



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

**Board of Directors Regular Meeting
Tuesday, January 14, 2020**

**5:30 pm Work Session
6:15 pm Executive Session
7:00 pm Regular Meeting**

**HMT Recreation Complex, Peg Ogilbee Dryland Meeting Room
15707 SW Walker Road, Beaverton**

AGENDA

1. [Work Session: 2020 Legislative Policy](#)
2. Executive Session*
 - A. Legal
 - B. Land
3. Call Regular Meeting to Order
4. Action Resulting from Executive Session
5. Presentation
 - A. [Accept: Audit Report on Park District Financial Statements for Fiscal Year 2018/19](#)
6. Public Hearing: [Resolution Amending District Compiled Policies Chapter 5 to Change Public Contract Rules](#)
 - A. Open Hearing
 - B. Staff Report
 - C. Public Comment**
 - D. Board Discussion
 - E. Close Hearing
 - F. Board Action
7. Audience Time**
8. Board Time
 - A. Committee Liaisons Updates
9. Consent Agenda***
 - A. [Approve: Minutes of December 10, 2019 Regular Board Meeting](#)
 - B. [Approve: Monthly Bills](#)
 - C. [Approve: Monthly Financial Statements](#)
 - D. [Approve: Resolution Authorizing the Transfer of Appropriated Funds Within the 2019-20 General Fund Budget](#)
 - E. [Approve: Resolution Amending District Compiled Policies Chapter 6 Section 6.07 to Suspend Operation of the Capital Replacement Reserve Fund Until June 30, 2025](#)
10. Unfinished Business
 - A. [Information: General Manager's Report](#)
11. 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.

Free childcare during the meeting is available at the Athletic Center. To reserve a spot, please contact Dayna Dixon at 503-619-3861 or ddixon@thprd.org (or, contact the Athletic Center at 503-629-6330). 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: January 8, 2020
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: **Information Regarding the January 14, 2020 Board of Directors Meeting**

Agenda Item #1 – Work Session: 2020 Legislative Policy

Kylie Grunow, state legislative consultant for the district, will be in attendance at your work session to provide an overview of the district's legislative topic areas for the 2020 short session.

Agenda Item #5 – Presentation

A. Accept Audit Report on Park District Financial Statements for Fiscal Year 2018/19

Attached please find a memo reporting that Julie Fahey, Audit Partner with Talbot, Korvola & Warwick, LLP, will be at your meeting to present the Audit Report on the park district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019.

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, 2019.

Agenda Item #6 – Public Hearing: Resolution Amending District Compiled Policies Chapter 5 to Change Public Contract Rules

Attached please find a memo requesting that the board of directors, acting as the Local Contract Review Board, conduct a public hearing regarding amending THPRD's Public Contract Rules contained in Chapter 5 of the District Compiled Policies.

Action Requested: Upon completion of the public hearing, the board of directors, acting as the Local Contract Review Board, approve Resolution 2020-01 amending the Public Contract Rules contained within Chapter 5 of the District Compiled Policies.

Agenda Item #9 – Consent Agenda

Attached please find consent agenda items #9A-E for your review and approval.

Action Requested: Approve Consent Agenda Items #9A-E as submitted:

- A. Approve: Minutes of December 10, 2019 Board Meeting**
- B. Approve: Monthly Bills**
- C. Approve: Monthly Financial Statements**
- D. Approve: Resolution Authorizing the Transfer of Appropriated Funds Within the 2019-20 General Fund Budget**
- E. Approve: Resolution Amending District Compiled Policies Chapter 6 Section 6.07 to Suspend Operation of the Capital Replacement Reserve Fund Until June 30, 2025**

Agenda Item #10 – Unfinished Business

A. General Manager's Report

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

Other Packet Enclosures

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



MEMO

DATE: January 3, 2020
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: **Work Session: 2020 Legislative Policy**

Kylie Grunow, state legislative consultant for the district, will be in attendance at the January 14 work session to provide an overview of the district's legislative topic areas for the 2020 short session outlined in the attached draft platform.

In addition, Keith Hobson, director of Business & Facilities, will be at your work session to answer any questions you may have.



THPRD 2020 Legislative Platform

THPRD is a special park and recreation service district funded primarily by property taxes and program fees. Its service area spans the City of Beaverton and many unincorporated areas of eastern Washington County. The district has won numerous awards for the quality of its programs, facilities and financial management.

THPRD's mission is to provide natural areas, high-quality park and recreational facilities, services and programs that meet the needs of the diverse communities it serves. As we seek to fulfill this mission, THPRD has identified the following policy positions as critical to ensuring our success.



Local Agency Control & Authority

- Maintain local agency control and authority to implement statewide policies within the context of agency and community needs.
- Request careful consideration of the full impact of mandates on park and recreation agencies and services, especially unfunded mandates.



Systems Development Charges (SDCs)

- THPRD proactively seeks to address our regions needs for affordable housing through locally designed efforts that apply to all cost impacts.
- Building upon tools and policies developed by THPRD, maintain local agency autonomy on policy decisions regarding local SDC resources.
- Preserve ability to utilize SDC's to ensure that new growth is financially self-sustaining.



Carbon Reduction

- Support role of parks and recreation districts in carbon reduction activities like those in urban forestry and wetland mitigation.
- Recognize infrastructure needs beyond transportation, including landscaping machinery and equipment (i.e. leaf blowers).



Clear and Orderly Provision of Urban Services

- Preserve the reasonable planning framework outlined in SB 122 (1993) to address complex issues associated with annexation and withdrawal.
- Promote consistency of process for annexation and withdrawal amongst cities and special districts.



State Funding for Parks & Recreation and Trails

- Preserve funding levels for Local Government Grant Program from lottery and other funds.
- Preserve and expand state funding for active transportation through the State Parks & Recreation Department, Connect Oregon, and other programs.



MEMO

DATE: December 30, 2019
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: Accept Audit Report on Park District Financial Statements for Fiscal Year 2018/19

Julie Fahey, Audit Partner with Talbot, Korvola & Warwick, LLP, will be presenting the Audit Report on the park district's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2019, at the January 14, 2020 board meeting.

Staff and the district auditors, Talbot, Korvola and Warwick LLP, presented the draft CAFR to the district's Audit Committee on December 16, 2019 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, 2018. Julie 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, 2019.

Tualatin Hills Park & Recreation District Beaverton, Oregon



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

**Tualatin Hills
Park & Recreation District
Beaverton, Oregon**

Comprehensive Annual Financial Report

For the year ended June 30, 2019



**Prepared by the
Business and Facilities Division
Finance Department**

**Tualatin Hills
Park & Recreation District
Comprehensive Annual Financial Report
For the year ended June 30, 2019**

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Tualatin Hills
Park & Recreation District
Comprehensive Annual Financial Report
For the year ended June 30, 2019

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Introductory Section





December 18, 2019

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

In accordance with state statutes, the Comprehensive Annual Financial Report (CAFR) of the Tualatin Hills Park & Recreation District (district) for the fiscal year ended June 30, 2019 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, 2019. 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 & 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 nearly 250,000 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 youth.

- The district maintains, either through direct ownership or joint use agreement (including school sites): 51 outdoor basketball pads; 110 outdoor tennis courts; six indoor tennis courts; 147 soccer/football/lacrosse fields; 102 softball/baseball fields; three skate parks; four bocce courts; five volleyball courts; six long/high jump courts; and an outdoor hockey rink.
- The district has 302 park and recreation facility sites totaling approximately 2,465 acres, consisting of 1,347 acres of wetland/natural areas, and 1,118 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 in fiscal year 2015/16 based on updated methodology. However, in fiscal year 2018/19, fees decreased by 30.8 percent compared to the previous year, as a result of timing of new construction projects subject to SDC fees. SDC revenues are statutorily restricted to use for purchase or construction of new, or expansion of existing, facilities, improvements and land within the district, and do not fund district operations.

Because the district's 2019 assessed value is only 59.3 percent of market value, there is an inherent cushion in property tax collections on most properties. Fiscal year 2018/19 resulted in a growth of 4.9 percent in current year general fund property taxes over fiscal year 2017/18, consisting of approximately 3.0 percent approved valuation increase on existing properties, and 1.9 percent exception based growth (growth due to new development). Timing of collections on prior year property taxes provided an additional 2.6% in revenues for the fiscal year. 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 2019/20 of 4.5 percent.

Washington County, the second most populous county in Oregon, experienced job growth of 2.7 percent over the previous year. The following job categories showed a decline in jobs: transportation, information, financial activities, administrative services, state government and local education. The remaining job categories remained level or showed an increase, with a total net increase of 7,900 jobs. Furthermore, the county's unemployment rate as of June 2019 sits at 2.8 percent (seasonally adjusted), a lower rate than the state (4.0 percent) and national rates (3.7 percent).

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. Additionally, the Programs Functional Plan was updated in April 2017 and the Parks Functional Plan was updated in April 2019.

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 2019/20 budget year:

- Continue efforts to ensure that the district serves our entire community, and work towards eliminating barriers that may limit participation by segments of our community.
- Enhance communication and outreach efforts with patrons and residents, to support marketing efforts and provide new channels for patrons to communicate with the district. This will include completion of the visioning process, the purpose of which is to conduct meaningful, cross-cultural extensive engagement to better understand the goals and aspirations of the patrons we serve.
- Maintain and enhance levels of service in the district's parks, trails, natural areas and recreation facilities, while also improving efficiency of maintenance services.
- Ensure continuity of service for our patrons and minimize service disruptions.
- Move resource allocation on district services in line with targets established in the Service and Financial Sustainability Analysis. Enhance resource allocation through efficiencies and cost savings, as well as by targeted service divestment.

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.

As part of the current year audit, the district engaged a new actuary to value the net pension liability for the pension plan. This valuation resulted in changes to assumptions in the valuation to align with current activity in the plan, and a related decision to value the liability using the current year end of June 30, 2019 as the measurement date. These changes in estimate and measurement date, resulted in a restatement of the prior year balances related to pension. The district is currently reviewing pension cashflow projections and developing long-term funding plans to ensure that the pension plan funding issues are addressed. An updated district pension funding policy is currently being developed that will allow the district to address the new information identified in the current year pension liability calculation.

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 nine years.

As of June 30, 2019, \$95.0 million total bond funds have been expended. Approximately \$9.5 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, 2018. This was the fourteenth 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 GFOA, accounting principles generally accepted in the United States of America (US 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 2018/19 Fiscal Year received the *Distinguished Budget Presentation* award from GFOA. This is the fourteenth 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

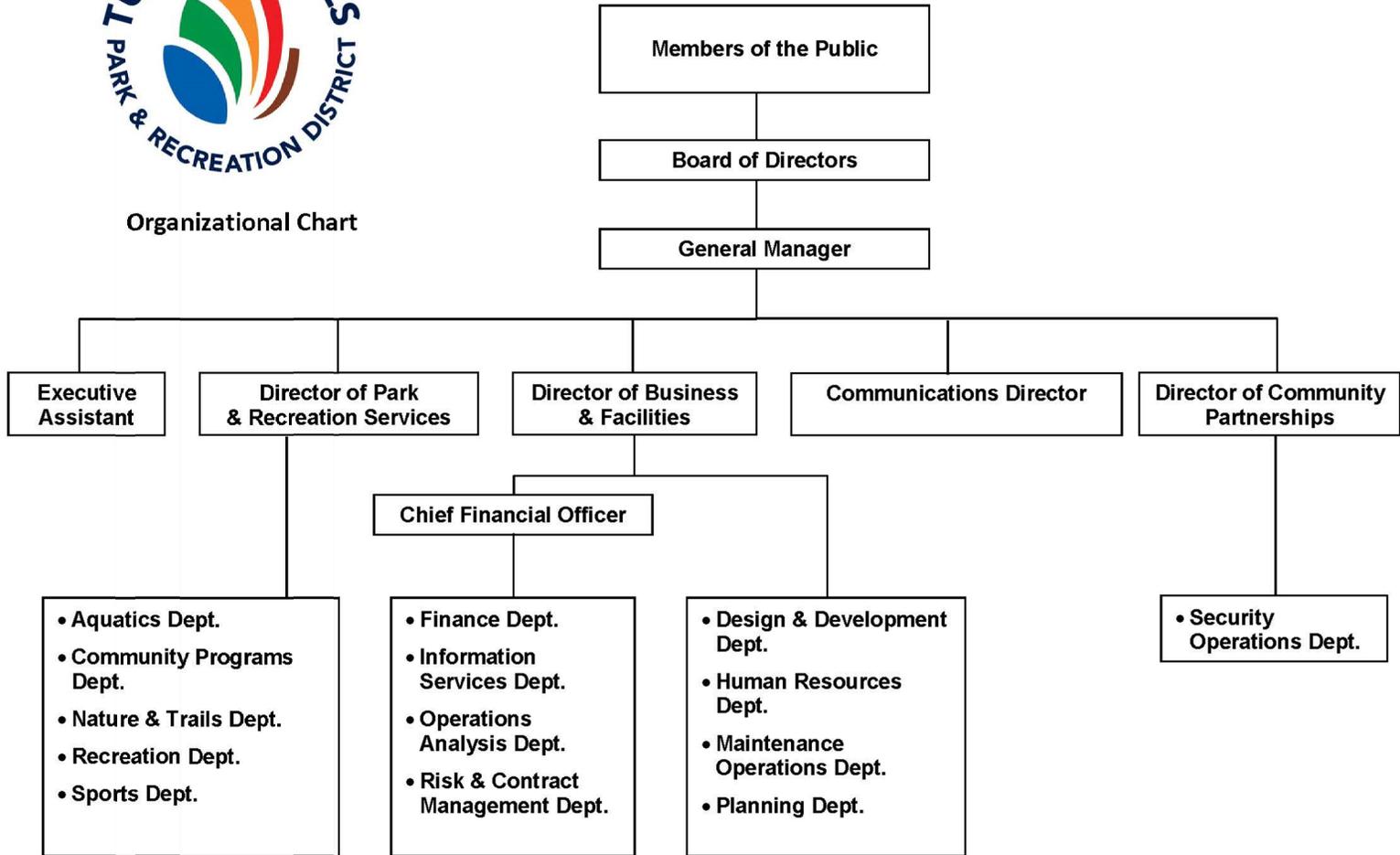
June 30, 2018

Christopher P. Morill

Executive Director/CEO



Organizational Chart



**Tualatin Hills
Park & Recreation District
Directory of Officials**

Administrative Office
15707 S.W. Walker Road
Beaverton, Oregon 97006

**Board of Directors
as of June 30, 2019**

<u>Name</u>	<u>Term Expires</u>
Ali Kavarianian, President	June 30, 2019
Felicita Montebianco, Secretary	June 30, 2021
John Griffiths, Secretary Pro-tempore	June 30, 2019
Wendy Kroger	June 30, 2021
Todd Duwe	June 30, 2019

Registered Agent and Office

Doug Menke
15707 S.W. Walker Road
Beaverton, Oregon 97006

General Manager
Doug Menke

Director of Business and Facilities
Keith D. Hobson

Financial Section





INDEPENDENT AUDITOR'S REPORT

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

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Tualatin Hills Park & Recreation District (the District), as of and for the year ended June 30, 2019, 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.

**Talbot, Korvola
& Warwick, LLP**
4800 Meadows Road, Suite 200
Lake Oswego, OR 97035

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INDEPENDENT AUDITOR'S REPORT (Continued)

Board of Directors
Tualatin Hills Park & 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the District as of June 30, 2019, 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.

EMPHASIS OF MATTER

As discussed in the Note V. G. to the financial statements, the District reported a restatement of previously reported amounts for the year ended June 30, 2018, due to changes in actuarial assumptions and measurement date used to value the net pension liability. Our opinions are not modified with respect to this matter.

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 and schedules and notes in the Required Supplementary Information Section, 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 & 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 December 18, 2019, 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
December 18, 2019

Tualatin Hills Park & Recreation District Management's Discussion and Analysis

The following discussion and analysis of the financial activities of the Tualatin Hills Park & 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, 2019 by \$156,574,185.
- Net investment in capital assets (net of accumulated depreciation and related debt) accounts for most of net position, with a value of \$174,412,777.
- Restricted net position, (\$22,307,182) includes assets restricted for capital improvements and debt service.
- The remaining net position, (\$40,145,774) is negative as a result of the district's outstanding net pension obligation. The district is developing a long-term funding plan to address pension funding over the long-term, while continuing to meet the district's ongoing obligations to patrons and creditors.
- The district's total net position increased by \$18,525,304 or 13.4 percent over the previous year as restated. The increase is mainly the result of improvements to park property. However, the update of actuarial assumptions and measurement date associated with the calculation of the net pension obligation (as discussed further in this Management's Discussion and Analysis) decreased total net position as of June 30, 2018 by \$49,448,896 with the restatement of beginning net position.
- As of the close of the current fiscal year, the district's governmental funds reported combined ending fund balances of \$46,814,287, an increase of \$2,149,517, or 4.9 percent. Decreases were reported in the Bonded Debt Fund and Bond Capital Projects Fund. Increases were reported in the General Fund due to increased property tax revenues and under-expenditure of budgeted costs and the System Development Charges (SDC) Fund due to under-expenditure of budgeted costs offset in part by lower than anticipated SDC revenue for the fiscal year. As of June 30, 2019, fund balance for the General Fund was \$14,840,219 or 30.2 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 and deferred outflows of resources and the district's liabilities and deferred inflows of resources, with the difference 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.

Tualatin Hills Park & Recreation District Management's Discussion and Analysis (continued)

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, 2019, 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, 2019.

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.

Tualatin Hills Park & Recreation District Management's Discussion and Analysis (continued)

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, 2019, the district's assets and deferred outflows of resources exceeded liabilities by \$156,574,185.

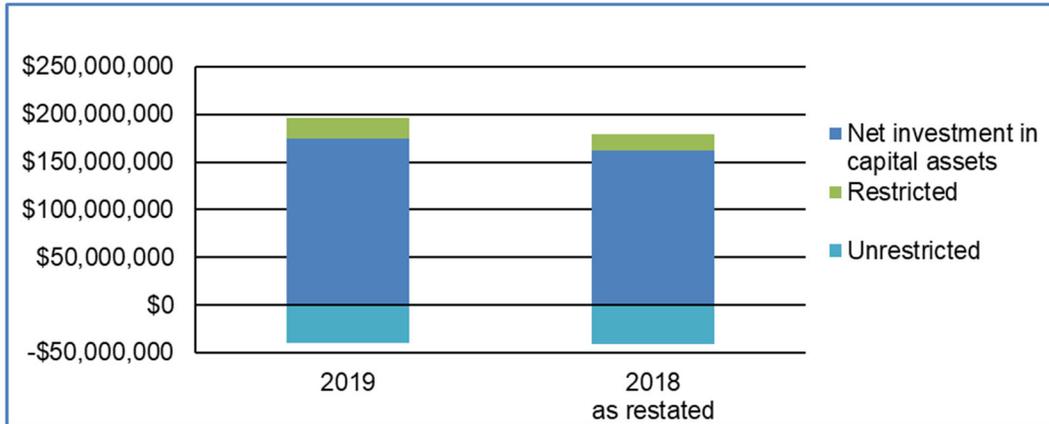
In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement provides guidance for accounting for net pension liabilities, including definition of balances to be included in deferred inflows and deferred outflows of assets and resources. The district implemented the statement in 2015, using assumptions deemed appropriate at that time. The district engaged a new plan actuary in June 2019, and the valuation indicated that assumptions should be updated to reflect plan activity. Additionally, due to current funding levels of the plan, the district determined to value the pension liability using a current measurement date. This replaces the measurement date of the 12 months prior to the fiscal year end as previously reported, as allowed under GASB Statement No. 68. The district determined that valuing the pension liability using a current measurement date will provide optimal information to allow the district to address funding of the plan on a go-forward basis. With these changes in estimate and measurement date, the prior year balances related to pension have been restated. Fiscal year 2018 information has been restated to conform to the new reporting and accounting standards. The following is a condensed version of the government-wide Statement of Net Position.

Net Position

	Governmental Activities	
	June 30, 2019	June 30, 2018 (as restated)
Cash and investments	\$ 49,547,376	\$ 48,001,555
Other assets	3,368,295	3,061,075
Capital assets	245,338,329	228,851,631
Total assets	<u>298,254,000</u>	<u>279,914,261</u>
Deferred outflow of resources - pension	1,604,040	-
Deferred outflow of resources - opeb	8,360	-
Deferred outflow of resources - charge on debt refunding	4,260,387	4,784,457
Total assets and deferred outflow of resources	<u>304,126,787</u>	<u>284,698,718</u>
Other liabilities	7,030,360	6,553,031
Debt liabilities	81,889,927	84,160,783
Net pension and OPEB liability	58,632,315	55,936,023
Total liabilities	<u>147,552,602</u>	<u>146,649,837</u>
Net investment in capital assets	174,412,777	161,615,483
Restricted	22,307,182	17,307,632
Unrestricted	(40,145,774)	(40,874,234)
Total net position	<u>\$ 156,574,185</u>	<u>\$ 138,048,881</u>

The largest portion of the district's net position, \$174,412,777 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, \$22,307,182 represents resources that are subject to external restrictions on how they may be used. The remaining net position, (\$40,145,774) is negative as a result of the district's outstanding net pension obligation. The district is developing a long-term funding plan to address pension funding over the long-term, while continuing to meet the district's ongoing obligations to patrons and creditors.

