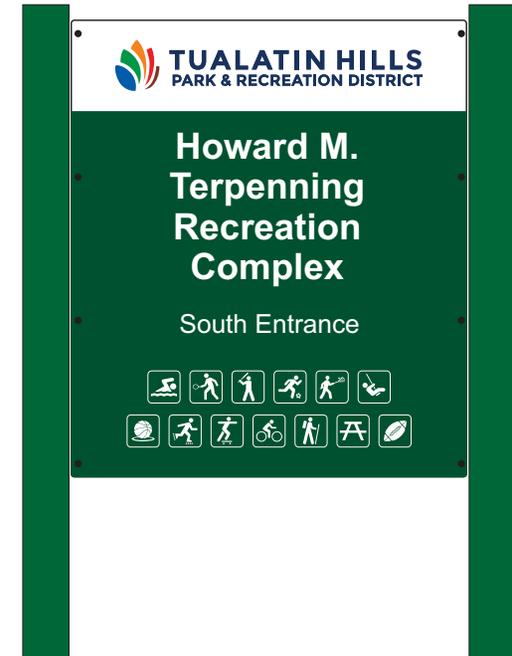
Type A1 - Standard Site Identification



Type A2 - Large Site Identification



Type A3 - Small Site Identification



Type A4- Major Site Identification

Type B Sign Family: Building Identification

These signs identify a building within a site.

Type B1 identifies buildings with three dimensional letters and logo.

Type B2 uses a panel mounted to a building.

Type B3 uses a smaller panel mounted to a building.

With any of the sign types, the building architecture, space available and colors should be evaluated to best complement the architecture.



Type B2 - Building Identification Panel



Type B1 - Building Identification Letters - Administration office(s)



Type B1 - Building Identification Letters



Type B3 - Building Identification Panel (Small)

Type C Sign Family: Room & Area Identification

These signs identify a room or area.

Types C1 through C3 identify restrooms. These signs are all ADA compliant with tactile and Braille messages. There are also ADA versions of both.

Type C4 identifies areas with a flag sign which helps provide greater visibility for area that may be hard to see without it.

Type C5 identifies major areas with an overhead sign to provide greater visibility from down a corridor, such as at the HMT site.

Type C6 identifies an area with three dimensional letters.

Type C7 identifies a parking area theme.

Type C8 identifies an area with symbols and can also provide direction with a directional header message.

Type C9 identifies areas within parks.



Type C1, C2, C3 - Restroom Identification



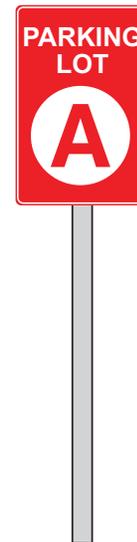
Type C4 - Area Identification Flag



Type C5 - Area Identification Overhang

Concessions

Type C6 - Area Identification Letters



Type C7 - Parking Area Identification



Type C8 - Area Identification Symbols



Type C9 - Area Identification - Small

Type D Sign Family: Trailhead Identification

These signs identify a trailhead.

Type D1 provides trailhead identification and rules without additional information.

Type D2 has a map included (both horizontal and vertical versions).

Optional directional panels can be applied to any of these.



Type D1 - Trailhead Identification (Small)



Type D2 - Trailhead Identification with Map

Type E Sign Family: Field Identification

These signs identify sports activity fields.

Type E1 provides field identification and rules.

Types E2 through E4 provide field identification using sports symbols and field numbers. These are typically attached to the fence.



Type E1 - Field Identification



Type E2 - Court Identification (Tennis)



Type E3 - Field Identification (Ball Field)



Type E4 - Field Identification (Multi-sport)

Type F Sign Family: Information Signs

These signs provide information to visitors.

Type F1 informs visitors they must obtain a permit to use the sports fields.

Type F2 informs visitors that THPRD maintains the fields and provides a contact number should they need assistance. Typically this sign is installed on the fence or wall of the sports field.

Type F3 informs visitors that feeding the wildlife is not allowed.

Types F4 and F5 provide information on a restroom location.

Type F6 informs visitors that smoking is not permitted.

Type F7 informs visitors the conditions for use of rental area such as picnic pavilions.

Type F8 informs visitors not to remove waterfowl.

Type F9 informs visitors about our policy on lost or stolen items.

Type F10 provides information on a stairway location.

Type F11 informs visitors about our natural area.

Type F12 provides information about the nature play area.



Type F2 - Field Maintenance



Type F7 - Picnic Pavilion



Type F8 - Do Not Remove Waterfowl



Type F1
Field Use By Permit



Type F3
Do Not Feed Wildlife



Type F4
Restroom Location



Type F5
Restroom Location w/Map



Type F6 - No Smoking



Type F9 - Lost or Stolen Items



Type F10 - Stairway



Type F11 - Natural Area



Type F12 - Nature Play Area

Type R Sign Family: Regulatory Signs

These signs provide rules and regulations.

Type R1 provides park/trail rules and is typically located at pedestrian entries to the park. It uses an angle post while the other Type R signs use utility posts.

Type R2 provides disc golf rules.

Type R3 provides rules for the children's play area.

Type R4 provides dog park rules.

Type R5 provides basketball rules.

Type R6 provides roller hockey rules.

Type R7 provides skate park rules.

Type R8 provides tennis rules.

Type R9 provides synthetic field rules.

Type R10 provides BMX track rules.

Type R11 provides community garden rules.

Type R12 provides splash pad rules.



Type R1
Park/Trail Rules

Type R2
Disc Golf Rules

Type R3
Play Area Rules

Type R4
Dog Park Rules

Type R8
Tennis Rules

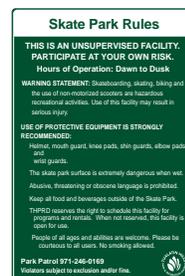
Type R9
Synthetic Turf Rules



Type R5
Basketball Rules



Type R6
Roller Hockey Rules



Type R7
Skate Park Rules



Type R10
BMX Track Rules



Type R11
Community Garden Rules



Type R12
Splash Pad Rules

Type S Sign Family: Safety & Warning Signs

These signs provide safety and warning information. These signs are all ADA compliant with tactile and Braille messages when needed.

Type S1 notifies patrons to walk their bicycles for safety.

Type S2 identifies fire extinguishers and fire alarm locations.

Type S3 identifies emergency exits. To be placed to the right of the door.

Type S4 identifies emergency exits. To be placed on door.

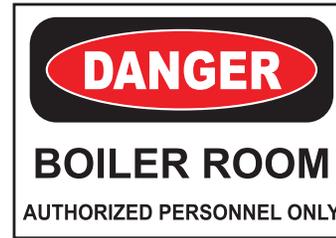
Type S5 identifies danger areas.

Type S6 identifies sprinkler system control area.

Type S7 identifies where an AED machine is located.

Type S8 identifies fire lane - no parking areas.

Type S9 are non-standard safety and warning signs typically used for a specific situation.



Type S5 - Danger Signs



Type S6 - Fire Sprinkler System



Type S7 - AED Machine



Type S8 - Fire Lane



Type S1 - Walk Bicycles



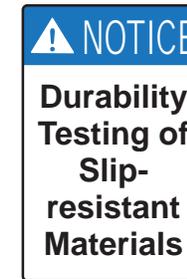
Type S2 - Fire Extinguisher, Fire Alarm



Type S3 - Emergency Exit



Type S4 - Emergency Exit



S9 - Other misc. safety signs

Type T Sign Family: Directional & Traffic Signs

These signs provide direction for pedestrians and vehicles.

Type T1 provides trail identification and direction.

Type T2 indicates mileage distance on trails.

Type T3 assists with directions at trail gaps to connect to the next trail segment.

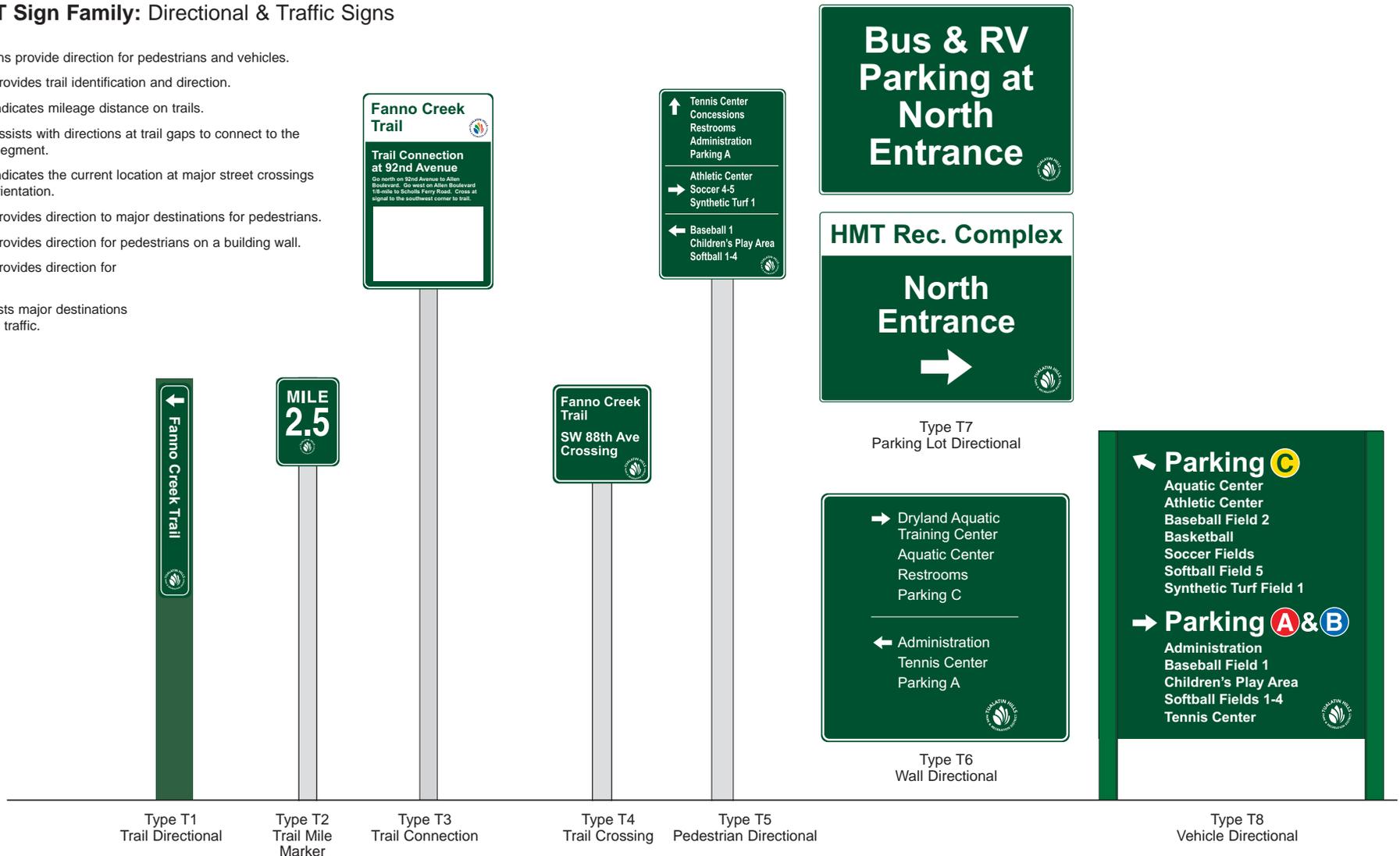
Type T4 indicates the current location at major street crossings for user orientation.

Type T5 provides direction to major destinations for pedestrians.

Type T6 provides direction for pedestrians on a building wall.

Type T7 provides direction for vehicles.

Type T8 lists major destinations for vehicle traffic.



SIGN TYPES

A. IDENTIFICATION SIGNS

A1. Standard Site Identification

New corner radius
New logo & color changes
Mounting & hardware changes

A2. Large Site Identification

New corner radius
New logo & color changes
Mounting & hardware changes

A3. Small Site Identification

New corner radius and added white border
New logo & color changes
Dimension changes
Font enlargement
Mounting & hardware changes

A4. Major Site Identification

New corner radius
New logo & color changes
Mounting & hardware changes

B. BUILDING IDENTIFICATION SIGNS

1. Building Identification Letters

New logo & color changes
Dimension changes
New 3-D letter sizes

B2. Building Identification Panel

New corner radius
New logo & color changes
Dimension changes
Mounting & hardware changes

B3. Building Identification Small

New sign type added

C. ROOM & AREA IDENTIFICATION SIGNS

All re-numbered to add new signs

C1. Restroom (Women)

New corner radius and added white border
Font enlargement

C1A. Restroom (Women) ADA

New sign type added

C2. Restroom (Men)

New corner radius and added white border
Font enlargement

C2A. Restroom (Men) ADA

New sign type added

C3. Restroom (Single-use Unisex)

New sign type added

C3A. Restroom (Single-use Unisex) ADA

New sign type added

C4. Restroom (Single-use Unisex)

ADA/Changing Table
New sign type added

C5. Restroom (Single-use Unisex)

ADA/Changing Table/Shower
New sign type added

C6-11. Area Identification Flags

New sign type added

C12. Area Identification Overhead

New corner radius

C13. Area Identification Letters

Not changed

C14. Parking Area Identification

New corner radius and added white border

C15. Area Identification Symbols

New corner radius and added white border

C16. Small Area Identification

New corner radius and added white border
New logo
Font enlargement

C17. Room Number

New sign type added

C18. Inside Court Number

New sign type added

D. TRAILHEAD SIGNS

Some re-numbered to add new signs

D1. Trailhead Identification (Small)

New corner radius and added white border
New logo
Dimension changes
Font enlargement
Mounting & hardware changes
Modified directional strips – new arrow/border

D2. Trailhead with Map (Old D2 eliminated)

New corner radius and added white border
New logo
Dimension changes
Font enlargement
Mounting & hardware changes
Modified directional strips – new arrow/border

E. FIELD IDENTIFICATION SIGNS

E1. Field Identification

New corner radius and added white border
New logo
Dimension changes
Font enlargement
Mounting & hardware changes
Modified Directional Strips – new arrow/border

E2. Court Identification (Tennis)

Not changed

E3. Field Identification (Ball Field)

Not changed

E4. Field Identification (Multi-Sport)

Not changed

I. INFORMATIONAL SIGNS

F1. Field Use By Permit

New corner radius and added white border
New logo
Dimension changes
Font enlargement
Mounting & hardware changes

F2. Field Maintenance

New corner radius and added white border
New logo
Font enlargement
Mounting & hardware changes

F3. Do Not Feed Wildlife

New corner radius and added white border
New logo

Font enlargement

Mounting & hardware changes

F4. Restroom Location

New corner radius and added white border
New logo and arrow style
Font enlargement
Mounting & hardware changes

F5. Restroom Location w/Map

New corner radius and added white border
New logo and arrow style
Font enlargement
Mounting & hardware changes

F6. No Smoking

New corner radius and added white border
New logo
New style and text
Font enlargement
Mounting & hardware changes

F7. Picnic Pavilion

New Sign

F8. Do Not Remove Waterfowl

New Sign

F9. Lost or Stolen Items

New Sign

F10. Stairway signs

New Sign

F11. Natural Area Sign

New Sign

F12. Natural Play area sign

New Sign

H. SITE MAP SIGNS

H1. Site Map

Mounting & hardware changes
New logo and arrow style

K. KIOSK SIGNS

K1. Kiosk

New logo

K2. Kiosk Map – Small

New Sign

K3. Kiosk Map – Medium

New Sign

K4. Kiosk Map – Large

New Sign

L. TEMPORARY SIGNS

L1. Area Closed

New corner radius and added white border

New logo

L2. Field Closed

New corner radius and added white border

New logo

L3. Trail Closed

New corner radius and added white border

New logo

M. SEASONAL & EVENTS

R. REGULATORY SIGNS

Some re-numbered to add/eliminate signs

R1. Park/Trail Rules

New corner radius and added white border

New logo

Dimension changes

Font enlargement

Content changes

Mounting & hardware changes

R2. Disc Golf Rules

New sign

R3. Play Area Rules

New corner radius and added white border

New logo

Dimension changes

Font enlargement

Content changes

Mounting & hardware changes

R4. Dog Park Rules

New corner radius and added white border

New logo

Dimension changes

Font enlargement

Content changes

Mounting & hardware changes

R5. Basketball Rules

New corner radius and added white border

New logo

Dimension changes

Font enlargement

Content changes

Mounting & hardware changes

R6. Roller Hockey Rules

New corner radius and added white border

New logo

Dimension changes

Font enlargement

Content changes

Mounting & hardware changes

R7. Skate Park Rules

New corner radius and added white border

New logo

Dimension changes

Font enlargement

Content changes

Mounting & hardware changes

R8. Tennis Rules

New corner radius and added white border

New logo

Dimension changes

Font enlargement

Content changes

Mounting & hardware changes

R9. Synthetic Field Rules

New corner radius and added white border

New logo

Dimension changes

Font enlargement

Content changes

Mounting & hardware changes

R10. Bike Skills Track Rules

New corner radius and added white border

New logo

Dimension changes

Font enlargement

Content changes

Mounting & hardware changes

R11. Community Garden Rules

New sign

R12. Splash Park Rules

New sign

S. SAFETY & WARNING SIGNS

S1. Walk Bicycles

New corner radius and added white border

New logo

Font enlargement

S2. Fire Extinguisher

New sign

T. DIRECTIONAL & TRAFFIC SIGNS

T1. Trail Directional

New corner radius and added white border

New logo

New arrow style

Mounting & hardware changes

T2. Trail Mile Marker

New corner radius and added white border

New logo

T3. Trail Connection

New corner radius and added white border

New logo

New arrow style

Mounting & hardware changes

T4. Trail Crossing

New corner radius and added white border

New logo

New arrow style

Mounting & hardware changes

T5. Pedestrian Directional

New corner radius and added white border

New logo

New arrow style

Mounting & hardware changes

T6. Wall Directional

New corner radius and added white border

New logo

New arrow style

Mounting & hardware changes

T7. Parking Lot Directional

New corner radius and added white border

New logo

Mounting & hardware changes

T8. Vehicle Directional

New corner radius and added white border

New logo

New arrow style

Mounting & hardware changes

T9. Vehicle A-board

New logo

Style changes

T10. Trail Closed Sign

New sign

U. UNIQUE SIGNS

New sign types always being added and changed



TUALATIN HILLS
PARK & RECREATION DISTRICT

Tualatin Hills Park & Recreation District
[Signage Maintenance Standards](#)

The signage maintenance standards is a 222-page document. Please click the link above to view.

December 2017



MEMO

DATE: November 27, 2017
TO: Doug Menke, General Manager
FROM: Aisha Panas, Director of Park & Recreation Services

RE: **Beaverton School District Intergovernmental Agreement**

Introduction

Staff are requesting board of directors' approval of the revised draft intergovernmental agreement (IGA) with Beaverton School District, which guides the relationship between the two districts regarding use and maintenance of athletic facilities.

Background

Park district staff have been working with representatives of the Beaverton School District to update the existing 2004 IGA that guides the use and maintenance of property owned by both districts. Generally, the park district maintains athletic fields and facilities in exchange for the use of school district fields and facilities to run park district recreational programs.

At the board's meetings on October 10 and November 14, Aisha Panas, director of Park & Recreation Services, provided an update on the progress of the amendments and outlined the overarching principles guiding the development of the revised IGA. During the meeting on November 14, information was shared about the measurement tool developed by THPRD and BSD staff to evaluate the value of athletic facility usage and the cost of maintaining facilities owned by the school district. As was explained at the meeting, the tool is intended to provide a high-level assessment of the value provided to each district as well as the costs that accrue to each district.

Primary changes to the 2004 IGA include the following:

- Overarching principles outlining the relationship between BSD and THPRD remain in what is referred to as the "cover" IGA – these items include both standard legal boilerplate language regarding the term of the IGA, indemnification, and insurance requirements, as well as new language that clearly calls out that the exchange of facility usage for maintenance of these facilities should be relatively equal between the two districts.
- The details of the IGA, previously included as exhibits to the IGA, are being removed from the IGA framework itself, and will be referred to as "implementing procedures." These implementing procedures are specific to types of facilities or processes, and may require changes more frequently than are required for the IGA. At a minimum, these implementing procedures will be reviewed annually for potential changes. The implementing procedures include the following topics:

- Scheduling Expectations
 - Athletic Fields (both natural and synthetic turf)
 - Gymnasiums
 - Swimming Pools
 - Tennis Courts
 - Track & Cross Country
 - Miscellaneous Services
 - Information Distribution
 - BSD Parent Reunification Plan
- A new provision was added to allow both parties to enforce their rules on the other district's property if deemed to be necessary to preserve public safety and/or to protect physical assets located on the properties. An example is the Mountain View Champions Park site – this change to the IGA would allow THPRD to enforce its rules on the BSD-owned portion of the park (baseball diamond, tennis courts, and double synthetic turf field).
 - The provision requiring clean up and disposal of refuse by the using district on the owning district's property is modified to require coordination between the two districts, particularly when large events/tournaments are held. In the event that additional custodial service is needed following the event, the IGA would allow the owning district to charge the using district an additional cost for providing this service.
 - The term of the new IGA would run until December 31, 2042 unless the two districts agree to extend, amend, or modify the terms of the IGA. The IGA may be terminated by either district after providing 180 days written notice.

Additional changes made subsequent to the November 14 board meeting:

- Language under item 1) regarding the 180 day notice to terminate the IGA has been moved to 16) [now item 17] where the termination language is provided.
- A new 3) is added to state: "The Districts agree to collaborate as public agencies on efforts such as joint development requests, grant applications, and land acquisition." Subsequent sections are renumbered.
- New language is added to 5) g) [now 6) g)] to require that insurance certificates list both the using and owning districts as insureds.
- New language is added to 6) [now 7)] to state that the owning district will inform the using district of any planned construction or maintenance of its facilities that would affect the using district's ability to schedule regular use of those facilities.
- New language has been added to 16) [now 17)] to state that: "If the agreement is terminated, all events scheduled with either district at the time of termination will be preserved and allowed to move forward as scheduled."
- Minor wordsmithing changes are made to renumbered items 5), 10), and 15).

Proposal Request

Staff are seeking board approval of the revised draft IGA document. The BSD board will be reviewing the IGA at its meeting on December 11 and will be asked to approve the IGA as well.

Benefits of Proposal

An updated IGA with BSD clearly outlines the operating parameters of the longtime relationship between BSD and THPRD, and ensures an efficient service model for the provision of athletic facilities to THPRD patrons and Beaverton area residents.

Potential Downside of Proposal

There is no apparent downside to this proposal.

Action Requested

Board of directors' approval of the IGA with the Beaverton School District.

INTERGOVERNMENTAL AGREEMENT

THIS AGREEMENT, made and entered into this ____ day of _____, 2017 by and between the Beaverton School District No. 48J, Washington County, Oregon, a quasi-municipal corporation of the State of Oregon, acting by and through its duly constituted officers, hereafter designated as “BSD,” and the Tualatin Hills Park & Recreation District, a quasi-municipal corporation of the State of Oregon, acting by and through its duly constituted officers, hereafter designated as “THPRD.”

WHEREAS, BSD and THPRD are the owners of real property in Washington County, Oregon, hereinafter termed the “Property”, and

WHEREAS, BSD and THPRD have heretofore entered into Agreements for more than fifty (50) years and have worked cooperatively in coordinating programs and sharing athletic and recreational facilities, and

WHEREAS, the parties desire to consolidate their Agreements with respect to the Property and provide for future uses of other real property owned by each District, and

WHEREAS, the parties deem it appropriate to enter into an Intergovernmental Agreement for the ownership and use of the Property under authority granted to the parties by ORS 190.010 to 190.030.

WITNESSETH

That each District hereby grants to the other District the use and occupancy of the Property(ies) owned and operated by the Districts for the purposes and on the terms and conditions hereinafter stated:

1. The District using the Property of the other shall use the respective parcels of the Property for the purposes set forth in Implementing Procedures (IP) 1 through 10 for the term commencing on the date of this agreement. This agreement may be amended from time to time by the Districts. Such amendment shall be in writing and executed by both districts. Unless both Districts agree otherwise, the Districts agree to meet at least annually to review the Agreement and implementing procedures and propose any amendments.
2. Both Districts agree that a principal objective of this Agreement is for both Districts to reasonably share in the cost of providing access and service to both Districts’ facilities. The general agreement is that THPRD will provide playing field maintenance of certain BSD facilities in exchange for primary access for THPRD programming of BSD facilities when not in use by BSD-sponsored programs. BSD is also granted access to certain THPRD facilities. This exchange of service and access is expected to demonstrate equal costs.