Tualatin Hills Park & Recreation District Management's Discussion and Analysis (continued)



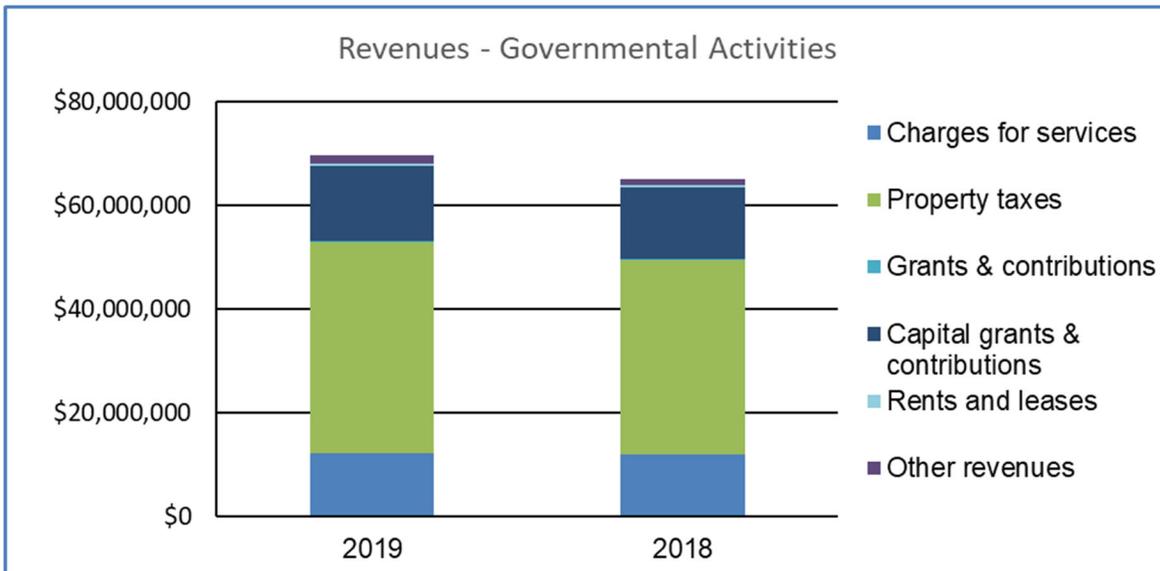
Statement of Activities

Governmental activities increased the district's net position by \$18,525,304 in this fiscal year. Key elements of this increase are as follows:

Changes in Net Position

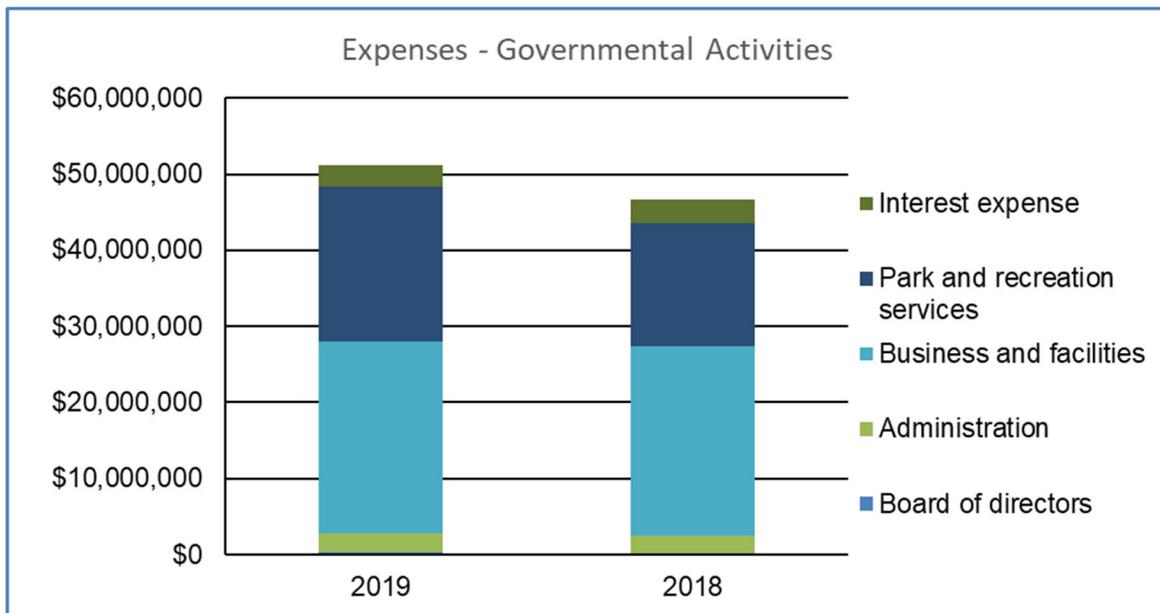
	Governmental Activities	
	For the year ended	
	June 30, 2019	June 30, 2018 (as restated)
Revenues:		
Program revenues:		
Charges for services	\$ 12,141,602	\$ 11,830,934
Operating grants and contributions	87,829	56,719
Capital grants and contributions	14,485,201	13,795,425
Rents and leases	548,759	591,040
General revenues:		
Property taxes	40,631,613	37,548,487
Grants and contributions not restricted to specific programs	184,637	184,024
Other	1,649,752	1,162,454
Total revenues	<u>69,729,393</u>	<u>65,169,083</u>
Expenses:		
Board of directors	287,244	183,678
Administration	2,465,436	2,313,893
Business and facilities	25,269,252	24,953,742
Park and recreation services	20,303,450	16,186,439
Interest on long-term debt	2,878,707	2,965,355
Total expenses	<u>51,204,089</u>	<u>46,603,107</u>
Change in net position	18,525,304	18,565,976
Net position - beginning as previously stated	138,048,881	168,931,801
Restatement	-	(49,448,896)
Net position - beginning, as restated	<u>138,048,881</u>	<u>119,482,905</u>
Net position - ending	<u>\$ 156,574,185</u>	<u>\$ 138,048,881</u>

Tualatin Hills Park & Recreation District Management's Discussion and Analysis (continued)



Property taxes increased \$3,083,126, or 8.2 percent. Statutorily allowed increases in assessed value of existing properties and new construction within the district boundaries made up 4.9 percent of the increase, and collections of prior year tax balances offset by a reserve for uncollectible taxes made up the remaining 3.3 percent. Capital grants and contributions increased \$689,776, or 5.0 percent due to \$5,646,006 in donations of land and park development received via system development charge credits in the current year, offset by reductions in SDC revenue compared to the prior year.

Expenses for the district increased by 9.9 percent over last year. This increase is due primarily to inflationary increases, increases in pension expense and facility and program expansions.



Tualatin Hills Park & Recreation District Management's Discussion and Analysis (continued)

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, the 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 2018/19, the district's governmental funds reported an increase in combined ending fund balances of \$2,149,517. The General Fund, Bonded Debt Fund, System Development Charges Fund and Other Governmental Fund reported increases within the year while the remaining major funds reported decreases. The previous fiscal year had an increase of \$8,524,811, attributable primarily to timing differences between receipt of system development charge revenues and expenditure of those revenues for capital outlay.

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 \$14,456,882. 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 29.4 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 & Recreation District Statement of Revenues, Expenditures and Changes in Fund Balance

	General Fund	
	For the year ended	
	June 30, 2019	June 30, 2018
Revenues:		
Program revenues	\$ 12,141,602	\$ 11,830,934
Property taxes	33,091,556	30,780,846
Other revenues and bond proceeds	6,244,371	2,522,068
Total revenues	51,477,529	45,133,848
Expenditures:		
Board of directors	287,244	226,289
Administration	2,379,832	2,334,048
Business and facilities	17,816,512	18,502,519
Park and recreation services	19,625,019	16,152,894
Capital outlay	8,230,862	4,400,663
Debt service	881,655	854,032
Total expenditures	49,221,124	42,470,445
Change in fund balance	2,256,405	2,663,403
Fund balance - beginning	12,583,814	9,920,411
Fund balance - ending	\$ 14,840,219	\$ 12,583,814

Tualatin Hills Park & Recreation District Management's Discussion and Analysis (continued)

Fund balance of the General Fund increased by \$2,256,405 or 17.9 percent on the modified accrual method of accounting, due to increased growth and tight fiscal controls.

Program revenues increased \$310,668 or 2.6 percent. Sports and recreation experienced increases. For revenues other than program revenues, the 18.1 percent or \$6,033,013 increase was due primarily to the following factors:

- Increase of 7.5 percent or \$2,310,710 in property tax revenues related primarily to statutorily allowable growth in assessed property values, new construction in the district and collections on prior property tax balances receivable.
- Increase of \$3,722,303 in other revenues, includes debt proceeds of \$4,000,000, which was used to fund a portion of the Cedar Hills park development, offset by decreases in grant revenues compared to the prior year.

Non-capital operating expenditures increased 7.7 percent or \$2,920,480 primarily due to increases in personnel service costs including a budgeted cost-of-living and merit increases, increases in health insurance costs, retirement plan costs and payroll taxes. Capital expenditures increased from the previous year by \$3,830,199 or 87.1 percent due to timing of construction projects, including development at Cedar Hills park.

The **Bonded Debt Fund** has a total fund balance of \$509,991, an increase of \$554,471 versus the previous year, and is restricted for payment of debt service on existing general obligation debt.

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 \$5,436,191 was expended during the current fiscal year. The majority of capital projects have been substantially completed; however, two large park development and improvement projects, natural resource land acquisition/restoration and development of one new athletic field and one athletic facility will continue for at least one more year. As of the end of the year, total fund balance in this fund restricted for capital project development is \$9,488,405.

The **System Development Charges Fund** accounts for development impact fees assessed on new construction within the district boundaries. Total revenues decreased by \$3,544,788 or 28.8 percent over last year, due to timing of new construction activity in the district. Total expenditures decreased by \$333,775 or 6.9 percent due to timing of construction on district projects. Fund balance increased by \$4,489,559 or 25.9 percent over the previous year. This total fund balance of \$21,797,191 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 cash basis of accounting. General Fund revenues were slightly less than budget by 0.3 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 21.4 percent, primarily due to non-expenditure of contingency and capital replacement reserve funds, control of costs in part-time personnel and capital expenditures at less than budgeted amounts. The Board approved a budget transfer from contingency during the current fiscal year, to fund unanticipated Board election costs, and increased funding requirements in the pension.

Tualatin Hills Park & Recreation District Management's Discussion and Analysis (continued)

Capital Asset and Debt Administration

Capital assets

The district's investment in capital assets as of June 30, 2019 amounts to \$245,338,329 (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 \$16,486,698 or 7.2 percent, which reflected asset additions of \$23,041,436 and depreciation of \$6,456,420.

Additions of \$5,486,985 were generated in land primarily related to new acquisitions of park and natural area parcels. Additions of \$3,460,160 in park sites was due primarily to the replacement of synthetic turf at PCC Rock Creek and contributed park development received through SDC credits. Additions of \$459,950 in buildings and improvements was primarily due to various renovation projects throughout the district. Construction in process had additions of \$13,017,320 which included initial construction at Cedar Hills park and work on the Westside trail. Deferred maintenance was funded for both buildings and parks improvements, to the extent of available funds.

Capital Assets (net of depreciation)

	June 30	
	2019	2018
Land	\$ 112,531,746	\$ 107,035,901
Parks sites and planning development	67,715,968	66,143,161
Buildings and improvements	44,317,224	45,551,625
Equipment and furnishings	1,258,338	1,090,963
Intangible assets	58,637	84,835
Construction in progress	19,456,416	8,945,146
Total	\$ 245,338,329	\$ 228,851,631

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, 2019, the district had \$81,889,927 in debt and other long-term obligations outstanding compared to \$84,160,783 million last year. \$6,795,149 of the debt outstanding and other long-term obligations at June 30, 2019 is due within one year. Debt decreased by a net of \$2,270,856, mainly due to the principal payments made on existing debt, offset by the issuance of \$4.0 million in bonds in the current year to partially fund the construction at Cedar Hills park.

Outstanding Debt and Obligations

	June 30	
	2019	2018
General obligation bonds	\$ 63,860,000	\$ 68,760,000
Premiums	5,391,314	6,453,650
Full faith and credit obligations	8,340,000	8,620,000
Direct Borrowing and Loans	4,298,613	327,133
Total	\$ 81,889,927	\$ 84,160,783

Tualatin Hills Park & Recreation District Management's Discussion and Analysis (continued)

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.

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.D on pages 40 - 42.

Economic Factors and Next Year's Budget and Rates

Some of the factors considered during the preparation of the 2019/20 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 9.1 percent, with a cost of living increase of 3.0 percent for full and regular part-time staff. The budget includes four upgraded regular part-time positions to full-time, and the elimination of one other vacant regular part-time position. The budget also reflects the conversion of a part-time position to full-time.
- Continuing the implementation of resource allocation strategy and evaluation of program offerings to ensure sustainable revenues for the future.
- Adjusting for expected water usage and rate increases while continuing to explore initiatives to reduce further utility cost impacts; for example, LED lighting, and upgrades to heating/cooling control software and equipment.

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.

The district is currently reviewing pension cashflow projections and developing long-term funding plans to ensure that the pension plan funding issues are addressed. An updated district pension funding policy is currently being developed that will allow the district to address the new information identified in the current year pension liability calculation.

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.

Tualatin Hills Park & Recreation District
Management's Discussion and Analysis (continued)

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.

Basic Financial Statements



Tualatin Hills Park & Recreation District
Statement of Net Position
June 30, 2019

	Governmental	Component Unit -
	Activities	Tualatin Hills Park
	<u> </u>	<u> </u>
Assets:		Foundation
Cash and cash equivalents	\$ 42,420,392	\$ 750,846
Investments	6,944,049	65,887
Due from other governments	1,813,067	-
Receivables (net of reserve for uncollectible accounts)	1,171,891	55,202
Inventories	125,692	-
Prepays	257,645	-
Cash and cash equivalents - restricted	182,935	-
Capital assets (net of accumulated depreciation):		
Land	112,531,746	-
Park sites and planning development	67,715,968	-
Buildings and improvements	44,317,224	-
Equipment and furnishings	1,258,338	-
Intangible assets	58,637	-
Construction in progress	19,456,416	-
Total assets	<u>298,254,000</u>	<u>871,935</u>
Deferred Outflows of Resources:		
Deferred outflows - pension	1,604,040	-
Deferred outflows - opeb	8,360	-
Deferred outflows - charge on debt refunding	4,260,387	-
Total deferred outflows of resources	<u>5,872,787</u>	<u>-</u>
Liabilities:		
Accounts payable and other current liabilities	3,668,561	32,446
Accrued interest payable	296,095	-
Unearned revenue	1,903,709	-
Long-term debt:		
Due within one year	6,795,149	-
Due in more than one year	75,094,778	-
Compensated absences		
Due within one year	711,051	-
Due in more than one year	450,944	-
Net other post-employment benefits liability	1,315,721	-
Net pension liability	57,316,594	-
Total liabilities	<u>147,552,602</u>	<u>32,446</u>
Net Position:		
Net investment in capital assets	174,412,777	-
Restricted for:		
Capital improvements	21,797,191	-
Debt service	509,991	-
With donor restrictions	-	183,969
Unrestricted	(40,145,774)	655,520
Total net position	<u>\$ 156,574,185</u>	<u>\$ 839,489</u>

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

**Tualatin Hills Park & Recreation District
Statement of Activities
For the Year Ended June 30, 2019**

Functions/Programs	Expenses	Program Revenues				Net Revenue (Expense) and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Rents and Leases	Governmental Activities	Component Unit - Tualatin Hills Park Foundation
Primary government:							
Governmental activities:							
Board of Directors	\$ 287,244	\$ -	\$ -	\$ -	\$ -	\$ (287,244)	\$ -
Administration	2,465,436	-	-	-	-	(2,465,436)	-
Business and facilities	25,269,252	-	-	14,485,201	548,759	(10,235,292)	-
Park and recreation services	20,303,450	12,141,602	87,829	-	-	(8,074,019)	-
Interest on long-term debt	2,878,707	-	-	-	-	(2,878,707)	-
Total primary government	\$ 51,204,089	\$ 12,141,602	\$ 87,829	\$ 14,485,201	\$ 548,759	\$ (23,940,698)	\$ -
Component unit:							
Tualatin Hills Park Foundation	\$ 191,311	\$ 81,541	\$ 47,632	\$ -	\$ -		(62,138)
General revenues:							
Property taxes levied for general purposes						32,584,879	-
Property taxes levied for debt service						8,046,734	-
Grants and contributions not restricted to specific programs						184,637	96,052
Unrestricted investments earnings						1,391,423	1,564
Miscellaneous						258,329	22,899
Total general revenues						42,466,002	120,515
Change in net position						18,525,304	58,377
Net position - beginning (as previously reported)						187,497,777	781,112
Restatement						(49,448,896)	-
Net position - beginning (as restated)						138,048,881	781,112
Net position - ending						\$ 156,574,185	\$ 839,489

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

Tualatin Hills Park & Recreation District
Balance Sheet - Governmental Funds
June 30, 2019

	<u>General Fund</u>	<u>Bonded Debt Fund</u>	<u>Bond Capital Projects Fund</u>	<u>System Development Charges Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
Assets						
Assets:						
Cash and cash equivalents	\$ 18,732,337	\$ 466,883	\$ 7,495,143	\$ 15,547,548	\$ 178,481	\$ 42,420,392
Investments	-	-	1,994,364	4,949,685	-	6,944,049
Receivables:						
Interest	669	451	35,938	-	-	37,058
Property taxes	600,039	146,657	-	-	-	746,696
Accounts receivable	386,686	-	1,451	-	-	388,137
Intergovernmental	310,578	-	-	1,502,489	-	1,813,067
Cash and cash equivalents - restricted	-	-	158,866	24,069	-	182,935
Prepays	257,645	-	-	-	-	257,645
Inventories	125,692	-	-	-	-	125,692
Total assets	<u>\$ 20,413,646</u>	<u>\$ 613,991</u>	<u>\$ 9,685,762</u>	<u>\$ 22,023,791</u>	<u>\$ 178,481</u>	<u>\$ 52,915,671</u>
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities:						
Accounts payable	\$ 1,901,448	\$ -	\$ 197,357	\$ 226,600	\$ -	\$ 2,325,405
Salaries payable	508,364	-	-	-	-	508,364
Retainages payable	162,442	-	-	-	-	162,442
Other current liabilities payable	672,350	-	-	-	-	672,350
Unearned revenue	1,903,709	-	-	-	-	1,903,709
Total liabilities	<u>5,148,313</u>	<u>-</u>	<u>197,357</u>	<u>226,600</u>	<u>-</u>	<u>5,572,270</u>
Deferred inflows of resources:						
Unavailable revenue - taxes	425,114	104,000	-	-	-	529,114
Fund balances:						
Nonspendable:						
Prepays	257,645	-	-	-	-	257,645
Inventory	125,692	-	-	-	-	125,692
Restricted:						
Debt service	-	509,991	-	-	-	509,991
Capital improvements	-	-	9,488,405	21,797,191	-	31,285,596
Committed - mitigation maintenance	-	-	-	-	178,481	178,481
Unassigned	14,456,882	-	-	-	-	14,456,882
Total fund balance	<u>14,840,219</u>	<u>509,991</u>	<u>9,488,405</u>	<u>21,797,191</u>	<u>178,481</u>	<u>46,814,287</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 20,413,646</u>	<u>\$ 613,991</u>	<u>\$ 9,685,762</u>	<u>\$ 22,023,791</u>	<u>\$ 178,481</u>	<u>\$ 52,915,671</u>

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

Tualatin Hills Park & Recreation District
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
June 30, 2019

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

Fund balances - total governmental funds:	\$ 46,814,287
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	245,338,329
Unavailable revenues for those amounts that were not available to pay current period expenditures.	529,114
Other long-term items are not available to pay for current period expenditures and, therefore, are deferred in the fund statements:	
Deferred outflows - pension	1,604,040
Deferred outflows - other post employment benefits	8,360
Deferred outflow - charge on debt refunding	4,260,387
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(296,095)
Bonds, FFC and loans payable	(81,889,927)
Compensated absences	(1,161,995)
Net OPEB liability	(1,315,721)
Net pension liability	(57,316,594)
Net position of governmental activities	\$ 156,574,185

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

Tualatin Hills Park & Recreation District
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental
Funds
For the Year Ended June 30, 2019

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Fund	Total Governmental Funds
Revenues:						
Property taxes	\$33,091,556	\$8,175,570	\$ -	\$ -	\$ -	\$ 41,267,126
Aquatic programs	3,207,755	-	-	-	-	3,207,755
Tennis center	1,061,398	-	-	-	-	1,061,398
Sports programs	1,913,715	-	-	-	-	1,913,715
Recreation programs	5,958,734	-	-	-	-	5,958,734
Grants and sponsorships	611,325	-	-	-	-	611,325
Rents and leases	548,759	-	-	-	-	548,759
System development charges	-	-	-	8,500,336	-	8,500,336
Interest earned	536,286	110,916	275,744	464,096	4,381	1,391,423
Charges for services	294,820	-	-	-	-	294,820
Miscellaneous revenues	253,181	-	-	-	5,148	258,329
Total revenues	47,477,529	8,286,486	275,744	8,964,432	9,529	65,013,720
Expenditures:						
Current:						
Board of Directors	287,244	-	-	-	-	287,244
Administration	2,379,832	-	-	-	-	2,379,832
Business and facilities	17,816,512	-	-	-	-	17,816,512
Park and recreation services	19,625,019	-	-	-	-	19,625,019
Capital outlay	8,230,862	-	5,436,191	4,474,873	-	18,141,926
Debt service	881,655	7,732,015	-	-	-	8,613,670
Total expenditures	49,221,124	7,732,015	5,436,191	4,474,873	-	66,864,203
Excess (deficiency) of revenues over (under) expenditures	(1,743,595)	554,471	(5,160,447)	4,489,559	9,529	(1,850,483)
Other financing sources (uses):						
Proceeds from bonds issued	4,000,000	-	-	-	-	4,000,000
Total other finance sources (uses)	4,000,000	-	-	-	-	4,000,000
Net change in fund balances	2,256,405	554,471	(5,160,447)	4,489,559	9,529	2,149,517
Fund balances at beginning of year	12,583,814	(44,480)	14,648,852	17,307,632	168,952	44,664,770
Fund balances at end of year	\$14,840,219	\$ 509,991	\$ 9,488,405	\$ 21,797,191	\$ 178,481	\$ 46,814,287

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

Tualatin Hills Park & Recreation District
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2019

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

Net changes in fund balances - total governmental funds	\$ 2,149,517
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.	10,939,010
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.	5,547,688
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.	(653,973)
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.	1,746,787
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	(11,824)
Accrued compensated absences payable	(108,009)
Net OPEB liability and related deferrals	(66,508)
Net pension liability and related deferrals	(1,017,384)
Change in net position of governmental activities	\$18,525,304

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

Tualatin Hills Park & Recreation District
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 31,969,978	\$ 31,969,978	\$ 33,091,556	\$ 1,121,578
Aquatic programs	3,527,061	3,527,061	3,207,755	(319,306)
Tennis center	1,145,403	1,145,403	1,061,398	(84,005)
Sports programs	1,727,357	1,727,357	1,913,715	186,358
Recreation programs	6,077,595	6,077,595	5,958,734	(118,861)
Grants and sponsorships	2,003,539	2,003,539	611,325	(1,392,214)
Rents and leases	512,200	512,200	548,759	36,559
Interest earned	250,000	250,000	536,286	286,286
Charges for services	258,100	258,100	294,820	36,720
Debt proceeds	4,000,000	4,000,000	4,000,000	-
Miscellaneous revenues	140,350	140,350	253,181	112,831
Total revenues	<u>51,611,583</u>	<u>51,611,583</u>	<u>51,477,529</u>	<u>(134,054)</u>
Expenditures:				
Board of Directors	311,500	356,500	287,244	69,256
Administration	2,601,140	2,689,564	2,379,832	309,732
Business and facilities	20,122,803	20,667,213	19,308,403	1,358,810
Park and recreation services	21,161,879	21,718,986	19,625,019	2,093,967
Capital outlay	12,529,412	12,529,412	7,620,626	4,908,786
Contingency	2,500,000	1,265,059	-	1,265,059
Capital reserve	3,400,000	3,400,000	-	3,400,000
Total expenditures	<u>62,626,734</u>	<u>62,626,734</u>	<u>49,221,124</u>	<u>13,405,610</u>
Net change in fund balance	<u>(11,015,151)</u>	<u>(11,015,151)</u>	<u>2,256,405</u>	<u>13,271,556</u>
Fund balances at beginning of year	<u>11,015,151</u>	<u>11,015,151</u>	<u>12,583,814</u>	<u>1,568,663</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,840,219</u>	<u>\$ 14,840,219</u>

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

Tualatin Hills Park & Recreation District
Statement of Fiduciary Net Position
June 30, 2019

	Pension and OPEB Trust Funds
Assets	
Cash and investments	\$ 13,057,571
Accrued interest	96
Total assets	13,057,667
Liabilities	
Accounts payable	18,261
Total liabilities	18,261
Net Position	
Restricted for pension	11,245,290
Restricted for other post-employment benefits	1,794,116
Total net position held in trust	\$ 13,039,406

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

Tualatin Hills Park & Recreation District
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2019

	Pension and OPEB Trust Funds
Additions:	
Contributions	
Employer	\$ 4,047,223
Employee	826,693
Total contributions	4,873,916
Investment earnings	527,862
Total additions	5,401,778
Deductions:	
Benefits paid	5,644,257
Administrative expenses	99,687
Total deductions	5,743,944
Change in net position	(342,166)
Net position, at beginning of year	13,381,572
Net position, at end of year	\$ 13,039,406

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements
June 30, 2019

I. Summary of significant accounting policies

A. Reporting entity

Tualatin Hills Park & 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 and its component unit. The discretely presented component unit, Tualatin Hills Park Foundation (the foundation), is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the district. The district has no other potential component units.

Discretely Presented Component Unit

Tualatin Hills Park Foundation, formed in 1958, is a publicly supported non-profit, tax-exempt organization dedicated to benefit the district by enhancing the recreational opportunities within the community. The Board of Trustees elects trustees by majority vote, with one member from the district board. The nature and significance of the relationship is such that the exclusion of the foundation statement would cause the district's financial statements to be misleading or incomplete. The foundation has a June 30 year end. The complete financial statements of the Tualatin Hills Park Foundation may be obtained at the district's administrative office.

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 and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Fiduciary trust funds for pension and other post-employment benefits are reported separately.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

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 by the district 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 to 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.

Additionally, the district reports fiduciary funds as follows:

The *Pension Trust Fund* accounts for activities of the district’s defined benefit pension plan.

The *Other Post-employment Benefits (OPEB) Trust Fund* accounts for activities of the district’s other post-employment benefits plan.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

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 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 estimated based upon the history of collections of property tax, and any information received from the county related to settlements for outstanding tax balances. 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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

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 costs are 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 deferred charges from refunding, and the following items that relate to the defined benefit pension plan and OPEB plan: contributions subsequent to the measurement date, the difference between expected and actual experience, and the difference between projected and actual investment earnings. All four items are 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 may also be required for *deferred inflows of resources*, representing 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 received 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.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

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, or 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 expenses 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.

E. New accounting pronouncements

In fiscal year 2019, the district implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This statement improves information that is disclosed in the notes to the financial statements related to debt.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

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 \$(81,889,927) difference are as follows:

Bonds payable	\$ (63,860,000)
Plus: Issuance premiums (to be amortized over life of debt)	(5,381,413)
Full faith and credit obligations	(8,340,000)
Plus: Issuance premiums (to be amortized over life of debt)	(9,901)
Direct debt and loans payable	<u>(4,298,613)</u>
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (81,889,927)</u></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 \$10,939,010 difference are as follows:

Capital outlay (for capitalized assets)	\$ 17,395,430
Depreciation expense	<u>(6,456,420)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at changes in <i>net position of governmental activities</i>	<u><u>\$ 10,939,010</u></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 increase net position.” The details of this \$5,547,688 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	\$ 5,646,006
Deletions of capital assets decrease the net position in the statement of net position, but do not appear in the governmental funds because they are not financial uses.	<u>(98,318)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at changes in <i>net position of governmental activities</i>	<u><u>\$ 5,547,688</u></u>

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

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 \$1,746,787 difference are as follows:

Principal repayments:	
General obligation debt	\$ 4,900,000
Other long-term debt	308,520
Amortization of premiums	1,062,337
Amortization of deferred charges on refundings	(524,070)
Proceeds from issuance of debt	<u>(4,000,000)</u>
Net adjustments 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>\$ 1,746,787</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. In the year ended June 30, 2019, the board approved a budget transfer in the general fund, from contingency, to cover unexpected board election costs and additional funding of employee pension costs.

IV. Detailed notes on all funds

A. Cash, cash equivalents and investments

Deposits with financial institutions include bank demand deposits and deposits in the Local Government Investment Pool (LGIP), as authorized by Oregon statutes.

At June 30, 2019, the district had the following investments at contract value:

Fiduciary funds:	
Guaranteed long-term fund	\$ 5,535,305

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

At June 30, 2019, the district had the following cash, cash equivalents and investments at fair value:

Governmental funds:	
Demand deposits and short term commercial paper	\$ 4,803,661
Commercial paper	698,597
Investments in the State Treasurer's LGIP	37,101,069
Government and agency obligations	<u>6,944,049</u>
Total governmental funds cash, cash equivalents and investments	49,547,376
Fiduciary funds:	
Cash in transit	1,235,000
Stable value fund	5,535,305
Mutual funds	<u>6,287,266</u>
Total cash, cash equivalents and investments at fair value	<u>\$ 62,604,947</u>

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

Cash and cash equivalents	\$ 42,420,392
Investments	6,944,049
Cash, cash equivalents and investments - restricted	<u>182,935</u>
Total cash, cash equivalents and investments - governmental activities	49,547,376
Cash and cash equivalents - fiduciary activities	1,235,000
Investments - fiduciary activities	<u>11,822,571</u>
Total cash, cash equivalents and investments - fiduciary activities	<u>13,057,571</u>
Total cash, cash equivalents and investments	<u>\$ 62,604,947</u>

The district categorizes its investments according to the fair value hierarchy established by GAAP. GASB Statement No. 72, *Fair value Measurement and Application*, 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, 2019 are as follows:

	Level 1
Commercial paper	\$ 698,597
Government and agency obligations	6,944,049
Mutual funds	<u>6,287,266</u>
Total	<u>\$ 13,929,912</u>

Current investments ratings and weighted average maturities are:

	Moody's AAA	Total	Weighted Average Maturity (years)
Commercial paper	\$ 698,597	\$ 698,597	0.28
Government and agency obligations	6,944,049	6,944,049	0.44

The LGIP and Stable value fund are unrated.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

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, 2019, the district's share of the amount of unrealized gain reported by the LGIP was considered immaterial.

A. 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.

B. 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, 2019, the district did not hold any non-federal investments exceeding 5% of invested funds.

C. Custodial credit risk – deposits

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. The combined total bank balance is \$5,114,055. 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.

D. 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 evaluating the safety of securities, pre-qualifying the financial institutions and broker/dealers, diversifying the portfolio and actively monitoring the holdings for ratings changes and market conditions.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

B. Capital assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balance 6/30/18	Increases	Decreases	Transfers	Ending Balance 6/30/19
Governmental activities					
Capital assets, not being depreciated					
Land	\$ 107,035,901	\$ 5,486,985	\$ -	\$ 8,860	\$ 112,531,746
Construction in progress	8,945,146	13,017,321	(92,793)	(2,413,258)	19,456,416
Total capital assets, not being depreciated	<u>115,981,047</u>	<u>18,504,306</u>	<u>(92,793)</u>	<u>(2,404,398)</u>	<u>131,988,162</u>
Capital assets, being depreciated					
Parks, sites and planning development	104,392,243	3,460,160	-	2,136,249	109,988,652
Buildings and improvements	75,868,189	459,950	-	268,149	76,596,288
Equipment and furnishings	8,093,896	617,020	(288,077)	-	8,422,839
Intangible assets	341,762	-	-	-	341,762
Total capital assets being depreciated	<u>188,696,090</u>	<u>4,537,130</u>	<u>(288,077)</u>	<u>2,404,398</u>	<u>195,349,541</u>
Less accumulated depreciation for:					
Parks, sites and planning development	(38,249,082)	(4,023,602)	-	-	(42,272,684)
Buildings and improvements	(30,316,563)	(1,962,501)	-	-	(32,279,064)
Equipment and furnishings	(7,002,934)	(444,119)	282,552	-	(7,164,501)
Intangible assets	(256,927)	(26,198)	-	-	(283,125)
Total depreciation	<u>(75,825,506)</u>	<u>(6,456,420)</u>	<u>282,552</u>	<u>-</u>	<u>(81,999,374)</u>
Total capital assets being depreciated, net	<u>112,870,584</u>	<u>(1,919,290)</u>	<u>(5,525)</u>	<u>2,404,398</u>	<u>113,350,167</u>
Governmental activities capital assets, net	<u>\$ 228,851,631</u>	<u>\$ 16,585,016</u>	<u>\$ (98,318)</u>	<u>\$ -</u>	<u>\$ 245,338,329</u>

Depreciation expense of \$6,456,420 for governmental activities was charged to the business and facilities function.

The district has the following significant construction commitments related to projects begun prior to June 30, 2019:

	Commitments made before 6/30/19	Commitments made after 6/30/19	Total Commitments
Crowell Woods Park	\$ 190,294	\$ 1,468,101	\$ 1,658,395
Cedar Hills Park	1,015,355	76,515	1,091,870
Waterhouse Trail #4	978,570	28,167	1,006,737
Raleigh Pool Tank and Deck	22,090	965,610	987,700
Bridges and Boardwalks	280,295	166,466	446,761
Southwest Quadrant Neighborhood Park	277,249	-	277,249
Somerset West Park	98,799	90,682	189,481
Bethany Creek Trail	173,415	-	173,415
Bonny Slope Trail	157,269	5,104	162,373
Asphalt Pedestrian Pathways	68,977	84,908	153,885
Bonnie Meadow Neighborhood Park	144,450	-	144,450
Conestoga Pool Tank and Deck	66,529	-	66,529
North Bethany Park and Trail	57,264	7,896	65,160

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

C. Accrued compensated absences

The district's compensated absences are liquidated by the General Fund. The change in the balance of accrued compensated absences for the fiscal year was as follows:

	Beginning Balance 6/30/18	Increase	Repayments	Ending Balance 6/30/19	Due within one year
Compensated absences	\$ 1,053,987	\$ 968,762	\$ (860,754)	\$ 1,161,995	\$ 711,051

D. Long-term debt

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

	Beginning Balance 6/30/18	Increase	Repayments	Ending Balance 6/30/19	Due within one year
General Obligation Bonds					
Series 2009	\$ 2,365,000	\$ -	\$ (2,365,000)	\$ -	\$ -
Series 2011	21,485,000	-	(1,820,000)	19,665,000	1,985,000
Series 2015	36,200,000	-	(715,000)	35,485,000	3,325,000
Series 2016	8,710,000	-	-	8,710,000	-
Premium	6,440,647	-	(1,059,234)	5,381,413	1,008,620
Total General Obligation Bonds	75,200,647	-	(5,959,234)	69,241,413	6,318,620
Full Faith & Credit					
Series 2006	255,000	-	(125,000)	130,000	130,000
Series 2010A	1,260,000	-	(55,000)	1,205,000	60,000
Series 2010B	6,820,000	-	-	6,820,000	-
Series 2010C	285,000	-	(100,000)	185,000	105,000
Premium	13,003	-	(3,102)	9,901	2,151
Total Full Faith & Credit	8,633,003	-	(283,102)	8,349,901	297,151
Direct Borrowing					
Series 2019A	-	2,775,000	-	2,775,000	150,000
Series 2019B	-	1,225,000	-	1,225,000	-
Energy Savings Contract	327,133	-	(28,520)	298,613	29,378
Total Direct Borrowing	327,133	4,000,000	(28,520)	4,298,613	179,378
Total Long-term debt	\$ 84,160,783	\$ 4,000,000	\$ (6,270,856)	\$ 81,889,927	\$ 6,795,149

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-

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

annually, over a term of twenty years. General obligation 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. 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.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

Direct Borrowing

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.

On February 12, 2019, the district borrowed \$2,775,000 for funding a portion of the construction costs of two major capital improvement projects – Cedar Hills Park and Somerset Park. This loan bears an interest rate of 3.01%, and is payable over 15 years. Additionally, the district borrowed \$1,225,000 for funding a portion of the construction costs of the same major capital improvement projects. This loan bears a variable interest rate, and is payable over twenty years. Both loans are not collateralized.

The district's outstanding notes from direct borrowings and direct placements contain an event of default provision that allows the escrow agent to enforce the financing agreement.

Annual principal requirements for all issues are as follows:

Year Ending June 30,	General Obligation Series			Full Faith & Credit Series				Direct Borrowing			Energy Contract	Total
	2011	2015	2016	2006	2010A	2010B	2010C	2019A	2019B			
2020	\$ 1,985,000	\$ 3,325,000	\$ -	\$ 130,000	\$ 60,000	\$ -	\$ 105,000	\$ 150,000	\$ -	\$ 29,378	\$ 5,784,378	
2021	2,155,000	3,645,000	-	-	70,000	165,000	80,000	155,000	-	30,264	6,300,264	
2022	2,315,000	3,980,000	-	-	75,000	255,000	-	160,000	-	31,175	6,816,175	
2023	2,500,000	4,340,000	-	-	80,000	265,000	-	165,000	-	32,114	7,382,114	
2024	2,675,000	4,725,000	-	-	85,000	270,000	-	165,000	-	33,082	7,953,082	
2025-2029	8,035,000	15,470,000	8,710,000	-	570,000	1,495,000	-	920,000	-	142,600	35,342,600	
2030-2034	-	-	-	-	265,000	1,770,000	-	1,060,000	-	-	3,095,000	
2035-2039	-	-	-	-	-	2,125,000	-	-	1,225,000	-	3,350,000	
2040-2042	-	-	-	-	-	475,000	-	-	-	-	475,000	
	<u>\$ 19,665,000</u>	<u>\$ 35,485,000</u>	<u>\$ 8,710,000</u>	<u>\$ 130,000</u>	<u>\$ 1,205,000</u>	<u>\$ 6,820,000</u>	<u>\$ 185,000</u>	<u>\$ 2,775,000</u>	<u>\$ 1,225,000</u>	<u>\$ 298,613</u>	<u>\$ 76,498,613</u>	

Annual interest requirements for all issues are as follows:

Year Ending June 30,	General Obligation Series			Full Faith & Credit Series				Direct Borrowing			Energy Contract	Total
	2011	2015	2016	2006	2010A	2010B	2010C	2019A	2019B			
2020	\$ 695,156	\$ 1,668,250	\$ 292,550	\$ 6,500	\$ 47,970	\$ 436,918	8,936	\$ 83,528	\$ 32,585	\$ 8,710	\$ 3,281,103	
2021	615,756	1,502,000	292,550	-	45,670	436,918	3,978	79,013	32,585	7,826	3,016,296	
2022	551,106	1,319,750	292,550	-	42,770	428,256	-	74,347	32,585	6,914	2,748,278	
2023	458,506	1,120,750	292,550	-	39,670	414,868	-	69,531	32,585	5,975	2,434,435	
2024	383,506	903,750	292,550	-	36,370	400,956	-	64,565	32,585	5,007	2,119,289	
2025-2029	1,073,514	1,232,750	819,550	-	118,870	1,755,028	-	244,413	162,925	9,760	5,416,810	
2030-2034	-	-	-	-	11,025	1,241,384	-	97,676	162,925	-	1,513,010	
2035-2039	-	-	-	-	-	599,951	-	-	98,464	-	698,415	
2040-2042	-	-	-	-	-	32,021	-	-	-	-	32,021	
	<u>\$ 3,777,544</u>	<u>\$ 7,747,250</u>	<u>\$ 2,282,300</u>	<u>\$ 6,500</u>	<u>\$ 342,345</u>	<u>\$ 5,746,300</u>	<u>\$ 12,914</u>	<u>\$ 713,073</u>	<u>\$ 587,239</u>	<u>\$ 44,192</u>	<u>\$ 21,259,657</u>	

Short-term Debt

On July 20, 2018, the district issued a Tax and Revenue Anticipation Note, Series 2018 in the amount of \$4,000,000 to continue operations of the general government prior to receipt of annual tax revenue. The note matured on December 31, 2018 and bore interest at a rate of 2.43%.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

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, 2016) 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 June 30, 2019 was:

Active members	182
Vested inactive members	27
Nonvest inactive members entitled to account balances	11
Retirees	18
Total	238

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 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

**Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019**

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. Contributions are funded by the General Fund for the district. Total actual contributions to the plan for the year ended June 30, 2019 totaled \$4,022,258 which is 29.2% of annual covered payroll of \$13,759,095. Pension expense for the fiscal year ended June 30, 2019 was \$5,039,642.

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, 2019, with a measurement date of June 30, 2019, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal
Mortality assumptions	2019 adopted assumption for Oregon PERS General Service retirees (Pub-2010 retiree tables generationally projected).
Discount rate	3.5%
Salary growth assumption	4.0%
Inflation (post retirement COLA)	2.0%
Investment rate of return (net of expenses)	5.0%

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:

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

Changes in Net Pension Liability

The following table presents the changes in the net pension liability for the fiscal year ended June 30, 2019 based on the measurement date of June 30, 2019:

	Increases (Decreases)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balances @ 6/30/2018 (as restated)	\$ 66,342,436	\$ 11,647,266	\$ 54,695,170
Changes for the year:			
Service cost	3,516,445	-	3,516,445
Interest	2,596,664	-	2,596,664
Effect of changes in assumptions or inputs	1,682,483	-	1,682,483
Benefit payments	(5,576,144)	(5,576,144)	-
Employer contributions	-	4,022,258	(4,022,258)
Member contributions	-	826,693	(826,693)
Net investment income	-	418,421	(418,421)
Administration expense	-	(93,204)	93,204
Net changes	2,219,448	(401,976)	2,621,424
Balances @ 6/30/19	\$ 68,561,884	\$ 11,245,290	\$ 57,316,594

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:

	1% Decrease (2.50%)	Discount rate (3.50%)	1% Increase (4.50%)
Total pension liability	\$ 73,302,097	\$ 68,561,884	\$ 64,462,647
Fiduciary net position	11,245,290	11,245,290	11,245,290
Net pension liability	62,056,807	57,316,594	53,217,357

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

For the year ended June 30, 2019, the district recognized pension expense of \$5,039,642. The following table presents the components of deferred outflows of resources for the fiscal year ended June 30, 2019:

	Deferred Outflows of Resources
Differences between expected and actual earnings on investments	\$ 114,946
Change of assumptions or inputs	1,489,094
Total Deferred Outflows of Resources	\$ 1,604,040

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

The following table, presents the future amortization of deferred outflows and inflows of resources to be recognized in pension expense:

Fiscal Years Ended June 30,	Deferred Outflows of Resources
2020	\$ 222,126
2021	222,126
2022	222,126
2023	222,126
2024	193,387
Thereafter	522,149
	\$ 1,604,040

B. Other post-employment benefits (OPEB)

General Information About 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, 2019, 192 retirees were receiving post-employment healthcare benefits.