The implementing procedures outline the expectations for services including, but not limited to, facility maintenance, custodial service, facility monitoring, and other program costs. The District utilizing the property of the other District agrees to pay within 30 days of invoice receipt all required fees which may include facility rental, utilities, custodial, and monitors as described in the implementing procedures.

Costs are not expected to be a dollar-for-dollar equal match but are expected to be reasonably equal. Access and service may be reviewed at least annually and adjustments to access and service levels may be made to ensure reasonably equal costs between the two districts.

3. The Districts agree to collaborate as public agencies on efforts such as joint development requests, grant applications, and land acquisition.
4. Each District shall comply with the rules and regulations of the other District governing use of the facilities. Both Districts are allowed to enforce their regulations on the other District's property for the preservation of public safety and/or protection of physical assets.
5. The Districts agree to provide priority use to each other for scheduled, approved programs (see IP 1). Except as scheduled, programs that have preference provided by this Agreement are identified as follows:
 - a) Programs directly provided by either District or affiliated with THPRD. THPRD has responsibility for designating affiliates through THPRD's established process.
 - b) Programs that are directly a function of their governing body (e.g. Board meetings, PTO events, and THPRD advisory committees).
 - c) Outside programs not directly funded and operated by BSD are not included in this section and do not receive priority over THPRD programs. Outside programs may include, but are not limited to, the YMCA, private users, and local sports groups not affiliated with THPRD.
 - d) THPRD affiliates have priority use for athletic facilities only. THPRD affiliates do not have access under this Agreement for administrative functions including, but not limited to, board meetings, award events, uniform and equipment distribution, and similar activities. THPRD affiliates may request use of BSD facilities for these activities through the BSD facility use process.

6. The using District agrees to:
- a) Use the Property for the purposes and in the manner specified in IP 1 through 10 and physically maintain all improvements heretofore or hereafter constructed by the using District on the property to a standard reasonably acceptable to the owning District. Such improvements must be proposed to and approved by the owning District prior to taking any public action on such improvements.
 - b) Ensure building security during and after scheduled use. Provide proper first aid care to participants for whom they are responsible. Notify owning District with an incident report within three (3) working days of incident.
 - c) Ensure clean up and disposal of refuse by using District on the property to a standard reasonably acceptable to the owning District. The Districts shall coordinate with one another when large events are scheduled to review clean up and disposal concerns. If additional custodial and/or dumpster services are determined to be necessary after prior consultation, the owning District may bill the using District for those services.
 - d) Comply with the scheduling expectations outlined in IP 1.
 - e) Comply with all laws, ordinances, rules, and regulations of any public authority, as now or hereafter enacted or amended, as they relate to or affect the Property or the use thereof.
 - f) Indemnify and defend the owning District from any claim, loss or liability arising out of or related to any activity of the District using the Property.
 - g) The using District shall maintain during the term of the Agreement (with a carrier acceptable to the owning District) commercial General Liability Insurance for the protection of the owning District (directors, officers, employees, and volunteers) insuring owning District for damages because of personal injury, bodily injury, death or damage to Property, including the loss of use thereof, and occurring on or in any way related to activities on the Property or any condition of the Property with limits (equal to the owning District's coverage, by) not less than \$1,000,000 combined single limit per occurrence annual aggregate, or not less than the limits of public body liability set forth in the Oregon Tort Claims Act (ORS 30.260 to 30.300) or other applicable law, whichever is greater. Such insurance shall name both the using and owning Districts as insured and the using District shall provide copies of the insurance certificate(s) to the owning District. Such insurance shall provide that the owning District shall be given thirty (30) calendar day written prior notice of cancellation. Using District agrees to furnish, in compliance with the above, evidence of self

insurance or insurance to the owning District within sixty (60) calendar days of this Agreement.

- 7. The owning District agrees to comply with the scheduling expectations outlined in IP 1. Furthermore, the owning District agrees to keep the using District informed of any planned construction or maintenance of its facilities that will adversely affect the using District’s ability to schedule regular use of said facility.
- 8. In the event of conflicting requirements between this Agreement and the implementing procedures to this Agreement, the requirements contained in the implementing procedures shall take priority due to the specific nature of the facility use within the implementing procedures.
- 9. Implementing procedures for this Agreement include the following titles:

Scheduling Expectations	Athletic Fields - Grass	Athletic Fields - Turf
Gymnasiums	Swimming Pools	Tennis Courts
Track and Cross Country	Miscellaneous Services	Information Distribution
BSD Parent Reunification Plan		

Titles may be edited, added, or deleted from time to time to respond to issues that arise during the course of the year. Such modifications to the implementing procedures shall be discussed cooperatively and be adopted by mutual consent of the THPRD General Manager or designee and the BSD Superintendent or designee.

- 10. Failure of the using District to follow the terms or conditions or fulfill any obligations of this Agreement including Exhibits may constitute a default of this Agreement. The owning District will verbally notify those in charge of said facility and provide written notice to the using District of those violations. The using District will have thirty (30) calendar days to remedy the violation. During the said thirty (30) day period, the BSD liaison to THPRD and the THPRD Superintendent of Sports will cooperate to remedy the situation. If the violation cannot be remedied at that time, the Superintendent of BSD, or their designee, and the General Manager of THPRD, or their designee, will review the violation in order to reach a compromise. If the violation is not remedied within a 30-day period after written notice from the owning District, the using District may be deemed to have lost their use of said facility(ies). If the using District proceeds with reasonable diligence and in good faith to effect the remedy as soon as practicable, then the thirty (30) day limit may be extended by the owning District. A third party mediator (as appointed by the presiding judge of the Washington County Circuit Court) will first attempt to remedy the decision before the Agreement will be terminated.
- 11. If condemning authority takes any parcel of the Property or a portion sufficient to render the remainder reasonably unsuitable for the use to which the using District

was then making of such parcel, this Agreement shall terminate with respect to such parcels as of the date title vests in the condemning authority. The owning District shall be entitled to all the proceeds of the condemnation resulting from a taking of any parcel of the property or any portion thereof, but shall reimburse the using District for that portion of the award attributable to improvements placed upon the ground by the using District, less depreciation costs. Sale of all or part of any parcel of the Property to purchaser with the owner of eminent domain in the face of a threat or probability of the exercise of the power shall be treated for the purposed of this section as a taking by condemnation.

12. If suit, action, or arbitration is instituted in connection with any controversy arising out of this Agreement, the prevailing party shall be entitled to recover, in addition to costs, such sum as the Court may adjudge reasonable as attorney fees.
13. The Districts will work cooperatively in coordinating programs and activities conducted on the properties so as to avoid conflicting or competing uses. Coordination meetings between District staff shall occur no less than once a month. The Districts may exchange days and times of use on a mutually agreed upon basis to accommodate the needs of the respective parties. Any change will be reviewed and acted upon by each District's designated representative. The Districts will communicate with their boards, committees, and their patrons they serve about the implications of this Agreement in regards to their own facilities.
14. While using facilities, each District agrees to repair or reimburse for repair, at the option of the owning District, as to except ordinary wear and tear. Each District is responsible for reporting any damage immediately (next business day) to facility staff.
15. Subject to the limitations of the Oregon Constitution and the Oregon Tort Claims Act, BSD will indemnify THPRD, its officers, officials, employees, agents, and insurers (collectively THPRD) against any and all liability for personal injury or damage to life or property arising out of or related to the use of the THPRD improvements by BSD, its officers, employees, or agents, under this Agreement provided, however, that BSD will not be required to indemnify THPRD for any such liability arising out of the wrongful acts of THPRD, its officers, employees, or agents.
16. Subject to the limitations of the Oregon Constitution and the Oregon Tort Claims Act, THPRD will indemnify BSD, its officers, officials, employees, and agents against any al all liability for personal injury or damage to life or property arising out of or related to the use of the THPRD or BSD improvements by THPRD, its officers, employees, or agents, under this Agreement provided, however, that THPRD will not be required to indemnify BSD for any such liability arising out of the wrongful acts of BSD, its officers, employees, or agents.

- 17. This Agreement may be terminated by either party and may be amended or otherwise modified only by a written instrument executed by both Districts referring to this Agreement specifically and declaring it amended, or otherwise modified. This agreement may be terminated by either District by providing at least 180 days written notice of termination to the other District. This Agreement expires by its own terms and without further action of wither BSD or THPRD on December 31, 2042 unless the governing bodies of both BSD and THPRD (or their assigns or successors-in-interest) extend, amend, or modify the terms of this Agreement before that time. If the agreement is terminated, all events scheduled with either district at the time of termination will be preserved and allowed to take place as scheduled. It is the expectation that both Districts will review the Agreement annually to determine if the agreement is working as intended. Identified amendments and modifications to this Agreement will be reviewed collaboratively and be acted upon by the governing bodies by July 1 of each year.

- 18. BSD and THPRD shall in good faith cooperate with each other in connection with their respective rights and obligations of this Agreement, including but not limited to, performing any acts and executing any further documents that may be reasonably necessary to effectuate the purposes of or rights conferred under this Agreement.

- 19. Any notice required or permitted under this Agreement shall be given when actually delivered or when deposited in the United States mail as certified mail addressed as follows:

 To BSD: Beaverton School District #48
 Facilities Department
 16550 SW Merlo Road
 Beaverton, OR 97006-5152

 To THPRD: Tualatin Hills Park & Recreation District
 15707 SW Walker Road
 Beaverton, OR 97006

- 20. The owning District agrees to have all construction, reconstruction, alteration, or installation contracts be written to include indemnity and insurance requirements in favor of both owning District and using District during times when one District is using the other District's facility(ies). Evidence of insurance will be furnished to the using District prior to their use of the facility(ies).

- 21. This Agreement shall be construed in accordance with and governed by the laws of the State of Oregon. If any provision of this Agreement or application thereof to any person or circumstances shall to any extent be deemed invalid, the remainder of this Agreement shall not be affected and each provision of this Agreement shall be valid and enforced to the fullest extent by law.

22. This Agreement may be executed and acknowledged in counterpart originals and all such counterparts shall constitute one (1) Agreement. Signature pages may be detached from the counterpart originals and attached to a single copy of this Agreement to physically form one (1) document.

THIS INTERGOVERNMENTAL AGREEMENT is entered into by the Beaverton School District pursuant to resolution of its School Board adopted _____, and by Tualatin Hills Park & Recreation District pursuant to resolution of its Park District Board adopted _____.

Don Grotting
Superintendent
Beaverton School District #48

Doug Menke
General Manager
Tualatin Hills Park & Recreation
District

Date: _____

Date: _____



MEMO

DATE: December 1, 2017
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: General Manager's Report for December 12, 2017

Celebrating Rwanda Cultural Event and Diversity Activities at Conestoga Recreation & Aquatic Center

Conestoga Recreation & Aquatic Center hosted the Celebrating Rwanda Cultural Event on Saturday, November 4. This event was held in partnership with the Pacific Northwest Rwandan community. Over 150 people attended the event and experienced Rwandan culture such as arts & crafts, dancing, food, and a presentation of a Rwandan wedding ceremony. This event also served as a fundraising event for a school in Rwanda. Sabrina Taylor Schmitt, Conestoga's center supervisor, will attend the December board meeting to share photos and stories from this very successful event as well as an update on the center's diversity outreach efforts for 2017.

Board of Directors Meeting Schedule

The following dates are proposed for the board's meeting schedule over the next few months:

- Tuesday, January 9, 2018
- Tuesday, February 13, 2018
- Monday, March 12, 2018



MEMO

DATE: November 27, 2017
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: City of Beaverton Urban Service Agreement and Intergovernmental Agreement Draft Framework

Introduction

Staff are requesting board of directors' input on the draft framework (Exhibit A) for an urban service agreement (USA) and intergovernmental agreement (IGA) with the City of Beaverton. The agreements will establish the district as the city's park provider and guide how the agencies coordinate planning, provision of recreation amenities and programming. The draft framework is intended to (1) describe the coordination principles shared by the city and district and (2) provide the framework and outline for the proposed contents of the agreements.

Background

Oregon statutes require the following agreements to facilitate the coordination of planning efforts, as well as establishment of special districts as providers of services:

- Cooperative Agreements. Cooperative agreements under ORS 195.020 are required between counties, cities, Metro and special districts to:
 - Describe how the city, county and Metro will involve the special district in land use planning and what the district's responsibilities will be in such efforts;
 - Establish the roles and responsibilities of the parties in development approval;
 - Establish the role and responsibilities of the city and/or county with respect to the district's interest; and
 - Specify parties to urban service agreements.
- Urban Service Agreements (USAs). USAs are required by ORS 195.060 to establish the service providers within the city's ultimate service boundary.

In 1997, a Cooperative Agreement for Parks, Recreation and Open Space was entered into by the district, the county, the cities of Beaverton, Hillsboro, Portland and Tigard, and Metro. The county will coordinate any amendments to the Cooperative Agreement required because of expansions to the urban growth boundary since 1997, as well as the adoption of urban reserves. Given the number of parties to the Cooperative Agreement, the intent is to keep amendments to a minimum.

As the city had not established a USA, in 2016, the city and district staff entered into discussions about an intergovernmental agreement (IGA) to establish (1) the district as the city's park provider, (2) how the city and district will coordinate the ownership, maintenance and programming of recreation facilities, and (3) how the city and district will coordinate planning efforts.

In 2017, the county started working with the city to establish USAs with the city's various service districts, including THPRD. As a result, the discussions of the IGA were expanded to include the drafting of a USA and establishment of an IGA to cover items not required in the USA.

Because of the evolving nature of the discussions between the city and district on the USA and IGA, city and THPRD staffs have jointly drafted the attached draft framework to guide the negotiation and drafting process. The draft framework describes the purpose and proposed content of the agreements. The USA will have the high-level policies regarding the provision of park and recreation services, as required by state statute. The IGA will contain more detailed policies on how the city and district will work together in coordinating policy and planning efforts (including long-range plans, implementing documents and capital improvement plans), as well as the maintenance of recreation amenities, programming and events. As the Cooperative Agreement contains some guidance as to how the city and district will coordinate planning efforts, the IGA will refer to the Cooperative Agreement on those topics, adding additional detail as needed. Finally, it is anticipated that the city and district will prepare short-term work plans (1-3 years) outlining efforts each agency foresees undertaking during the time period to allow better coordination and partnership going forward.

Proposal Request

Staff are requesting board of directors' input on the draft framework (Exhibit A) for an urban service agreement (USA) and intergovernmental agreement (IGA) with the City of Beaverton. The agreements will establish the district as the city's primary park provider and guide how the agencies coordinate planning, provision of recreation amenities and programming. The draft framework is intended to (1) describe the coordination principles shared by the city and district and (2) provide the framework and outline for the proposed contents of the agreements.

Benefits of Proposal

The USA will formally memorialize the district as the city's park provider, a role which the district has served since 1955. The IGA and Cooperative Agreement will clearly outline the operating parameters of the longtime relationship between the district and city, and will ensure the efficient delivery of park and recreation services in the city.

Potential Downside of Proposal

There is no apparent downside to this proposal.

Action Requested

No formal board action is requested; however, staff are requesting board of directors' input on the draft framework (Exhibit A) for an urban service agreement (USA) and intergovernmental agreement (IGA) with the City of Beaverton.



THPRD-Beaverton Urban Service and Intergovernmental Agreements Draft Framework

It is the intent of the Tualatin Hills Park & Recreation District (THPRD or the district) and the City of Beaverton (city) (collectively “partners”) to coordinate at all levels of each of the agencies’ planning processes, as well as in the delivery and maintenance of recreation amenities¹ and programming and events. The level of coordination will be memorialized in either the Urban Service Agreement and/or Intergovernmental Agreement, as outlined below.

The purpose of this document is to (1) describe the coordination principles shared by the city and district and (2) provide the framework and outline for the proposed contents for the USA, IGA and annual work plans. These outlines will be the starting point and guide the development of these documents.

Reason for the Agreements:

The city and district desire to ensure that current and future residents enjoy the availability and level of service of recreation amenities that contribute to the livability and quality of life of Beaverton. Within the city limits, those amenities currently include 49 parks, 6 recreation centers, 5 aquatic centers, 1185 acres of natural area and 38.45 miles of trails (see Attachment A).

Additionally, the city and district currently cooperate in many efforts and have increasingly worked to strengthen the cooperation and partnership in providing world-class recreation amenities to Beaverton residents, as well as contributing to the overall livability of Beaverton. For example:

- The district is a partner with the city by participating in the following programs:
 - Enterprise zone tax exemption
 - Affordable Housing tax exemption
 - Vertical Housing Development Zone tax exemption
 - Urban Renewal tax increment
 - Contributing matching funds for and participating in the Downtown Design and Development Readiness project
 - Cooperative maintenance agreements for city-owned properties
 - Partner in implementing many items in the Beaverton Community Vision Action Plan
 - Staff equity and diversity training events with the city and Beaverton School District
 - Special events such as concerts in the park and Davis Cup
- The city is a partner with the district by:
 - Involving the district in long-range planning and development review processes
 - Collecting system development charge revenue for the district
 - Provides properties and facilities to the district for recreation and programming (for example, the underlying land at the Elsie Stuhr Center)
 - Including the district in development coordination meetings for South Cooper Mountain

¹ “Recreation amenities” shall include, but not be limited to, parks, open space, urban plazas, natural areas, recreation centers, aquatic facilities and trails.

These are just a few examples of the coordination and partnerships between the city and district. The agreements will recognize, memorialize and consolidate these efforts and create a refined process for cooperation moving forward.

While the goal is for more cooperation, it is recognized that complete agreement on the level of involvement or ultimate outcome may not always be feasible. In such instances where the partners cannot reach an agreement, the involvement opportunities and/or project outcome will be determined by the lead agency, considering input from the partner agency.²

Description of Agreements:

The following is a brief description of the purpose of each of the agreements.

1. Urban Service Agreement (USA): The USA is required by state law (ORS 195.060 *et seq.*) to establish the service providers within the city's ultimate service boundary. This agreement is the highest level of the three documents.
2. Intergovernmental Agreement (IGA): The IGA is intended to cover more detailed policies on how the city and district will work together in coordinating policy and planning efforts (including long-range plans, implementing documents and capital improvement plans), as well as the maintenance of recreation amenities, programming and events. It is anticipated that the IGA will be reviewed on a periodic basis (i.e., every 5 years) in order to evaluate how coordination efforts are working and make adjustments, as needed.
3. Work Plans: These will be short-term (1-3 year) plans outlining efforts each agency foresees undertaking in the given time period and will include specific details on how efforts will be coordinated. The work plans will enable each agency to inform the other of important policy and action items to be undertaken and allow for input early on in the processes.

Description of Coordination Activities:

The following describes the different levels of activities from the highest (policy) to more detailed (development review).

1. Policy Decisions: From time to time, one of the partnering agencies may consider adoption of policies or priorities outside of the documents and plans outlined below, the implementation of which may impact the finances or operations of the other agency.
2. Long Range Planning Projects: Long range planning projects include updates of visions, comprehensive or master plans, concept plans for urban reserves or other new urban areas, special area plans (i.e., downtown area, urban renewal) and transportation plans that are intended to guide growth over a 10-20 year time period. Typically, such documents require further implementing documents, such as development code or functional plans.
3. Implementing plans and documents: Implementing plans and documents include development code, functional plans, vision action plans and financing plans. These are intended to guide the implementation of long range plans.
4. Capital Improvement Plans: Plans that prioritize capital improvement projects for a given time period.
5. Development Review: Involves the review of proposed development by private or public developers.

² "Lead agency" is the agency developing the document. The partnering agency is the other agency.

Draft Shared Principles and Agreement Framework

The following outlines the items to be covered by the USA, IGA and work plans. Coordination efforts referred to below will include, but are not limited to, providing technical input to staff members, serving on a technical advisory committee, serving on a project team, and additional implementation meetings to determine how dedications or construction and financing recreation amenities will occur.

Urban Service Agreement

1. THPRD and the city acknowledge that THPRD is and will continue to be the primary parks provider for the city. While THPRD is the primary parks provider, both agencies acknowledge there are and will be times when the city owns, programs and/or maintains recreation amenities.
2. THPRD and the city want to ensure the continued delivery of high-quality recreation amenities, programs, events and services are provided that meet the needs of the diverse communities in the city.
 - a. Inside the city and in new urban areas, THPRD and the city seek to agree on each agency's role in
 - Planning, funding, designing, building, acquiring, owning, maintaining recreation amenities;
 - Planning and funding programming and events.
 - b. The city and district will coordinate on agreements for the timely delivery and financing of recreation facilities, recognizing the need to balance:
 - The desire to provide recreation amenities as homes in new developments are occupied with the ability to finance improvements and that to achieve such balance, phasing park and recreation improvements might be necessary.
 - The need of the park district to equitably allocate services throughout the district boundary, as well as between development in new and established urban areas (consistent with ORS 195.070).
 - c. Annexation of property to ensure the efficient delivery of service.

Intergovernmental Agreement

1. Each agency will strive to inform the other of potential policy decisions that could have a fiscal impact or impact on the operations of the other agency. To the extent one agency will look to the other to assist in the implementation of such policy decisions, they will, at a minimum, notify the other party of the policy under consideration and offer opportunity to comment. Where possible, the city council and THPRD board of directors will hold a joint work session to discuss such policy, the benefits and potential implications.
2. THPRD and the city each will provide the opportunity for the other agency to participate in planning efforts that involve or impact the delivery of recreation amenities.
 - a. For development or amendment of long range plans, the lead agency will provide the opportunity for the other agency to participate in an advisory capacity in the development or revision of the document.
 - b. For the development or amendment of an implementing plan, if the plan will impact the delivery of recreation amenities or otherwise require direction action from the partnering agency within the next 10 years, the lead agency will consult with the partnering agency to include their input and advice into the implementing plan. If such planning process involves a financing plan or prioritization of transportation or recreation amenities, include the partner agency in an advisory role in this aspect of the project.