Net OPEB Liability

Actuarial Valuation Assumptions

The total OPEB liability reported as of June 30, 2019, with a measurement date of June 30, 2019, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal
Mortality assumptions	RP-2014, adjusted to 2006
Discount rate	7.0%
Salary growth assumption	4.0%
Inflation (post retirement COLA)	2.0%
Investment rate of return (net of expenses)	7.0%
Healthcare cost trend rates	6.8% in 2019/20, declining annual by 0.1% until 2037, 5.0% thereafter

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

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 OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Investment rate of return - the long-term expected rate of return on OPEB 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic equity	65%	6.0%
Fixed income	35	2.0

Changes in Net OPEB Liability

The following table presents the changes in the net OPEB liability for the fiscal year ended June 30, 2019 based on the measurement date of June 30, 2019:

	<u>Increases (Decreases)</u>		
	<u>Total OPEB Liability</u>	<u>Plan Net Position</u>	<u>Net OPEB Liability</u>
Balances @ 6/30/2018	\$ 2,975,159	\$ 1,734,306	\$ 1,240,853
Changes for the year:			
Service cost	73,577	-	73,577
Interest	205,773	-	205,773
Employer contributions		101,524	(101,524)
Net investment income		109,441	(109,441)
Benefit payments	(144,672)	(144,672)	-
Administration expense		(6,483)	6,483
Net changes	134,678	59,810	74,868
Balances @ 6/30/19	<u>\$ 3,109,837</u>	<u>\$ 1,794,116</u>	<u>\$ 1,315,721</u>

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

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

	<u>1% Decrease (6.00%)</u>	<u>Discount rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Net OPEB liability	\$ 1,586,899	\$ 1,315,721	\$ 1,095,953

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following table presents the sensitivity of the net OPEB liability calculation to a one percent increase or decrease in the current healthcare cost trend rate used to measure the total OPEB liability:

	1% Decrease	Current trend rate	1% Increase
Net OPEB liability	\$ 1,167,066	\$ 1,315,721	\$ 1,512,854

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

For the year ended June 30, 2019, the district recognized OPEB expense of \$168,032. The following table presents the components of deferred outflows of resources for the fiscal year ended June 30, 2019:

	Deferred Outflows of Resources
Differences between expected and actual earnings on investments	\$ 8,360

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

Fiscal Years Ended June 30,	Deferred Outflows of Resources
2020	\$ 2,090
2021	2,090
2022	2,090
2023	2,090
2024	-
Thereafter	-
	\$ 8,360

C. Risk management

The district is a member of the 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.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

D. Commitments and contingencies

The district is a defendant in various claims and litigation proceedings. These claims are either covered by insurance or are the types which are normal in the view of the district's operations. Management believes the total amount of liability, if any, which may arise from such claims and litigation, beyond what is covered by insurance, would not have a material effect on the district's financial condition or its ability to carry on its activities substantially as now conducted.

The district operated under a three year collective bargaining agreement during the fiscal year, that was effective July 1, 2016, with an employee union defining compensation and other considerations that expired at June 30, 2019. The contract renewed on July 1, 2019, and expires at June 30, 2022.

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, 2019 approximates \$7.4 million. The synthetic turf practice field was purchased and constructed at a cost of \$2.1 million in 2011. Total annual depreciation for the constructed field is \$57,000 and the carrying value of the land and the constructed field approximates \$1.6 million.

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

Year Ending June 30,	Lease Payments
2020	\$ 210,790
2021	210,790
	<u>\$ 421,580</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.

The Vertical Housing Program is a partial property tax exemption program (ORS 307.864) for new mixed-use development. The program is administered by the Oregon Housing and Community Services Department. To qualify, a project must have improved, leasable, non-residential development on the ground floor and residential development on the floors above.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2019

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.

The amount of tax abated during the year ended June 30, 2019 is:

Abatement Category	Abatement
Enterprise zone	\$ 9,000
Vertical housing	12,000
Nonprofit corporations low income housing	41,000
	\$ 62,000

F. Subsequent events

The district issued a Tax and Revenue Anticipation Note, Series 2019 in the amount of \$3,000,000 on July 1, 2019 to continue operations of the general government prior to receipt of annual tax revenue. This note matures January 1, 2020 and bears interest at a rate of 2.42%.

G. Restatement

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement provides guidance for accounting for net pension liabilities, including definition of balances to be included in deferred inflows and deferred outflows of assets and resources. The district implemented the statement in 2015, using assumptions deemed appropriate at that time. The district engaged a new plan actuary in June 2019, and the valuation indicated that assumptions should be updated to reflect plan activity. Additionally, due to current funding levels of the plan, the district decided to value the pension liability using a current measurement date. This replaces the measurement date of the 12 months prior to fiscal year end, as previously reported, as allowed under GASB Statement No. 68. With these changes in estimate and measurement date, the prior year balances related to pension have been restated. The district determined that valuing the pension liability using a current measurement date will provide optimal information to allow the district to address funding of the plan on a go-forward basis. The specific accounts impacting the district are detailed below:

	Governmental Activities
Net position, June 30, 2018, as previously reported	\$ 187,497,777
Restatement for change in pension assumptions and measurement date	(49,448,896)
Net position, June 30, 2018, as restated	\$ 138,048,881

Required Supplementary Information



**Tualatin Hills Park & Recreation District
Required Supplementary Information
Pension Plan**

Schedule of Changes in Net Pension Liability and Related Ratios

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability:					
Service cost	\$ 3,516,445	\$ 1,387,648	\$ 1,489,089	\$ 1,440,139	\$ 1,212,449
Interest	2,596,664	2,246,552	2,408,620	2,319,600	2,114,196
Effect of changes in assumptions or inputs	1,682,483	-	-	-	-
Benefit payments	(5,576,144)	(5,348,750)	(9,378,957)	(1,920,016)	(4,052,930)
Difference between expected and actual experience	-	1,252,327	3,112,507	-	2,366,480
Net change in total pension liability	2,219,448	(462,223)	(2,368,741)	1,839,723	1,640,195
Total pension liability, beginning	31,665,774	32,127,997	34,496,738	32,657,015	31,016,820
Restatement of total pension liability, beginning	34,676,662	-	-	-	-
Restated total pension liability, beginning	66,342,436	32,127,997	34,496,738	32,657,015	31,016,820
Total pension liability, ending	68,561,884	31,665,774	32,127,997	34,496,738	32,657,015
Plan fiduciary net position:					
Total contributions	4,848,951	3,385,841	3,288,096	3,103,438	3,191,093
Net investment income	418,421	1,986,626	(73,994)	(471,679)	2,972,365
Benefit payments	(5,576,144)	(5,348,750)	(9,378,957)	(1,920,016)	(3,999,039)
Administrative expense	(93,204)	(84,431)	(111,684)	(111,881)	(104,035)
Net change in plan net position	(401,976)	(60,714)	(6,276,539)	599,862	2,060,384
Plan net position, beginning	17,190,301	17,251,015	23,527,554	22,927,692	20,867,308
Restatement of plan net position, beginning	(5,543,035)	-	-	-	-
Restated plan net position, beginning	11,647,266	17,251,015	23,527,554	22,927,692	20,867,308
Plan net position, ending	11,245,290	17,190,301	17,251,015	23,527,554	22,927,692
Net pension liability	\$ 57,316,594	\$ 14,475,473	\$ 14,876,982	\$ 10,969,184	\$ 9,729,323
Plan fiduciary net position as a percent of total pension liability	16.4%	54.3%	53.7%	68.2%	70.2%
Covered payroll	\$ 13,759,095	\$ 13,159,789	\$ 12,331,990	\$ 13,874,307	\$ 12,442,910
Net pension liability as a percent of covered payroll	416.6%	110.0%	120.6%	79.1%	78.2%
Annual money-weighted return on pension plan investments	3.7%	12.2%	-0.4%	-0.1%	2.2%

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

**Tualatin Hills Park & Recreation District
Required Supplementary Information
Pension Plan
Schedule of Contributions**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 4,022,258	\$ 3,590,968	\$ 3,384,945	\$ 3,286,864	\$ 3,098,289	\$ 3,191,093
Contributions recognized by the plan	4,022,258	3,590,968	3,384,945	3,286,864	3,098,289	3,191,093
Contribution deficiency (excess)	<u>\$ -</u>					
Covered payroll	\$ 13,759,095	\$ 13,613,440	\$ 13,159,789	\$ 12,331,990	\$ 13,874,307	\$ 12,442,910
Contributions as a percent of covered payroll	29.2%	26.4%	25.7%	26.7%	22.3%	25.6%

Notes to Schedule

Valuation date:	June 30, 2019
Measurement Date:	June 30, 2019
Actuarial determined contribution method:	Aggregate cost
Actuarial cost method:	Entry age normal
Amortization method:	Level percentage of payroll, closed
Remaining amortization period:	Five years
Inflation (post retirement COLA)	2.0%
Discount rate	3.5%
Salary growth assumption:	4.0%
Investment rate of return (net of expenses):	5.0%
Mortality assumptions:	2019 adopted assumptions for Oregon PERS General Service retirees (Pub-2010 retiree tables generationally projected)

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 Plan
Schedule of Changes in Net OPEB Liability and Related Ratios

	<u>2019</u>	<u>2018</u>
Total OPEB liability:		
Service cost	\$ 73,577	\$ 71,089
Interest	205,773	195,921
Benefit payments	<u>(144,672)</u>	<u>(110,357)</u>
Net change in total OPEB liability	134,678	156,653
Total OPEB liability, beginning	2,975,159	2,818,506
Total OPEB liability, ending	<u>3,109,837</u>	<u>2,975,159</u>
Plan fiduciary net position:		
Total contributions	101,524	60,016
Net investment income	109,441	136,475
Benefit payments	(144,672)	(110,357)
Administrative expense	<u>(6,483)</u>	<u>(5,410)</u>
Net change in plan net position	59,810	80,724
Plan net position, beginning	1,734,306	1,653,582
Plan net position, ending	<u>1,794,116</u>	<u>1,734,306</u>
Net OPEB liability	<u>\$ 1,315,721</u>	<u>\$ 1,240,853</u>
Plan fiduciary net position as a percent of total OPEB liability	57.7%	58.3%
Covered payroll	\$ 13,759,095	\$ 13,613,440
Net OPEB liability as a percent of covered payroll	9.6%	9.1%
Average Money-weighted return on OPEB investments	6.2%	8.4%

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 Plan
Schedule of Contributions**

	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 101,524	\$ 60,016
Contributions recognized by the plan	101,524	60,016
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 13,759,095	\$ 13,613,440
Contributions as a percent of covered payroll	0.7%	0.4%

Notes to Schedule

Valuation date:	July 1, 2017	July 1, 2017
Measurement Date:	June 30, 2019	June 30, 2018
Actuarial determined contribution method:	Aggregate cost	Aggregate cost
Actuarial cost method:	Entry age normal	Entry age normal
Amortization method:	Level percentage of payroll, closed	Level percentage of payroll, closed
Inflation (post retirement COLA)	2.0%	2.5%
Discount rate	7.0%	7.0%
Salary growth assumption:	4.0%	3.5%
Investment rate of return (net of expenses):	7.0%	7.0%
Mortality assumptions:	RP-2014, adjusted to 2006	RP-2014, adjusted to 2006
Medical inflation rate:	6.8% in 2019-20, declining annually by 0.1% until 2037; 5.0% thereafter	6.9% in 2018-19, declining annually by 0.1% until 2037; 5.0% thereafter

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

Supplemental Information



**Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual
For the Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
BOARD OF DIRECTORS:				
Part time salaries	\$ 3,000	\$ 3,000	\$ 2,950	\$ 50
Payroll taxes	300	300	252	48
Personnel services	<u>3,300</u>	<u>3,300</u>	<u>3,202</u>	<u>98</u>
Professional services	204,500	204,500	153,365	51,135
Technical services	7,500	7,500	1,231	6,269
Office supplies	3,152	3,152	4,124	(972)
Dues and memberships	3,152	3,152	3,603	(451)
Conferences	26,896	26,896	28,480	(1,584)
Other travel	13,000	13,000	6,266	6,734
Materials and services	<u>258,200</u>	<u>258,200</u>	<u>197,069</u>	<u>61,131</u>
Elections	50,000	95,000	86,973	8,027
Total Board of Directors	<u>311,500</u>	<u>356,500</u>	<u>287,244</u>	<u>69,256</u>
ADMINISTRATION:				
General Manager				
Full time salaries	358,587	358,587	316,391	42,196
Employee benefits	186,389	219,320	273,731	(54,411)
Payroll taxes	26,853	26,853	22,665	4,188
Personnel services	<u>571,829</u>	<u>604,760</u>	<u>612,787</u>	<u>(8,027)</u>
Telecommunications	9,300	9,300	2,897	6,403
Office supplies	4,050	4,050	2,229	1,821
Program supplies	2,500	2,500	854	1,646
Dues and memberships	20,400	20,400	11,507	8,893
Conferences	18,324	18,324	18,555	(231)
Other travel	7,000	7,000	2,463	4,537
Technical training	9,550	9,550	9,206	344
Staff transportation	8,000	8,000	7,801	199
Materials and services	<u>79,124</u>	<u>79,124</u>	<u>55,512</u>	<u>23,612</u>
Total General Manager	<u>650,953</u>	<u>683,884</u>	<u>668,299</u>	<u>15,585</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Communications				
Full time salaries	\$ 477,387	\$ 477,387	\$ 296,905	\$ 180,482
Part time salaries	57,426	57,426	157,022	(99,596)
Employee benefits	194,661	230,842	195,008	35,834
Payroll taxes	46,154	46,154	43,892	2,262
Personnel services	<u>775,628</u>	<u>811,809</u>	<u>692,827</u>	<u>118,982</u>
Professional services	60,980	60,980	26,722	34,258
Technical services	6,160	6,160	6,859	(699)
Telecommunications	2,500	2,500	2,756	(256)
Printing and publications	157,450	157,450	126,056	31,394
Postage	107,250	107,250	88,309	18,941
Advertising	101,600	101,600	59,651	41,949
Office supplies	11,901	11,901	12,064	(163)
Program supplies	13,000	13,000	8,367	4,633
Dues and memberships	6,515	6,515	5,261	1,254
Conferences	8,000	8,000	6,308	1,692
Technical training	-	-	6,000	(6,000)
Staff transportation	4,290	4,290	3,564	726
Small furniture and equipment	2,000	2,000	1,975	25
Materials and services	<u>481,646</u>	<u>481,646</u>	<u>353,892</u>	<u>127,754</u>
Total Communications	<u>1,257,274</u>	<u>1,293,455</u>	<u>1,046,719</u>	<u>246,736</u>
Security Operations				
Full time salaries	111,384	111,384	119,565	(8,181)
Part time salaries	132,214	132,214	132,231	(17)
Employee benefits	49,612	60,073	59,803	270
Payroll taxes	25,228	25,228	26,997	(1,769)
Personnel services	<u>318,438</u>	<u>328,899</u>	<u>338,596</u>	<u>(9,697)</u>
Technical services	106,219	106,219	81,372	24,847
Maintenance services	11,648	11,648	14,152	(2,504)
Printing and publications	165	165	870	(705)
Telecommunications	3,200	3,200	3,100	100
Office supplies	500	500	321	179
Program supplies	9,300	9,300	6,719	2,581
Dues and memberships	100	100	-	100
Conferences	225	225	-	225
Technical training	1,000	1,000	576	424
Staff transportation	150	150	-	150
Small furniture and equipment	450	450	361	89
Materials and services	<u>132,957</u>	<u>132,957</u>	<u>107,471</u>	<u>25,486</u>
Total Security Operations	<u>451,395</u>	<u>461,856</u>	<u>446,067</u>	<u>15,789</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Community Partnerships				
Full time salaries	\$ 151,811	\$ 151,811	\$ 142,632	\$ 9,179
Employee benefits	35,164	44,015	43,742	273
Payroll taxes	12,123	12,123	11,671	452
Personnel services	<u>199,098</u>	<u>207,949</u>	<u>198,045</u>	<u>9,904</u>
Professional services	37,620	37,620	16,487	21,133
Technical services	1,200	1,200	615	585
Staff transportation	3,600	3,600	3,600	-
Materials and services	<u>42,420</u>	<u>42,420</u>	<u>20,702</u>	<u>21,718</u>
Total Community Partnerships	<u>241,518</u>	<u>250,369</u>	<u>218,747</u>	<u>31,622</u>
Total Administration	<u>2,601,140</u>	<u>2,689,564</u>	<u>2,379,832</u>	<u>309,732</u>
BUSINESS AND FACILITIES:				
Director of Business and Facilities				
Full time salaries	389,957	389,957	392,730	(2,773)
Employee benefits	146,387	176,500	186,818	(10,318)
Payroll taxes	30,169	30,169	30,846	(677)
Personnel services	<u>566,513</u>	<u>596,626</u>	<u>610,394</u>	<u>(13,768)</u>
Professional services	7,000	7,000	47,800	(40,800)
Technical services	207,000	207,000	110,145	96,855
Rental equipment	48,000	48,000	39,601	8,399
Bank charges and fees	6,250	6,250	5,050	1,200
Printing and publications	5,000	5,000	3,312	1,688
Postage	49,400	49,400	20,069	29,331
Advertising	4,200	4,200	75	4,125
Telecommunications	6,780	6,780	3,298	3,482
Office supplies	48,000	48,000	26,923	21,077
Dues and memberships	3,905	3,905	4,247	(342)
Conferences	18,000	18,000	8,487	9,513
Technical training	2,600	2,600	885	1,715
Staff transportation	7,500	7,500	6,659	841
Other travel	6,300	6,300	3,298	3,002
Small furniture and equipment	2,000	2,000	-	2,000
Materials and services	<u>421,935</u>	<u>421,935</u>	<u>279,849</u>	<u>142,086</u>
Debt principal	308,520	308,520	308,520	-
Debt interest	852,391	852,391	573,135	279,256
Debt service	<u>1,160,911</u>	<u>1,160,911</u>	<u>881,655</u>	<u>279,256</u>
Total Director of Business and Facilities	<u>2,149,359</u>	<u>2,179,472</u>	<u>1,771,898</u>	<u>407,574</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Finance				
Full time salaries	\$ 450,679	\$ 450,679	\$ 509,193	\$ (58,514)
Part time salaries	80,069	80,069	-	80,069
Employee benefits	210,187	244,730	256,363	(11,633)
Payroll taxes	47,179	47,179	44,423	2,756
Personnel services	<u>788,114</u>	<u>822,657</u>	<u>809,979</u>	<u>12,678</u>
Professional services	14,400	14,400	20,771	(6,371)
Technical services	3,165	3,165	2,527	638
Bank charges and fees	18,000	18,000	14,497	3,503
Printing and publications	3,170	3,170	3,367	(197)
Telecommunications	-	-	1,360	(1,360)
Office supplies	925	925	384	541
Dues and memberships	820	820	2,328	(1,508)
Conferences	5,000	5,000	2,739	2,261
Technical training	4,760	4,760	749	4,011
Staff transportation	300	300	52	248
Small furniture and equipment	500	500	3,090	(2,590)
Materials and services	<u>51,040</u>	<u>51,040</u>	<u>51,864</u>	<u>(824)</u>
Total Finance	<u>839,154</u>	<u>873,697</u>	<u>861,843</u>	<u>11,854</u>
Human Resources				
Full time salaries	345,277	345,277	289,729	55,548
Part time salaries	-	-	9,963	(9,963)
Employee benefits	146,354	176,435	186,166	(9,731)
Payroll taxes	29,996	29,996	28,079	1,917
Personnel services	<u>521,627</u>	<u>551,708</u>	<u>513,937</u>	<u>37,771</u>
Professional services	53,705	53,705	46,196	7,509
Technical services	13,500	13,500	11,800	1,700
Printing and publications	550	550	(1,429)	1,979
Advertising	7,000	7,000	10,129	(3,129)
Telecommunications	2,080	2,080	2,022	58
Office supplies	1,570	1,570	2,569	(999)
Program supplies	-	-	446	(446)
Dues and memberships	2,211	2,211	896	1,315
Conferences	9,000	9,000	7,462	1,538
Technical training	44,700	44,700	22,307	22,393
Staff transportation	800	800	590	210
Small furniture and equipment	1,200	1,200	7,890	(6,690)
Materials and services	<u>136,316</u>	<u>136,316</u>	<u>110,878</u>	<u>25,438</u>
Total Human Resources	<u>657,943</u>	<u>688,024</u>	<u>624,815</u>	<u>63,209</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Information Services				
Full time salaries	\$ 538,805	\$ 538,805	\$ 492,488	\$ 46,317
Employee benefits	249,543	296,779	277,410	19,369
Payroll taxes	47,004	47,004	43,504	3,500
Personnel services	<u>835,352</u>	<u>882,588</u>	<u>813,402</u>	<u>69,186</u>
Professional services	58,000	58,000	11,244	46,756
Technical services	392,690	392,690	301,503	91,187
Telecommunications	65,000	65,000	214,724	(149,724)
Program supplies	39,000	39,000	26,240	12,760
Maintenance supplies	17,000	17,000	4,738	12,262
Technical training	8,000	8,000	5,308	2,692
Staff transportation	1,000	1,000	160	840
Small furniture and equipment	3,990	3,990	5,269	(1,279)
Materials and services	<u>584,680</u>	<u>584,680</u>	<u>569,186</u>	<u>15,494</u>
Computer technology replacement	233,812	233,812	125,255	108,557
Computer technology improvement	23,344	23,344	12,421	10,923
Capital Outlay	<u>257,156</u>	<u>257,156</u>	<u>137,676</u>	<u>119,480</u>
Total Information Services	<u>1,677,188</u>	<u>1,724,424</u>	<u>1,520,264</u>	<u>204,160</u>
Risk and Contract Management				
Full time salaries	189,024	189,024	190,512	(1,488)
Part time salaries	6,240	6,240	5,221	1,019
Employee benefits	93,721	109,027	109,005	22
Payroll taxes	17,040	17,040	16,875	165
Personnel services	<u>306,025</u>	<u>321,331</u>	<u>321,613</u>	<u>(282)</u>
Professional services	4,000	4,000	-	4,000
Technical services	5,900	5,900	5,656	244
Miscellaneous other services	5,100	5,100	4,806	294
Insurance	352,068	352,068	337,637	14,431
Printing and publications	800	800	212	588
Advertising	400	400	-	400
Telecommunications	1,920	1,920	2,681	(761)
Office supplies	1,500	1,500	1,189	311
Program supplies	13,950	13,950	2,583	11,367
Dues and memberships	6,600	6,600	5,880	720
Conferences	1,200	1,200	-	1,200
Technical training	6,800	6,800	5,884	916
Staff transportation	1,100	1,100	774	326
Small furniture and equipment	500	500	1,684	(1,184)
Materials and services	<u>401,838</u>	<u>401,838</u>	<u>368,986</u>	<u>32,852</u>
Total Risk and Contract Management	<u>707,863</u>	<u>723,169</u>	<u>690,599</u>	<u>32,570</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Maintenance Operations				
Full time salaries	\$ 3,929,612	\$ 3,929,612	\$ 3,792,207	\$ 137,405
Part time salaries	1,407,572	1,407,572	1,226,386	181,186
Employee benefits	1,857,645	2,153,763	2,167,415	(13,652)
Payroll taxes	551,293	551,293	509,667	41,626
Personnel services	<u>7,746,122</u>	<u>8,042,240</u>	<u>7,695,675</u>	<u>346,565</u>
Instructional services	1,200	1,200	-	1,200
Professional services	8,992	8,992	4,260	4,732
Technical services	38,327	38,327	27,954	10,373
Heat	306,799	306,799	282,862	23,937
Electricity	556,572	556,572	570,383	(13,811)
Water and sewer	924,842	924,842	1,167,233	(242,391)
Refuse services	69,390	69,390	92,958	(23,568)
Rental equipment	12,600	12,600	15,861	(3,261)
Maintenance services	634,814	634,814	496,137	138,677
Vehicle and equipment services	31,750	31,750	29,012	2,738
Telecommunications	116,936	116,936	123,879	(6,943)
Office supplies	2,155	2,155	6,123	(3,968)
Program supplies	20,215	20,215	26,246	(6,031)
Maintenance supplies	870,155	870,155	828,996	41,159
Gas & oil (vehicles)	171,274	171,274	147,412	23,862
Dues and memberships	3,425	3,425	1,385	2,040
Conferences	6,500	6,500	4,421	2,079
Technical training	17,890	17,890	9,653	8,237
Staff transportation	6,240	6,240	7,001	(761)
Small furniture and equipment	500	500	5,181	(4,681)
Materials and services	<u>3,800,576</u>	<u>3,800,576</u>	<u>3,846,957</u>	<u>(46,381)</u>
Fleet capital replacement	520,500	520,500	472,560	47,940
Capital Outlay	<u>520,500</u>	<u>520,500</u>	<u>472,560</u>	<u>47,940</u>
Total Maintenance Operations	<u>12,067,198</u>	<u>12,363,316</u>	<u>12,015,192</u>	<u>348,124</u>
Operations Analysis				
Full time salaries	192,907	192,907	160,104	32,803
Employee benefits	89,969	104,309	103,801	508
Payroll taxes	16,751	16,751	15,093	1,658
Personnel services	<u>299,627</u>	<u>313,967</u>	<u>278,998</u>	<u>34,969</u>
Technical services	31,050	31,050	4,669	26,381
Telecommunications	780	780	954	(174)
Office supplies	1,800	1,800	79	1,721
Dues and memberships	574	574	635	(61)
Conferences	10,070	10,070	3,710	6,360
Technical training	810	810	33	777
Staff transportation	1,650	1,650	3,229	(1,579)
Materials and services	<u>46,734</u>	<u>46,734</u>	<u>13,309</u>	<u>33,425</u>
Total Operations Analysis	<u>346,361</u>	<u>360,701</u>	<u>292,307</u>	<u>68,394</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Planning				
Full time salaries	\$ 380,735	\$ 380,735	\$ 286,136	\$ 94,599
Part time salaries	-	-	8,361	(8,361)
Employee benefits	169,602	197,291	156,388	40,903
Payroll taxes	32,998	32,998	27,444	5,554
Personnel services	<u>583,335</u>	<u>611,024</u>	<u>478,329</u>	<u>132,695</u>
Telecommunications	4,000	4,000	1,684	2,318
Office supplies	300	300	2,845	(2,545)
Program supplies	-	-	3,631	(3,631)
Professional services	43,497	43,497	71,852	(28,355)
Dues and memberships	1,825	1,825	1,640	185
Conferences	6,510	6,510	1,068	5,442
Technical training	2,997	2,997	-	2,997
Staff transportation	4,500	4,500	662	3,838
Materials and services	<u>63,629</u>	<u>63,629</u>	<u>83,382</u>	<u>(19,753)</u>
Total Planning	<u>646,964</u>	<u>674,653</u>	<u>561,711</u>	<u>112,942</u>
Design and Development				
Full time salaries	626,145	626,145	542,708	83,437
Part time salaries	4,992	4,992	9,798	(4,806)
Employee benefits	277,062	326,046	314,713	11,333
Payroll taxes	54,844	54,844	47,464	7,380
Personnel services	<u>963,043</u>	<u>1,012,027</u>	<u>914,683</u>	<u>97,344</u>
Professional services	29,000	29,000	32,859	(3,859)
Telecommunications	1,490	1,490	1,716	(226)
Office supplies	6,500	6,500	4,261	2,239
Program supplies	12,980	12,980	6,060	6,920
Dues and memberships	1,520	1,520	1,130	390
Conferences	7,540	7,540	5,270	2,270
Technical training	2,300	2,300	240	2,060
Staff transportation	5,000	5,000	2,403	2,597
Small furniture and equipment	1,400	1,400	1,153	247
Materials and services	<u>67,730</u>	<u>67,730</u>	<u>55,092</u>	<u>12,638</u>
Total Design and Development	<u>1,030,773</u>	<u>1,079,757</u>	<u>969,775</u>	<u>109,982</u>
Total Business and Facilities	<u>20,122,803</u>	<u>20,667,213</u>	<u>19,308,403</u>	<u>1,358,810</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
PARK AND RECREATION SERVICES:				
Director of Park and Recreation				
Full time salaries	\$ 215,343	\$ 215,343	\$ 214,438	\$ 905
Employee benefits	87,489	100,372	100,693	(321)
Part time salaries	16,005	16,005	15,186	819
Payroll taxes	18,932	18,932	18,699	233
Personnel services	<u>337,769</u>	<u>350,652</u>	<u>349,016</u>	<u>1,636</u>
Professional services	66,000	66,000	20,036	45,964
Fee reductions-family assistance	206,800	206,800	226,575	(19,775)
Printing and publications	1,000	1,000	25	975
Telecommunications	5,000	5,000	1,649	3,351
Office supplies	28,933	28,933	14,746	14,187
Dues and memberships	3,500	3,500	5,126	(1,626)
Conferences	25,250	25,250	10,040	15,210
Technical training	2,000	2,000	7,000	(5,000)
Staff transportation	6,720	6,720	4,435	2,285
Materials and services	<u>345,203</u>	<u>345,203</u>	<u>289,632</u>	<u>55,571</u>
Total Director of Park and Recreation	<u>682,972</u>	<u>695,855</u>	<u>638,648</u>	<u>57,207</u>
Aquatics				
Full time salaries	1,431,767	1,431,767	1,319,871	111,896
Part time salaries	1,822,482	1,822,482	1,561,793	260,689
Employee benefits	753,056	893,715	886,274	7,441
Payroll taxes	331,398	331,398	256,659	74,739
Personnel services	<u>4,338,703</u>	<u>4,479,362</u>	<u>4,024,597</u>	<u>454,765</u>
Advertising	-	-	17	(17)
Telecommunications	5,000	5,000	5,556	(556)
Office supplies	4,371	4,371	2,375	1,996
Program supplies	70,743	70,743	71,724	(981)
Dues and memberships	200	200	330	(130)
Conferences	15,000	15,000	6,970	8,030
Technical training	18,100	18,100	11,506	6,594
Staff transportation	2,000	2,000	1,364	636
Small furniture and equipment	-	-	1,943	(1,943)
Materials and services	<u>115,414</u>	<u>115,414</u>	<u>101,785</u>	<u>13,629</u>
Total Aquatics	<u>4,454,117</u>	<u>4,594,776</u>	<u>4,126,382</u>	<u>468,394</u>
Sports				
Full time salaries	1,062,641	1,062,641	985,760	76,881
Part time salaries	1,510,731	1,510,731	1,297,833	212,898
Employee benefits	653,088	760,941	725,471	35,470
Payroll taxes	259,246	259,246	234,607	24,639
Personnel services	<u>3,485,706</u>	<u>3,593,559</u>	<u>3,243,671</u>	<u>349,888</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Sports				
Instructional services	\$ 76,880	\$ 76,880	\$ 76,908	\$ (28)
Rental equipment	46,000	46,000	27,892	18,108
Miscellaneous other services	-	-	430	(430)
Printing and publications	750	750	9	741
Advertising	-	-	118	(118)
Telecommunications	8,500	8,500	8,392	108
Heat	22,454	22,454	35,035	(12,581)
Electricity	80,626	80,626	86,178	(5,552)
Rental equipment	1,845	1,845	1,380	465
Maintenance services	32,899	32,899	32,513	386
Maintenance supplies	12,436	12,436	12,543	(107)
Office supplies	10,473	10,473	8,841	1,632
Program supplies	306,046	306,046	270,457	35,589
Dues and memberships	400	400	609	(209)
Conferences	8,500	8,500	4,977	3,523
Technical services	-	-	190	(190)
Staff transportation	4,236	4,236	1,578	2,658
Small furniture and equipment	114,652	114,652	102,343	12,309
Materials and services	<u>726,697</u>	<u>726,697</u>	<u>670,393</u>	<u>56,304</u>
Total Sports	<u>4,212,403</u>	<u>4,320,256</u>	<u>3,914,064</u>	<u>406,192</u>
Recreation				
Full time salaries	1,912,875	1,912,875	1,631,370	281,505
Part time salaries	3,799,962	3,799,962	3,503,674	296,288
Employee benefits	1,154,409	1,336,512	1,247,594	88,918
Payroll taxes	569,261	569,261	515,987	53,274
Personnel services	<u>7,436,507</u>	<u>7,618,610</u>	<u>6,898,625</u>	<u>719,985</u>
Technical services	138	138	2,793	(2,655)
Maintenance services	68,552	68,552	48,614	19,938
Miscellaneous other services	-	-	1,000	(1,000)
Printing and publications	800	800	31	769
Postage	1,000	1,000	773	227
Advertising	8,900	8,900	3,470	5,430
Telecommunications	12,549	12,549	17,084	(4,535)
Heat	35,426	35,426	28,576	6,850
Electricity	64,478	64,478	59,754	4,724
Maintenance supplies	23,584	23,584	24,027	(443)
Office supplies	54,621	54,621	33,373	21,248
Program supplies	578,044	578,044	463,932	114,112
Dues and memberships	1,080	1,080	1,962	(882)
Conferences	9,150	9,150	11,601	(2,451)
Technical training	19,608	19,608	18,246	1,362
Staff transportation	7,251	7,251	2,826	4,425
Water and sewer	77,559	77,559	97,993	(20,434)
Small furniture and equipment	13,500	13,500	7,244	6,256
Materials and services	<u>976,240</u>	<u>976,240</u>	<u>823,299</u>	<u>152,941</u>
Total Recreation	<u>8,412,747</u>	<u>8,594,850</u>	<u>7,721,924</u>	<u>872,926</u>

**Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Community Programs				
Full time salaries	\$ 228,313	\$ 228,313	\$ 208,400	\$ 19,913
Part time salaries	39,516	39,516	36,334	3,182
Employee benefits	93,508	113,252	143,423	(30,171)
Payroll taxes	24,799	24,799	23,667	1,132
Personnel services	<u>386,136</u>	<u>405,880</u>	<u>411,824</u>	<u>(5,944)</u>
Technical services	63,100	63,100	50,068	13,032
Rental facility	2,400	2,400	1,800	600
Telecommunications	1,500	1,500	1,561	(61)
Office supplies	5,500	5,500	2,105	3,395
Program supplies	14,250	14,250	7,953	6,297
Dues and memberships	1,000	1,000	-	1,000
Conferences	7,000	7,000	3,683	3,317
Technical training	1,500	1,500	494	1,006
Staff transportation	3,100	3,100	1,016	2,084
Small furniture and equipment	-	-	614	(614)
Materials and services	<u>99,350</u>	<u>99,350</u>	<u>69,294</u>	<u>30,056</u>
Total Community Programs	<u>485,486</u>	<u>505,230</u>	<u>481,118</u>	<u>24,112</u>
Nature and Trails				
Full time salaries	1,144,150	1,144,150	1,103,221	40,929
Part time salaries	814,264	814,264	718,046	96,218
Employee benefits	399,108	492,973	476,060	16,913
Payroll taxes	186,626	186,626	171,330	15,296
Personnel services	<u>2,544,148</u>	<u>2,638,013</u>	<u>2,468,657</u>	<u>169,356</u>
Instructional services	3,460	3,460	1,403	2,057
Technical services	84,015	84,015	68,481	15,534
Rental equipment	23,205	23,205	17,755	5,450
Maintenance services	19,646	19,646	8,979	10,667
Miscellaneous other services	-	-	127	(127)
Printing and publications	1,000	1,000	594	406
Advertising	500	500	621	(121)
Telecommunications	9,995	9,995	10,700	(705)
Office supplies	14,900	14,900	14,317	583
Program supplies	41,960	41,960	35,337	6,623
Heat	2,485	2,485	2,482	3
Electricity	12,802	12,802	11,059	1,743
Water and sewer	1,930	1,930	2,491	(561)
Refuse services	3,900	3,900	1,912	1,988
Maintenance supplies	93,560	93,560	29,174	64,386

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Nature and Trails				
Dues and memberships	\$ 1,800	\$ 1,800	\$ 1,350	\$ 450
Conferences	6,000	6,000	3,567	2,433
Technical training	43,148	43,148	57,242	(14,094)
Staff transportation	2,200	2,200	2,560	(360)
Small furniture and equipment	3,500	3,500	4,076	(576)
Materials and services	370,006	370,006	274,227	95,779
Total Nature and Trails	2,914,154	3,008,019	2,742,884	265,135
Total Park and Recreation Services	21,161,879	21,718,986	19,625,019	2,093,967
 CAPITAL OUTLAY:				
Carryforward projects	2,396,151	2,396,151	762,620	1,633,531
Athletic facility replacement	1,265,000	1,265,000	1,212,775	52,225
Athletic facility improvement	15,000	15,000	14,000	1,000
Park and trail replacement	706,750	706,750	479,319	227,431
Park and trail improvements	5,656,452	5,656,452	4,081,464	1,574,988
Building replacement	2,154,480	2,154,480	886,693	1,267,787
Building improvements	167,079	167,079	72,424	94,655
ADA projects	93,500	93,500	67,321	26,179
Program facility challenge grants	75,000	75,000	44,010	30,990
Total Capital Outlay	12,529,412	12,529,412	7,620,626	4,908,786
CAPITAL REPLACEMENT RESERVE				
Capital Replacement Reserve	3,400,000	3,400,000	-	3,400,000
CONTINGENCY:				
Contingency	2,500,000	1,265,059	-	1,265,059
 Total General Fund Expenditures	\$ 62,626,734	\$ 62,626,734	\$ 49,221,124	\$ 13,405,610

Tualatin Hills Park & Recreation District
Bonded Debt Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual
For the Year Ended June 30, 2019

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Property Taxes	\$ 7,817,981	\$ 8,175,570	\$ 357,589
Interest earned	15,000	110,916	95,916
Total Revenues	<u>7,832,981</u>	<u>8,286,486</u>	<u>453,505</u>
Expenditures			
Debt service	7,832,981	7,732,015	100,966
Total Expenditures	<u>7,832,981</u>	<u>7,732,015</u>	<u>100,966</u>
Excess (deficiency) of revenues over (under) expenditures	-	554,471	554,471
Fund balance at beginning of year	-	(44,480)	(44,480)
Fund balance at end of year	<u>\$ -</u>	<u>\$ 509,991</u>	<u>\$ 509,991</u>

Tualatin Hills Park & Recreation District
Bond Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual
For the Year Ended June 30, 2019

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues			
Interest earned	\$ 170,000	\$ 275,744	\$ 105,744
Total Revenues	<u>170,000</u>	<u>275,744</u>	<u>105,744</u>
Expenditures			
Capital Outlay	16,403,557	5,436,191	10,967,366
Total Expenditures	<u>16,403,557</u>	<u>5,436,191</u>	<u>10,967,366</u>
Excess (deficiency) of revenues over (under) expenditures	(16,233,557)	(5,160,447)	11,073,110
Fund balance at beginning of year	<u>16,233,557</u>	<u>14,648,852</u>	<u>(1,584,705)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 9,488,405</u>	<u>\$ 9,488,405</u>

Tualatin Hills Park & Recreation District
System Development Charges Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual
For the Year Ended June 30, 2019

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
System development charges	\$ 14,004,566	\$ 8,500,336	\$ (5,504,230)
Interest earned	110,500	464,096	353,596
Total Revenues	<u>14,115,066</u>	<u>8,964,432</u>	<u>(5,150,634)</u>
Expenditures			
Capital outlay	29,924,176	4,474,873	25,449,303
Total Expenditures	<u>29,924,176</u>	<u>4,474,873</u>	<u>25,449,303</u>
Excess (deficiency) of revenues over (under) expenditures	(15,809,110)	4,489,559	20,298,669
Fund balance at beginning of year	<u>15,809,110</u>	<u>17,307,632</u>	<u>1,498,522</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 21,797,191</u>	<u>\$ 21,797,191</u>

Tualatin Hills Park & Recreation District
Mitigation Maintenance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual
For the Year Ended June 30, 2019

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues			
Interest earned	\$ 500	\$ 4,381	\$ 3,881
Miscellaneous Income	-	5,148	5,148
Total Revenues	<u>500</u>	<u>9,529</u>	<u>9,029</u>
Expenditures			
Materials and services	164,300	-	164,300
Total Expenditures	<u>164,300</u>	<u>-</u>	<u>164,300</u>
Excess (deficiency) of revenues over (under) expenditures	(163,800)	9,529	173,329
Fund balance at beginning of year	<u>163,800</u>	<u>168,952</u>	<u>5,152</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 178,481</u>	<u>\$ 178,481</u>

Tualatin Hills Park & Recreation District
Trust Funds
Combining Balance Sheet
June 30, 2019

	Pension Trust Fund	OPEB Trust Fund	Total Trust Funds
Assets			
Cash and investments	\$11,263,455	\$ 1,794,116	\$ 13,057,571
Accrued interest	96	-	96
Total assets	11,263,551	1,794,116	13,057,667
Liabilities			
Accounts payable	18,261	-	18,261
Total liabilities	18,261	-	18,261
Net Position			
Net position restricted for pension	11,245,290	-	11,245,290
Net position restricted for other post-employment benefits	-	1,794,116	1,794,116
Total net position	\$11,245,290	\$ 1,794,116	\$ 13,039,406

Tualatin Hills Park & Recreation District
Trust Funds
Schedule of Changes in Net Position
For the Year Ended June 30, 2019

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Trust Funds</u>
Additions			
Contributions			
Employer	\$ 4,022,258	\$ 24,965	\$ 4,047,223
Employee	826,693	-	826,693
	<u>4,848,951</u>	<u>24,965</u>	<u>4,873,916</u>
Total contributions			
Investment earnings	<u>418,421</u>	<u>109,441</u>	<u>527,862</u>
Total additions	<u>5,267,372</u>	<u>134,406</u>	<u>5,401,778</u>
Deductions			
Benefits paid	5,576,144	68,113	5,644,257
Administrative expenses	<u>93,204</u>	<u>6,483</u>	<u>99,687</u>
Total deductions	<u>5,669,348</u>	<u>74,596</u>	<u>5,743,944</u>
Change in net position	(401,976)	59,810	(342,166)
Net position at beginning of year	<u>11,647,266</u>	<u>1,734,306</u>	<u>13,381,572</u>
Net position at end of year	<u>\$ 11,245,290</u>	<u>\$1,794,116</u>	<u>\$ 13,039,406</u>

Other Financial Schedules



Tualatin Hills Park & Recreation District
Schedule of Property Tax Transactions and Outstanding Balances
For the Year Ended June 30, 2019

	Taxes Uncollected June 30, 2018	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, 2019
2018-2019	\$ -	\$41,606,766	\$(1,140,158)	\$ 8,710	\$ (116,846)	\$ (39,939,463)	\$ 419,009
2017-2018	412,114	-	4,320	16,755	65,165	(385,502)	112,852
2016-2017	361,721	-	(2,433)	12,187	(151,926)	(157,244)	62,305
2015-2016	230,454	-	(1,577)	11,402	(112,807)	(101,134)	26,338
2014-2015	198,894	-	(3,988)	6,231	(38,520)	(152,569)	10,048
2013-2014	157,767	-	(3,900)	956	(19,574)	(128,939)	6,310
Prior Years	474,163	-	(12,734)	3,904	(20,477)	(417,373)	27,483
	<u>\$ 1,835,113</u>	<u>\$41,606,766</u>	<u>\$(1,160,470)</u>	<u>\$60,145</u>	<u>\$ (394,985)</u>	<u>\$ (41,282,224)</u>	<u>664,345</u>
							June property tax receivable collected by the County 102,351
							Less allowance for uncollectibility (20,000)
							<u>\$ 746,696</u>
General Fund							
	<u>\$ 1,439,053</u>						<u>\$ 532,783</u>
							June property tax receivable collected by the County 82,256
							Less allowance for uncollectibility (15,000)
							<u>600,039</u>
Debt Service Fund							
	<u>396,060</u>						<u>131,562</u>
							June property tax receivable collected by the County 20,095
							Less allowance for uncollectibility (5,000)
							<u>146,657</u>
	<u>\$ 1,835,113</u>						<u>\$ 746,696</u>

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

Fiscal Year	Actuarially Determined Contribution (ADC)	District Contributions	District Contributions as a Percentage of ADC	Contribution Deficiency (Excess)
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)
2018	2,773,861	2,774,158	100.01	(297)
2019	4,022,258	4,022,258	100.00	-

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

Statistical Section

This part of the Tualatin Hills Park & Recreation District's comprehensive annual financial report presents detail 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>	74
Revenue Capacity <i>These schedules contain information to help the reader assess the district's most significant local revenue source, property tax revenue.</i>	78
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>	85
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.</i>	89
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>	92

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

Tualatin Hills Park & Recreation District
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015 (as restated)	2016	2017 (as restated)	2018 (as restated)	2019
Governmental activities										
Net investment in capital assets	\$ 97,699,300	\$ 102,325,244	\$ 111,753,935	\$ 115,214,103	\$ 120,178,588	\$ 118,443,566	\$ 135,202,585	\$ 152,863,521	\$ 161,615,483	\$ 174,412,777
Restricted	5,388,324	4,966,711	3,393,951	5,506,718	8,113,102	13,104,560	12,350,287	9,760,567	17,307,632	22,307,182
Unrestricted	2,681,289	6,419,121	6,270,492	7,578,867	7,413,183	9,444,786	6,814,560	6,307,713	(40,874,234)	(40,145,774)
Total primary government net position	<u>\$ 105,768,913</u>	<u>\$ 113,711,076</u>	<u>\$ 121,418,378</u>	<u>\$ 128,299,688</u>	<u>\$ 135,704,873</u>	<u>\$ 140,992,912</u>	<u>\$ 154,367,432</u>	<u>\$ 168,931,801</u>	<u>\$ 138,048,881</u>	<u>\$ 156,574,185</u>