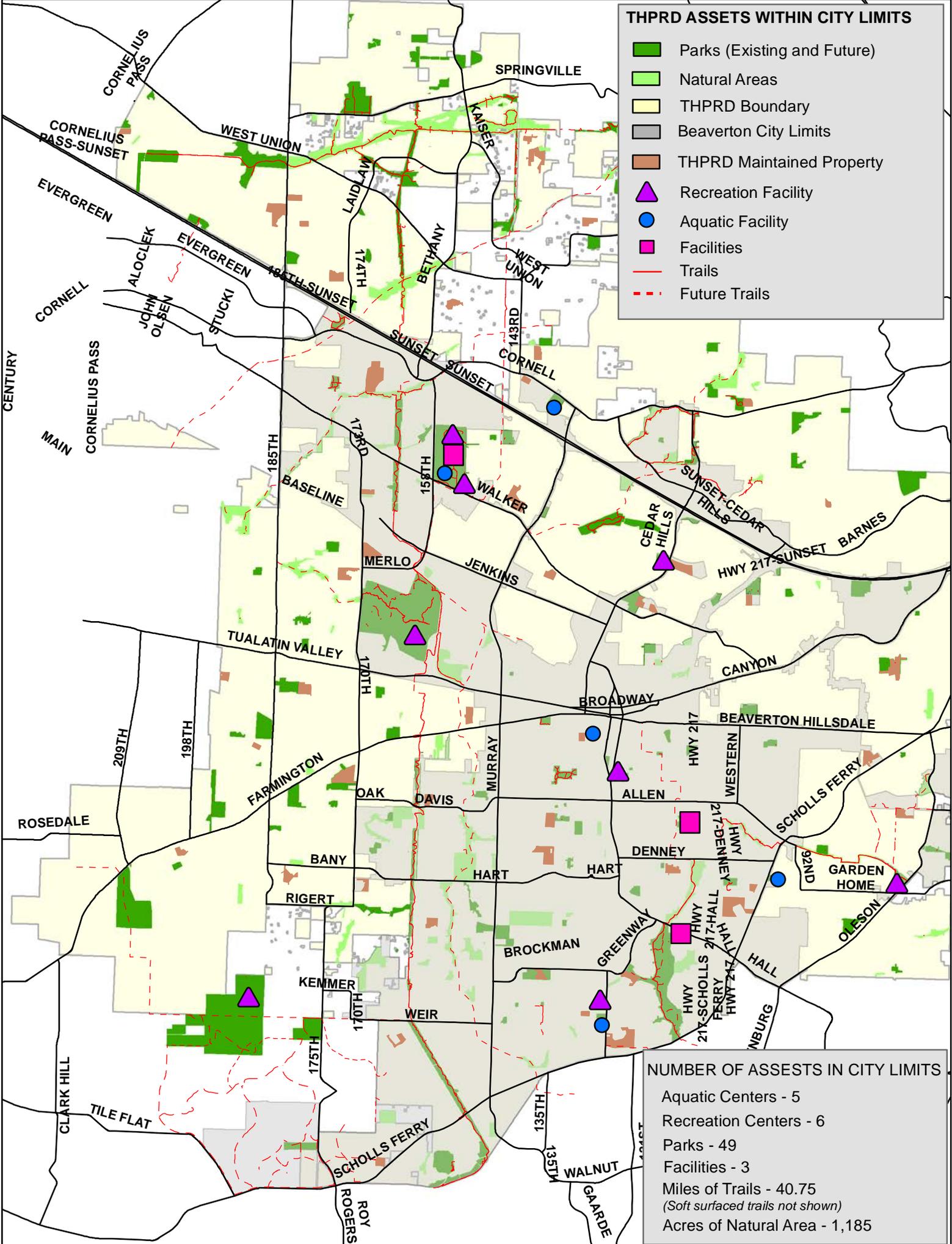
- c. Acknowledging the potential efficiencies in coordinated public improvement projects, each agency will provide opportunity for the other agency to participate in and comment on the development of capital improvement plans. In particular, THPRD will include the city in prioritizing projects for acquisition and development and the city will include THPRD in discussions of prioritization of projects that have direct connections to THPRD amenities. Where determined reasonable by the agencies, the scheduling, design and construction of capital investment projects will be coordinated to increase efficiency and reduce construction impacts. The partners will work together to identify projects for grant applications where the partners can leverage monetary and in-kind contributions.
3. The city will continue to provide opportunity for THPRD to review and comment on development applications.
 - a. The city will continue to provide THPRD with notifications and materials for facilities review, pre-application meetings and South Cooper Mountain developer coordination meetings, and the THPRD will have the opportunity to participate in such meetings.
 - b. Upon request from THPRD, the city will provide additional materials regarding a specific development application for the purposes of development review and providing suggested conditions of approval.
 - c. THPRD will provide comments within the time frame identified by the city, which will be no less than five (5) business days. Lack of comments from THPRD will be considered “no objection” to the development proposal.
4. THPRD and the city will support the various benefits of recreation amenities particularly in increasingly densely developed areas. As such, THPRD and the city both understand the importance of providing recreation opportunities in Beaverton’s Downtown and other more intensely developed areas of the city.
5. THPRD and the city will work together to coordinate funding approaches and leverage other funding, such as grants and donations. This could include prioritizing resources, looking for opportunities to complete joint/concurrent projects, partnering on grant applications (including leveraging joint in-kind or cost-sharing of projects) and developing new funding methods.
6. THPRD and the city will support the various environmental benefits of parks and natural resource areas, including tree canopy, wildlife corridors, flood control, water quality, water temperature control, meeting state and federal environmental permits, etc. The district and city can work together to agree on expectations, standards and standard operating procedures that support shared goals for natural areas/environmental assets.
7. To enable the efficient delivery of services, THPRD and the city will support each other’s annexation efforts.

Work Plan Items (to be developed prior to the beginning of the fiscal year)

The following are examples of potential work plan items in the next two to three years:

1. THPRD will provide opportunity for the city to participate in the district’s Parks Functional Plan update and update of its capital improvement plan (2018).

2. THPRD will provide opportunity for the city to participate in the update of its SDC methodology (estimated 2020).
3. THPRD will contribute \$3,000 to the city's Downtown Design and Development Readiness project. In return, the city will provide opportunity for the district to participate in the planning effort, including commenting on the scope of work and work products.
4. The city will include the district in discussion about potential inclusion of urban reserves into the urban growth boundary, as well as provide the opportunity to participate in any refinement planning for such areas.
5. THPRD and the city wish to enhance cooperation to promote efficient, effective and equitable service provision and access to recreation amenities – both in the district and in future growth areas. THPRD and the city seek to work together to promote appropriate annexation that allows logical and orderly expansion of the city and THPRD boundaries, including revising city development code section 40.93 (Tualatin Hills Park and Recreation District Annexation Waiver) and/or working through the development process to accommodate annexation into THPRD. The district and city will also cooperate to annex district properties within the city's urban planning area into the city.
6. Downtown code review (potential follow up to Downtown Design and Development Readiness Project).



THPRD ASSETS WITHIN CITY LIMITS

- Parks (Existing and Future)
- Natural Areas
- THPRD Boundary
- Beaverton City Limits
- THPRD Maintained Property
- Recreation Facility
- Aquatic Facility
- Facilities
- Trails
- Future Trails

NUMBER OF ASSETS IN CITY LIMITS

- Aquatic Centers - 5
- Recreation Centers - 6
- Parks - 49
- Facilities - 3
- Miles of Trails - 40.75
(Soft surfaced trails not shown)
- Acres of Natural Area - 1,185



MEMO

DATE: November 22, 2017
TO: Doug Menke, General Manager
FROM: Aisha Panas, Director of Park & Recreation Services

RE: Raleigh Park Concept Plan

Introduction

Park district staff have worked with patrons and community stakeholders to develop a concept plan for Raleigh Park. The plan provides a long-term vision to guide how the 16.6-acre site is maintained and what amenities are installed or changed over time.

Background

The land that is now Raleigh Swim Center/Park was acquired in 1962. The park exceeds 16 acres; approximately half of it is owned by the Beaverton School District. Amenities such as a seasonal pool, benches, tennis courts, and a play area were added to the park incrementally, but the park never had a formal master plan.

In order to provide guidance on maintenance operations, site improvements, and a consistent look and feel for the park, a concept plan was developed. A concept plan differs from a master plan in that some existing park amenities serve as anchors and are not being considered for significant changes. The concept plan identifies overall goals and objectives for the site and introduces supporting projects that will be refined and fully developed over time.

Staff presented an overview of the planning process at the board's August 15, 2017 meeting. Public outreach included park-based intercept interviews, mailers, a website, three open houses, and presentations to community groups.

The plan will provide the neighborhood and community with the following benefits:

- Safe, accessible recreation opportunities.
- A more stable and natural stream corridor, as well as native plantings in forest areas.
- Increased facilities for walking.
- Opportunities for different types of recreation activities.
- Enhanced aesthetics, including areas around the pool facility.

Proposal Request

Review and provide feedback on the proposed concept plan.

Benefits of Proposal

The proposal supports the recreational needs and desires of patrons, as well as a vision to improve water quality and wildlife habitat. The concept plan will allow staff to more easily manage the site and pursue grant or partnership opportunities which will enhance the park.

Potential Downside of Proposal

There is no apparent downside to the proposal.

Action Requested

This item is informational. Because the plan does not request new funds or significant changes, no action is requested.

Raleigh Park Concept Plan



November 2017 Final Draft

Acknowledgements

Tualatin Hills Park & Recreation District Board of Directors

Jerry Jones, Jr., President
Ali Kavianian, Secretary
Felicita Montebianco, Secretary Pro-Tempore
John Griffiths, Director
Holly Thompson, Director

Tualatin Hills Park & Recreation District Staff

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Roger Whitaker, Park Maintenance Coordinator
Heath Wright, Aquatic Center Supervisor

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Purpose of Concept Plan

The Raleigh Park Concept Plan provides a long-term vision to guide how the 16.6 acre site is maintained and what amenities are installed or changed over time. It is different than a master plan in that some existing park amenities serve as anchors and are not being considered for significant changes. The concept plan identifies overall goals and objectives for the site and introduces supporting projects that will be refined and fully developed over time.

The plan will provide the neighborhood and community with the following benefits:

- Safe, accessible recreation opportunities
- A more stable and natural stream corridor
- Increased facilities for walking
- Opportunities for different types of recreation activities
- Enhanced aesthetics, including areas around the pool facility



Concept Plan Goals

The goals of the concept plan were derived from the park district's Comprehensive Plan, as well as related Parks, Programs, and Natural Resources functional plans. Input via patron concerns and interests helped bridge broad goals and practical outcomes.

The vision statement in the Comprehensive Plan states: *We will enhance healthy and active lifestyles while connecting more people to nature, parks, and programs. We will do this through stewardship of public resources, and by providing programs/spaces to fulfill unmet needs.*

Concept Plan Goals

1. Understand and respond to patron recreational needs.
2. Provide appropriate amenities that meet recreational needs, including accessibility.
3. Evaluate and refine current maintenance service level.
4. Adjust park features to be more environmentally and fiscally sustainable.

Recreation

- Provide opportunities for self-directed active recreational activities via revised facilities and the designation of an additional space for future active recreation needs.
- Foster passive recreation such as walking, jogging, and bird watching through the addition of loop paths.

Public Access

- Per THPRD's Americans with Disabilities Act Transition Plan, improve access and amenities so that all users have increased opportunities to use the site.
- Create seating or other quiet areas that allow contemplation and enjoyment of the park.
- Provide for safe use of the park. Maintain visibility along paths and structures for visibility.

Habitat Conservation

- Move and/or locate new recreational amenities in locations that protect natural resources.
- Use environmentally-friendly materials in construction or improvement of built amenities.
- Install native plants in steep, wet, or underutilized areas.

Water Management

- Improve stream bank stability and water quality through bank stabilization and vegetative shading of stream and wetlands.
- Minimize use of impervious surfaces. Where hard surfaces are necessary consider alternatives such as pervious pavement or boardwalk materials.
- Reduce flooding events at the pool and building through stream and water management.

Site Description

Site History

Prior to park use, the site and parts of the surrounding neighborhood were associated with a golf course. The land that is now Raleigh Park was acquired in 1962. The park exceeds 16 acres; approximately half of it is owned by the Beaverton School District. THPRD constructed the pool in a low spot in the park in the early 1960's, choosing to route the stream in a pipe under the pool deck itself, rather than around it. Amenities such as benches, tennis courts, and a play area were added to the park incrementally, but the park never had a formal master plan. The latest park improvements were a remodeled play area in 2011 and art installations in 2014. The play equipment was geared towards younger children since equipment for older children was available at Raleigh Park Elementary School.

A map showing existing amenities follows this section.

Park Type

The park district's Comprehensive Plan has designated Raleigh Park as a community park. A community park is a larger park (averaging 20 acres) that provides active and passive recreational opportunities for all park district residents within a three mile radius of neighborhoods around it. Community parks may accommodate large group activities, including facilities for organized recreational activities, and on-site parking.

Neighborhood Context

Raleigh Park encompasses two hillsides with a stream that runs in the low spot of the site. Terraced areas are on the west end. Mature trees flank the upper slopes, while grassy areas are prominent in the lower areas. The park is surrounded on the north and east sides by a low-density residential neighborhood, by an elementary school on the south side, and by homes and a privately-owned riparian forest to the west. There are five park access points and a 38-stall parking lot. Access to the school grounds is provided through the southeast and southwest corners of the park.

The census records from the neighborhood (97225 zip code) show that the median age of the community has been rising steadily from 40.5 years in 2011, to 41.4 in 2015 (the last year statistics were available). More specifically, the population of residents age 60 and greater has increased by 2.4% since 2011, while the percent of residents under age 18 has decreased by nearly two percent. School enrollment echoes this trend, with a decrease in enrollment of K-12 students from 3,462 in 2011 to 3,164 in 2015. Anecdotal evidence however, suggests that families with young children are starting to move into the neighborhood.

Existing Facilities and Paths

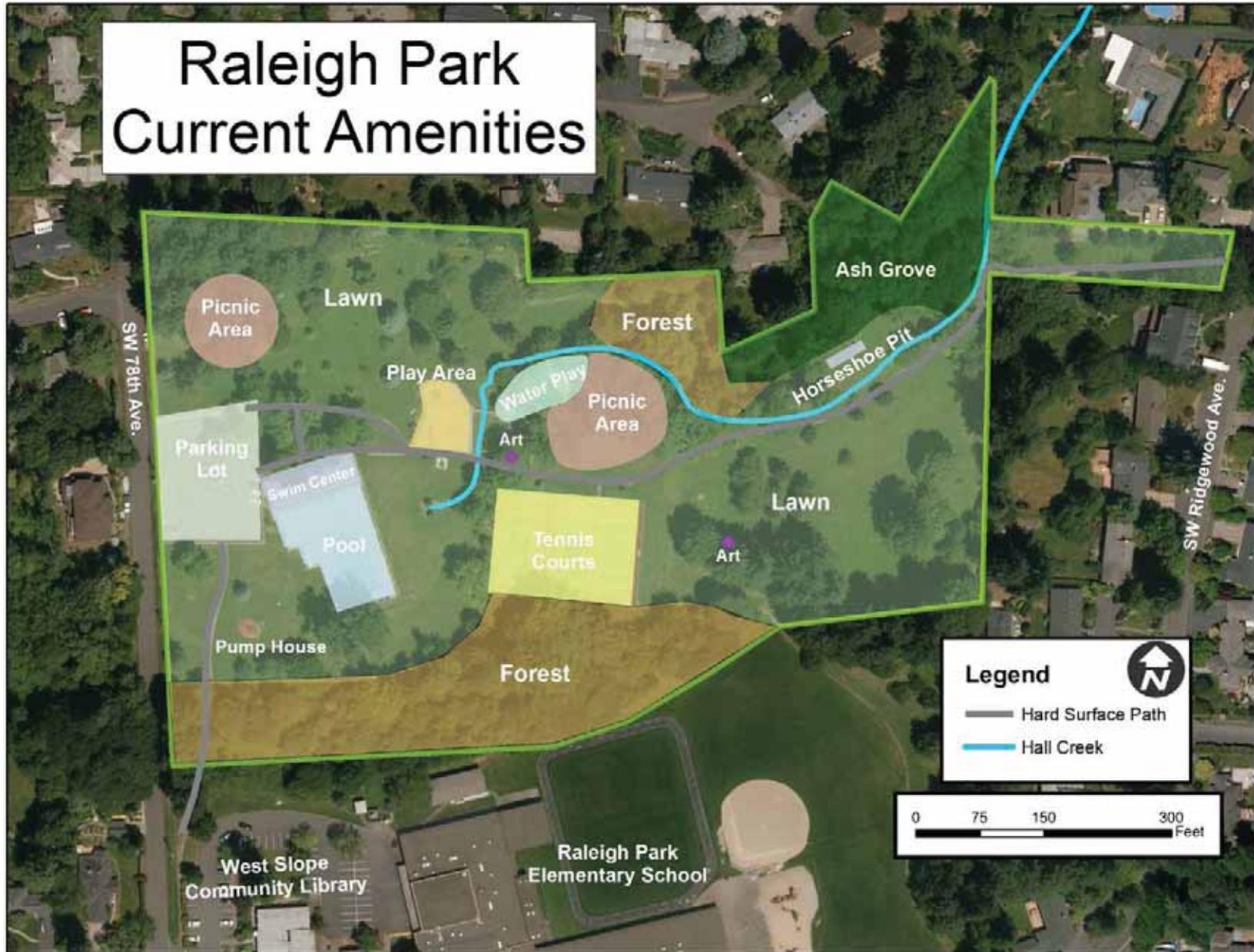
Raleigh Park currently provides passive recreation opportunities such as picnicking and walking, as well as facilities for active pursuits including three tennis courts, a horseshoe pit, and a two play areas (one with traditional play equipment, the other a sand and water zone) geared

towards preschool and elementary school-aged children. Two stone art works by Adam Kuby explore the geology and geography of the area. A 1,250 foot paved path cuts diagonally across the park, allowing an east-west connection between SW 78th and SW Ridgewood Avenues. Another paved path on the southwest side of the park is steep and connects the parking lot to the school and library. Both are accessible year round. Many walkers and students on their way to school use the paths. Much of the grassy area of the park is inaccessible during the rainy season due to saturated soils, especially near the entrance off of SW Miner Way. There is a pool building with locker rooms, restrooms, and a six-lane, 25-yard outdoor pool that is operated in the summer only.

Natural Resources

Hall Creek, a perennial tributary of Beaverton Creek, is the primary natural resource in the park. It runs for approximately 980 feet and during typical flows is less than six-inches deep, and approximately 12 to 36 inches wide. Native Oregon ash trees provide some shading of the creek, but little other vegetation is present on the banks except for grass. THPRD staff mow the grass to the edge of the stream banks. The banks of the creek are incised and eroding in some locations and are in need of stabilization to protect park assets such as the paved path.

Portions of the site are classified as wetland, although none have been maintained as such. The area in the NE portion of the park informally known as the Ash Grove is a wetland that is mowed seasonally when the soils have dried enough to allow equipment into the park. The trees are in decline due to age and have been losing branches during storms. Dead or dying trees like these have great value for wildlife and are retained if they do not pose a hazard to park users.



The Planning Process

Overview of Workshops and Presentations

Because Raleigh Park is a well-established and much used park, acquiring input from its users and nearby residents was crucial to the development of a concept plan. Staff took an active and non-traditional approach to public involvement by seeking out comments in the park instead of relying solely on formal public meetings. The goal was to gather information from a variety of park users and community groups. Public input was sought through a combination of mailers, intercept surveys, public notices on websites, flyers, and via open houses. Appendix 1 has meeting summaries which staff referenced in writing this plan.

Public presentations and THPRD Board meetings were held to discuss the plan as follows:

Intercept surveys in park	Fall 2016
Scoping public meeting	11/30/16
Refinement public meeting	05/23/17
Board meeting overview	8/15/17
Final concept public open house	9/27/17
Revisions	Fall 2017
Anticipated final board presentation, public comment	12/9/17

The Concept Plan

Overall Description of Concept Plan

The concept plan represents the contributions of many individuals and groups including community stakeholders, park neighbors and users, as well as the THPRD Board of Directors and staff. A concept plan map follows this section. Funding for items in the concept plan are currently unfunded. When grants, resources, or funds are acquired, the following changes will be implemented. As of fall 2017, funding is anticipated only for pool-related changes.

1. *Walking Paths.* In order to provide more walking opportunities, a loop path system composed primarily of soft-surface paths was designed. It is intended for foot traffic, but strollers, bicycles may use it respectfully.
 - a. Existing hard-surface paths will remain. As they are in need of repaving, adjustments may be made to decrease cross slope, reduce downhill slope, and move paths farther from the stream, where these modifications can be done without impacting recreational activities.
 - b. Where feasible, drainage improvements will be made to keep the paths drier during the rainy season. Other drainage improvements, including a seat wall to deflect water, are desired on the north side of the pool building.
 - c. A paved path extension will connect the north-south path along SW 78th Ave. with the east-west path in the center of the park, near the pool building.
 - d. Soft-surface paths will be added in select areas around the perimeter of the park to create walking loops and connections to different parts of the neighborhood. Criteria for placement of a soft-surface path include appropriate slope, drier soil conditions, and useful connections. Soft-surface paths will be four feet wide where site conditions allow; otherwise, three feet will be the minimum width. Path surfaces will be hard-packed mineral soil or packed gravel, depending on soil conditions. Small boardwalks or bridges may be needed once final designs are completed.
 - e. Path lighting is not recommended at this time, but this issue may be revisited depending on future needs.

Example of soft-surface path.



2. *Future Recreation Amenity.* To meet the future recreation needs of the community, a roughly 5,000 square foot area will be designated for a potential recreation amenity. Further study of demographics and community desires are needed to determine what, if any, amenity would best serve the community. The amenity could be a bocce court, play area, or an amenity suggested in the district's Emerging Sports Action Plan, such as a skate spot. Should the amenity be a play area, consideration should be given to adding equipment suitable for older elementary aged children and even teenagers, such as climbing boulders.
3. *Pool Enhancements.*
 - a. The pool deck has reached the end of its useful lifespan and is anticipated to be rebuilt in fall 2018. A concrete curb or seat wall will wrap around the east and south sides. The pipe which carries the stream under the deck will be repaired, replaced, or relocated. Staff will evaluate options that balance ecological and financial benefits. In the event that the stream is rerouted to a new channel around the pool in the future, the pipe will serve as an overflow mechanism to reduce pool flooding.
 - b. A seat wall and other drainage improvements will be investigated to lessen the flow of water towards the front (north) side of the building.
 - c. A new welded wire safety fence will be installed around the pool. It will lessen the ability of unauthorized people to access the pool and be more aesthetically pleasing than the existing chain link/barbed wire fence.
4. *Stream Enhancements.* Hall Creek runs through the center of the park and is subject to high water flows during rain events due to stormwater runoff. The stream will receive several enhancements to improve its ecological condition:
 - a. Native herbs, shrubs, and trees will be installed along select areas of the stream and surrounding areas totaling approximately 50,000 square feet. Patrons are encouraged to stay on paths, but due to multiple requests made by patrons for access, people may walk through replanted areas as long as they are not causing noticeable damage. Existing wetland areas that are currently mowed may be transformed into natural areas managed for native plants and animals. Extensive plantings will replace the wet, grassy area south of Miner Way. The horseshoe pit will be permanently removed. Picnic tables or benches will be added along the trail through the Ash Grove.
 - b. To protect plantings and keep park users away from steep banks, a split-rail fence will be installed to separate the picnic area from the creek.
 - c. Logs, woody plants, and rocks will be placed in or near the stream bed in the northeast section of the park to reduce erosion and protect developed amenities like the walking path.
 - d. Pending the outcome of a feasibility study, the creek may be re-routed to a new channel around the south side of the pool. If a new channel is excavated, the surrounding area of approximately 32,000 square feet would be replanted with native trees and shrubs, keeping a mowed strip for access and visibility around the pool.

Current conditions near picnic area.



Simulation of stream restoration near picnic area.



5. *Forest Restoration*. The hillside between the school and pool has a variety of native and non-native invasive plants. Invasive plants such as English ivy will be removed. Non-invasive, ornamental trees may be allowed to remain in low numbers, but will not be replaced as they die of natural causes. The forested area will be replanted with native shrubs and trees, over an area of approximately 52,000 square feet. Patrons are encouraged to stay on paths,

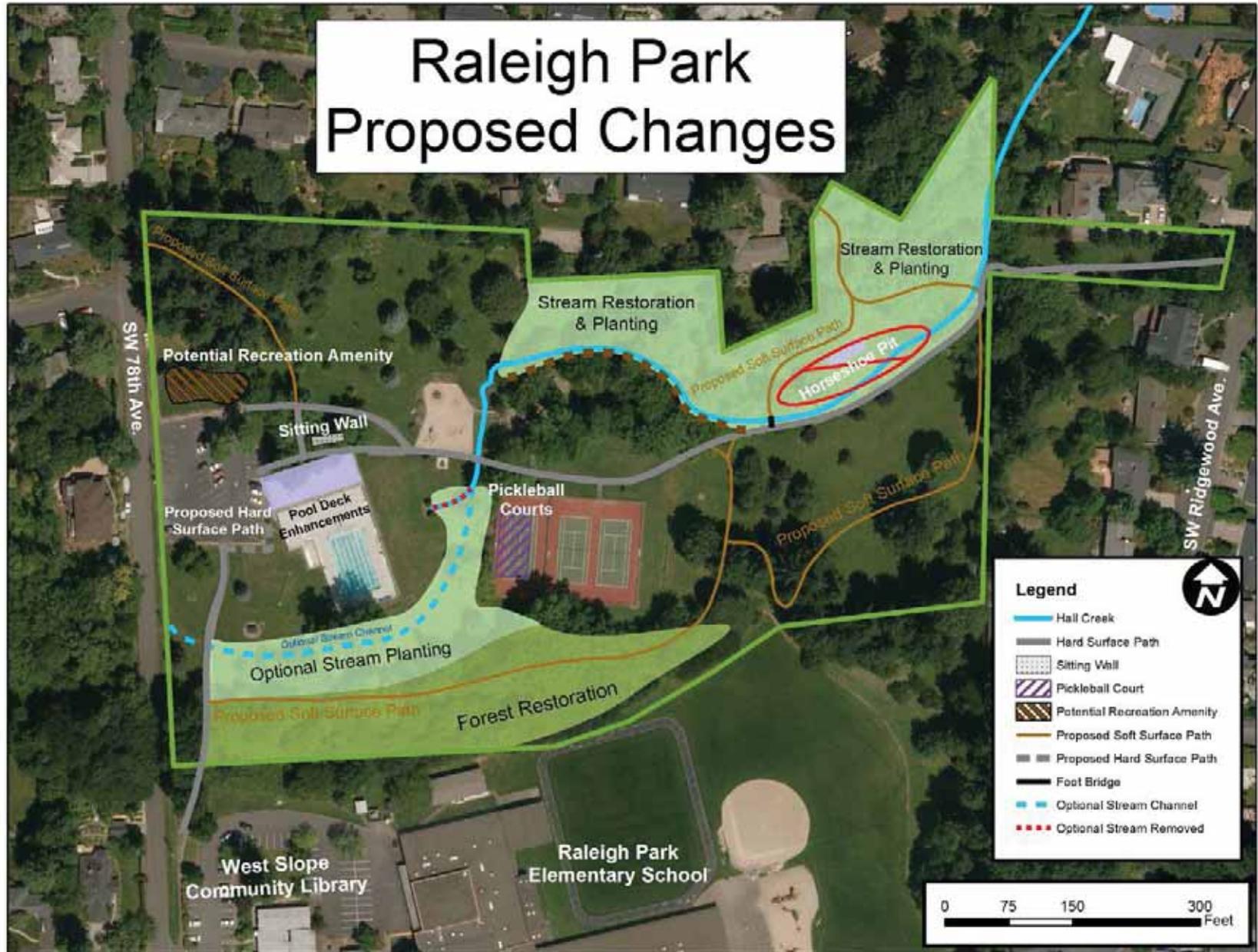
but due to multiple requests made by patrons for access, people may walk through replanted areas as long as they are not causing noticeable damage.

6. *Landscape Areas.* The central, grassy areas of the park will continue to receive standard mowing, trash, and maintenance services. Ornamental trees will continue to be maintained. Apple trees are starting to reach the end of their lifespans and are failing. Staff will replant edible apples on a limited basis and other hearty, non-invasive ornamental trees to maintain a mix of shade and sunny areas. Native trees will be used when suitable. In order to protect park assets, trees within 30 feet of the tennis courts will not be replaced at the end of their lifespan.
7. *Accessibility Improvements.*
 - a. Benches will be added along paths to provide space for patrons to rest and enjoy views of the park. Select benches along paved paths will include access options for people experiencing disability.
 - b. Pavement extensions will be made to improve access to the main picnic area near the tennis courts. Additional paved access to picnic tables will be made adjacent to the pool building.
 - c. Improvements will be made to reduce path slopes and cross slopes.
 - d. A detailed description of small-scale park improvements and modifications to the pool building are noted in THPRD's Americans with Disabilities Act Transition Plan.
8. *Horseshoe Pit.* The horseshoe pit will be permanently removed. It may be relocated to the Future Recreation Amenity Area.
9. *Pump House.* A small concrete building (located southwest of the pool) houses a pump once used for irrigation. The pump is still functional, but is no longer being used. When the building reaches the end of its useful lifespan, it will be evaluated for removal or downsizing.
10. *Tennis Courts.* The two courts in the easternmost portion of the park will remain as-is. The single court to the west will be restriped to become a multi-use court for a pilot period, with a minimum of two pickleball courts striped onto the same surface as the tennis court lines. Users will need to bring their own nets and paddles. Nets may be available to borrow seasonally from the pool building. Park managers may specify specific hours or days of use for tennis or pickleball. If the pilot project is successful, the court will be permanently striped and nets added to provide for multiple pickleball courts.

Cost Estimate

Changes are expected to be implemented in phases over time, as funds are available. Each phase will require the development of more detailed designs to determine needs and actual costs and will cover:

- Engineering
- Permitting
- Demolition
- Materials
- Construction/Labor
- Contingency





Appendix of Public Meetings

The following documents can be found in this section:

- Raleigh Park Open House Summary 1 – 11/30/16
- Raleigh Park Open House Summary 2 – 5/23/17
- Raleigh Park Open House Summary 3 – 9/27/17



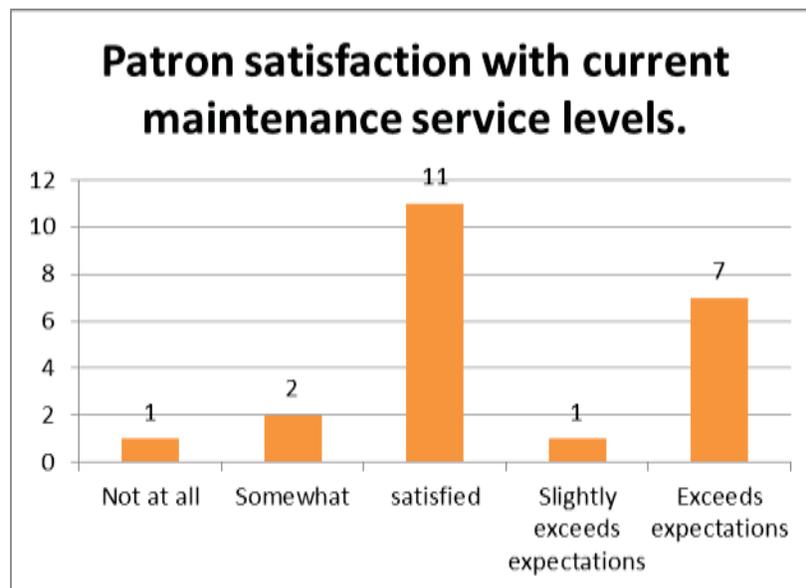
Raleigh Park Open House Summary (11/30/16)

Approximately 40 community members participated in an open house meeting about Raleigh Park on 11/30/16. During the meeting, patrons rotated through four comment stations (Park Maintenance, Park Usage and Changes, Pros and Cons, Nature) to help staff understand how they currently use the park, what they most appreciate about it, and what they would like to change. The comments below are arranged thematically.

Content summary:

- People generally like the park/pool as-is and feel that the level of service meets or exceeds expectations. All existing amenities are well-used by patrons.
- The pool is valued by the community. Several people would like to see a longer season.
- Dogs were a source of strong feelings; some disliked dogs off leash, while others were strongly in favor of letting their dogs off leash/creating an off-leash area.
- Paths are the most commonly used feature. A desire was expressed for soft surface trails- perhaps around the perimeter.
- There was a perception that the hilly edges of the park are a natural area.
- A majority of patrons were encouraging of planting additional vegetation along the stream.

Park Maintenance Summary: *Comments in this section relate to daily maintenance activities and changes that can be made as part of standard operations. A majority of patrons were satisfied with the services currently offered.*



Most repeated comments (no specific order):

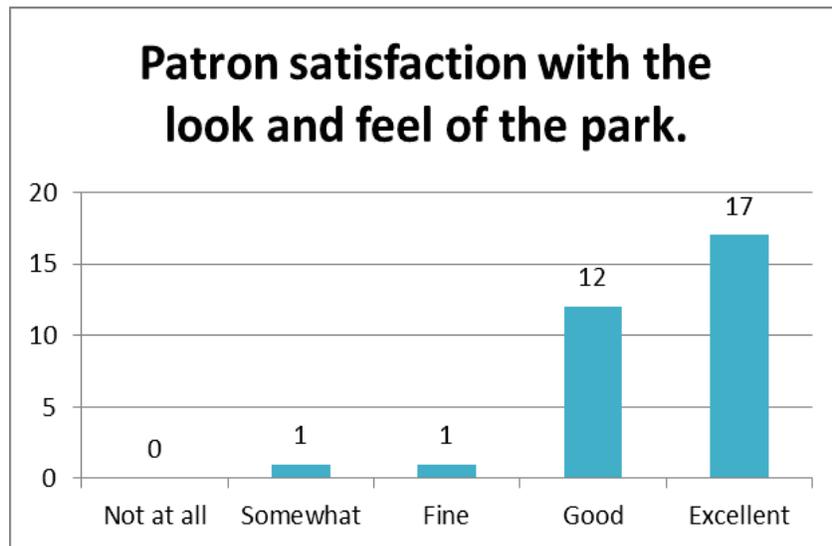
- A dog off leash area is desired. Maybe in the upper terrace or along the north slope.
- Enforcement of dog on leash rules is desired- especially before 9am. Two people reported being bitten in the past.
- Sand pit is great.

- Raise/repair the bridge near ash grove.
- Add more picnic tables in NW picnic area. Create flat spots for picnic tables.

General comments:

- Too much driving on wet grass, creates mess. Would like less mowing on wet soil.
- Limit mowing and leaf blowing.
- Do not use herbicide in the park.
- Take out or trim dead dangerous tree limbs/trees.
- Path to school is sometimes slippery with moss/leaves. Path is too steep and rough. It floods near pool. A railing on the steep part would help seniors.
- Prune apple trees so they can be picked. They go to waste on the ground now.
- Sand pit is too messy and attracts cats.
- Clean graffiti off tree uphill from tennis courts.
- The staff is very pleasant to work with- very responsive Thank you all!
- Homeless people are rare in the park, though one person believes there is an encampment on the south slope near tennis courts.

Park Usage & Changes Summary. *Conversations and mapping exercises showed that virtually all areas of the park are used regularly. Many patrons stated that they liked or “loved” the park the way it is and that no changes were desired. A number of suggestions for minor changes or amenity additions were made.*



Most repeated comments about desired change (no specific order):

- Walking is a favorite activity among most users and several comments were made to support the experience:
 - Soft surface path around the perimeter.
 - More lights along path.
 - Build trail from Miner Way to the bridge/main path.
 - Construct a sidewalk from the park to the school.
- Add apple trees on the hill where some have fallen.
- Like/need to keep an open area for sledding near apple tree.

- Install benches along path (for seniors).
- Remove horseshoe pit. Rarely if ever used.

General comments about desired changes:

- More sun around picnic area.
- Add a community garden (possibly on the hill south of pool).
- Add disc golf around edges of park.
- Add a giant chess set near NW picnic area.
- Build a covered play area.
- Add a large modern ropes/climbing structure. See Lea McKeighan Park as a reference.
- Better children's playground- especially for older kids.
- Like concerts.
- More family concerts.
- Add bocce court.
- Add three to four exercise stations along the path.
- Acquire house near parking lot to use as community center with a coffee shop, kitchen, and ability to do things like wedding receptions, reunions, etc. Similar to Laurelhurst Club across the street from Laurelhurst Park in Portland.

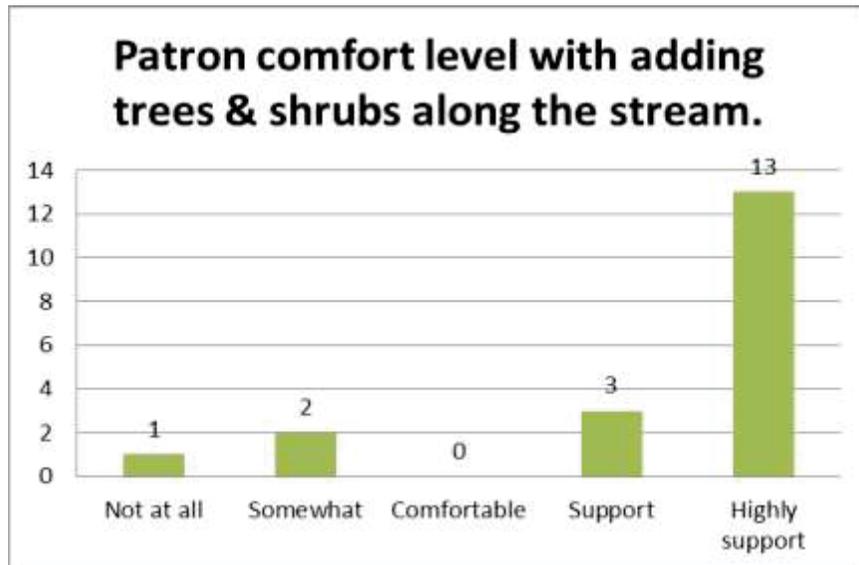
General park usage comments:

- I like the park art, natural areas, and creek.
- Love balance of sun/shade.

Pool-specific comments. *Patrons who commented like and use the pool and wanted to see it open longer.*

- Keep pool open longer: March through November (or at least May – September)
- Cover the pool for year round usage.
- Don't cover the pool.
- More activities at the pool.
- Add a splash pad.
- Add a fitness/weight room.
- Add more lap swimming times.
- More shade in the pool area, I miss the cottonwoods.
- No trees near the pool- mess and problem to pool.

Nature Specific Summary. *Based on a voting exercise, a majority of people consider slopes of the park- especially ash grove to be a natural area. There was also a strong desire to vegetate the banks of the creek.*



Most repeated comments about desired change (no specific order):

- Maintain big trees in vicinity of NW picnic area. Area is much used.
- The park needs to be cleared of ivy and excess brush (blackberries, English hawthorn).

General nature comments:

- Turn ash grove into natural area.
- Do not spend money to craft a wetland area in ash grove.
- Can you work with school on pollinator habitat? Especially near soccer field.
- Please do not increase paved areas or developed areas. Give up the fight with water and get as close as possible to the natural forces.
- Patrons identified many wet spots around park- none were a surprise to staff.

Next Steps

1. Review most repeated comments as they received more community input than others.
2. Investigate feasibility and magnitude of desire for changes. Convene community for input depending on scale of proposed changes.
3. Determine which basic maintenance requests can be implemented immediately and which may be phased in over time.



Raleigh Park Open House #2 Summary (5/23/17)

Nearly 50 community members participated in an open house meeting about Raleigh Park on 5/23/17. During the meeting, staff presented concepts for changes to the park based on feedback heard during the November 2016 open house. Patrons rotated through four stations (Stream Enhancement, Pool Improvements, Tennis Courts, Trails). The comments below are arranged thematically.

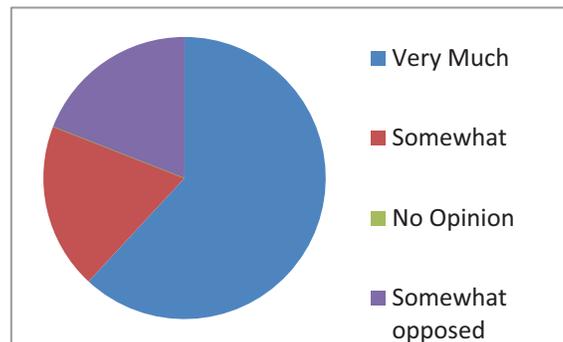
Content summary:

- Many people wanted to see enhancements to the stream corridor, but some had concerns about the loss of grassy areas or places to walk due to proposed vegetation planting.
- Participants supported the new pool deck and perimeter fence.
- There was a high level of interest in creating a pickle ball court on the single tennis court.
- Expansion of the trail system was strongly supported.

Stream Enhancement Summary

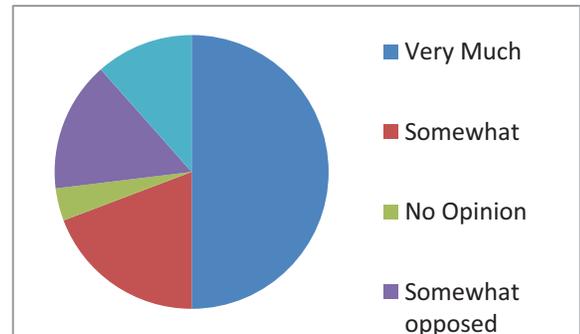
Based on a voting exercise, conversations, and written comments, there is a desire among a majority of participants to revegetate much of the stream corridor. The proposal includes “daylighting” the creek by moving it to a new channel that wraps around the south side of the pool, instead of running it through a pipe under the pool. Several patrons expressed interest in allowing people, especially children, to walk through any revegetated areas. THPRD staff are comfortable with people accessing replanted areas as long as damage is kept to a minimum.

To what degree do you support stream enhancements and rerouting in the three proposed locations?				
Very Much	Somewhat	No Opinion	Somewhat opposed	Very opposed
26	8	0	8	0



The ash grove area near SW Miner Way is a wetland area that has been seasonally mowed for recreation. Use of the area is light since it is wet for most of the year. The area currently has a horseshoe pit that is seldom used and sometimes has picnic benches. Patrons generally favor restoring this area to a natural space with improved trail access and benches.

How much do you support changing the Ash Grove into a natural area with just a trail? (Includes removing benches and horse shoe pits)				
Very Much	Somewhat	No Opinion	Somewhat opposed	Very opposed
13	5	1	4	3



Representative Stream-Specific Comments:

- Love the look but concerned about the limitations for children to enjoy and explore the creek (N edge of picnic and south edge of ash grove) where there is constant activity during summer months. South edge of pool area doesn't seem to attract as much activity.
- If south edge of pool gets planted, we should have the alternate south trail. If no south trail (between pool and school), I would definitely contest the planting. The area behind the pool and tennis courts are primary off-trail walking areas and well-used by all.
- Kids love the creek, it would be a shame to block any part of the creek. I know the park is rented out to kids groups during the summer and those groups should be consulted.
- Worried about hard and bare riparian areas - glad to see plantings.
- The more natural the better.

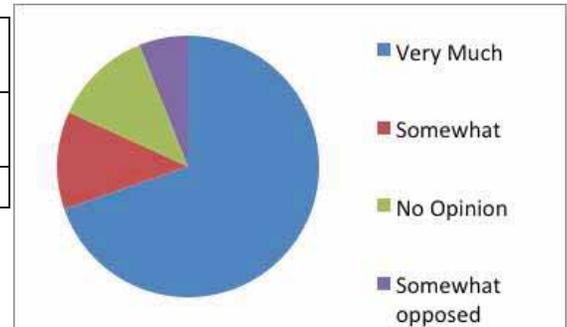
Pool Specific Summary

Improvements to the pool include a new pool deck, a curb or seat wall along the east and south edges, and a new fence design. This station was informational, but received only positive comments. The curb or seat wall would help to keep water and debris from entering the pool and could provide seating for pool users. Enhancements to the pool are planned for fall 2018, but could change depending on the timing of plan development and permit acquisition.

Tennis/Pickleball Summary

Pickleball is a racquet game, similar to tennis, but played on a smaller court with a different net. Patrons supported the idea of transforming the single tennis court into a pickleball court or overlaying pickle ball lines onto it so we could offer both tennis and pickleball, if nets were changed out.

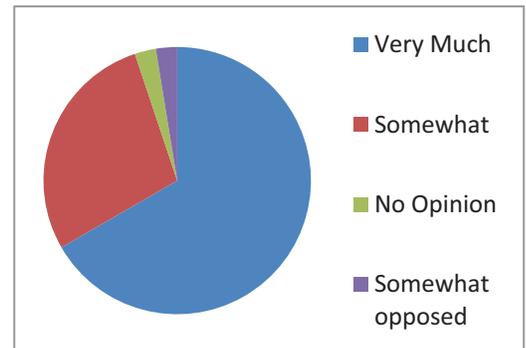
To what degree do you support the change of a tennis court to a pickleball court?				
Very Much	Somewhat	No Opinion	Somewhat opposed	Very opposed
23	4	4	2	0



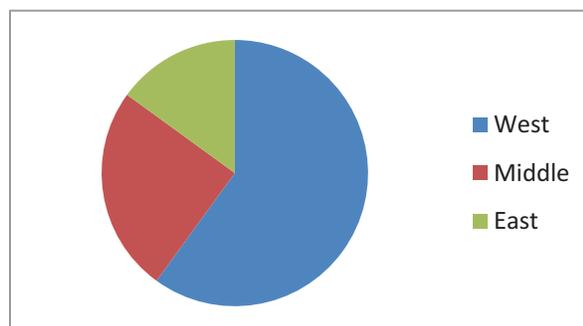
Trail System Summary

Staff presented a proposed soft-surface loop trail system which was widely supported by patrons. Park users who enter through the SW Miner Way entrance preferred that enhancements were made to create a westerly trail that connects with the existing bridge (which will eventually be improved or replaced).

How much do you support the new park-wide trail system?				
Very Much	Somewhat	No Opinion	Somewhat opposed	Very opposed
26	11	1	1	0



Which of the three Ash Grove trails would you be most likely to use?		
West	Middle	East
12	5	3



Representative Trail-Specific Comments:

- I would like to see a perimeter trail/path around the whole park, including North side - N middle park N of stream.
- Leave area for walking around perimeter - don't plant to the edge of the park - N middle park N of stream.
- Nature Play area - N middle park N of stream.

General Park Comments:

- Off-leash dogs still a concern
- Please do something about the wet and slippery areas on the slope below the apple trees and to the north of the footbridge.
- Please restore the wetlands. I'd like more bike parking, less car parking, more natural space. Flooded homes, roads, and basements downstream is not cool. Change status quo.
- An impromptu discussion led to an interest list for a bocce court. Fourteen people found this amenity favorable.

Next Steps

1. Refine trail plan to incorporate natural areas SW Miner Way entrance. Evaluate trail routing in areas where patrons expressed drainage concerns. Determine if a trail along the north side of the park is feasible.
2. Decide whether whole court pickle ball or dual court option is best for lower tennis court.
3. Refine stream and forest enhancement planting plans. Determine if or how patrons can access these areas safely.
4. Evaluate general park amenity requests including more bicycle parking, a bocce court, and play equipment for older children.
5. Review current park management in regard to dogs on/off leash.



Raleigh Park Open House #3 Summary (9/27/17)

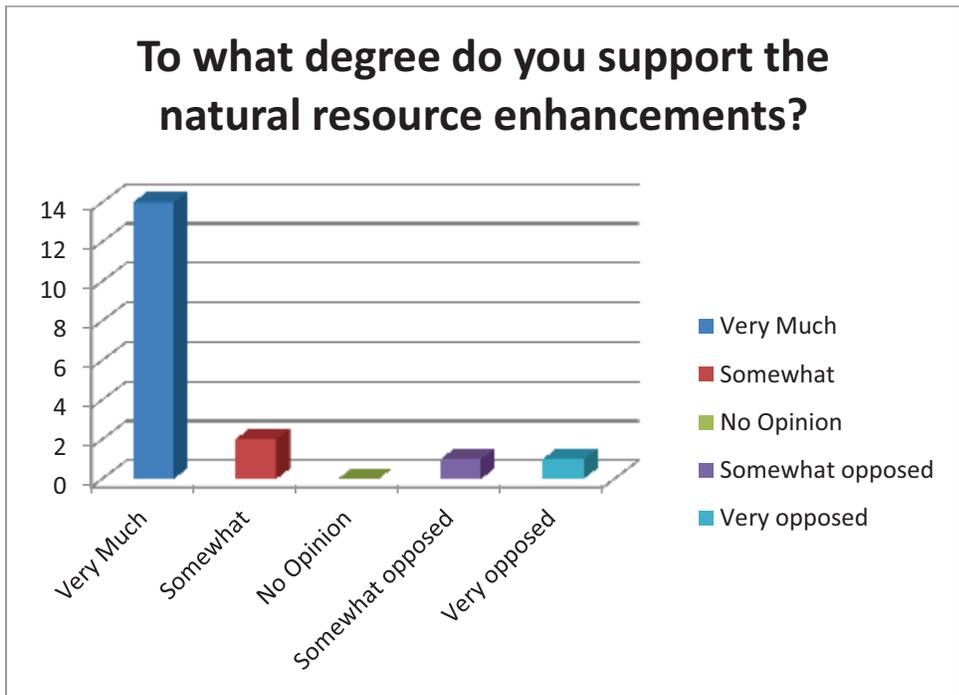
Nearly 35 community members participated in an open house meeting about the draft Raleigh Park concept plan on 9/27/17. During the meeting, staff presented a final draft of the plan. Patrons rotated through four stations (overview, stream/forest enhancement, trails, and recreation, which included the tennis courts and future recreation amenities). The comments below are arranged thematically.

Content summary:

- There continued to be a high interest in natural resource enhancements, providing they were well maintained.
- A majority of patrons supported the new trail system, but a few questioned the need and impact.
- Pickleball was still a desired feature. Many patrons would like to see a shared use court.
- Additional recreation amenities were of interest to the community, but further study on the best location and item should be studied further.
- Continuing to plant apple trees was desired by many patrons, though others consider them messy and cause maintenance challenges.