Tualatin Hills Park & Recreation District
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

Expenses	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
Board of Directors	\$ 158,614	\$ 212,527	\$ 229,942	\$ 200,248	\$ 154,475	\$ 218,847	\$ 178,381	\$ 209,412	\$ 183,678	\$ 287,244
Administration	1,510,804	1,603,306	1,678,446	1,717,417	1,963,226	1,860,162	2,048,290	2,210,239	2,313,893	2,465,436
Business and facilities	14,022,988	14,061,469	14,337,163	14,917,033	15,126,974	14,575,963	16,447,289	23,818,025	24,953,742	25,269,252 ³⁾
Planning and development	724,568	571,594	640,871	800,198	897,304	554,465	550,044	-	-	- ²⁾
Park and recreation services	17,769,469	17,750,967	18,210,409	19,536,037	19,758,250	19,188,743	21,180,758	15,186,213	16,186,439	20,303,450 ³⁾
Interest on long-term debt	3,032,756	3,106,160	4,085,516	4,124,974	3,946,193	3,853,264	3,334,042	3,074,328	2,965,355	2,878,707
Total governmental activities expenses	\$ 37,219,199	\$ 37,306,023	\$ 39,182,347	\$ 41,295,907	\$ 41,846,422	\$ 40,251,444	\$ 43,738,804	\$ 44,498,217	\$ 46,603,107	\$ 51,204,089
Program Revenues										
Governmental activities:										
Park and recreation services:										
Charges for services	\$ 8,673,796	\$ 9,087,924	\$ 9,622,209	\$ 10,248,497	\$ 10,244,780	\$ 10,633,560	\$ 10,485,707	\$ 10,641,932	\$ 11,830,934	\$ 12,141,602
Operating grants and contributions	143,768	155,727	195,890	173,616	214,865	91,112	32,385	161,744	56,719	87,829
Capital grants and contributions	4,560,810	3,522,996	3,621,810	3,925,320	4,685,175	7,096,827	9,994,683	10,276,395	13,795,425	14,485,201
Rents and leases	-	-	-	-	-	-	648,897	635,913	591,040	548,759 ¹⁾
Total governmental program revenues	\$ 13,378,374	\$ 12,766,647	\$ 13,439,909	\$ 14,347,433	\$ 15,144,820	\$ 17,821,499	\$ 21,161,672	\$ 21,715,984	\$ 26,274,118	\$ 27,263,391
Net revenue(expense)										
Governmental activities	(23,840,825)	(24,539,376)	(25,742,438)	(26,948,474)	(26,701,602)	(22,429,945)	(22,577,132)	(22,782,233)	(20,328,989)	(23,940,698)
Total primary government net expense	\$ (23,840,825)	\$ (24,539,376)	\$ (25,742,438)	\$ (26,948,474)	\$ (26,701,602)	\$ (22,429,945)	\$ (22,577,132)	\$ (22,782,233)	\$ (20,328,989)	\$ (23,940,698)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	\$ 30,576,672	\$ 31,633,996	\$ 32,536,833	\$ 32,998,488	\$ 34,325,378	\$ 35,389,201	\$ 35,118,802	\$ 36,692,351	\$ 37,548,487	\$ 40,631,613
Unrestricted grants and contributions	215,450	197,632	233,515	245,112	237,636	261,528	185,805	183,894	184,024	184,637
Investment earnings	793,970	445,603	507,727	447,101	365,782	380,671	458,566	516,989	872,511	1,391,423
Gain on sale of capital assets	-	-	-	-	-	-	-	945,760	-	-
Miscellaneous	693,992	204,308	171,665	139,083	159,819	203,731	188,479	172,235	289,943	258,329
Total governmental activities	\$ 32,280,084	\$ 32,481,539	\$ 33,449,740	\$ 33,829,784	\$ 35,088,615	\$ 36,235,131	\$ 35,951,652	\$ 38,511,229	\$ 38,894,965	\$ 42,466,002
Change in Net Position										
Governmental activities	\$ 8,439,259	\$ 7,942,163	\$ 7,707,302	\$ 6,881,310	\$ 8,387,013	\$ 13,805,186	\$ 13,374,520	\$ 15,728,996	\$ 18,565,976	\$ 18,525,304
Total primary government	\$ 8,439,259	\$ 7,942,163	\$ 7,707,302	\$ 6,881,310	\$ 8,387,013	\$ 13,805,186	\$ 13,374,520	\$ 15,728,996	\$ 18,565,976	\$ 18,525,304

¹⁾ In FY 2016, revenues from Rents and Leases was reported separately (previously in Grants & Contributions, Program and Miscellaneous revenues.

²⁾ In FY 2017, the Planning and Design & Development departments were moved into Business and facilities.

³⁾ In FY 2017, capital outlay and depreciation expenses were moved from Park and recreation services to Business and facilities.

**Tualatin Hills Park & Recreation District
Fund Balance Of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)**

	Fiscal Year									
	2010 (as restated)	2011 (as restated)	2012	2013	2014	2015	2016	2017	2018	2019
General fund										
Nonspendable	\$ 131,319	\$ 93,642	\$ 64,728	\$ 211,223	\$ 225,668	\$ 172,449	\$ 316,161	\$ 179,842	\$ 182,432	\$ 383,337
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	12,401,382	14,456,882
Total general fund	\$ 3,848,900	\$ 5,396,117	\$ 3,837,993	\$ 5,106,550	\$ 5,528,303	\$ 8,437,058	\$ 9,271,337	\$ 9,920,411	\$12,583,814	\$14,840,219
All other governmental funds										
Restricted, reported in:										
Debt service fund	\$ 189,152	\$ 303,177	\$ 413,134	\$ 440,064	\$ 477,206	\$ 450,745	\$ 286,350	\$ 153,507	\$ -	\$ 509,991
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	31,956,484	31,285,596
Committed, reported in:										
Special revenue fund	182,010	182,820	183,657	182,071	163,989	166,364	164,356	166,052	168,952	178,481
Unassigned, reported in:										
Debt service fund	-	-	-	-	-	-	-	-	(44,480)	-
Total all other governmental funds	\$60,237,786	\$43,869,090	\$70,657,902	\$57,372,297	\$42,758,918	\$43,450,280	\$39,741,565	\$26,219,548	\$32,080,956	\$31,974,068

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

Tualatin Hills Park & Recreation District
Changes In Fund Balances Of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Property taxes	\$ 30,429,777	\$ 31,656,648	\$ 32,122,160	\$ 33,076,378	\$ 34,203,849	\$ 35,471,678	\$ 34,952,393	\$ 36,541,016	\$ 38,014,442	\$ 41,267,126
Aquatic programs	2,438,104	2,542,840	2,604,415	2,680,571	2,567,782	2,761,776	2,450,847	2,732,311	3,028,311	3,207,755
Tennis center	867,529	869,498	853,427	881,620	952,762	1,025,969	1,017,285	978,178	1,062,214	1,061,398
Sports programs	1,123,287	1,233,700	1,287,406	1,338,838	1,424,626	1,423,992	1,565,716	1,631,316	1,840,300	1,913,715
Recreation programs	4,307,171	4,555,062	4,770,489	5,295,594	5,177,432	5,060,475	5,451,861	5,300,127	5,900,109	5,958,734
Grants and sponsorships	1,906,063	1,441,320	1,742,561	1,608,261	1,275,106	1,300,759	279,707	806,995	1,718,491	611,325
Rents and leases	-	-	-	-	-	-	648,896	635,913	591,040	548,759 ¹⁾
System development charges	2,370,160	1,939,855	1,897,759	2,676,196	3,858,370	5,855,512	5,367,366	9,631,364	12,287,677	8,500,336
Interest earned	793,970	445,603	507,727	447,101	365,782	380,671	458,566	516,988	872,511	1,391,423
Charges for services	553,515	712,478	799,091	689,931	579,099	511,362	328,170	367,696	337,469	294,820
Miscellaneous	710,592	192,203	278,137	190,957	281,997	565,079	188,479	172,235	289,943	258,329
Total revenues	45,500,168	45,589,207	46,863,172	48,885,447	50,686,805	54,357,273	52,709,286	59,314,139	65,942,507	65,013,720
Expenditures										
Board of Directors	\$ 158,614	\$ 212,527	\$ 229,942	\$ 200,248	\$ 154,475	\$ 218,847	\$ 178,381	\$ 274,731	\$ 226,289	\$ 287,244
Administration	1,547,895	1,590,784	1,675,574	1,713,305	1,953,992	2,028,622	2,104,826	2,193,086	2,334,048	2,379,832
Business and facilities	13,836,899	13,796,771	14,018,655	14,590,241	14,901,004	15,621,414	16,074,842	17,489,302	18,502,519	17,816,512
Planning and development	1,250,838	1,282,382	1,430,176	1,503,184	1,497,804	1,211,690	1,262,721	-	-	- ²⁾
Park and recreation services	14,341,740	14,201,551	13,996,776	14,476,812	14,593,069	14,725,729	15,501,975	15,022,217	16,152,894	19,625,019
Capital outlay	9,619,570	28,607,214	22,534,645	19,924,569	22,563,320	9,421,194	12,539,440	30,504,743	11,841,833	18,141,926
Debt service										
Principal	4,790,000	5,695,000	5,100,000	4,605,000	5,018,988	5,390,327	3,961,090	4,436,876	4,817,686	5,208,520
Interest	3,285,448	3,298,121	4,566,274	4,346,236	4,195,779	4,225,622	3,960,447	3,789,741	3,542,427	3,405,150
Total expenditures	48,831,004	68,684,350	63,552,042	61,359,595	64,878,431	52,843,445	55,583,722	73,710,696	57,417,696	66,864,203
Excess of revenues over (under) expenditures	(3,330,836)	(23,095,143)	(16,688,870)	(12,474,148)	(14,191,626)	1,513,828	(2,874,436)	(14,396,557)	8,524,811	(1,850,483)
Other financing sources (uses)										
Proceeds from debt issuance	-	9,510,000	40,060,000	-	-	37,880,000	-	8,710,000	-	4,000,000
Premiums on debt issuance	-	22,166	1,859,558	-	-	6,987,825	-	1,283,919	-	-
Proceeds from sale of capital assets	-	-	-	-	-	399,283	-	1,404,391	-	-
Payment to escrow	-	-	-	-	-	(43,180,819)	-	(9,874,696)	-	-
Loan proceeds	-	-	-	457,100	-	-	-	-	-	-
Total other financing sources (uses)	-	9,532,166	41,919,558	457,100	-	2,086,289	-	1,523,614	-	4,000,000
Net change in fund balances	\$ (3,330,836)	\$ (13,562,977)	\$ 25,230,688	\$ (12,017,048)	\$ (14,191,626)	\$ 3,600,117	\$ (2,874,436)	\$ (12,872,943)	\$ 8,524,811	\$ 2,149,517
Debt service as a percentage of noncapital expenditures	20.5%	22.4%	23.3%	21.2%	21.5%	21.9%	18.0%	18.8%	18.1%	17.4%

¹⁾ In FY 2016, revenues from Rents and Leases was reported separately (previously in Grants & Contributions, Program and Miscellaneous revenues).

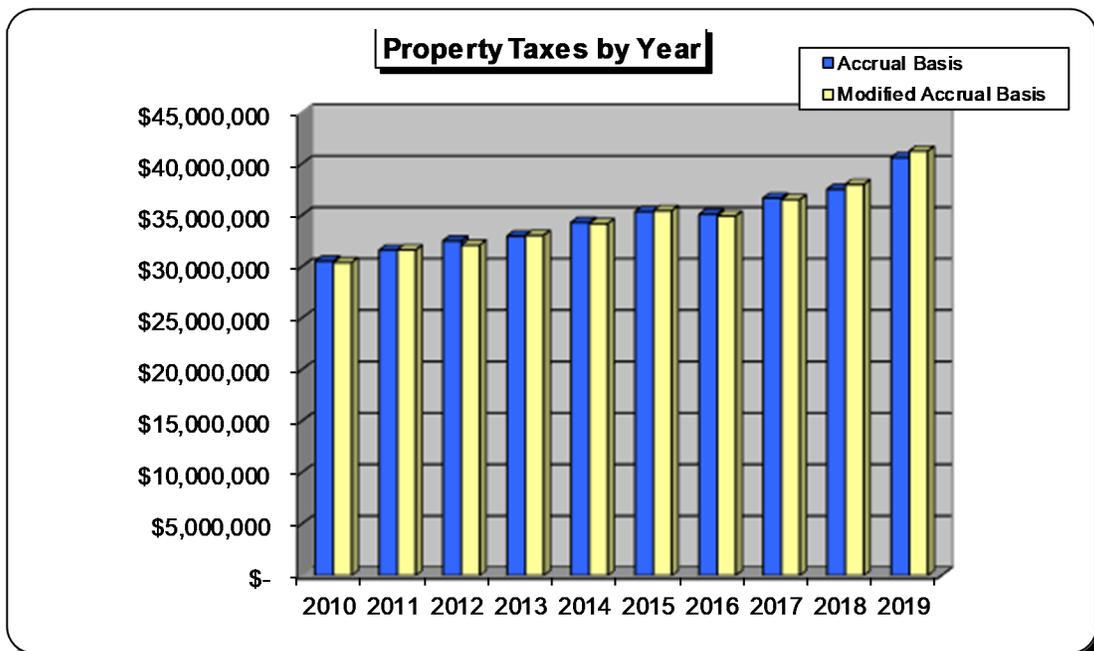
²⁾ In FY 2017, Planning and Development expenditures were moved to Business and Facilities.

Tualatin Hills Park & Recreation District
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>
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
2018	37,548,487
2019	40,631,613

Governmental Activities Tax Revenues By Source
(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>
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
2018	38,014,442
2019	41,267,126



**Tualatin Hills Park & 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	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value		
2010	\$26,842,700,370	\$ 17,044,511,490	\$ 584,058,386	\$ 580,800,516	\$ 542,678,941	\$ 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	562,879,594	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	578,886,050	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	624,892,048	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	637,019,227	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	647,433,574	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	701,056,667	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	721,904,470	704,324,200	35,289,068,840	23,433,138,474	66.40	1.6192
2018	37,964,311,493	23,143,902,554	736,600,520	712,522,070	736,796,581	712,342,161	39,437,708,594	24,568,766,785	62.30	1.6111
2019	42,018,755,716	24,394,680,474	788,727,155	746,681,555	643,170,899	642,837,559	43,450,653,770	25,784,199,588	59.34	1.6241

Source: Washington County, Department of Assessment and Taxation

**Tualatin Hills Park & Recreation District
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
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	0.4270	0.4355	0.4299	0.4225	0.4209	0.4094	0.3173	0.3119	0.3038	0.3168
Total Tax Rate	1.7343	1.7428	1.7372	1.7298	1.7282	1.7167	1.6246	1.6192	1.6111	1.6241
Overlapping Government:										
Washington County	2.9840	2.9798	2.9744	2.9670	2.9605	2.8254	2.8235	2.9354	2.9584	2.9583
Washington County - Enhanced Patrol	1.2823	1.2660	1.2477	1.2285	1.3165	1.3165	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	1.6919	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	1.2500
Northwest Regional ESD	0.1538	0.1538	0.1538	0.1536	0.1534	0.1530	0.1528	0.1523	0.1538	0.1538
Multnomah ESD	0.4576	0.4576	0.4134	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576
Portland Community College	0.6325	0.6359	0.5981	0.6646	0.7329	0.7199	0.5837	0.6756	0.6756	0.6874
School District No. 48, Beaverton	6.8793	6.7841	6.8603	6.7749	8.0537	8.0368	7.9571	7.9205	8.0527	8.0205
School District No. 1J, Hillsboro	7.4600	7.5846	7.4663	7.4881	7.3794	7.3812	7.1812	7.1268	7.1512	7.1388
School District No. 1J, Portland	6.5281	6.5281	6.5166	7.2681	8.3571	8.3535	8.3632	8.3304	8.8052	9.7571
School District - Hillsboro, Reedville Bonds	0.4102	-	-	-	-	-	-	-	-	-
Tualatin Valley Fire and Rescue District	1.8947	1.8828	1.9302	1.9145	1.9061	1.8911	2.1078	2.0978	2.0457	2.0839
Port of Portland	0.0701	0.0701	0.0701	0.0701	0.0699	0.0697	0.0697	0.0694	0.0693	0.0701
City of Beaverton	4.1986	4.2034	4.1791	4.2350	4.3662	4.3517	4.3279	4.3109	4.2851	4.3196
Urban Renewal - Beaverton	-	-	-	0.0113	0.0361	0.0929	0.1731	0.2233	0.2961	0.3718
City of Hillsboro	5.3865	5.3865	5.3827	5.3815	5.3755	5.3652	5.3621	5.3485	5.3387	5.3147
Urban Renewal - Hillsboro	-	-	0.0141	0.0187	0.0415	0.0776	0.0867	0.1374	0.0856	0.1296
City of Portland	7.0862	7.0527	6.9497	7.0558	7.2043	7.1759	7.0455	6.9712	4.7097	4.7353
Urban Renewal - Portland	1.1624	1.1722	1.1314	1.1529	1.1727	1.0878	1.0608	1.1069	3.5073	3.5890
Metro Service District	0.4368	0.4088	0.3154	0.4043	0.4667	0.4575	0.3876	0.3960	0.3777	0.4342
TriMet	0.0863	0.0878	0.0583	-	-	-	-	-	-	-

Rate per \$1,000 of assessed valuation

Source: Washington County, Department of Assessment and Taxation

**Tualatin Hills Park & Recreation District
District Principal Property Taxpayers
Current Year and Nine Years Ago**

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Nike, Inc.	\$ 827,364,920	1	3.21 %	\$ 370,785,469	1	2.04 %
Nike IHM	190,649,200	2	0.74	51,290,500	11	0.28
Comcast Corporation	155,657,600	3	0.60	118,369,800	4	0.65
Portland General Electric	141,884,143	4	0.55	113,878,240	5	0.63
Northwest Natural Gas Co.	133,187,000	5	0.52	88,742,100	8	0.49
Maxim Integrated Products, Inc.	110,401,140	6	0.43	112,396,720	6	0.62
Beaverton LLC	98,069,390	7	0.38			
Harsch Investment Corp	80,170,634	8	0.31			
Portland 2 LLC	67,306,110	9	0.26			
LaSalle Owner LLC	62,147,700	10	0.24			
Verizon				148,254,700	2	0.82
Tektronix, Inc.				132,387,235	3	0.73
ERP Operating LP				78,092,890	9	0.43
PS Business Parks LP				104,442,466	7	0.57
Bernard Properties Partnership				58,092,190	10	0.32
All other taxpayers	23,917,361,751		92.76	16,791,180,616		92.42
Totals	<u>\$25,784,199,588</u>		<u>100.00 %</u>	<u>\$18,167,912,926</u>		<u>100.00 %</u>

Source: Washington County, Department of Assessment and Taxation

**Tualatin Hills Park & Recreation District
Washington County Principal Property Taxpayers
Current Year and Nine Years Ago**

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Intel	\$ 2,078,052,359	1	3.20 %	\$ 1,053,477,587	1	2.32 %
Nike, Inc.	1,093,542,161	2	1.68	429,873,425	3	0.95
Portland General Electric	562,421,042	3	0.87	355,703,920	4	0.78
Pacific Realty Associates	393,578,781	4	0.61	294,193,459	6	0.65
Northwest Natural Gas Co.	363,827,660	5	0.56	300,943,530	5	0.66
Comcast Corporation	256,677,200	6	0.40	212,605,300	7	0.47
Verizon Communications	235,898,000	7	0.36	436,478,049	2	0.96
Genentech Inc.	212,360,480	8	0.33			
LAM Research Corporation	169,942,151	9	0.26			
PPR Washington Square LLC	149,777,028	10	0.23	118,656,711	10	0.26
Maxim Integrated Products				155,112,058	8	0.34
Tektronix Inc.				132,746,367	9	0.29
All other taxpayers	59,458,235,870		91.50	41,909,692,156		92.32
Totals	<u>\$ 64,974,312,732</u>		<u>100.00 %</u>	<u>\$ 45,399,482,562</u>		<u>100.00 %</u>

Source: Washington County, Department of Assessment and Taxation

**Tualatin Hills Park & 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
2010	\$ 31,527,965	\$ 29,768,038	94.4 %	\$ 943,856	\$ 30,611,077	97.1 %
2011	32,641,290	30,901,476	94.7	692,950	31,492,399	96.5
2012	33,334,482	31,713,114	95.1	582,485	32,220,089	96.7
2013	34,166,612	32,623,087	95.5	722,183	33,223,903	97.2
2014	35,308,500	33,590,906	95.1	715,477	34,145,997	96.7
2015	36,433,185	34,828,560	95.6	586,486	35,201,960	96.6
2016	36,088,203	34,488,930	95.6	442,910	34,773,630	96.4
2017	37,804,820	36,089,763	95.5	383,489	36,316,008	96.1
2018	39,400,040	37,551,090	95.3	385,502	37,551,090	95.3
2019	41,606,766	39,939,463	96.0	-	39,939,463	96.0

**Tualatin Hills Park & 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	Non-residential
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
2018	10,800	8,619	360
2019	11,545	9,214	385

Source: Tualatin Hills Park and Recreation District

**Tualatin Hills Park & Recreation District
Ratios Of Outstanding Debt By Type
Last Ten Fiscal Years**

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income ^{a)}	Per Capita ^{b)}
	General Obligation Bonds	Full Faith & Credit Obligations	Direct Borrowing			
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	0.298	391.50
2017	80,802,769	8,907,017	354,819	90,064,605	0.267	369.74
2018	75,200,647	8,633,003	327,133	84,160,783	n/a	341.41
2019	69,241,413	8,349,901	4,298,613	81,889,927	n/a	328.26

n/a - not available at time of printing

^{a)} based on Washington County total population

^{b)} based on estimated population of district

Sources: 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 & 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 Assessed Taxable Value of Property	Per Capita ^{a)}
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
2018	75,200,647	-	75,200,647	0.31	305.06
2019	69,241,413	509,991	68,774,530	0.27	275.68