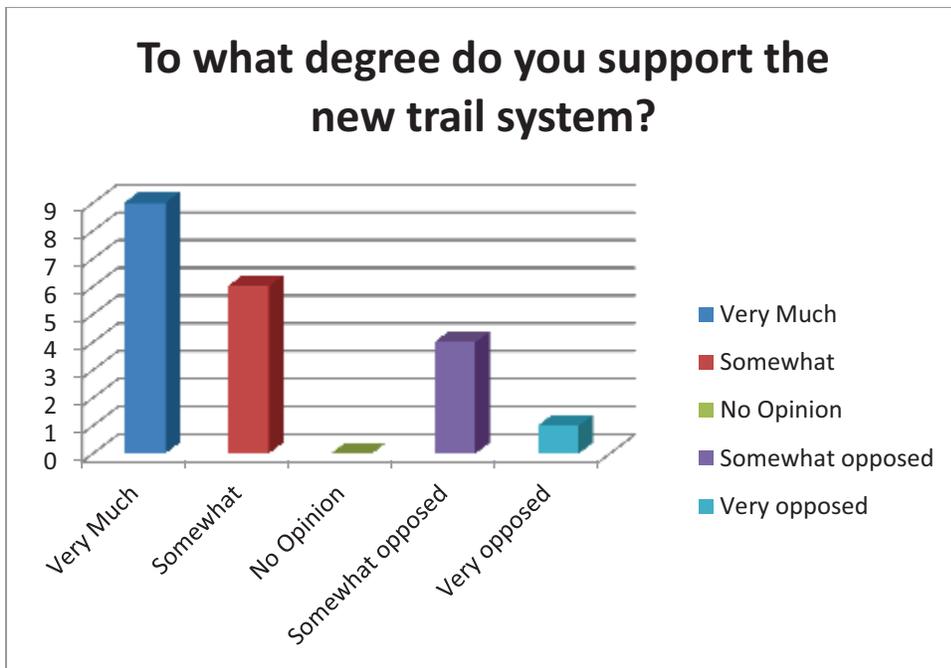
Natural Resource Comments:

- Weed removal, followed by planting of native trees, shrubs, and forbs was widely supported.
- Several patrons noted that they expect THPRD to provide ongoing maintenance to these areas so it looks “kept up.”
- If the ash grove is planted with natives, open sight lines are desired for safety.
- Two picnic tables were requested to be left in an open area along the ash grove trail.
- People still have a desire to walk through the forested areas, even if additional plants are installed.



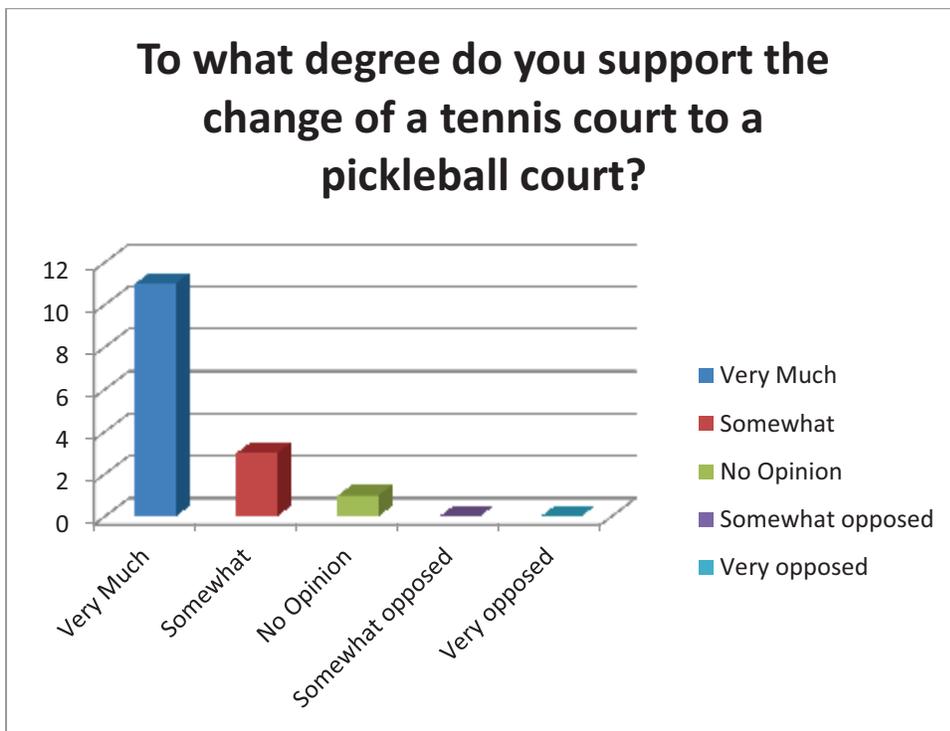
Trail Comments:

- Overall, the trail proposal was well received.
- Because many people use the park as a neighborhood connector, lighting was requested along the paved trail.
- One patron was concerned that the trail would disturb wildlife in the forested areas.
- Comments were received that the trails on the north side should extend all the way to the west. Other people requested that the trails remain where they are proposed and do not stretch out further.
- A question was raised about whether neighbors who reside near the new trails were informed of the trail proposal.
- Two patrons questioned whether trails were needed at all since people can walk wherever they want now.



Recreation Comments:

- Patrons appreciated new and existing opportunities for recreation in the park.
- Pickleball courts were widely supported. Many people prefer a dual use court that would support tennis and pickleball.
- Two people asked why the pool is not covered and used year-round.
- Several requests were made to add play equipment for older children (ages 7-12 in particular) and teens.
- The potential future recreation area noted on the map is very wet. Consider moving it up hill or to the northwest.
 - Requests for future amenities included: skate park, basketball court, volleyball court, bocce, covered picnic area, swings for people experiencing disabilities, adult fitness stations.



General Park Comments:

- Many comments were received about apple trees.
 - Some patrons wanted to see trees maintained at a high enough level that fruit could be harvested easily.
 - Others requested that the trees are just replanted with other species as they die.



Management Report to the Board December 12, 2017

Communications & Outreach

Bob Wayt, Director of Communications & Outreach

1. A postcard has been mailed to all households within park district boundaries inviting them to sign up for winter classes, programs and activities. Registration starts Dec. 9 for in-district residents (Dec. 11 for those outside THPRD boundaries). Patrons can view THPRD's winter/spring activities guide online at www.thprd.org or pick up a printed copy at any center, the Administration Office, or Beaverton-area libraries. The postcard also featured a message from Jerry Jones Jr. about the district's successful bid to become CAPRA-accredited.
2. The park district is once again working with the Beaverton School District and other community partners to create a brighter holiday season for those in need in the Beaverton area. THPRD is collecting toys, clothing and other items for selected families and homeless children within its boundaries. The park district is also collecting personal hygiene products for the Union Gospel Mission LifeChange Center for Women & Children in Beaverton.

Community Partnerships

Geoff Roach, Director of Community Partnerships

1. Capital Fundraising (at the end of October 2017)
 - With the campaign complete, drafting of final reports to foundations continues.
 - Conversations with foundations continue to focus on the program fund for people experiencing disabilities.
 - The transfer of funds currently at THPF, and committed to the construction of Mountain View Champions Park, is being prepared.
2. Program Fund
 - While the Nike Community Impact Fund has awarded \$18,500 for the program fund, the Oregon Community Fund has requested we resubmit in 2018.
 - Once final reporting to foundations on the capital campaign is completed, more program fund related applications will be submitted.
3. Tualatin Hills Park Foundation
 - Preparation is underway for the THPF executive committee meeting in December to plan the agenda for the January 2018 quarterly meeting with trustees.
 - There are now nine trustees and recruitment continues.
 - Fundraising priorities at THPF continue to be: the Legacy Circle Giving Campaign (THPF operational fundraising), the program fund.

Aquatics

Sharon Hoffmeister, Superintendent of Aquatics

1. The Hire-to-Train program is going very well. We are currently offering this recruitment training program four times per year. Each class yields approximately five high-quality

participants/employees. While the program is yielding good results in recruiting folks to become lifeguards, some participants are proving to be more interested/inclined toward swim instruction. In the spring, we will be expanding the program to offer a swim instructor training component in addition to the current lifeguard training program.

2. The high school swimming season is underway. We are now accommodating swim teams from six high schools. The Mountainside swim team is practicing at Aloha Swim Center. We have a similar schedule to the teams practicing (Sunset and Westview) at Sunset Swim Center, back to back practices after school as well as before school time.
3. Work continues on the Aquatic Center renovation. Due to some unforeseen plumbing and electrical challenges, our target opening date has been changed to January 8, 2018. The outdoor pools will continue to operate during that time for rental by the affiliated aquatic clubs.

Community Programs

Deb Schoen, Superintendent of Community Programs

1. THPRD is coordinating with Social Venture Partners to host an Encore Fellow from November 1-July 31. The Fellow comes to the district with strong skills in project management, team collaboration and technical writing, and will be assisting with community outreach as staff develops an update to the Jenkins Estate Master Plan.

Maintenance

Jon Campbell, Superintendent of Maintenance Operations

1. District facilities are being serviced in preparation for the winter weather. Building maintenance staff is cleaning out roof gutters and downspouts, closing exterior air vents, caulking around windows and doors, turning off exterior water and covering exterior hose bibs, heating the chlorine rooms to prevent freezing pipes and stocking all the facilities with the essential snow removal supplies.
2. Parks and athletic facilities staff is concentrating their efforts on end of the season maintenance services. Key services include leaf collection and removal in our parks and parking lots, mulching landscape beds, pruning and chipping green waste, sod replacement on various sports fields, winterizing irrigation systems and outdoor fountains and completing end of the year inspection reports at all of our sites.
3. Storm drains are being cleared throughout the district. Park maintenance staff is inspecting, vacuuming and clearing debris from 192 different storm drains, located at 34 different sites. The goal is to have all storm drains cleaned out by mid-December.

Natural Resources & Trails Management

Bruce Barbarasch, Superintendent of Natural Resources & Trails Management

1. Greenway Park Open House. Nearly 60 community members participated in an open house regarding Greenway Park on November 7 at the Conestoga Recreation & Aquatic Center. Information gathered at the meeting will help shape a concept plan for the site which will be developed over the next nine months.
2. Newt Day. Almost 400 people attended the Nature Center's annual celebration of fall natural happenings and learned about newts, slugs, and other native wildlife. This was a 30% increase in participation over last year's event.

3. Advisory Committee Recruitment. New recruitment materials were distributed to the community. More than 80 complete applications were received by the December 3 deadline.

Planning, Design & Development

Gery Keck, Superintendent of Design & Development

Jeannine Rustad, Superintendent of Planning

1. Staff attended a pre-application meeting with Washington County Planning staff for the Somerset West Park project on November 11. Staff anticipates submitting the Land Use application in summer of 2018, after the environmental permitting is complete.
2. On November 15, staff held a neighborhood meeting for the Cedar Hills Park project to seek input on the design of the play equipment, spray pad and sport court. The meeting was well attended with approximately twelve adults and five children. Staff received a lot of good input from the attendees. The play equipment is being designed for the ages 2-5 years with the adjacent William Walker Elementary playground being designed for ages 5-12 years. Staff will continue to work closely with Beaverton School District's consultant team, including weekly coordination meetings. Staff anticipates submitting the park work for site development permits by January 2018.
3. As part of the Cedar Hills Park redevelopment bond project, tree removal is scheduled to begin in January 2018. This work must be completed prior to February when the bird nesting period begins. Bird nesting restrictions are between February and September, so it is critical to the construction sequencing to remove the trees immediately. This work will also likely include erosion control measures, so in the interest of safety the park will remain closed from January through the duration of the project in 2019. Design and Development staff will be working with Maintenance staff and Communications staff to ensure the public is informed well in advance of the closure.
4. Staff attended the Home Builder's Association's 2018 Housing Forecast on November 3. Speakers included Oregon House Speaker Tina Kotek, who emphasized the need for housing supply with focus on affordable housing, National Association of Home Builders Chief Economist Dr. Robert Dietz and University of Oregon Economics Professor Tim Duy. The Portland growth has been stronger than the national market, with growth locally at 1.7% compared to 0.7% nationally and housing prices up 24% from the pre-recession peak, compared to 6% national average. Lack of housing supply is a key factor in price increases with a primary challenge to increasing supply being the tight labor market. Also contributing to the constrained supply is increased cost of lumber and lack of available lots. Regulatory costs were reported to make up 25% of new home purchase price, with 2/3 of that contributable to zoning and 1/3 to other costs, including impact fees. Both economists agreed the economy should continue to grow through 2018, albeit at a slower pace than recent years with a likelihood of slow but continued growth through 2019. If the economy continues to grow through 2019, it will be the longest recovery period on record.
5. Staff are working toward implementing the Grant Strategy. A key effort underway is coordination with the Tualatin Hills Park Foundation to develop a plan for targeting private foundation funding to ensure access for all through two areas (1) accessible recreation amenities, such as playgrounds, sport courts and field and (2) scholarship.

Recreation

Eric Owens, Superintendent of Recreation

1. The Elsie Stuhr Center provided use of the facility and staff on Thanksgiving Day to a group of nonprofit organizations to offer a free Thanksgiving meal to all members of the community. This holiday tradition has been in place for more than ten years, and over 600 individuals each year are provided a warm meal. Our gratitude to Meals on Wheels, St. Matthew Lutheran Church, Reser's Fine Foods, Minuteman Press and the many volunteers who make this service possible.
2. Garden Home Recreation Center has expanded childcare room hours to include Friday evenings and Saturday mornings. The decision to expand hours was made due to high demand and increased traffic at the center. Childcare is now available Monday-Friday from 8:30 am-12:30 pm and 5:15-8:30 pm, and Saturday from 9 am-12 pm.
3. The Bureau of Environmental Services Pressure Line Project is near completion at Garden Home Recreation Center and the Fanno Creek trail. This project, which began in December 2016, has replaced all 19 maintenance access structures in nine locations in the Garden Home area, as well as a pressure monitoring and recording system station off SW Railroad Street. These upgrades will ensure that the Fanno Basin Sewer System will continue to handle all wastewater flows year-round and provide better monitoring of the entire sewer system in the area. It will protect public health and the health of the Fanno Creek Watershed.
4. The Cedar Hills Recreation Center's THRIVE After School Program has seen an increase in attendance for the 17/18 school year. An adjustment to the transportation schedule has allowed the program to accommodate an average of 10 additional children each month from the waiting list compared to the 16/17 school year.
5. Conestoga Recreation & Aquatic Center (CRAC) offered a train-to-work class that resulted in the hiring of nine new THPRD lifeguards. By removing the financial barrier of the cost associated with the class, applicants who had a successful lifeguard pre-test and interview were placed into a lifeguard training program. Upon completion of the class, lifeguards were offered a staff position at CRAC.

Security Operations

Mike Janin, Superintendent of Security Operations

1. Always vigilant patrolling our facility parking lots, Park Patrol spotted a vehicle entering the HMT parking lot at a high rate of speed and hitting a curb on Nov. 14. As Park Patrol watched the four occupants of the vehicle, one ran across the street to fill a gas can which was suspicious. Park Patrol notified the Beaverton Police and learned the license plate of the car was not registered. Park Patrol was asked by the police to contact the occupants of the car to discuss violations of our rules (i.e., smoking on the property especially while trying to fill the car with an open gas can). Once the vehicle entered the public street, the vehicle was determined to be stolen and three of the four occupants were found to have felony warrants and were in possession of drugs. In the vehicle the police recovered stolen personal identity belonging to 33 victims. Park Patrol has been subpoenaed to grand jury as they were key participants in the observation and identification of the arrested individuals.

Sports

Keith Watson, Superintendent of Sports

1. Tualatin Hills Athletic Center winter sports updates:
Adult Basketball: 38 teams are registered. League starts Nov. 29.
High School Basketball: Participation expected to be 450+.
5th-8th Grade Basketball: 642 participants. Pre-season jamboree on Dec. 2.
Adult Volleyball: 27 co-ed teams, 8 women's teams. Season ends Nov. 29.
2. The Sports department is conducting a community outreach survey to determine which sports will be played on the multi-purpose sport court at Cedar Hills Park following the site's redevelopment. Following a public meeting on November 15, staff has opened an online survey for community members to vote on their favorite sports for the sport court. There are three examples of possible combinations but staff is also taking feedback of other layout preferences.
3. THPRD's Adaptive and Inclusive Recreation Department has provided over 5,400 hours of inclusion services since July 1. Staff continues to evaluate the individual needs of participants to deliver the proper assistance and ensure that support ratios are accurate. An informative brochure has been developed to provide important information about the program and will be delivered to all of our facilities this spring.

Business Services

Ann Mackiernan, Chief Financial Officer
Nancy Hartman Noye, Human Resources Manager
Mark Hokkanen, Risk & Contract Manager
Clint Bollinger, Information Services Manager
Katherine Stokke, Interim Operations Analysis Manager

1. THPRD has been working with Soofa, a smart park bench provider to set up data reporting from the new solar powered bench at Mountain View Champions Park. Initial data shows grand opening attendance of over 7,000, with typical weekday use hovering around 1,000 park users. As this is the first data report, it still needs to be determined if any of the data is being derived from the nearby school or is all from park users. As the dataset grows, staff plan to use it to determine peak usage times to better plan both routine maintenance schedules and non-routine maintenance projects. Staff will also assess attendance patterns during programmed and non-programmed times, such as to optimize concession stand hours.
2. Government and commercial entities using drones are required to have licensed Unmanned Aircraft (UMA) pilots under the FAA 107 rules. Special District Insurance Services (SDIS) has contracted with Drone Complier, LLC to provide classroom and flight training to certify individuals to operate drones in accordance with applicable SDIS policies and FAA regulations. Mark Hokkanen, Risk & Contract manager, is THPRD's first licensed UMA pilot, and will act as the district's chief flight operator to ensure regulatory compliance of staff and third-party consultant's.
3. Applications for the chief financial officer position are currently being accepted. The intent is to fill the position prior to Ann Mackiernan's retirement and provide for cross training during the budget preparation.
4. The credit card tokenization pilot project (part of our PCI compliance work) is functioning well with a small test group from the Garden Home Recreation Center's after-school

program. Patrons have been given the ability to create credit card tokens in their user account through the online registration portal. Once a token is created the patron can call THPRD and authorize a payment using the token information instead of credit card information, thereby protecting patron credit card data. This pilot will continue for several months before being expanded to other facilities and programs.

5. Work on the replacement of the district's financial system software continues with the guidance of the Government Finance Officers Association (GFOA) as consult on this project. GFOA conducted two-day trainings on business process mapping in October for the THPRD software transition team and a half-day training on chart of accounts best practices in November. Staff will take lessons learned from these trainings to develop the needs assessment for the finance software replacement and ultimately to develop a request for proposal. This project is expected to take several months to complete.

December 2017

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2 Holiday Bazaar @ Garden Home Rec Ctr Dive'n'Brew 5:30pm @ Aloha Swim Ctr
3	4	5	6	7	8	9
10	11	12 Board Meeting 7pm @ HMT/Dryland	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31 Swim in the New Year 11:00pm @ Beaverton Swim Ctr						

January 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6 Super Hero Event 6pm @ Conestoga Rec & Aquatic Ctr
7	8	9 Board Meeting 7pm @ HMT/Dryland	10	11	12	13
14	15	16	17 Joint Advisory Committee Meeting (all committees) 6:30pm @ Fanno Creek Service Ctr	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2	3
4	5	6	7	8	9	10
11	12	13 Board Meeting 7pm @ HMT/Dryland	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

Tualatin Hills Park and Recreation District
Monthly Capital Project Report
Estimated Cost vs. Budget
Through 10/31/17

Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
GENERAL FUND													
CAPITAL OUTLAY DIVISION													
<u>CARRY FORWARD PROJECTS</u>													
Parking Lot-Hazeldale	194,414	175,512	135,000	329,414	310,512	22,320	2,386	304,708	Budget	329,414	307,094	-	3,418
PCC Actuated Tennis Lights	3,300	3,300	-	3,300	3,300	-	-	3,300	Budget	3,300	3,300	-	-
ADA Improvements - Athletic Center	8,000	8,000	-	8,000	8,000	5,991	839	1,170	Budget	8,000	2,009	-	5,991
Aquatic Center Renovation Phase 2	386,190	386,190	1,300,000	1,686,190	1,686,190	42,875	398,210	1,335,464	Award	1,776,549	1,733,674	(90,359)	(47,484)
Raleigh Park Storm Water Management Design	40,000	40,000	-	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Play Equipment - 3 sites	338,000	206,855	8,500	346,500	215,355	265,312	101,099	-	Complete	366,411	101,099	(19,911)	114,256
Signage Master Plan Implementation - Phase 2	40,000	25,839	-	40,000	25,839	20,216	959	18,825	Budget	40,000	19,784	-	6,055
Irrigation Systems Redesign & Reconfiguration (5 sites)	20,000	14,274	-	20,000	14,274	7,151	-	12,849	Budget	20,000	12,849	-	1,425
Cardio / Weight Equipment	40,000	40,000	-	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Communication Network Switches	80,000	80,000	-	80,000	80,000	-	-	80,000	Budget	80,000	80,000	-	-
Outdoor Fitness Equipment	17,062	2,924	13,000	30,062	15,924	-	-	30,062	Budget	30,062	30,062	-	(14,138)
Drain Replacement - Cedar Hills Recreation Center	26,500	26,500	-	26,500	26,500	-	-	26,500	Budget	26,500	26,500	-	-
TOTAL CARRYOVER PROJECTS	1,193,466	1,009,394	1,456,500	2,649,966	2,465,894	363,865	503,493	1,892,878		2,760,236	2,396,371	(110,270)	69,523
<u>ATHLETIC FACILITY REPLACEMENT</u>													
Skate Park Ramp Conversion			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
Tennis Court Resurface (2 sites)			68,000	68,000	68,000	-	41,774	26,226	Award	68,000	68,000	-	-
TOTAL ATHLETIC FACILITY REPLACEMENT			118,000	118,000	118,000	-	41,774	76,226		118,000	118,000	-	-
<u>ATHLETIC FACILITY IMPROVEMENT</u>													
TOTAL ATHLETIC FACILITY IMPROVEMENT			-	-	-	-	-	-	Budget	-	-	-	-
<u>PARK AND TRAIL REPLACEMENTS</u>													
Bridges and Boardwalks (6 sites)			790,000	790,000	790,000	-	-	770,584	Budget	770,584	770,584	19,416	19,416
Concrete Sidewalk Repair (7 sites)			81,831	81,831	81,831	-	44,150	21,600	Award	65,750	65,750	16,081	16,081
Drinking Fountains (2 sites)			22,750	22,750	22,750	-	16,880	5,870	Budget	22,750	22,750	-	-
Irrigation Systems Redesign & Reconfiguration (2 sites)			22,800	22,800	22,800	-	-	22,800	Budget	22,800	22,800	-	-
Fencing			15,100	15,100	15,100	-	2,800	12,300	Budget	15,100	15,100	-	-
Landscaping			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Asphalt Pedestrian Pathways (4 sites)			70,660	70,660	70,660	-	53,133	26,125	Award	79,258	79,258	(8,598)	(8,598)
Play Equipment (2 sites)			190,000	190,000	190,000	-	830	189,170	Budget	190,000	190,000	-	-
Signage Master Plan Implementation - Phase 3			25,000	25,000	25,000	-	3,610	21,390	Budget	25,000	25,000	-	-
Water Quality Facility			35,000	35,000	35,000	-	14,000	29,927	Award	43,927	43,927	(8,927)	(8,927)
TOTAL PARK AND TRAIL REPLACEMENTS			1,258,141	1,258,141	1,258,141	-	135,403	1,104,766		1,240,169	1,240,169	17,972	17,972
<u>PARK AND TRAIL IMPROVEMENTS</u>													
Memorial Benches			8,000	8,000	8,000	-	205	7,795	Budget	8,000	8,000	-	-
ConnectOR/Wa Cty MSTIP-Waterhouse Trail Seg #4			700,000	700,000	700,000	-	-	700,000	Budget	700,000	700,000	-	-
LGGP - SW Quadrant Community Park			268,210	268,210	268,210	-	-	268,210	Budget	268,210	268,210	-	-
Metro Nature in Neighborhoods			220,700	220,700	220,700	-	-	220,700	Budget	220,700	220,700	-	-
Erosion Control (2 sites)			10,000	10,000	10,000	-	7,386	2,614	Budget	10,000	10,000	-	-
Bench with Solar-powered charging station			2,425	2,425	2,425	-	2,425	-	Complete	2,425	2,425	-	-
Energy Trust of Oregon Rebates			135,900	135,900	135,900	-	258	135,642	Budget	135,900	135,900	-	-
LGGP - Cedar Hills Park			340,156	340,156	340,156	-	-	340,156	Budget	340,156	340,156	-	-
TOTAL PARK AND TRAIL IMPROVEMENTS			1,685,391	1,685,391	1,685,391	-	10,274	1,675,117		1,685,391	1,685,391	-	-
<u>CHALLENGE GRANTS</u>													
Program Facility Challenge Grants			75,000	75,000	75,000	-	779	74,221	Budget	75,000	75,000	-	-
TOTAL CHALLENGE GRANTS			75,000	75,000	75,000	-	779	74,221		75,000	75,000	-	-
<u>BUILDING REPLACEMENTS</u>													
Cardio and Weight Equipment			80,000	80,000	80,000	-	-	80,000	Budget	80,000	80,000	-	-
Babette Horenstein Tennis Center LED Lighting			307,000	307,000	307,000	-	12,124	294,876	Budget	307,000	307,000	-	-
Lead Paint Abatement			35,000	35,000	35,000	-	-	35,000	Budget	35,000	35,000	-	-
Parking Lot Relamp			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Ceiling Tiles			4,000	4,000	4,000	-	3,902	-	Complete	3,902	3,902	98	98

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	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
Ergonomic Equipment/Fixtures			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-	-
Wood Floor Refinish			1,975	1,975	1,975	-	-	1,975	Budget	1,975	1,975	-	-
Locker Room Resurface			84,000	84,000	84,000	-	-	73,185	Award	73,185	73,185	10,815	10,815
Carpet			10,000	10,000	10,000	-	-	6,155	Award	6,155	6,155	3,845	3,845
Exhaust fans (3 sites)			28,150	28,150	28,150	-	3,800	24,350	Budget	28,150	28,150	-	-
Air Conditioner Units (2 sites)			18,433	18,433	18,433	-	15,888	-	Complete	15,888	15,888	2,545	2,545
Dive Tower Repair			2,500	2,500	2,500	-	-	2,500	Award	2,500	2,500	-	-
Lane Lines			1,506	1,506	1,506	-	-	1,506	Budget	1,506	1,506	-	-
Outdoor Pool Covers (2 sites)			12,200	12,200	12,200	-	9,892	-	Complete	9,892	9,892	2,308	2,308
Wading Pool Chemtrol Probe			1,500	1,500	1,500	-	1,281	-	Complete	1,281	1,281	219	219
Roll Down Door Motor			4,500	4,500	4,500	-	3,795	-	Complete	3,795	3,795	705	705
Structure Repair - Camp Rivendale			2,000	2,000	2,000	-	-	1,275	Award	1,275	1,275	725	725
Shower Facility Repair			7,500	7,500	7,500	-	-	7,500	Budget	7,500	7,500	-	-
Schlottman Roof Replacement						-	15,800	-	Complete	15,800	15,800	(15,800)	(15,800)
Beaverton Backwash Valve Repl						-	2,090	-	Complete	2,090	2,090	(2,090)	(2,090)
CRA Leisure Pool Feature Pump						-	4,426	-	Complete	4,426	4,426	(4,426)	(4,426)
CRA Room Divider Track System						-	2,250	-	Complete	2,250	2,250	(2,250)	(2,250)
TOTAL BUILDING REPLACEMENTS			611,264	611,264	611,264	-	75,248	539,322		590,004	590,004	21,260	21,260
BUILDING IMPROVEMENTS													
LED Lighting (Conestoga)			-	-	-	-	-	9,385	Award	9,385	9,385	(9,385)	(9,385)
Fall Protection (5 sites)			52,155	52,155	52,155	-	-	52,155	Budget	52,155	52,155	-	-
Flooring			2,257	2,257	2,257	-	2,728	-	Complete	2,728	2,728	(471)	(471)
Office Space Expansion Design			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Diving Winches (4 sites)			21,110	21,110	21,110	-	4,496	16,614	Budget	21,110	21,110	-	-
Gymnastic Room Windows			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
TOTAL BUILDING IMPROVEMENTS			105,522	105,522	105,522	-	7,224	108,154		115,378	115,378	(9,856)	(9,856)
ADA PROJECTS													
ADA Improvements - Beaverton Swim Center			7,500	7,500	7,500	-	-	4,998	Award	4,998	4,998	2,502	2,502
ADA Improvements - Fanno Creek Service Center			20,000	20,000	20,000	-	27,475	-	Complete	27,475	27,475	(7,475)	(7,475)
ADA Improvements - Jenkins Estate			2,200	2,200	2,200	-	1,734	-	Complete	1,734	1,734	466	466
ADA Improvements - Elsie Stuhr Center			10,650	10,650	10,650	-	10,345	-	Complete	10,345	10,345	305	305
ADA Improvements - Other			59,650	59,650	59,650	-	818	58,832	Budget	59,650	59,650	-	-
TOTAL ADA PROJECTS			100,000	100,000	100,000	-	40,372	63,830		104,202	104,202	(4,202)	(4,202)
TOTAL CAPITAL OUTLAY DIVISION	1,193,466	1,009,394	5,409,818	6,603,284	6,419,212	363,865	814,567	5,534,514		6,688,380	6,324,515	(85,096)	94,697
INFORMATION SERVICES DEPARTMENT													
INFORMATION TECHNOLOGY REPLACEMENTS													
Desktops			67,000	67,000	67,000	-	22,850	44,150	Budget	67,000	67,000	-	-
Servers			37,000	37,000	37,000	-	22,160	14,840	Budget	37,000	37,000	-	-
LAN/WAN			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Desktop Printers			5,000	5,000	5,000	-	650	4,350	Budget	5,000	5,000	-	-
Phone			30,000	30,000	30,000	-	279	29,721	Budget	30,000	30,000	-	-
TOTAL INFORMATION TECHNOLOGY REPLACEMENTS			144,000	144,000	144,000	-	45,939	98,061		144,000	144,000	-	-
INFORMATION TECHNOLOGY IMPROVEMENTS													
Translation Software			2,474	2,474	2,474	-	-	2,474	Budget	2,474	2,474	-	-
Configuration Management Software			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
Time Clock			3,750	3,750	3,750	-	-	3,750	Budget	3,750	3,750	-	-
Computers (3)			11,000	11,000	11,000	-	-	11,000	Budget	11,000	11,000	-	-
Color Copier (Harman)			500	500	500	-	-	500	Budget	500	500	-	-
Folder / Sorter			12,000	12,000	12,000	-	-	12,000	Budget	12,000	12,000	-	-
Financial Software			436,800	436,800	436,800	-	-	436,800	Budget	436,800	436,800	-	-
TOTAL INFORMATION TECHNOLOGY IMPROVEMENTS			541,524	541,524	541,524	-	-	541,524		541,524	541,524	-	-
TOTAL INFORMATION SYSTEMS DEPARTMENT	-	-	685,524	685,524	685,524	-	45,939	639,585		685,524	685,524	-	-

Tualatin Hills Park and Recreation District
Monthly Capital Project Report
Estimated Cost vs. Budget
Through 10/31/17

Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
MAINTENANCE DEPARTMENT													
FLEET REPLACEMENTS													
High-production mowers			210,000	210,000	210,000	-	200,032	-	Complete	200,032	200,032	9,968	9,968
72" Mowers			42,900	42,900	42,900	-	42,906	-	Complete	42,906	42,906	(6)	(6)
52" Mowers			24,300	24,300	24,300	-	24,021	-	Complete	24,021	24,021	279	279
FCSC Trash Compactor			34,000	34,000	34,000	-	-	29,904	Award	29,904	29,904	4,096	4,096
2.5 ton Axle Trailers			10,500	10,500	10,500	-	-	11,340	Award	11,340	11,340	(840)	(840)
High-pressure Parts Washer			10,500	10,500	10,500	-	-	9,366	Award	9,366	9,366	1,134	1,134
Aerial Lift Truck			50,000	50,000	50,000	-	59,935	-	Complete	59,935	59,935	(9,935)	(9,935)
Die-cut Label Maker			2,500	2,500	2,500	-	-	1,508	Award	1,508	1,508	992	992
Park Patrol Vehicle #3352			35,000	35,000	35,000	-	35,421	-	Complete	35,421	35,421	(421)	(421)
TOTAL FLEET REPLACEMENTS			419,700	419,700	419,700	-	362,315	52,118		414,433	414,433	5,267	5,267
FLEET IMPROVEMENTS													
Vehicle Wraps			14,000	14,000	14,000	-	-	14,000	Budget	14,000	14,000	-	-
Minibus			52,000	52,000	52,000	-	56,800	-	Complete	56,800	56,800	(4,800)	(4,800)
			66,000	66,000	66,000	-	56,800	14,000		70,800	70,800	(4,800)	(4,800)
BUILDING MAINTENANCE EQUIPMENT REPLACEMENTS													
BUILDING MAINTENANCE IMPROVEMENTS													
Pool Vacuum Robot			6,000	6,000	6,000	-	4,655	-	Complete	4,655	4,655	1,345	1,345
TOTAL BUILDING MAINT IMPROVEMENTS			6,000	6,000	6,000	-	4,655	-		4,655	4,655	1,345	1,345
TOTAL MAINTENANCE DEPARTMENT	-	-	491,700	491,700	491,700	-	423,770	66,118		489,888	489,888	1,812	1,812
GRAND TOTAL GENERAL FUND	1,193,466	1,009,394	6,587,042	7,780,508	7,596,436	363,865	1,284,276	6,240,217		7,863,792	7,499,927	(83,284)	96,509
SDC FUND													
LAND ACQUISITION													
Land Acq - N. Bethany Comm Pk													
Other							780						
Subtotal Land Acq-N Bethany Comm Pk	695,600	695,600	804,400	1,500,000	1,500,000	-	780	1,499,220	Budget	1,500,000	1,500,000	-	-
Land Acq - N. Bethany Nghbd Pk													
Other							10,845						
Subtotal Land Acq-N. Bethany Nghbd Pk	-	-	2,000,000	2,000,000	2,000,000	-	10,845	1,989,155	Budget	2,000,000	2,000,000	-	-
Land Acq - N Bethany Trails													
Other							4,179						
Subtotal Land Acq-N Bethany Trails	386,000	386,000	904,000	1,290,000	1,290,000	-	4,179	1,285,821	Budget	1,290,000	1,290,000	-	-
Land Acquisition (FY16)							3,900						
Land Acq - Bonny Slope W Nhd Pk-Higgins							-						
Land Acq - Bonny Slope W Nhd Pk-Other							1,248						
Land Acq - Pointer Road Park							64,184						
Land Acq - SW Comm Pk-Strasburg							-						
Land Acq - Commonwealth Lake-Sharp							-						
Land Acq - Farmington Quarry							-						
Land Acq - Crowell Woods							48,907						
Land Acq - Roxbury Park Trail Reloc							136						
Land Acq - Aspen Park							94,099						
BH Highway Center Site							722						
Land Acq - Other (Demo, etc)							1,913						
Subtotal Land Acq-General	1,984,000	1,984,000	1,984,000	1,984,000	1,984,000	-	215,109	1,768,891	Budget	1,984,000	1,984,000	-	-

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

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Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
Land Acq - S Cooper Mtn Trail	-	-	500,000	500,000	500,000	-	59	499,941	Budget	500,000	500,000	-	-
Land Acq - S Cooper Mtn Nat Ar	400,000	400,000	-	400,000	400,000	-	-	400,000	Budget	400,000	400,000	-	-
Land Acq - Neighborhood Parks - S Cooper Mtn	-	-	500,000	500,000	500,000	-	340	499,660	Budget	500,000	500,000	-	-
Land Acq - Neighborhood Parks - Infill Areas	-	-	500,000	500,000	500,000	-	-	500,000	Budget	500,000	500,000	-	-
TOTAL LAND ACQUISITION	3,465,600	3,465,600	5,208,400	8,674,000	8,674,000	-	231,312	8,442,688		8,674,000	8,674,000	-	-
DEVELOPMENT/IMPROVEMENT PROJECTS													
Bonny Slope / BSD Trail Development	500,000	500,000	-	500,000	500,000	-	19,931	480,069	Budget	500,000	500,000	-	-
MTIP Grant Match - Westside Trail #18	210,500	107,000	860,000	1,070,500	967,000	970,183	30,933	204,022	Award	1,205,138	234,955	(134,638)	732,045
Bethany Creek Falls Phases 1, 2 & 3 - Proj Management	110,000	40,000	-	110,000	40,000	67,946	21,852	20,202	Award	110,000	42,054	-	(2,054)
S Cooper Mtn Park and Trail Development - Prog Mgmt	-	-	50,000	50,000	50,000	3,893	-	46,107	Budget	50,000	46,107	-	3,893
NW Quadrant Neighborhood Park Master Plan & Design	200,000	195,000	-	200,000	195,000	-	268	194,732	Budget	195,000	195,000	5,000	-
New Neighborhood Park Development	1,500,000	1,499,000	-	1,500,000	1,499,000	-	39,531	1,459,469	Budget	1,499,000	1,499,000	1,000	-
SW Quad Community Center - Site Feasibility Analysis	80,000	80,000	-	80,000	80,000	-	-	80,000	Budget	80,000	80,000	-	-
Natural Area Master Plan	100,000	100,000	-	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Building Expansion (TBD)	1,000,000	995,000	-	1,000,000	995,000	-	-	995,000	Budget	995,000	995,000	5,000	-
Deck Expansion (Aquatic Center)	150,000	150,000	-	150,000	150,000	-	-	150,000	Award	150,000	150,000	-	-
New Synthetic turf field- Conestoga Middle School	1,255,000	50,000	-	1,255,000	50,000	916,158	-	50,000	Award	966,158	50,000	288,842	-
MTIP Beaverton Creek Trail Master Plan Phase	115,000	26,000	-	115,000	26,000	12,688	7,612	94,700	Budget	115,000	102,312	-	(76,312)
MTIP Beaverton Creek Trail Land Acquisition ROW phase	250,000	247,000	-	250,000	247,000	-	175	246,825	Budget	247,000	247,000	3,000	-
NW Quadrant New Neighborhood Park Development	-	-	1,925,000	1,925,000	1,925,000	-	-	1,925,000	Budget	1,925,000	1,925,000	-	-
N Bethany Park & Trail - project management	215,000	141,000	-	215,000	141,000	12,924	9,305	192,771	Budget	215,000	202,076	-	(61,076)
SW Quadrant Community Park	2,600,000	2,250,000	-	2,600,000	2,250,000	1,619,949	971,744	-	Award	2,591,693	971,744	8,307	1,278,256
Connect OR Grant Match - Waterhouse Trail, Segment 4	300,000	300,000	-	300,000	300,000	-	26,467	273,533	Budget	300,000	300,000	-	-
SW Quadrant Neighborhood Park Master Plan & Design	200,000	200,000	-	200,000	200,000	-	3,227	278,341	Award	281,568	281,568	(81,568)	(81,568)
Cedar Mill Creek Comm Trail Seg #4 Master Plan & Des	250,000	250,000	-	250,000	250,000	-	-	250,000	Budget	250,000	250,000	-	-
Bethany Creek Trail #2, Segment #3 - Design & Devel	-	-	1,100,000	1,100,000	1,100,000	-	2,939	1,097,061	Budget	1,100,000	1,100,000	-	-
Undesignated projects	-	-	2,376,685	2,376,685	2,376,685	-	-	2,376,685	Budget	2,376,685	2,376,685	-	-
TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS	9,035,500	7,130,000	6,311,685	15,347,185	13,441,685	3,603,741	1,133,984	10,514,517		15,252,242	11,648,501	94,943	1,793,184
GRAND TOTAL SDC FUND	12,501,100	10,595,600	11,520,085	24,021,185	22,115,685	3,603,741	1,365,296	18,957,205		23,926,242	20,322,501	94,943	1,793,184

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
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Quad- rant	Project Code	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance		Percent of Variance	
			Initial Project Budget	Adjustments	Current Total Project Budget FY 17/18	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				Est. Cost (Over) Under Budget	Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
			(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)				(7)	(6+7)=(9)	(3-9) = (10)	(10) / (3)
BOND CAPITAL PROJECTS FUND															
<u>New Neighborhood Parks Development</u>															
SE	91-901	AM Kennedy Park & Athletic Field	1,285,250	50,704	1,335,954	1,686,530	-	1,686,530	-	Complete	1,686,530	(350,576)	-26.2%	126.2%	100.0%
SW	91-902	Barsotti Park & Athletic Field	1,285,250	27,556	1,312,806	1,258,105	-	1,258,105	-	Complete	1,258,105	54,701	4.2%	95.8%	100.0%
NW	91-903	Hansen Ridge Park (formerly Kaiser Ridge)	771,150	16,338	787,488	753,743	-	753,743	-	Complete	753,743	33,745	4.3%	95.7%	100.0%
SW	91-904	Roy Dancer Park	771,150	16,657	787,807	651,272	-	651,272	-	Complete	651,272	136,535	17.3%	82.7%	100.0%
NE	91-905	Roger Tilbury Park	771,150	19,713	790,863	888,218	-	888,218	-	Complete	888,218	(97,355)	-12.3%	112.3%	100.0%
Total New Neighborhood Parks Development			4,883,950	130,968	5,014,918	5,237,868	-	5,237,868	-		5,237,868	(222,950)	-4.4%	104.4%	100.0%
UND	Authorized Use of Savings from Bond Issuance Administration Category		-	222,950	222,950	-	-	-	N/A	-	-	222,950	n/a	n/a	n/a
Total New Neighborhood Parks Development			4,883,950	353,918	5,237,868	5,237,868	-	5,237,868	-		5,237,868	-	0.0%	100.0%	100.0%
<u>Renovate & Redevelop Neighborhood Parks</u>															
NE	91-906	Cedar Mill Park, Trail & Athletic Fields	1,125,879	29,756	1,155,635	993,843	-	993,843	-	Complete	993,843	161,792	14.0%	86.0%	100.0%
SE	91-907	Camille Park	514,100	28,634	542,734	585,471	-	585,471	-	Complete	585,471	(42,737)	-7.9%	107.9%	100.0%
NW	91-908	Somerset West Park	1,028,200	54,944	1,083,144	207,682	3,682	211,364	1,295,274	Design	1,506,638	(423,494)	-39.1%	19.5%	14.0%
NW	91-909	Pioneer Park and Bridge Replacement	544,934	21,278	566,212	533,358	-	533,358	-	Complete	533,358	32,854	5.8%	94.2%	100.0%
SE	91-910	Vista Brook Park	514,100	20,504	534,604	733,500	-	733,500	-	Complete	733,500	(198,896)	-37.2%	137.2%	100.0%
Total Renovate & Redevelop Neighborhood Parks			3,727,213	155,116	3,882,329	3,053,854	3,682	3,057,536	1,295,274		4,352,810	(470,481)	-12.1%	78.8%	70.2%
<u>New Neighborhood Parks Land Acquisition</u>															
NW	98-880-a	New Neighborhood Park - NW Quadrant (Biles)	1,500,000	28,554	1,528,554	1,041,404	-	1,041,404	-	Complete	1,041,404	487,150	31.9%	68.1%	100.0%
NW	98-880-b	New Neighborhood Park - NW Quadrant (Living Hope)	-	-	-	1,067,724	-	1,067,724	-	Complete	1,067,724	(1,067,724)	-100.0%	n/a	100.0%
NW	98-880-c	New Neighborhood Park - NW Quadrant (Mitchell)	-	-	-	793,396	-	793,396	-	Complete	793,396	(793,396)	-100.0%	n/a	100.0%
NW	98-880-d	New Neighborhood Park - NW Quadrant (PGE)	-	-	-	62,712	-	62,712	-	Complete	62,712	(62,712)	-100.0%	n/a	100.0%
NE	98-745-a	New Neighborhood Park - NE Quadrant (Wilson)	1,500,000	27,968	1,527,968	529,294	-	529,294	-	Complete	529,294	998,674	65.4%	34.6%	100.0%
NE	98-745-b	New Neighborhood Park - NE Quadrant (Lehman - formerly undesignated)	1,500,000	32,103	1,532,103	2,119,940	-	2,119,940	-	Complete	2,119,940	(587,837)	-38.4%	138.4%	100.0%
SW	98-746-a	New Neighborhood Park - SW Quadrant (Sterling Savings)	1,500,000	24,918	1,524,918	1,058,925	-	1,058,925	-	Complete	1,058,925	465,993	30.6%	69.4%	100.0%
SW	98-746-b	New Neighborhood Park - SW Quadrant (Altishin)	-	-	-	551,696	-	551,696	-	Complete	551,696	(551,696)	-100.0%	n/a	100.0%
SW	98-746-c	New Neighborhood Park - SW Quadrant (Hung easement for Roy Dancer Park)	-	-	-	60,006	-	60,006	-	Complete	60,006	(60,006)	-100.0%	n/a	100.0%
SE	98-747	New Neighborhood Park - SE Quadrant (Cobb)	1,500,000	15,547	1,515,547	2,609,880	-	2,609,880	-	Complete	2,609,880	(1,094,333)	-72.2%	172.2%	100.0%
NW	98-748	New Neighborhood Park (North Bethany) (McGettigan)	1,500,000	23,667	1,523,667	1,629,763	-	1,629,763	-	Complete	1,629,763	(106,096)	-7.0%	107.0%	100.0%
UND	98-749	New Neighborhood Park - Undesignated	-	1,363	1,363	-	-	-	-	Reallocated	-	1,363	-100.0%	n/a	0.0%
Sub-total New Neighborhood Parks			9,000,000	154,120	9,154,120	11,524,740	-	11,524,740	-		11,524,740	(2,370,620)	-25.9%	125.9%	100.0%
UND	Authorized Use of Savings from New Community Park Land Acquisition Category		-	1,655,521	1,655,521	-	-	-	N/A	-	-	1,655,521	n/a	n/a	n/a
UND	Authorized Use of Savings from Community Center / Community Park Land Acquisition Category		-	715,099	715,099	-	-	-	N/A	-	-	715,099	n/a	n/a	n/a
Total New Neighborhood Parks			9,000,000	2,524,740	11,524,740	11,524,740	-	11,524,740	-		11,524,740	-	0.0%	100.0%	100.0%
<u>New Community Park Development</u>															
SW	92-915	SW Quad Community Park & Athletic Field	7,711,500	343,963	8,055,463	10,968,253	351,922	11,320,175	143,219	Bid Award	11,009,017	(2,953,554)	-36.7%	140.5%	102.8%
Sub-total New Community Park Development			7,711,500	343,963	8,055,463	10,968,253	351,922	11,320,175	143,219		11,009,017	(2,953,554)	-36.7%	140.5%	102.8%
UND	Authorized use of savings from Bond Facility Rehabilitation category		-	1,300,000	1,300,000	-	-	-	-	N/A	-	1,300,000	n/a	n/a	n/a
UND	Authorized use of savings from Bond Administration (Issuance) category		-	1,400,000	1,400,000	-	-	-	-	N/A	-	1,400,000	n/a	n/a	n/a
UND	Outside Funding from Washington County / Metro Transferred from Community Center Land Acquisition		-	384,251	384,251	-	-	-	-	N/A	-	384,251	n/a	n/a	n/a
Total New Community Park Development			7,711,500	3,428,214	11,139,714	10,968,253	351,922	11,320,175	143,219		11,009,017	130,697	1.2%	101.6%	102.8%