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

Source: Portland State University Center for Population Research and Census

Tualatin Hills Park & Recreation District
Direct And Overlapping Governmental Activities Debt
June 30, 2019

<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 & Recreation District	\$ 69,241,413	100.00 %	\$ 69,241,413
Direct debt	<u>69,241,413</u>		<u>69,241,413</u>
City of Beaverton	34,133,680	99.07	33,816,783
City of Hillsboro	47,929,994	0.13	60,727
City of Portland	730,277,274	0.01	46,738
Metro	836,005,000	13.06	109,209,841
Multnomah County SD 1J, Portland	867,455,242	0.39	3,348,377
Multnomah ESD	26,825,000	0.29	77,819
Northwest Regional ESD	3,299,644	33.16	1,094,076
Port of Portland	58,452,781	12.06	7,052,153
Portland Community College	678,492,900	16.42	111,412,605
Tualatin Valley Fire & Rescue	38,125,000	43.61	16,625,169
Washington County	228,769,717	41.22	94,292,014
Washington County SD 1J Hillsboro 7 Bd	1,682,551	3.24	54,478
Washington County SD 1J Hillsboro	461,390,000	3.23	14,910,741
Washington County SD 23J Tigard Tualatin	341,851,415	0.03	107,683
Washington County SD 48J Beaverton	996,146,084	82.63	823,095,586
Overlapping debt	<u>5,350,836,282</u>		<u>1,215,204,790</u>
Other Debt:			
Tualatin Hills Park & Recreation District	12,648,514	100.00	12,648,514
Direct debt	<u>12,648,514</u>		<u>12,648,514</u>
City of Beaverton	28,298,848	99.07	28,036,122
City of Hillsboro	4,640,000	0.13	5,879
City of Portland	2,070,910,447	0.01	132,539
Clean Water Services	178,485,000	42.65	76,132,348
Port of Portland	1,146,270,828	12.06	138,294,143
Washington County SD 1J Hillsboro	2,586,363	3.23	83,583
West Slope Water District	2,720,000	100.00	2,720,000
Overlapping debt	<u>3,433,911,486</u>		<u>245,404,614</u>
Total Tualatin Hills Park & Recreation District	81,889,927		81,889,927
Total overlapping debt	<u>8,784,747,768</u>		<u>1,460,609,404</u>
Total direct and overlapping debt	<u>\$ 8,866,637,695</u>		<u>\$ 1,542,499,331</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 & Recreation District
Legal Debt Margin Information
Last Ten Fiscal Years**

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	\$699,235,942	\$663,869,866	\$631,814,057	\$621,239,362	\$658,629,120	\$729,790,362	\$785,457,334	\$882,226,721	\$985,942,715	\$ 1,086,266,344
Total net debt application to limit	65,710,924	60,577,893	97,915,383	93,313,622	88,345,559	89,388,275	84,691,847	80,802,769	75,200,647	69,241,413
Legal debt margin	<u>\$633,525,018</u>	<u>\$603,291,973</u>	<u>\$533,898,674</u>	<u>\$527,925,740</u>	<u>\$570,283,561</u>	<u>\$640,402,087</u>	<u>\$700,765,487</u>	<u>\$801,423,952</u>	<u>\$910,742,068</u>	<u>\$ 1,017,024,931</u>
Total net debt applicable to the limit as a percentage of debt limit	9.40%	9.12%	15.50%	15.02%	13.41%	12.25%	10.78%	9.16%	7.63%	6.37%

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Legal Debt Margin Calculation for Fiscal Year 2019

Real market value (2018/19)	\$ 43,450,653,770
General obligation debt capacity (2.5% of Real market value)	1,086,266,344
Less: Outstanding debt	69,241,413
Remaining legal debt capacity	<u>\$ 1,017,024,931</u>

Source: Tualatin Hills Park and Recreation District

**Tualatin Hills Park & Recreation District
Demographic And Economic Statistics
Last Ten Fiscal Years**

Washington County

Fiscal Year	District Population (estimated)	Population (estimated) ^{a)}	Personal Income		Unemployment Rate ^{c)}	School Enrollment ^{d)}
			(amounts expressed in thousands) ^{b)}	Per Capita Personal Income ^{b)}		
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	25,919,173	46,735	6.4	38,775
2014	235,026	562,998	28,387,146	50,542	5.7	39,088
2015	237,847	574,326	30,840,797	53,878	5.1	40,725
2016	240,701	582,779	32,076,558	55,044	4.7	40,715
2017	243,589	589,957	33,765,596	57,331	3.5	40,912
2018	246,512	597,695	n/a	n/a	3.4	41,016
2019	249,470	n/a	n/a	n/a	2.8	40,860

- 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 & Recreation District
Major Employment Industries In Washington County
Current Year and Nine Years Ago

Industry	2019		2010	
	Annual Average	Percentage of Total County Employment	Annual Average	Percentage of Total County Employment
Mining and logging	400	0.1 %	392	0.2 %
Construction	17,267	5.9	10,600	4.6
Manufacturing:				
Computer and electronic products	29,150		24,967	
Other durable goods	15,400		10,574	
Non-durable goods	<u>7,725</u>		<u>5,217</u>	
	52,275	17.5	40,758	17.5
Trade, transportation and utilities:				
Wholesale trade	15,992		13,342	
Retail trade	32,067		27,292	
Transportation, warehousing and utilities	<u>2,624</u>		<u>5,933</u>	
	50,683	16.9	46,567	20.0
Information	7,533	2.5	7,775	3.3
Financial activities	17,558	5.9	15,350	6.6
Professional and business services:				
Professional and technical services	15,808		10,950	
Management of companies and enterprises	16,633		5,608	
Administrative and waste services	<u>22,734</u>		<u>15,917</u>	
	55,175	18.4	32,475	14.0
Educational and health services	38,100	12.7	29,025	12.5
Leisure and hospitality	27,808	9.3	19,308	8.3
Other services	9,358	3.1	6,925	3.0
Government:				
Federal government	800		975	
State government	2,042		2,700	
Local government	8,642		7,642	
Local education	<u>11,742</u>		<u>12,066</u>	
	23,226	7.7	23,383	10.0
Total non-farm employment	<u>299,383</u>	<u>100.0 %</u>	<u>232,558</u>	<u>100.0 %</u>

Source: Oregon Labor Market Information System

Tualatin Hills Park & Recreation District
Full-Time Equivalent Employees By Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Administration										
Office of the General Manager	2	2	2	2	2	3	3	3	3	3
Communications	7	6	6	6	7	7	7	8	8	8
Security operations	4	4	4	4	4	4	4	4	5	5
Community partnerships	-	-	-	-	-	1	1	1	1	1
Business and facilities										
Director	4	4	4	4	4	4	4	3	3	3
Finance services	6	7	7	7	7	7	7	6	7	7
Information services	5	5	5	5	5	5	5	5	6	6
Human resources	3	3	3	3	3	4	4	4	4	4
Risk and contract management	2	2	2	2	2	2	2	2	2	2
Operations analysis	-	-	-	-	-	-	-	2	2	2
Maintenance										
Operations Manager	3	3	3	5	5	6	7	7	7	7
Park maintenance	46	46	46	43	43	45	45	46	-	-
Fleet maintenance	6	6	6	6	6	6	6	6	6	6
Athletic facilities	23	23	23	25	25	26	26	27	-	-
Building and pool maintenance	48	49	49	50	51	49	48	48	27	27
Park and athletic facilities north	-	-	-	-	-	-	-	-	35	35
Park and athletic facilities south	-	-	-	-	-	-	-	-	31	31
Planning	2	2	2	3	3	3	3	3	4	4
Design and development	6	10	10	11	9	8	7	6	7	7
Park and recreation										
Director	3	3	3	3	3	3	3	4	3	3
Aquatics	81	81	73	74	77	79	83	78	78	78
Sports	33	32	31	31	29	30	45	58	62	62
Community programs	42	42	41	42	42	38	23	14	18	4
Recreation	107	106	105	102	100	100	101	108	130	144
Nature and trails	21	24	23	25	25	27	29	29	38	38
Total full-time equivalent employees	454	460	448	453	452	457	463	472	487	487

Source: Tualatin Hills Park and Recreation District

**Tualatin Hills Park & Recreation District
Operating Indicators By Function
Last Ten Fiscal Years**

	<u>2010</u> actual	<u>2011</u> actual	<u>2012</u> actual	<u>2013</u> actual	<u>2014</u> actual	<u>2015</u> actual	<u>2016</u> actual	<u>2017</u> actual	<u>2018</u> actual	<u>2019</u> estimate
Parks and Recreation										
Cultural and recreational activities:										
Aquatics										
Attendance at open/drop-in programs and classes	491,548	462,982	472,057	558,152	531,824	539,836	511,251	481,665	524,137	514,905
Number of classes held	5,421	5,740	5,123	5,282	4,823	5,029	5,237	4,289	4,128	4,639
Sports										
Attendance at open/drop-in programs and classes	654,533	710,364	679,600	650,623	607,130	781,490	792,878	652,680	750,272	751,425
Number of classes held	395	583	700	527	537	1,985	2,205	2,030	2,331	2,090
Recreation										
Attendance at open/drop-in programs and classes	924,770	947,841	944,324	945,676	1,022,117	929,397	983,487	984,343	995,770	1,000,000
Number of classes held	4,869	4,794	3,972	4,236	4,199	4,184	3,919	4,111	4,379	4,067
Community programs										
Attendance at open/drop-in programs and classes	374,644	375,255	284,232	285,698	265,174	140,440	141,000	143,000	145,000	146,000
Number of classes held	1,547	1,798	1,954	1,819	2,283	575	580	580	591	550
Nature and trails										
Attendance at open/drop-in programs and classes	188,450	171,449	180,704	198,997	197,877	233,790	234,967	249,189	250,310	249,000
Number of classes held	545	580	643	647	707	664	720	678	711	700
Maintenance activities:										
Buildings maintained (shown per 1,000 sq. ft)	368	368	450	461	461	461	461	461	461	461
Cost per sq. ft. of buildings	\$7.17	\$8.20	\$6.30	\$6.52	\$6.61	\$6.63	\$7.07	\$7.00	\$6.55	\$7.53
Pool facilities maintained (shown per 1,000 sq. ft.)	152	152	117	117	117	117	125	125	125	125
Cost per sq. ft. of pools	\$15.87	\$12.57	\$17.01	\$16.15	\$16.29	\$17.28	\$15.35	\$15.34	\$16.66	\$16.65
Parks maintained - developed acres	1,071	1,083	1,026	1,024	1,052	1,062	1,067	1,089	1,089	1,098
Cost per developed acre	\$2,796	\$2,765	\$2,879	\$2,720	\$2,740	\$2,892	\$3,133	\$3,288	\$3,288	\$2,737
Parks maintained - undeveloped acres	1,077	900	1,186	1,233	1,236	1,244	1,276	1,290	1,290	1,308
Cost per undeveloped acre	\$146	\$175	\$131	\$254	\$260	\$274	\$293	\$308	\$308	\$255
Vehicle and equipment units maintained	434	436	436	472	490	490	502	514	530	540
Cost per vehicle and equipment unit	\$1,860	\$1,937	\$1,990	\$1,757	\$1,801	\$1,768	\$1,653	\$1,720	\$1,709	\$1,786

Source: Tualatin Hills Park & Recreation District

Tualatin Hills Park & Recreation District Capital Asset Statistics By Function June 30, 2019

Parks and Recreation:

Number of parks	302
Park acreage:	
Developed sites (neighborhood, community and regional parks)	1,118
Undeveloped sites (wetlands and natural areas)	1,347
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⁾	110
Basketball:	
Indoor	6
Outdoor ¹⁾	51
Volleyball ¹⁾	5
Sports fields: ¹⁾	
Soccer/football/lacrosse	147
Softball/baseball	102
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

Audit Comments and Disclosures Section





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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 & Recreation District
Beaverton, Oregon

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Tualatin Hills Park & Recreation District (the District), as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 18, 2019. 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.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

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*.



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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)**

INTERNAL CONTROL OVER FINANCIAL REPORTING

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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, Kavola & Warwick, LLP

Lake Oswego, Oregon
December 18, 2019



MEMO

DATE: January 14, 2020
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities
RE: **Resolution Amending District Compiled Policies Chapter 5 to Change Public Contract Rules**

Introduction

Staff is requesting the board of directors, acting as the Local Contract Review Board, to conduct a public hearing regarding amending THPRD's Public Contract Rules contained in Chapter 5 of the District Compiled Policies (DCP 5). Pending outcome of the public hearing, staff requests that the board approve the resolution adopting the proposed changes, which reflect changes to statute made by the Oregon Legislature, as well as other recommendations by staff.

Background

The Oregon Public Contracting Code requires the Attorney General to adopt Model Rules of procedure appropriate for use by state agencies and local governments. Local agencies may either accept and follow the model rules, or adopt their own purchasing rules in accordance with state purchasing statutes. While the district largely follows the Attorney General's Model Rules, the district did adopt its own rules to specify certain exceptions from the model rules.

In June 2005, the board of directors adopted the Public Contract Rules and Procedures, and subsequently amended them in February 2007. In April 2009, the board of directors adopted DCP 5, Public Contracts and Agreements. In January 2013 and October 2015, DCP 5 was amended, to align district purchasing levels to those in the OAR and ORS.

Under state guidelines, public contract small procurements are not subject to competitive bidding requirements. The state allows small procurement procedures for goods and services up to \$10,000, with amendments which do not increase the total contract price to a sum greater than \$12,500. Currently, DCP 5 has a small procurement limit of \$5,000 with amendments to a total contract value of \$6,000.

Currently, DCP 5 has specific procedural requirements related to life cycle costing in the area of sustainable purchasing. Staff has reviewed sustainability policies of other local governments, and is proposing updates to recognize that the human health, environmental, social and economic impacts of products and services occur throughout their life cycle and throughout the associated supply chains. Specific procedures related to sustainable purchasing will be addressed in district procurement procedures.

The district was among the first entities in Washington County to include policy related to procurement with Minority, Women and Emerging Small Businesses (MWESB). The policies under this section are proposed to be adjusted to align with purchasing dollar thresholds

throughout the remainder of DCP5. Included in this alignment is the strong encouragement that staff include review of the State of Oregon MWESB directory for firms in the category of work being solicited before deciding where to solicit bids in small procurements, which do not require competitive solicitation. Proposed updates to the policy include the consideration of utilization of self-defined MWESB companies in small procurements, and encouragement of those companies to obtain COBID certification.

In addition to the update of the policy noted above, district staff will also perform a review of district procurement procedures to identify best practice improvements in conjunction with the implementation of the district's new enterprise resource planning (ERP) system, Tyler Munis. As part of this review, staff will be evaluating sustainable purchasing processes to identify efficiencies in processing. The ERP system will also provide staff with the ability to track MWESB purchasing, and purchasing transactions with self-defined MWESB companies.

At the December 10, 2019 Board of Directors meeting, staff reviewed proposed changes to DCP Chapter 5 with the board, and received direction to proceed with scheduling a public hearing for the purpose of amending the policy.

Proposal Request

Staff is requesting that the board of directors, acting as THPRD's Local Contract Review Board, amend DCP 5 to reflect the proposed changes. Attached is a red-lined version of DCP 5, labeled as Exhibit A, a clean version of the amended DCP 5 labeled as Exhibit B, and a summary table labeled as Exhibit C, which identify the proposed amendments. The Oregon Public Contracting Code requires that THPRD hold a public hearing prior to amending the Contracting Rules and Procedures. Notice of the public hearing has been properly published and posted.

The resolution and the proposed changes to DCP 5 have been reviewed by THPRD's legal counsel.

Benefits of Proposal

The proposed change to DCP 5 provides for procurement authority levels that align with state standards. These changes allow for efficiencies in procurement processes, while still allowing for appropriate authorization controls.

The proposed change to DCP 5 also provides for updates to MWESB policies to strongly encourage consideration of certified MWESB companies in small procurements, as well as support of self-defined MWESB companies, including encouragement of those firms to complete the state certification process.

Potential Downside of Proposal

Use of new procurement authority levels allows for small procurement of goods and services at higher levels than previously allowed, which reduces the competitive process for low dollar procurements.

Action Requested

Upon completion of the public hearing, the board of directors, acting as the Local Contract Review Board, approve Resolution 2020-01 amending the Public Contracting Rules contained with Chapter 5 of the District Compiled Polices.

RESOLUTION NO. 2020-01

TUALATIN HILLS PARK & RECREATION DISTRICT, OREGON

A RESOLUTION APPROVING DISTRICT COMPILED POLICIES CHAPTER FIVE,
AS AMENDED

WHEREAS, The Tualatin Hills Park & Recreation District (District) board adopted District Compiled Policies (DCP) Chapter 5 on April 6, 2009 and amended Chapter 5 on February 11, 2013, June 2, 2014, October 11, 2014 and October 5, 2015;

WHEREAS, The District board desires to amend sections of DCP Chapter 5 concerning District Finance;
and

WHEREAS, The amendments to Chapter 5 amend provisions relating to Public Contracting Rules;

THE TUALATIN HILLS PARK & RECREATION DISTRICT RESOLVES AS FOLLOWS:

Section 1. The DCP Chapter 5, as amended and attached as Exhibit A to this resolution is adopted. This new Chapter 5 replaces the Chapter previously adopted by the Board on April 6, 2009 and amended on February 11, 2013, June 2, 2014, October 11, 2014 and October 5, 2015.

Section 2. This resolution takes effect immediately upon adoption.

Approved and adopted on January 14, 2020 by the Board of Directors of the Tualatin Hills Park & Recreation District.

Felicita Montebianco, President

Tya Ping, Secretary

ATTEST:

Jessica Collins, Recording Secretary

DISTRICT COMPILED POLICIES

CHAPTER 5 – PUBLIC CONTRACTS & AGREEMENTS**5.01 Public Contracts Generally**

The Board serves as the Local Contract Review Board for the District and has adopted as its public contracting rules ORS chapter 279A, B and C and the Attorney General's Model Public Contract Rules, OAR Chapter 137, Division 46 (General Provisions Related to Cooperative Procurement), Division 47 (Public Procurements for Goods or Services), Division 48 (Consultant Selection: Architectural, Engineering and Land Surveying Services and Related Services Contracts) and Division 49 (General Provisions Related to Public Contracts for Construction Services), subject to the exceptions provided in this document.

5.02 Definitions

AWARD, the selection of a person to provide goods, services or public improvements under a public contract. The award of the contract is not binding on the District until the contract is executed and delivered by the General Manager.

BID, a binding, written offer to provide goods, services or public improvements for a specified price or prices.

BIDDER, a person that submits a bid in response to an invitation to bid.

CONCESSION AGREEMENT, a contract that authorizes and requires a person to promote or sell, for its own business purposes, specified types of goods or services from a site within a building or upon land owned by the District, under which the concessionaire makes payments to the District based, in whole or in part, on the concessionaire's sales revenues. "Concession agreement" does not include an agreement, which is merely a flat-fee or per-foot rental, lease, license, permit, or other arrangement for the use of public property.

CONTRACTING AGENCY, a public body authorized by law to conduct procurement.

EMERGENCY, circumstances that (a) could not have reasonably been foreseen; (b) create a substantial risk of loss, damage, or interruption of services or a substantial threat to property, public health, welfare or safety; and (c) require prompt execution of a contract to remedy the condition.

EXEMPTIONS, exemptions from the formal competitive selection procedures for public improvement contracts, personal service contracts of architects, engineers, land surveyors, and related services, as well as contracts and classes of contracts designated as "special procurements" under ORS 279B.085.

LOCAL CONTRACT REVIEW BOARD (LCRB), the Board.

PERSONAL SERVICES, (A) Includes those services that require specialized technical, creative, professional or communication skills or talents, unique and specialized knowledge, or the exercise of discretionary judgment, and for which the quality of the service depends on attributes that are unique to the service provider. Such services include architects, engineers,

DISTRICT COMPILED POLICIES

surveyors, attorneys, accountants, auditors, agents of record, computer programmers, land acquisition specialists, property managers, artists, designers, performers and consultants. The General Manager has authority to determine whether a particular service is a “personal service” under this definition. (B) Personal Services do not include contracts primarily for equipment, supplies or materials. For example, a contract to supply all hardware and standard software is not Personal Services, but a contract with a technology consultant to design or develop a new computer system is Personal Services.

PROPOSAL, a binding offer to provide goods, services or public improvements with the understanding that acceptance will depend on evaluation of factors other than, or in addition to, price. A proposal may be made in response to a request for proposals or under an informal solicitation.

PUBLIC CONTRACT, any agreement for the purchase, lease, or sale by the District of personal property, public improvements, or services other than agreements that are for personal and professional services.

PUBLIC IMPROVEMENT, projects for construction, reconstruction, or major renovation on real property by or for the District. “Public improvement” does not include emergency work, minor alteration, ordinary repair, or maintenance necessary in order to preserve a public improvement.

QUOTE, a price offer made in response to an informal solicitation to provide goods, services or public improvements.

REQUEST FOR PROPOSALS (RFP), means the solicitation of written competitive proposals, or offers, to be used as a basis for making an acquisition, or entering into a contract when specifications and price will not necessarily be the predominant award criteria.

SURPLUS PROPERTY, any personal property of the District that has been determined by the General Manager to be of no use or value to the District.

5.03 Personal Services

- A. Exempt Personal Service Contracts. Exempt Personal Service contracts are defined by the LCRB, and are exempt from the public procurement procedures and may be executed by direct appointment. The following contracts are considered exempt by the District:
- (1) Contracts existing on July 11, 2005; and
 - (2) Contracts for accounting, legal, underwriting, and investment, financial and insurance advising services, and instructional services.