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Quad- rant	Project Code	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance Est. Cost (Over) Under Budget	Percent of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost		
			Initial Project Budget	Adjustments	Current Total Project Budget FY 17/18	Expended Prior Years	Expended Year-to-Date	Total Expended to Date								(1)	(2)
<u>New Community Park Land Acquisition</u>																	
NE	98-881-a	New Community Park - NE Quadrant (Teufel)	10,000,000	132,657	10,132,657	8,103,899	-	8,103,899	-	Complete	8,103,899	2,028,758	20.0%	80.0%	100.0%		
NE	98-881-b	Community Park Expansion - NE Quad (BSD/William Walker)	-	-	-	373,237	-	373,237	-	Complete	373,237	(373,237)	100.0%	n/a	100.0%		
Sub-total New Community Park			10,000,000	132,657	10,132,657	8,477,136	-	8,477,136	-		8,477,136	1,655,521	16.3%	83.7%	100.0%		
UND		Authorized Use of Savings for New Neighborhood Parks Land Acquisition Category	-	(1,655,521)	(1,655,521)	-	-	-	-	N/A	-	(1,655,521)	n/a	n/a	n/a		
Total New Community Park			10,000,000	(1,522,864)	8,477,136	8,477,136	-	8,477,136	-		8,477,136	-	0.0%	100.0%	100.0%		
<u>Renovate and Redevelop Community Parks</u>																	
NE	92-916	Cedar Hills Park & Athletic Field	6,194,905	322,433	6,517,338	579,952	26,034	605,986	8,570,566	Design	9,176,552	(2,659,214)	-40.8%	9.3%	6.6%		
SE	92-917	Schiffler Park	3,598,700	74,403	3,673,103	2,633,084	-	2,633,084	-	Complete	2,633,084	1,040,019	28.3%	71.7%	100.0%		
Total Renovate and Redevelop Community Parks			9,793,605	396,836	10,190,441	3,213,036	26,034	3,239,070	8,570,566		11,809,636	(1,619,195)	-15.9%	31.8%	27.4%		
<u>Natural Area Preservation - Restoration</u>																	
NE	97-963	Roger Tilbury Memorial Park	30,846	1,371	32,217	14,790	4,723	19,513	12,343	Establishment	31,856	361	1.1%	60.6%	61.3%		
NE	97-964	Cedar Mill Park	30,846	1,172	32,018	1,201	-	1,201	8,903	Establishment	10,104	21,914	68.4%	3.8%	11.9%		
NE	97-965	Jordan/Jackie Husen Park	308,460	8,961	317,421	36,236	-	36,236	-	Complete	36,236	281,185	88.6%	11.4%	100.0%		
NW	97-966	NE/Bethany Meadows Trail Habitat Connection	246,768	12,192	258,960	-	-	-	258,960	On Hold	258,960	-	0.0%	0.0%	0.0%		
NW	97-967	Hansen Ridge Park (formerly Kaiser Ridge)	10,282	300	10,582	12,929	-	12,929	102	Establishment	13,031	(2,449)	-23.1%	122.2%	99.2%		
NW	97-968	Allenbach Acres Park	41,128	1,826	42,954	10,217	-	10,217	31,613	Establishment	41,830	1,124	2.6%	23.8%	24.4%		
NW	97-969	Crystal Creek Park	205,640	7,208	212,848	95,401	-	95,401	-	Complete	95,401	117,447	55.2%	44.8%	100.0%		
NE	97-970	Foothills Park	61,692	1,172	62,864	46,178	-	46,178	-	Complete	46,178	16,686	26.5%	73.5%	100.0%		
NE	97-971	Commonwealth Lake Park	41,128	778	41,906	30,809	-	30,809	-	Complete	30,809	11,097	26.5%	73.5%	100.0%		
NW	97-972	Tualatin Hills Nature Park	90,800	2,323	93,123	27,696	-	27,696	-	Complete	27,696	65,427	70.3%	29.7%	100.0%		
NE	97-973	Pioneer Park	10,282	254	10,536	9,421	-	9,421	-	Complete	10,452	84	0.8%	89.4%	90.1%		
NW	97-974	Whispering Woods Park	51,410	914	52,324	48,871	-	48,871	-	Complete	48,871	3,453	6.6%	93.4%	100.0%		
NW	97-975	Willow Creek Nature Park	20,564	389	20,953	21,877	-	21,877	-	Complete	21,877	(924)	-4.4%	104.4%	100.0%		
SE	97-976	AM Kennedy Park	30,846	741	31,587	26,866	-	26,866	-	Complete	32,730	(1,143)	-3.6%	85.1%	82.1%		
SE	97-977	Camille Park	77,115	1,784	78,899	61,399	-	61,399	-	Complete	72,409	6,490	8.2%	77.8%	84.8%		
SE	97-978	Vista Brook Park	20,564	897	21,461	5,414	-	5,414	15,204	Establishment	20,618	843	3.9%	25.2%	26.3%		
SE	97-979	Greenway Park/Koll Center	61,692	2,072	63,764	44,728	1,306	46,034	17,137	Establishment	63,171	593	0.9%	72.2%	72.9%		
SE	97-980	Bauman Park	82,256	2,024	84,280	30,153	-	30,153	-	Complete	30,153	54,127	64.2%	35.8%	100.0%		
SE	97-981	Fanno Creek Park	162,456	6,190	168,646	65,147	-	65,147	5,508	Establishment	70,655	97,991	58.1%	38.6%	92.2%		
SE	97-982	Hideaway Park	41,128	1,105	42,233	38,459	-	38,459	-	Complete	38,459	3,774	8.9%	91.1%	100.0%		
SW	97-983	Murrayhill Park	61,692	1,031	62,723	65,712	-	65,712	-	Complete	65,712	(2,989)	-4.8%	104.8%	100.0%		
SE	97-984	Hyland Forest Park	71,974	1,342	73,316	62,121	-	62,121	-	Complete	62,121	11,195	15.3%	84.7%	100.0%		
SW	97-985	Cooper Mountain	205,640	10,157	215,797	14	-	14	215,783	On Hold	215,797	-	0.0%	0.0%	0.0%		
SW	97-986	Winkelman Park	10,282	241	10,523	5,894	-	5,894	-	Complete	5,894	4,629	44.0%	56.0%	100.0%		
SW	97-987	Lowami Hart Woods	287,896	9,345	297,241	120,157	3,875	124,032	41,518	Establishment	165,550	131,691	44.3%	41.7%	74.9%		
SW	97-988	Rosa/Hazeldale Parks	28,790	722	29,512	12,754	-	12,754	-	Complete	12,754	16,758	56.8%	43.2%	100.0%		
SW	97-989	Mt Williams Park	102,820	4,809	107,629	25,584	5,798	31,382	76,247	Establishment	107,629	-	0.0%	29.2%	29.2%		
SW	97-990	Jenkins Estate	154,230	3,365	157,595	136,481	-	136,481	-	Complete	136,481	21,114	13.4%	86.6%	100.0%		
SW	97-991	Summercrest Park	10,282	193	10,475	7,987	-	7,987	-	Complete	7,987	2,488	23.8%	76.2%	100.0%		
SW	97-992	Morrison Woods	61,692	3,046	64,738	0	-	0	64,738	On Hold	64,738	-	0.0%	0.0%	0.0%		
UND	97-993	Interpretive Sign Network	339,306	9,264	348,570	326,776	-	326,776	12,701	Sign Fabrication	339,477	9,093	2.6%	93.7%	96.3%		
NW	97-994	Beaverton Creek Trail	61,692	3,047	64,739	-	-	-	64,739	On Hold	64,739	-	0.0%	0.0%	0.0%		
NW	97-995	Bethany Wetlands/Bronson Creek	41,128	2,031	43,159	-	-	-	43,159	On Hold	43,159	-	0.0%	0.0%	0.0%		
NW	97-996	Bluegrass Downs Park	15,423	761	16,184	-	-	-	16,184	On Hold	16,184	-	0.0%	0.0%	0.0%		
NW	97-997	Crystal Creek	41,128	2,032	43,160	-	-	-	43,160	On Hold	43,160	-	0.0%	0.0%	0.0%		
UND	N/A	Reallocation of project savings to new project budgets	-	(865,000)	(865,000)	-	-	-	-	Reallocation	0	(865,000)	0.0%	0.0%	0.0%		
SE	97-870	Hyland Woods Phase 2	-	75,756	75,756	40,928	3,924	44,852	30,904	Establishment	75,756	-	-	59.2%	59.2%		
SW	97-871	Jenkins Estate Phase 2	-	126,535	126,535	28,325	6,106	34,431	92,104	Preparation	126,535	-	-	27.2%	27.2%		
NW	97-872	Somerset	-	152,205	152,205	-	-	-	152,205	Budget	152,205	-	-	0.0%	0.0%		
NW	97-873	Rock Creek Greenway	-	157,278	157,278	-	-	-	157,278	Budget	157,278	-	-	0.0%	0.0%		
NW	97-874	Whispering Woods Phase 2	-	96,396	96,396	-	-	-	96,396	Budget	96,396	-	-	0.0%	0.0%		

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SE	97-875	Raleigh Park	-	111,492	111,492	8,500	-	8,500	102,992	Budget	111,492	-	7.6%	7.6%			
NE	97-876	Bannister Creek Greenway/NE Park	-	76,102	76,102	-	-	-	76,102	Budget	76,102	-	0.0%	0.0%			
NW	97-877	Beaverton Creek Greenway Duncan	-	20,294	20,294	-	-	-	20,294	Budget	20,294	-	0.0%	0.0%			
SE	97-878	Church of Nazarene	-	30,374	30,374	7,144	1,222	8,366	22,008	Budget	30,374	-	27.5%	27.5%			
SW	97-879	Lilly K. Johnson Woods	-	30,250	30,250	16,731	-	16,731	13,519	Establishment	30,250	-	55.3%	55.3%			
UND	97-914	Restoration of new properties to be acquired	643,023	31,249	674,272	7,172	-	7,172	641,407	On Hold	648,579	25,693	3.8%	1.1%			
		Total Natural Area Restoration	3,762,901	147,990	3,910,891	1,500,072	26,954	1,527,026	2,333,208		3,878,139	32,752	0.8%	39.0%	39.4%		
		Natural Area Preservation - Land Acquisition															
UND	98-882	Natural Area Acquisitions	8,400,000	291,123	8,691,123	4,907,337	2,348	4,909,685	3,781,438	Budget	8,691,123	-	0.0%	56.5%			
		Total Natural Area Preservation - Land Acquisition	8,400,000	291,123	8,691,123	4,907,337	2,348	4,909,685	3,781,438		8,691,123	-	0.0%	56.5%	56.5%		
		New Linear Park and Trail Development															
SW	93-918	Westside Trail Segments 1, 4, & 7	4,267,030	85,084	4,352,114	4,395,221	-	4,395,221	-	Complete	4,395,221	(43,107)	-1.0%	101.0%			
NE	93-920	Jordan/Husen Park Trail	1,645,120	46,432	1,691,552	1,227,496	-	1,227,496	-	Complete	1,227,496	464,056	27.4%	72.6%			
NW	93-924	Waterhouse Trail Segments 1, 5 & West Spur	3,804,340	78,646	3,882,986	4,417,702	-	4,417,702	-	Complete	4,417,702	(534,716)	-13.8%	113.8%			
NW	93-922	Rock Creek Trail #5 & Allenbach, North Bethany #2	2,262,040	93,652	2,355,692	1,741,979	-	1,741,979	782,517	Budget	2,524,496	(168,804)	-7.2%	73.9%			
UND	93-923	Miscellaneous Natural Trails	100,000	4,053	104,053	30,394	-	30,394	72,453	Budget	102,847	1,206	1.2%	29.2%			
NW	91-912	Nature Park - Old Wagon Trail	359,870	3,094	362,964	238,702	-	238,702	-	Complete	238,702	124,262	34.2%	65.8%			
NE	91-913	NE Quadrant Trail - Bluffs Phase 2	257,050	14,797	271,847	414,817	-	414,817	-	Complete	414,817	(142,970)	-52.6%	152.6%			
SW	93-921	Lowami Hart Woods	822,560	55,645	878,205	1,258,746	-	1,258,746	-	Complete	1,258,746	(380,541)	-43.3%	143.3%			
NW	91-911	Westside - Waterhouse Trail Connection	1,542,300	48,560	1,590,860	1,151,626	-	1,151,626	-	Complete	1,151,626	439,234	27.6%	72.4%			
		Total New Linear Park and Trail Development	15,060,310	429,963	15,490,273	14,876,683	-	14,876,683	854,970		15,731,653	(241,380)	-1.6%	96.0%	94.6%		
		New Linear Park and Trail Land Acquisition															
UND	98-883	New Linear Park and Trail Acquisitions	1,200,000	23,326	1,223,326	1,222,206	-	1,222,206	1,120	Budget	1,223,326	-	0.0%	99.9%			
		Total New Linear Park and Trail Land Acquisition	1,200,000	23,326	1,223,326	1,222,206	-	1,222,206	1,120		1,223,326	-	0.0%	99.9%	99.9%		
		Multi-field/Multi-purpose Athletic Field Development															
SW	94-925	Winkelman Athletic Field	514,100	34,601	548,701	941,843	-	941,843	-	Complete	941,843	(393,142)	-71.6%	171.6%			
SE	94-926	Meadow Waye Park	514,100	4,791	518,891	407,340	-	407,340	-	Complete	407,340	111,551	21.5%	78.5%			
NW	94-927	New Fields in NW Quadrant	514,100	25,395	539,495	1,280	6,777	8,057	522,584	Budget	530,641	8,854	1.6%	1.5%			
NE	94-928	New Fields in NE Quadrant (Cedar Mill Park)	514,100	14,184	528,284	527,993	-	527,993	-	Complete	527,993	291	0.1%	99.9%			
SW	94-929	New Fields in SW Quadrant	514,100	25,373	539,473	724	-	724	669,776	Budget	670,500	(131,027)	-24.3%	0.1%			
SE	94-930	New Fields in SE Quadrant (Conestoga Middle School)	514,100	19,833	533,933	546,601	(641)	545,960	-	Complete	536,457	(2,524)	-0.5%	102.3%			
		Total Multi-field/Multi-purpose Athletic Field Dev.	3,084,600	124,177	3,208,777	2,425,781	6,136	2,431,917	1,192,360		3,614,774	(405,997)	-12.7%	75.8%	67.3%		
		Deferred Park Maintenance Replacements															
UND	96-960	Play Structure Replacements at 11 sites	810,223	3,685	813,908	773,055	-	773,055	-	Complete	773,055	40,853	5.0%	95.0%			
NW	96-720	Bridge/boardwalk replacement - Willow Creek	96,661	1,276	97,937	127,277	-	127,277	-	Complete	127,277	(29,340)	-30.0%	130.0%			
SW	96-721	Bridge/boardwalk replacement - Rosa Park	38,909	369	39,278	38,381	-	38,381	-	Complete	38,381	897	2.3%	97.7%			
SW	96-722	Bridge/boardwalk replacement - Jenkins Estate	7,586	34	7,620	28,430	-	28,430	-	Complete	28,430	(20,810)	-273.1%	373.1%			
SE	96-723	Bridge/boardwalk replacement - Hartwood Highlands	10,767	134	10,901	985	-	985	-	Cancelled	985	9,916	91.0%	9.0%			
NE	96-998	Irrigation Replacement at Roxbury Park	48,854	63	48,917	41,902	-	41,902	-	Complete	41,902	7,015	14.3%	85.7%			
UND	96-999	Pedestrian Path Replacement at 3 sites	116,687	150	116,837	118,039	-	118,039	-	Complete	118,039	(1,202)	-1.0%	101.0%			
SW	96-946	Permeable Parking Lot at Aloha Swim Center	160,914	1,515	162,429	191,970	-	191,970	-	Complete	191,970	(29,541)	-18.2%	118.2%			
NE	96-947	Permeable Parking Lot at Sunset Swim Center	160,914	3,248	164,162	512,435	-	512,435	-	Complete	512,435	(348,273)	-212.2%	312.2%			
		Sub-total Deferred Park Maintenance Replacements	1,451,515	10,474	1,461,989	1,832,474	-	1,832,474	-		1,832,474	(370,485)	-25.3%	1321.8%	900.0%		
UND		Authorized Use of Savings from Facility Expansion & Improvements Category	-	179,613	179,613	-	-	-	-	N/A	-	179,613	n/a	n/a			
UND		Authorized Use of Savings from Bond Issuance Administration Category	-	190,872	190,872	-	-	-	-	N/A	-	190,872	n/a	n/a			
		Total Deferred Park Maintenance Replacements	1,451,515	380,959	1,832,474	1,832,474	-	1,832,474	-		1,832,474	-	0.0%	100.0%	100.0%		

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			Initial Project Budget	Adjustments	Current Total Project Budget FY 17/18	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				Est. Cost (Over) Under Budget	Total Cost Variance to Budget		
			(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)	(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)	
Facility Rehabilitation															
UND	95-931	Structural Upgrades at Several Facilities	317,950	(194,874)	123,076	112,126	3,358	115,484	-	Complete	115,484	7,592	6.2%	93.8%	100.0%
SW	95-932	Structural Upgrades at Aloha Swim Center	406,279	8,497	414,776	518,302	-	518,302	-	Complete	518,302	(103,526)	-25.0%	125.0%	100.0%
SE	95-933	Structural Upgrades at Beaverton Swim Center	1,447,363	36,836	1,484,199	820,440	-	820,440	49,392	Bid Results	869,832	614,367	41.4%	55.3%	94.3%
NE	95-934	Structural Upgrades at Cedar Hills Recreation Center	628,087	18,177	646,264	544,403	-	544,403	-	Complete	544,390	101,874	15.8%	84.2%	100.0%
SW	95-935	Structural Upgrades at Conestoga Rec/Aquatic Ctr	44,810	847	45,657	66,762	-	66,762	-	Complete	66,762	(21,105)	-46.2%	146.2%	100.0%
SE	95-937	Structural Upgrades at Garden Home Recreation Center	486,935	21,433	508,368	513,756	6	513,762	-	Complete	513,762	(5,394)	-1.1%	101.1%	100.0%
SE	95-938	Structural Upgrades at Harman Swim Center	179,987	2,779	182,766	73,115	-	73,115	-	Complete	73,115	109,651	60.0%	40.0%	100.0%
NW	95-939-a	Structural Upgrades at HMT/50 Mtr Pool/Aquatic Ctr	312,176	4,692	316,868	233,429	-	233,429	-	Complete	233,429	83,439	26.3%	73.7%	100.0%
NW	95-939-b	Structural Upgrades at HMT Aquatic Ctr - Roof Replacement	-	203,170	203,170	446,162	-	446,162	-	Complete	446,162	(242,992)	-119.6%	219.6%	100.0%
NW	95-940	Structural Upgrades at HMT Administration Building	397,315	6,080	403,395	299,599	-	299,599	-	Complete	299,599	103,796	25.7%	74.3%	100.0%
NW	95-941	Structural Upgrades at HMT Athletic Center	65,721	85	65,806	66,000	-	66,000	-	Complete	66,000	(194)	-0.3%	100.3%	100.0%
NW	95-942	Structural Upgrades at HMT Dryland Training Ctr	116,506	2,137	118,643	75,686	-	75,686	-	Complete	75,686	42,957	36.2%	63.8%	100.0%
NW	95-943	Structural Upgrades at HMT Tennis Center	268,860	5,033	273,893	74,804	-	74,804	-	Complete	74,804	199,089	72.7%	27.3%	100.0%
SE	95-944	Structural Upgrades at Raleigh Swim Center	4,481	6	4,487	5,703	-	5,703	-	Complete	5,703	(1,216)	-27.1%	127.1%	100.0%
NW	95-945	Structural Upgrades at Somerset Swim Center	8,962	12	8,974	9,333	-	9,333	-	Complete	9,333	(359)	-4.0%	104.0%	100.0%
NE	95-950	Sunset Swim Center Structural Upgrades	1,028,200	16,245	1,044,445	626,419	-	626,419	-	Complete	626,419	418,026	40.0%	60.0%	100.0%
NE	95-951	Sunset Swim Center Pool Tank	514,100	275	514,375	308,574	-	308,574	-	Complete	308,574	205,801	40.0%	60.0%	100.0%
UND	95-962	Auto Gas Meter Shut Off Valves at All Facilities	-	122	122	9,984	-	9,984	25,199	Construction	35,183	(35,061)	100.0%	0.0%	28.4%
Sub-total Facility Rehabilitation			6,227,732	131,552	6,359,284	4,804,597	3,364	4,807,961	74,591		4,882,539	1,476,745	23.2%	75.6%	98.5%
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields			(1,300,000)	(1,300,000)	-	-	-	-	N/A	-	(1,300,000)	n/a	n/a	n/a
Total Facility Rehabilitation			6,227,732	(1,168,448)	5,059,284	4,804,597	3,364	4,807,961	74,591		4,882,539	176,745	3.5%	n/a	n/a
Facility Expansion and Improvements															
SE	95-952	Elsie Stuhr Center Expansion & Structural Improvements	1,997,868	30,311	2,028,179	2,039,367	-	2,039,367	-	Complete	2,039,367	(11,188)	-0.6%	100.6%	100.0%
SW	95-953	Conestoga Rec/Aquatic Expansion & Splash Pad	5,449,460	85,351	5,534,811	5,435,930	-	5,435,930	-	Complete	5,435,930	98,881	1.8%	98.2%	100.0%
SW	95-954	Aloha ADA Dressing Rooms	123,384	158	123,542	178,764	-	178,764	-	Complete	178,764	(55,222)	-44.7%	144.7%	100.0%
NW	95-955	Aquatics Center ADA Dressing Rooms	133,666	1,083	134,749	180,540	-	180,540	-	Complete	180,540	(45,791)	-34.0%	134.0%	100.0%
NE	95-956	Athletic Center HVAC Upgrades	514,100	654	514,754	321,821	-	321,821	-	Complete	321,821	192,933	37.5%	62.5%	100.0%
Sub-total Facility Expansion and Improvements			8,218,478	117,557	8,336,035	8,156,422	-	8,156,422	-		8,156,422	179,613	2.2%	97.8%	100.0%
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category			(179,613)	(179,613)	-	-	-	-	N/A	-	(179,613)	n/a	n/a	n/a
Total Facility Expansion and Improvements			8,218,478	(62,056)	8,156,422	8,156,422	-	8,156,422	-		8,156,422	-	0.0%	100.0%	100.0%
ADA/Access Improvements															
NW	95-957	HMT ADA Parking & other site improvement	735,163	19,544	754,707	1,019,772	-	1,019,772	-	Complete	1,019,772	(265,065)	-35.1%	135.1%	100.0%
UND	95-958	ADA Improvements - undesignated funds	116,184	2,712	118,896	72,245	-	72,245	-	Complete	72,245	46,651	39.2%	60.8%	100.0%
SW	95-730	ADA Improvements - Barrows Park	8,227	104	8,331	6,825	-	6,825	-	Complete	6,825	1,506	18.1%	81.9%	100.0%
NW	95-731	ADA Improvements - Bethany Lake Park	20,564	194	20,758	25,566	-	25,566	-	Complete	25,566	(4,808)	-23.2%	123.2%	100.0%
NE	95-732	ADA Improvements - Cedar Hills Recreation Center	8,226	130	8,356	8,255	-	8,255	-	Complete	8,255	101	1.2%	98.8%	100.0%
NE	95-733	ADA Improvements - Forest Hills Park	12,338	197	12,535	23,416	-	23,416	-	Complete	23,416	(10,881)	-86.8%	186.8%	100.0%
SE	95-734	ADA Improvements - Greenway Park	15,423	196	15,619	-	-	-	-	Cancelled	-	15,619	100.0%	0.0%	0.0%
SW	95-735	ADA Improvements - Jenkins Estate	16,450	262	16,712	11,550	-	11,550	-	Complete	11,550	5,162	30.9%	69.1%	100.0%
SW	95-736	ADA Improvements - Lawndale Park	30,846	40	30,886	16,626	-	16,626	-	Complete	16,626	14,260	46.2%	53.8%	100.0%
NE	95-737	ADA Improvements - Lost Park	15,423	245	15,668	15,000	-	15,000	-	Complete	15,000	668	4.3%	95.7%	100.0%
NW	95-738	ADA Improvements - Rock Crk Pwrlne Prk (Soccer Fld)	20,564	327	20,891	17,799	-	17,799	-	Complete	17,799	3,092	14.8%	85.2%	100.0%
NW	95-739	ADA Improvements - Skyview Park	5,140	82	5,222	7,075	-	7,075	-	Complete	7,075	(1,853)	-35.5%	135.5%	100.0%
NW	95-740	ADA Improvements - Waterhouse Powerline Park	8,226	183	8,409	8,402	-	8,402	-	Complete	8,402	7	0.1%	99.9%	100.0%
NE	95-741	ADA Improvements - West Sylvan Park	5,140	82	5,222	5,102	-	5,102	-	Complete	5,102	120	2.3%	97.7%	100.0%
SE	95-742	ADA Improvements - Wonderland Park	10,282	163	10,445	4,915	-	4,915	-	Complete	4,915	5,530	52.9%	47.1%	100.0%
Total ADA/Access Improvements			1,028,196	24,461	1,052,657	1,242,548	-	1,242,548	-		1,242,548	(189,890)	-18.0%	118.0%	100.0%
UND	Authorized Use of Savings from Bond Issuance Administration Category			189,890	189,890	-	-	-	-	N/A	-	189,890	100.0%	n/a	n/a
Total ADA/Access Improvements			1,028,196	214,351	1,242,547	1,242,548	-	1,242,548	-		1,242,548	-	100.0%	100.0%	100.0%

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 10/31/17

Quad-rant	Project Code	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance	Percent of Variance	Cost Expended to Budget	Cost Expended to Total Cost
			Initial Project Budget	Adjustments	Current Total Project Budget FY 17/18	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				Est. Cost (Over) Under Budget	Total Cost Variance to Budget		
			(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
Community Center Land Acquisition															
UND	98-884-a	Community Center / Community Park (SW Quadrant) (Hulse/BSD/Engel)	5,000,000	105,974	5,105,974	1,654,847	-	1,654,847	-	Complete	1,654,847	3,451,127	67.6%	32.4%	100.0%
UND	98-884-b	Community Center / Community Park (SW Quadrant) (Wenzel/Wall)	-	-	-	2,351,777	-	2,351,777	-	Complete	2,351,777	(2,351,777)	-100.0%	n/a	100.0%
Sub-total Community Center Land Acquisition			5,000,000	105,974	5,105,974	4,006,624	-	4,006,624	-		4,006,624	1,099,350	21.5%	78.5%	100.0%
UND		Outside Funding from Washington County Transferred to New Community Park Development	-	(176,000)	(176,000)	-	-	-	-	N/A	-	(176,000)	n/a	n/a	n/a
UND		Outside Funding from Metro Transferred to New Community Park Development	-	(208,251)	(208,251)	-	-	-	-	N/A	-	(208,251)	n/a	n/a	n/a
UND		Authorized Use of Savings for New Neighborhood Parks Land Acquisition Category	-	(715,099)	(715,099)	-	-	-	-	N/A	-	(715,099)	n/a	n/a	n/a
Total Community Center Land Acquisition			5,000,000	(993,376)	4,006,624	4,006,624	-	4,006,624	-		4,006,624	-	0.0%	100.0%	100.0%
Bond Administration Costs															
ADM		Debt Issuance Costs	1,393,000	(539,654)	853,346	68,142	-	68,142	-	Complete	68,142	785,204	92.0%	8.0%	100.0%
ADM		Bond Accountant Personnel Costs	-	241,090	241,090	288,678	-	288,678	-	Complete	288,678	(47,588)	-19.7%	119.7%	100.0%
ADM		Deputy Director of Planning Personnel Costs	-	57,454	57,454	57,454	-	57,454	-	Complete	57,454	-	-100.0%	n/a	100.0%
ADM		Communications Support	-	50,000	50,000	12,675	-	12,675	37,325	Budget	50,000	-	0.0%	25.4%	25.4%
ADM		Technology Needs	18,330	-	18,330	23,952	-	23,952	-	Complete	23,952	(5,622)	-30.7%	130.7%	100.0%
ADM		Office Furniture	7,150	-	7,150	5,378	-	5,378	-	Complete	5,378	1,772	24.8%	75.2%	100.0%
ADM		Admin/Consultant Costs	31,520	-	31,520	48,093	-	48,093	-	Complete	48,093	(16,573)	-52.6%	152.6%	100.0%
ADM		Additional Bond Proceeds	-	1,507,717	1,507,717	-	-	-	-	Budget	-	1,507,717	0.0%	0.0%	0.0%
Sub-total Bond Administration Costs			1,450,000	1,316,607	2,766,607	504,372	-	504,372	37,325		541,697	2,224,910	80.4%	18.2%	93.1%
UND		Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(190,872)	(190,872)	-	-	-	-	N/A	-	(190,872)	n/a	n/a	n/a
UND		Authorized Use of Savings for New Neighborhood Parks Development Category	-	(222,950)	(222,950)	-	-	-	-	N/A	-	(222,950)	n/a	n/a	n/a
UND		Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(1,400,000)	(1,400,000)	-	-	-	-	N/A	-	(1,400,000)	n/a	n/a	n/a
UND		Authorized Use of Savings for ADA/Access Improvements Category	-	(189,890)	(189,890)	-	-	-	-	N/A	-	(189,890)	n/a	n/a	n/a
Total Bond Administration Costs			1,450,000	(687,105)	762,895	504,372	-	504,372	37,325		541,697	221,198	29.0%	66.1%	93.1%
Grand Total			100,000,000	4,036,864	104,036,864	87,954,002	420,440	88,374,442	18,284,071		106,212,525	(2,175,661)	-2.1%	84.9%	83.2%
			160,000												

THPRD Bond Capital Program
Funds Reprogramming Analysis - Based on Category Transfer Eligibility
As of 9/30/17

		Category (Over)	Under Budget
Limited Reprogramming			
	Land: New Neighborhood Park	-	
	New Community Park	-	
	New Linear Park	-	
	New Community Center/Park	-	
		<hr/>	
		-	
		<hr/>	
	Nat Res: Restoration	32,752	
	Acquisition	-	
		<hr/>	
		32,752	
		<hr/>	
All Other			
	New Neighborhood Park Dev	-	
	Neighborhood Park Renov	(470,481)	
	New Community Park Dev	130,697	
	Community Park Renov	(1,619,195)	
	New Linear Parks and Trails	(241,380)	
	Athletic Field Development	(405,997)	
	Deferred Park Maint Replace	-	
	Facility Rehabilitation	176,745	
	ADA	-	
	Facility Expansion	-	
	Bond Admin Costs	221,198	
		<hr/>	
		(2,208,413)	
		<hr/>	
	Grand Total	(2,175,661)	
		<hr/> <hr/>	



MEMORANDUM

Date: November 16, 2017

To: Board of Directors

From: Keith Hobson, Director of Business and Facilities

Re: **System Development Charge Report for September, 2017**

The Board of Directors approved a resolution implementing the System Development Charge program on November 17, 1998. Below please find the various categories for SDC's, i.e., Single Family, Multiple Family and Non-residential Development. Also listed are the collection amounts for both the City of Beaverton and Washington County, and the 1.6% handling fee for collections through September 2017.

Type of Dwelling Unit	Current SDC per Type of Dwelling Unit
Single Family	\$10,800.00 with 1.6% discount = \$10,627.20
Multi-family	\$8,619.00 with 1.6% discount = \$8,481.10
Non-residential	\$360.00 with 1.6% discount = \$354.24

<u>City of Beaverton Collection of SDCs</u>		<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
2,967	Single Family Units	\$9,160,489.15	\$234,882.15	\$9,395,371.30
15	Single Family Units at \$489.09	\$7,336.35	\$221.45	\$7,557.80
2,502	Multi-family Units	\$8,419,694.40	\$162,144.36	\$8,581,838.76
0	Less Multi-family Credits	(\$52,194.87)	(\$229.36)	(\$52,424.23)
275	Non-residential	\$806,015.21	\$20,359.42	\$826,374.63
<u>5,759</u>		<u>\$18,341,340.24</u>	<u>\$417,378.02</u>	<u>\$18,758,718.26</u>

<u>Washington County Collection of SDCs</u>		<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
9,008	Single Family Units	\$36,153,366.15	\$748,721.98	\$36,902,088.14
-300	Less Credits	(\$623,548.98)	(\$19,285.02)	(\$642,834.00)
2,984	Multi-family Units	\$8,616,595.06	\$198,342.90	\$8,814,937.96
-24	Less Credits	(\$47,323.24)	(\$1,463.61)	(\$48,786.85)
160	Non-residential	\$1,569,430.51	\$30,851.83	\$1,600,282.34
<u>11,828</u>		<u>\$45,668,519.50</u>	<u>\$957,168.08</u>	<u>\$46,625,687.59</u>

<u>Recap by Agency</u>	<u>Percent</u>	<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
5,759	City of Beaverton	\$18,341,340.24	\$417,378.02	\$18,758,718.26
11,828	Washington County	\$45,668,519.50	\$957,168.08	\$46,625,687.59
<u>17,587</u>	<u>100.00%</u>	<u>\$64,009,859.74</u>	<u>\$1,374,546.10</u>	<u>\$65,384,405.85</u>

<u>Recap by Dwelling</u>	<u>Single Family</u>	<u>Multi-Family</u>	<u>Non-Resident</u>	<u>Total</u>
City of Beaverton	2,982	2,502	275	5,759
Washington County	<u>8,708</u>	<u>2,960</u>	<u>160</u>	<u>11,828</u>
	<u>11,690</u>	<u>5,462</u>	<u>435</u>	<u>17,587</u>

Total Receipts to Date **\$64,009,859.74**

Total Payments to Date

Refunds	(\$2,066,073.93)	
Administrative Costs	(\$18.65)	
Project Costs -- Development	(\$26,775,850.58)	
<u>Project Costs -- Land Acquisition</u>	<u>(\$25,906,940.72)</u>	<u>(\$54,748,883.88)</u>
		<u>\$9,260,975.86</u>

<u>Recap by Month, FY 2017/18</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Interest</u>	<u>SDC Fund Total</u>
through June 2017	\$60,526,031.83	(\$52,907,409.41)	\$2,308,678.69	\$9,927,301.11
July	\$326,030.78	(\$1,724,188.90)	\$13,386.01	(\$1,384,772.11)
August	\$2,775,889.56	(\$65,767.06)	\$13,311.94	\$2,723,434.44
September	\$381,907.57	(\$51,518.51)	\$14,010.03	\$344,399.09
October	\$0.00	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00
January	\$0.00	\$0.00	\$0.00	\$0.00
February	\$0.00	\$0.00	\$0.00	\$0.00
March	\$0.00	\$0.00	\$0.00	\$0.00
April	\$0.00	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00	\$0.00
June	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$64,009,859.74</u>	<u>(\$54,748,883.88)</u>	<u>\$2,349,386.67</u>	<u>\$11,610,362.53</u>

<u>Recap by Month, by Unit</u>	<u>Single Family</u>	<u>Multi-Family</u>	<u>Non-Residential</u>	<u>Total Units</u>
through June 2017	11,575	5,232	427	17,234
July	27	0	2	29
August	60	230	4	294
September	28	0	2	30
October	0	0	0	0
November	0	0	0	0
December	0	0	0	0
January	0	0	0	0
February	0	0	0	0
March	0	0	0	0
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
	<u>11,690</u>	<u>5,462</u>	<u>435</u>	<u>17,587</u>

Projected SDC balance as of June 30, 2017 per FY18 budget was \$11,177,928 Actual balance was **\$9,704,111**.
 This fiscal year's projected total receipts per the budget are \$10,937,757

Rough-skinned little newt stars in celebration of animal 'super powers'

Tualatin Hills Nature Center offers interactive day of newt adventures

By **BRIANA BAYER**
The Times

Autumn's damp and chilly weather is a cue for many to seek the comforts of the indoors — but on Saturday, Nov. 4, the Tualatin Hills Nature Center threw a superhero-themed party in honor of one critter that comes out to play this season each year — the rough-skinned newt.

The annual Newt Day celebrations had children peering into terrariums in search of the star amphibian, petting a garter snake — the only predator that has developed an immunity to the newt's deadly toxin



Tualatin Hills Nature Center hosted a celebration of newts last Saturday.

COURTESY: TUALATIN HILLS NATURE CENTER

— and racing the world's second-largest slug, the Northwest's very own banana slug. Participants also explored the trails at the Tualatin Hills Nature Park, located at 15655 S.W. Millikan Way in Beaverton.

"There's a lot of really cool

things happening in nature, even though it's cold and wet and windy," said Kristin Smith, interpretive programs supervisor at the nature center.

"Newts are really cool," Smith said, "and the fact that

we have them in this park and can share them with visitors is really special."

The day's festivities drew 384 people out of their warm homes to learn about the "super-power" adaptations that help newts, frogs, snakes, birds and other animals survive with style. Children compared their wingspans and learned about migratory birds, hopped like frogs, colored their own superhero masks and performed the "newt crawl," which they finished by rearing their heads to display a vivid orange construction-paper belly as a poison warning to their would-be predator.

"I'm having fun just in general," Will Surh, 12, said with enthusiasm. Surh and his friend, Ryan Conrad, 8, hovered over an aquarium with a stopwatch in hand to record how long the resident newt could stay submerged without surfacing for air. At 23 minutes, Conrad had captured the newt's record time — but it was beat by a 32 minute record later that afternoon.

The Tualatin Hills Nature Park in Beaverton boasts 222 acres of various habitat types and five miles of trail. The wildlife preserve welcomes people — no dogs, please — to enjoy the wildlife viewing and hiking all year round.

Reader views

LETTERS TO THE EDITOR

A park accessible to all

We should all celebrate Aloha's new Mountain View Champions Park. When we make our world accessible for all, from kids' playgrounds and libraries, to restaurants and movie theaters, we build more inclusive, more vibrant communities.

Portland should be proud that it's home to the first recognized accessible playground in the United States — the Rose Garden Children's Park in Washington Park. I was proud to play a part.

As a 9-year-old, I was experiencing exclusion at recess. It was my dream to be able to play with other kids with no barriers separating us. Luckily, I met contractor Jim Ringelberg who liked my ideas and made me the only child member of the planning committee, even nixing an early design that was not 100 percent accessible, due to my input. The Rotary Club of Portland, led by Angelo Carella and Dennis Rawlinson, made my dream a reality as I spoke of the need for barrier-free play structures and spearheaded a \$2 million fundraising campaign to build the playground. Construction began when I was 10 and completed six years later.

Years later, under control of the Portland Parks Bureau, the widely popular Rose Garden Children's Park has lost some features that made it universally accessible at its inception. This is why parks such as Harper's Playground and Mountain View Champions Park are so important. Kids recognize differences early, and we must make sure that in play they recognize more commonalities than differences. In play, all differences should melt away. If we model equality to children, early and often, they will carry it through to adulthood.

*Allison Falleur Barber, Northwest Portland
The author is a board member of Disability Rights Oregon.*

Park district receives high honors for finding jobs for those in need

Tualatin Hills Park & Recreation District honored for services for people with disabilities

By **MANDY FEDER-SAWYER**
The Times

The Tualatin Hills Park & Recreation District has been honored with the Edwards Center's Employment Award for more than three decades of providing job opportunities to adults with developmental disabilities.

The accolade was presented in Portland last month as part of the Edwards Center's 11th annual awareness-building and fundraising luncheon.

According to Georgia Lampros, development director for the Edwards Center, Tualatin Hills Park & Recreation District was the first employer in the Portland area to give Oregonians with developmental disabilities the chance to work in their community. The relationship started in the 1980s, and since then more than three dozen workers have been able to master landscape and maintenance skills at the park district's Jenkins Estate in Aloha.

"It's gratifying to know the



PHOTO COURTESY OF TUALATIN HILLS PARK & RECREATION DISTRICT

Jerry Jones, president of the Tualatin Hills Park & Recreation District Board of Directors and Georgia Lampros, development director for the Edwards Center.

impact our partnership with the Edwards Center has had on so many lives," said Jerry Jones, president of the THPRD Board of Directors. "It's been a true win-win — more than 40 different workers have experienced the satisfaction of earning wages at the Jenkins Estate, and they've done good work for us, too."

Lampros added, "THPRD is our oldest and most committed employer of Oregonians we have ever had at Edwards Enterprises. ... If more businesses could be like THPRD, we would have a

better world and more inclusion of people with disabilities."

Edwards Center's mission is to enhance the lives of people with developmental disabilities by helping them reach their highest potential through training, education, employment, housing and social opportunities in safe, healthy and stimulating environments. The 45-year-old nonprofit currently serves 350 people with 18 group homes, two recreational facilities and the Edwards Enterprises work program, all located within Washington and

Clackamas Counties.

"We greatly appreciate the meaningful role the Edwards Center plays in our community," Jones said. "It fits beautifully with our philosophy to provide access for all."

In addition to providing jobs for Edwards Center clients, THPRD owns and maintains the new Mountain View Champions Park in Aloha, which features Oregon's first athletic field for people of all abilities and a 6,500-square-foot inclusive playground. THPRD provides year-round adaptive and inclusive recreational programs offering a variety of fun and educational opportunities for people with developmental, learning or physical disabilities or mental illness.

THPRD also operates Camp Rivendale — a summer camp providing outdoor recreation for people experiencing disability.

The district also provides a weekly physical education class for the Edwards Center at the Tualatin Hills Athletic Center and THPRD supports and co-hosts the annual All Ability Tri4Youth at its Howard M. Terpenning Recreation Complex. Tri4Youth provides youth experiencing disability, their siblings, and peers an opportunity to participate in a triathlon and meet community partners that support families experiencing disability.

Get in the giving spirit

Holiday giving drive offered to those in need

By **MANDY FEDER-SAWYER**
The Times

Tualatin Hills Park & Recreation District employees are working with the Beaverton School District and other community partners to create a brighter holiday season for those in need in the Beaverton area.

THPRD is collecting toys, clothing and other items for selected families and homeless children within its boundaries. The park district also will collect personal hygiene products and new or slightly used linens for the Union Gospel Mission LifeChange Center for Women & Children in Beaverton.

The public is invited to join employees and support both efforts at THPRD facilities throughout the Beaverton area. Donations of personal hygiene products will be accepted

until Dec. 23.

During open hours through Dec. 14, each THPRD center and administrative facility will have a giving tree, wreath or garland with "snowflakes" that specify a variety of wish list items.

Donors will be able to take a snowflake and return with a new, unwrapped gift. All gifts are to be distributed to families that have been identified by the Beaverton School District.

The annual holiday giving drive no longer will officially include food donations. Park district officials have decided to shift their food drive to next summer.

"What we are hearing from the community is that donations peak during the holiday season but they begin dipping in spring, and the greatest need is in the summer. Our peak community engagement takes place during our summer events. This creates an opportunity to make a bigger impact in how we help households within our district facing food insecurity," Doug Menke, THPRD general manager said.

To give

Donations to the holiday giving drive will be accepted during open hours at the following locations:

- Aloha Swim Center: 18650 S.W. Kinnaman Road, Aloha
- Babette Horenstein Tennis Center: 15707 S.W. Walker Road, Beaverton
- Beaverton Swim Center: 12850 S.W. Third St., Beaverton
- Cedar Hills Recreation Center: 11640 S.W. Park Way, Portland
- Conestoga Recreation & Aquatic Center: 9995 S.W. 125th Ave., Beaverton
- Elsie Stuhr Center: 5550 S.W. Hall Blvd., Beaverton
- Fanno Creek Service Center, 6220 S.W. 112th Ave., Beaverton
- Garden Home Recreation Center: 7475 S.W. Oleson Road, Portland
- Harman Swim Center: 7300 S.W. Scholls Ferry Road, Beaverton
- Sunset Swim Center: 13707 N.W. Science Park Drive, Portland
- THPRD Administration Office: 15707 S.W. Walker Road, Beaverton
- Tualatin Hills Athletic Center: 50 N.W. 158th Ave., Beaverton
- Tualatin Hills Nature Center: 15655 S.W. Millikan Way, Beaverton

Tualatin Hills Park & Recreation District: Connecting People, Parks and Nature

Park district is honored for support of people experiencing disabilities

by Bob Wayt

The Edwards Center has presented THPRD with its Employment Award for more than three decades of providing job opportunities to adults with developmental disabilities.

The announcement was made in Portland as part of the Edwards Center's 11th annual awareness-building and fundraising luncheon.

According to Georgia Lampros, development director for the Edwards Center, THPRD was the first employer in the Portland area to give Oregonians with developmental disabilities the chance to work in their community. The relationship started in the 1980s, and since then more than three dozen workers have been able to master landscape and maintenance skills at the park district's Jenkins Estate in Aloha.

"It's gratifying to know the impact our partnership with the

Edwards Center has had on so many lives," said Jerry Jones, president of the THPRD Board of Directors. "It's been a true win-win – more than 40 different workers have experienced the satisfaction of earning wages at the Jenkins Estate, and they've done good work for us too."

Lampros added, "THPRD is our oldest and most committed employer of Oregonians we have ever had at Edwards Enterprises... If more businesses could be like THPRD, we would have a better world and more inclusion of people with disabilities."

Based in Aloha, the Edwards Center helps individuals with development disabilities reach their highest potential through training, education, employment, housing and social opportunities in safe, healthy and stimulating environments.

In addition to providing jobs for Edwards Center clients, THPRD:



Jerry Jones, president of THPRD's Board of Directors, accepts the Employment Award from Georgia Lampros, Edwards Center development director.

- Owns and maintains the new Mountain View Champions Park in Aloha, which features Oregon's first athletic field for people of all abilities and a 6,500-square-foot inclusive playground.
- Provides year-round adaptive and inclusive recreational

programs offering a variety of fun and educational opportunities for people with developmental, learning or physical disabilities or mental illness. For more information, visit www.thprd.org/activities/adaptive-and-inclusive-recreation.

- Operates Camp Rivendale, a summer camp providing outdoor recreation for individuals experiencing disability.
- Provides a weekly physical education class for the Edwards Center at the Tualatin Hills Athletic Center.
- Supports and co-hosts the annual All Ability Tri4Youth at its Howard M. Terpenning Recreation Complex. Tri4Youth provides youth experiencing disability, their siblings, and peers an opportunity to participate in a triathlon and meet community partners that support families experiencing disability.



COMMENTARY

This discovery has a familiar ring to it



Samantha Swindler

Earlier this fall, a contractor tearing out an old park sidewalk in Aloha spotted a glint of gold in the rubble. It was a man's wedding band.

This week, 46 years after it flew off during a game of touch football, the ring ended up back where it belonged — on the hand of the onetime love-struck teenage boy who fell hard for a girl he met on a church outing.

How the ring found its way home was a combination of accident, detective work and plain old luck.

Some might call it fate.

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On Oct. 11, Tim Lacey with Lacey Construction was pulling up about 35 feet of sidewalk at Aloha's Hazeldale Park for repairs when he bent over to clear some of the loose dirt at the edge of the excavation site.

"I just caught it out of the corner of my eye," he said. A gold wedding band below the asphalt.

He turned it over to Tualatin Hills Park & Recreation District, thinking perhaps it had been lost by one of the workers who built the park originally in 1982.

"It was kind of dirty, as you can imagine being underneath
SEE SWINDLER, A5



Dean Anderson turns his wedding band at his Gresham home. The ring had been lost in 1971 and was found last month during an excavation project at Aloha's Hazeldale Park. Teresa Mahoney, staff

SWINDLER

FROM A1

asphalt for a bunch of years," said Bob Wayt, parks district spokesman. "But we cleaned it up and were able to see a date inscribed in it, 6-25-66, as well as the initials."

J.B. to D.A.

Bill Evans, who works with Wayt, suggested publicizing the find in a blog post.

"It was a shot in the dark," Evans said. They didn't reveal the whole inscription, to ensure only the rightful owners could claim it. In today's world of Facebook sharing, he thought it might be possible to reach the owners or their children online.

Instead, the ring found its way home the old-fashioned way: through research at the public library and in newspaper archives.

I saw the parks district post and asked Wayt to share the unpublicized initials and date so The Oregonian/OregonLive could try to find the owner. An inquiry to Oregon's vital records office, where marriage records for the state are held, was unsuccessful. We turned to Multnomah County Library's "Ask-the-Librarian" email system, sending our inquiry to a research librarian on the other end. I hoped to find out if initials and a date were enough to search for a match in the library's marriage license database.

Within just a few hours, we received a reply from Nancy Peate, a research librarian at Central Library. She'd already checked the marriage licenses but had inadvertently mixed up the bride and groom's initials and didn't find anything. She then combed through the digitized archives of The Oregonian, starting a week



after the wedding date.

Working her way backward, she found a brief item, 13 lines, in the Sunday, June 26, 1966, edition of the paper announcing the marriage of Janice Margaret Biehler to Dean Arthur Anderson.

J.B. to D.A.

That evening, a slightly skeptical Janice Anderson answered the phone at her Gresham home. When asked if her husband had once lost his wedding band, she replied, "Oh yes, many years ago."

It was 1971, just before their fifth anniversary, during a summer picnic at a friend's house in Aloha. Dean was in the backyard playing catch with the guys when he remembers reaching for the football and feeling the ring slide off his finger. It had always fit a bit loosely.

"We just looked all over that lawn and never did find it," Dean said.

Janice and Dean, who both grew up in Portland, first met during a Lutheran Church youth conference in Albany. She was 15 and he was 17.

"No, it wasn't love at first

sight," she said.

"Well, I think it was on my part," he countered.

"We were staying at people's homes in Albany for this convention and I sat out in his car until 2 or 3 in the morning talking, and the owners of the home were kind of having a fit," Janice said.

"We've been talking ever since."

They married six years later at Our Savior Lutheran Church. Janice thinks she bought Dean's ring from a jewelry store for about \$35.

"It wasn't very expensive, I remember that," he said. "We were broke, and she was still going to school."

Luckily, they didn't scrimp on the engraving.

For 20 years after losing his wedding band, Dean didn't wear another one. Then, for their 25th anniversary, they took a cruise to Puerto Rico, where they picked out a replacement. It was a bit thicker and a bit fancier, with three diamond stones.

Over the years, they rarely thought about the ring that went missing. Dean spent more than two

decades working for Northwest Trailer Parts. Janice taught at Prescott Elementary before retiring in 2003. They raised two children, a son who lives in Texas and a daughter in Colorado.

A small mystery remains: How did the ring travel from a friend's backyard to the site of the future park? An address under the friend's name shows he lived nearly a mile from where the ring was found. Did a child pick it up? A bird? A squirrel? The nearby Butternut Creek connects the two locations. Could it have tumbled downstream?

No matter where it's been, Dean knows where it will stay.

"It fits perfectly now," he said, turning the ring on his finger. Over the course of an interview he continued to admire it, to hold it up and smile, as if he couldn't quite believe it had found its way to him after so many years.

"It's right where it should be," he said.

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