DISTRICT COMPILED POLICIES

B. Contracts for Certain Construction-related Personal Services. This section applies only to personal services meeting the following criteria:

- (1) A contract with an Estimated Fee that exceeds \$100,000; and
- (2) The contract is for personal service that is *legally required* to be provided or performed by an architect, engineer, photogrammetrist, transportation planner or land surveyor. For example: hiring an architect to design a building or structure, or an engineer to design a bridge. Because the law requires licensed professionals to design and engineer structures, District would rely on this subsection to hire someone to perform those services. However, if District were hiring an architect or engineer to perform project management services (for example), it may solicit and award such services under the Personal Services in this policy, as defined by ORS 279C.100, as "Related Services."
- (3) If either (A) or (B) above is not satisfied then District may rely on the Personal Services in this policy to solicit and award the contract. If the requirements of (1) and (2) are satisfied, then the provisions of OAR 137-048-0210 through OAR 137-048-0220 will be adhered to.

C. Direct Appointment (Under \$100,000). Personal service contracts may be entered into directly with a Consultant if the estimated fee to be paid under the contract does not exceed \$100,000.

D. Informal Selection Process (\$100,000 – \$250,000).

- (1) The use of the informal selection procedures described in OAR 137-047-0270 will be used to obtain a contract if the estimated fee is expected to be \$100,000 or more and not to exceed \$250,000.
- (2) The selection may be based on criteria including, but not limited to, each proposer's:
 - a) Particular capability to perform the services required;
 - b) Experienced staff available to perform the services required, including each proposer's recent, current and projected workloads;
 - c) Performance history;
 - d) Approach and philosophy used in providing services;
 - e) Fees or costs; and
 - f) Geographic proximity to the project or the area where the services are to be performed.
- (3) Price may be considered, but need not be the determining factor. Proposals may also be solicited by using a written RFP, at the District's discretion.

E. Formal Selection Process (Over \$250,000). The use of the formal selection procedures described in OAR 137-047-0255 and ORS 279B.060 will be used to obtain a contract if the estimated fee is expected to exceed \$250,000.

DISTRICT COMPILED POLICIES

5.04 Delegation

- A. Except as otherwise provided in the Local Rules, the powers and duties of the LCRB under public contract law must be exercised and performed by the Board.
- B. Unless expressly limited by the LCRB, the Model Rules or Local Rules, all powers and duties given or assigned to contract agencies by public contract law may be exercised or performed by the General Manager, including the authority to enter into emergency contracts under ORS 279B.080.
- C. All public contracts estimated to cost \$150,000 or more in a fiscal year must be approved by the Board.
- D. All public contracts estimated to cost less than \$150,000 in a fiscal year may be entered into by the General Manager without Board approval. However, either the Board or the General Manager may enter into emergency contracts under DCP 5.11, regardless of dollar limits, subject to ORS 294.455.

5.05 Special Procurements and Exemptions

- A. The LCRB may exempt from competitive bidding certain contracts or classes of contracts for procurement of goods and services according to the procedures described in ORS 279B.085.
- B. The LCRB may exempt certain contracts or classes of contracts for public improvements from competitive bidding according to the procedures described in ORS 279C.335. When exempting a contract for public improvement from competitive bidding, the LCRB may authorize the contract to be awarded using an RFP process for public improvements, according to the processes described in OAR 137-049-0640 through 137-049-0690.

5.06 Small Procurements (Under ~~\$5,000~~\$10,000)

- A. Public contracts under ~~\$5,000~~\$10,000 are not subject to competitive bidding requirements. The General Manager will make a reasonable effort to obtain competitive quotes in order to ensure the best value for the District.
- B. The District may amend a public contract awarded as a small procurement beyond the ~~\$5,000~~\$10,000 limit in accordance with OAR 137-047-0800, provided the cumulative amendments do not increase the total contract price to a sum greater than ~~\$6,000~~\$12,500.

5.07 Intermediate Procurements

- A. A contract for procurement of goods and services estimated to cost between ~~\$5,000~~\$10,000 and \$150,000 in a fiscal year, or a contract for a public improvement that is estimated to cost between ~~\$5,000~~\$10,000 and \$150,000 in a fiscal year may be awarded according to the processes for intermediate procurements described in ORS 279B.070.
- B. The District may amend a public contract awarded as an intermediate procurement beyond the stated limitations in accordance with OAR 137-047-0800, provided the cumulative amendments do not increase the total contract price by a sum greater than twenty-five percent (25%) of the original contract price.

DISTRICT COMPILED POLICIES

5.08 Electronic Advertising

Under ORS 279C.360 and ORS 279B.055, electronic advertisement of public contracts in lieu of newspaper publication is authorized when it is cost-effective to do so. The General Manager has the authority to determine when electronic publication is appropriate, and consistent with the District's public contracting policies.

5.09 Notice of intent to award certain contracts

- A. At least seven days before the award of a public contract solicited under a traditional invitation to bid or RFP, the District will post or provide to each bidder or proposer notice of the District's intent to award a contract.
- B. If stated in the solicitation document, the District may post this notice electronically or through non-electronic means and require the bidder or proposer to determine the status of the District's intent.
- C. As an alternate, the District may provide written notice to each bidder or proposer of the District's intent to award a contract. This written notice may be provided electronically or through non-electronic means.
- D. The District may give less than seven days notice of its intent to award a contract if the District determines in writing that seven days is impractical as allowed by ORS 279B.135.
- E. This section does not apply to goods or services contracts awarded under the small procurements under the Local Rules, or other goods and services contracts awarded in accordance with ORS 279B.070, 279B.075, 279B.080 or 279B.085.
- F. This section does not apply to any public improvement contract or class of public improvement contracts exempted from competitive bidding requirements.
- G. A protest of the District's intent to award a contract may only be filed in accordance with OAR 137-047-0740 or OAR 137-049-0450, as applicable.

5.10 Methods for Awarding Contracts Using RFP Process

- A. In making an award using the RFP process in ORS 279B.060, the District may use any evaluation method determined to be most appropriate for the selection process, including the processes described in ORS 279B.060(6)(b), as well as direct appointment of personal services contracts if direct appointment is determined to be most advantageous to the District. The evaluation process used must be stated in the RFP. OAR 137-047-0261 through 137-047-0263 apply to evaluation of proposals.
- B. The District may require prequalification of bidders or proposers as stated in ORS 279B.125 for public improvement contracts in excess of \$300,000.

DISTRICT COMPILED POLICIES

5.11 Emergency Contracts

- A. The President of the Board or the General Manager has the authority to determine when emergency conditions exist sufficient to warrant an emergency contract. If the President is not available, approval by a board member may be sought in the following successive order: Secretary, Secretary Pro-temp, Board member. The nature of the emergency and the method used for the selection of the contractor must be documented.
- B. Emergency contracts may be awarded as follows:
 - (1) Goods and Services. Emergency contracts for procurement of goods and services may be awarded under ORS 279B.080 and DCP 5.04.
 - (2) Public Improvements. The District adopts OAR 137-049-0150 as its contracting rules for awarding a public improvement contract under emergency conditions.

5.12 Disposal of Surplus Property

- A. The General Manager may dispose of surplus property as follows:
 - (1) For surplus property deemed to have an estimated salvage value of \$50,000 or less, the General Manager may authorize the property to be sold, donated or destroyed.
 - (2) For surplus property deemed to have an estimated salvage value of more than \$50,000, the Board may authorize the General Manager to dispose of the property in any appropriate manner.
- B. Surplus property may be disposed of in the manner that is most advantageous to the District or the community at large including the following:
 - (1) Public Auction. Auctions must be sufficiently advertised in the manner that is most likely to obtain a competitive bidding pool for the property. Employees of the District may purchase surplus property from the District only at an advertised auction, and only if the employee submits the highest bid for such property.
 - (2) Donation. Surplus property may be donated or sold to any non-profit organization, any other local government, or any state or federal program created to dispose of surplus property.
 - (3) Disposal. Surplus property determined to be of insufficient value to merit auction or donation may be disposed of in any appropriate manner.

5.13 Prequalification

- A. The District will allow prequalification for projects valued at \$1 million or more, where the size, complexity or other project factors justify the use of prequalification, as authorized by ORS 279C.430 using forms approved by the General Manager.
- B. The General Manager will determine qualifications based on the factors listed in ORS 279C.375(3)(b):
 - (1) The financial resources of the applicant, including insurance and bonding capacity, solvency and past payment history with employees, subcontractors and suppliers.
 - (2) The equipment and technology of the applicant available to perform the contract, including licensing and contract rights to use equipment and technology.

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- (3) The key personnel of applicant available to perform the contract, including their experience and capabilities as demonstrated by performance on comparable contracts.
 - (4) Holds current licenses that business or service professional operating in this state must hold in order to undertake or perform work specified in the contract.
 - (5) Completed previous contracts of a similar nature with a satisfactory records of performance, including planning, phasing, and scheduling; safety programs and records; compliance with local, state and federal laws relating to employment; dispute resolution; and references from owners, engineers and other contract agencies.
 - (6) Has a satisfactory record of integrity, and may consider, previous criminal convictions for offenses related to obtaining or subcontracting or in the connection with the bidders performance of a contract or subcontract.
 - (7) Individual firms who may individually lack all of the specified prequalification requirements may combine to form teams for projects provided such firms would meet all of the requirements were the project fully in their area of expertise. Such teams must be structured so that they do not place undue burden upon District in terms of tracking progress and providing accountability.
- C. The General Manager will notify applicants of qualification or disqualification within 30 days of applications. Applicants may appeal disqualifications by filing a written notice of appeal with the General Manager within three days of receipt of notice of disqualification. The District presumes receipt at the earliest of date of personal delivery, facsimile, actual oral or written notice, or three days after mailing of a notice of disqualification.
- D. The General Manager may debar a prospective bidder or proposer for the reasons listed in ORS 279C.375(3)(b). The General Manager must provide written notice of such determination to the person or applicant and comply with the decision requirements of ORS 279C.375(4).

5.14 Appeals of Prequalification Decisions and Debarment Decisions

Review of the District's prequalification and debarment decisions are as stated in ORS 279B.425. The following additional procedures apply to hearings on such decisions by the LCRB:

- A. Notices must be submitted in writing to the General Manager. Appeals filed after the filing period stated in ORS 279B.425 will not be considered.
- B. Upon opening of the hearing, District staff will explain the decision being appealed and the justification thereof. The appellant will then be heard. Time for the appellant's testimony will be established by the President. The appellant may submit any testimony or evidence relevant to the decision or the appeal. Any party requesting time to testify in support of the appeal will then be heard, subject to time limits established by the President.
- C. Once all testimony and evidence in support of the appeal is heard, any party requesting time to testify in support of the District decision will be heard, with time limits set by the President. Any party testifying in opposition to the appeal may submit any testimony or evidence relevant to the decision or the appeal. Once all testimony in opposition to the

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appeal has been heard, the appellant may request time to provide rebuttal testimony. At the conclusion of the rebuttal testimony, if any, the President will close the hearing.

- D. When issued in writing according to the requirements of ORS 279B.425, the LCRB decision is final.

5.15 Concession Agreements

Concession agreements are not required to be competitively bid. However, when it is in the District's best interests to do so, the District may obtain competitive proposals for concession agreements using the procedures described in ORS 279B.060.

5.16 Purchases from Federal Catalogs

Subject to Board approval requirements stated in the Local Rules, the District may purchase goods from federal catalogs without competitive bidding when the procurement is under to 10 USC 381, the Electronic Government Act of 2002 (Public Law 107-347). Purchases under other federal laws will be permitted upon a finding by the LCRB that the law is similar to such Act in effectuating or promoting transfers of property to contracting agencies.

5.17 Intergovernmental Agreements

- A. Applicability. This policy provides guidance for approval and execution of, Intergovernmental Agreements (IGAs) as defined by ORS chapter 190 and for non-IGA agreements between the District and other government agencies.
- B. Policy. The Board will exercise authority to approve and authorize the General Manager to execute IGAs. The General Manager is delegated authority to approve and authorize non-IGA agreements for general business with other government agencies that meet any of the following conditions:
- (1) Agreements where the funding does not exceed \$100,000, exclusive of staff time for business in the following categories:
 - a) acquisition of services;
 - b) membership; and
 - c) facility use / property leases;
 - (2) Agreements for compensation to the District that do not exceed \$100,000 and do not adversely affect District physical assets; or
 - (3) Grant applications that do not require Board approval.

5.18 Sustainable Purchasing

- A. Purpose. To ensure that staff know what authority they have to make sustainable purchases that are not specified in normal purchasing guidelines by defining how and when to use the sustainable cost model while defining exceptions to the lowest cost criteria frequently applied to other purchases. All purchases will be made in accordance with existing policies (such as THPRD Operational Policies & Procedures 2.02.01 through 2.02.06).

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B. Policy. It shall be the policy of the Tualatin Hills Park & Recreation District (THPRD) to ensure that goods are purchased in a sustainable manner that provides environmental, social, and economic benefits. Sustainable purchasing shall be based on appropriate standards/criteria and will include a consideration of life cycle costs of products.

C. General Criteria

(1) THPRD will target sustainable procurement practices that:

- a) Seek to utilize “environmentally friendly” or “green” products, to support reduction of greenhouse gases (GHGs).
- b) Foster and integrate supplier diversity.
- c) Support safe and fair labor practices and ethical behavior throughout the supply chain.

~~(1) THPRD will purchase items with the highest level of sustainable attributes possible, in compliance with applicable purchasing laws and regulations.~~

- ~~a) Staff will seek to utilize to the fullest extent possible “environmentally friendly” or “green” products.~~
- ~~b) THPRD will use appropriate standards/criteria to document sustainable purchasing. The General Manager will establish these standards and may amend them from time to time in accordance with this policy.~~
- ~~c) For purchases where there are no appropriate standards/criteria, THPRD will develop and maintain a list of acceptable “green product” resources.~~

(2) THPRD recognizes that the human health, environmental, social and economic impacts of products and services occur throughout their life cycle and throughout the associated supply chains. Staff will specify and select products and services that follow environmental standards, particularly standards that evaluate products or services along their entire life cycle. Whenever possible, staff will utilize life cycle costing methods to determine the full cost of a product or service.

~~(2) THPRD staff will use Life Cycle Cost (a method of economic analysis that takes into account expected costs over the useful life of an asset), based on THPRD’s sustainability cost model, as the basis of selection on all purchases when a single-item is over \$50,000 or weighs more than 1,000 pounds. The model, although required for the purchases described above, may also be used for any level of expenditure where staff deems the use of the model appropriate. If the initial cost from a selection based on the sustainability cost model exceeds the initial cost of the least-cost selection by more than 10%, the life cycle costing requirement may be waived.~~

(3) Nothing contained in this policy shall be construed as requiring a buyer or contractor to procure products that do not perform adequately for their intended use, or exclude adequate competition, procure products that are not available at a reasonable price, or available within a reasonable time frame.

D. Solicitation for Services

(1) Service contracts shall include sustainability criteria to highlight the importance of sustainability issues to THPRD and to ensure that priority issues are addressed with vendors. Sustainability criteria can be incorporated into service contracts to

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set both minimum performance standards that all vendors must meet and further optional criteria that they are encouraged to achieve.

- (2) Requests for Proposals (RFP) will include the Corporate Responsibility Evaluation criterion (as described in DCP 5.20) to evaluate sustainable practices and other factors such as Social Equity.
- E. Responsibility. Prospective vendors will be responsible for providing evidence of meeting the standards used in the procurement, or for providing information necessary to complete a life cycle cost or other sustainability assessment. A prospective vendor who fails to provide this information may be considered nonresponsive and removed from consideration for the procurement.

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5.19 Minority, Women and Small Emerging Businesses

- A. Purpose. To increase access and remove barriers in our procurement process so that the utilization of Minority, Women and Emerging Small Businesses (MWESB) reflect the diversity of our community. All purchases will be made in accordance with existing policies (such as THPRD Operational Policies & Procedures 2.02.01 through 2.02.11).
- B. Policy. Tualatin Hills Park & Recreation District is committed to a procurement strategy that ~~achieves district-wide race and gender contract equity, while providing small businesses opportunity and regional economic growth.~~ provides opportunities to small businesses, is supportive of the regional economy, and is designed to achieve racial and gender equity in contracting district-wide.
- C. General Criteria
- (1) THPRD endeavors to build upon and diversify ~~the current MWESB's~~ contractor base ~~without sacrificing quality, completion or fairness, in compliance with applicable purchasing laws and regulations.~~
 - a) THPRD is encouraged to participate in a variety of professional ~~groups in an effort to diversify bidders, such as the Oregon Association of Minority Entrepreneurs.~~ organizations to connect with a wider pool of potential suppliers.
 - b) THPRD will ~~not certify contractors, but~~ rely on the State of Oregon MWESB certification program to define MWESB and verify certification through the State of Oregon Certification Office for Business Inclusion and Diversity (COBID) database.
 - c) THPRD will award the contract to the lowest responsive and responsible contractor.
 - d) THPRD will use appropriate standards to document MWESB purchasing. The General Manager will establish these standards and may amend them from time to time in accordance with this policy.
 - e) ~~THPRD may use State of Oregon MWESB certification as an evaluative criterion in determining the sustainability of a firm in awarding a contract.~~
- D. Solicitation Guidelines
- ~~(1) Where solicitation to MWESB is required, send to state certified MWESB firms only. Record the contractors contacted and quotes received. Document attempt if no certified MWESB is available in that area of work or does not respond.~~
 - ~~(2)~~ (1) Goods and Services
 - a) Informally Solicited Quotes (>\$1,000 - <\$5,000) - if obtaining quotes, shall solicit to a minimum of three certified MWESB, unless no certified MWESB is available in that area of work. Small Procurements (<\$10,000) - Competitive solicitation is not required. Staff are strongly encouraged to review the COBID Certification Directory for firms in the category of work being solicited before decided where to solicit bids.

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Staff will also consider utilization of self-defined MWESB companies, and encourage those companies to obtain COBID certification.

- b) Formally Solicited Quotes/Intermediate Procurements (>\$5,000 \$10,000- <\$150,000) – THPRD must obtain at least one of three quotes from a certified MWESB, unless no certified MWESB is available in that area of work or does not respond, contact a minimum of three COBID-certified firms among firms solicited (unless fewer than three COBID-certified firms are available in that area of work), and/or post the opportunity on Oregon’s Procurement Information Network (ORPIN).

~~(3)~~(2) Personal Services, A&E Services, and Related A&E Services

- a) Direct Appointment or Quotes/Appointments (<\$100,000) - if obtaining quotes, must obtain at least one of three quotes from a certified MWESB, unless no certified MWESB is available in that area of work or does not respond. Competitive solicitation is not required. Staff are strongly encouraged to review the COBID Certification Directory for firms in the category of work being solicited before decided where to solicit bids. Staff will also consider utilization of self-defined MWESB companies, and encourage those companies to obtain COBID certification.

- a) –
- b) Informal Selection (>\$100,000 - <\$250,000) – THPRD will include the Corporate Responsibility Evaluation Criterion as described in 5.20 (below) into the RFP process.
- c) Formal Selection (>\$250,000) – THPRD will include the Corporate Responsibility Evaluation Criterion as described in 5.20 into the RFP process.

~~(4)~~(3) Public Improvement

- a) Informally Solicited Quotes (>\$1,000 – <\$5,000) Small Procurements (>\$10,000) - Competitive solicitation is not required. Staff are strongly encouraged to review the COBID Certification Directory for firms in the category of work being solicited before decided where to solicit bids. Staff will also consider utilization of self-defined MWESB companies, and encourage those companies to obtain COBID certification.

- a) if obtaining quotes, shall solicit to a minimum of three certified MWESB, unless no certified MWESB is available in that area of work.

- b) Formally Solicited Quotes/Intermediate Procurement (>\$5,000(>\$10,000 - <\$100,000) – THPRD will contact a minimum of three COBID-certified firms among firms solicited (unless fewer than three COBID-certified firms are available in that area of work), and/or post the opportunity on Oregon’s Procurement Information Network (ORPIN).

- b) must obtain at least one of three quotes from a certified MWESB, unless no certified MWESB is available in that area of work or does not respond.

- c) Competitive Bidding/Formal Procurements (>\$100,000) - THPRD will include the Corporate Responsibility Evaluation Criterion as described in 5.20 into the RFP process.

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~~E. when an Alternative Contracting Method is used, must include the Corporate Responsibility Evaluation Criterion as described in 5.20 into the RFP process.~~

F.E. Responsibility. Prospective contractors will be responsible for providing evidence of meeting the MWESB certification standard. A prospective vendor who fails to provide this information may be considered non-responsive and removed from consideration for the procurement.

5.20 Corporate Responsibility Evaluation Criterion

- A. Purpose. The purpose of this criterion is to highlight the district's commitment to contracting with socially and environmentally responsible businesses and to advance equity in public contracting by increasing opportunities for State of Oregon certified MWESB. All Requests for Proposals (RFP) will include a Corporate Responsibility Evaluation Criterion to ensure that priority issues are addressed with vendors to evaluate MWESB and sustainability practices.
- B. General Criteria. These criteria will include scoring award points (15-20% of the overall evaluation) based on strategies considered successful, good faith and responsible. The following are examples:
- (1) Sustainable Business Practices
 - a) Show demonstrated practices that have been implemented to reduce environmental impact
 - b) Provide any performance metrics or third-party awards/recognitions
 - c) Demonstrated participation in third-party sustainability related organizations
 - (2) Social Equity Practices
 - a) Certification in the State of Oregon as an MBE, WBE, or an ESB
 - b) Effective MWESB mentoring, training, or capacity-building program
 - c) Show utilization or inclusion of MWESB through phases of consultation process
 - d) Demonstrated past performance of including MWESB firms on previous work

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CHAPTER 5 – PUBLIC CONTRACTS & AGREEMENTS**5.01 Public Contracts Generally**

The Board serves as the Local Contract Review Board for the District and has adopted as its public contracting rules ORS chapter 279A, B and C and the Attorney General's Model Public Contract Rules, OAR Chapter 137, Division 46 (General Provisions Related to Cooperative Procurement), Division 47 (Public Procurements for Goods or Services), Division 48 (Consultant Selection: Architectural, Engineering and Land Surveying Services and Related Services Contracts) and Division 49 (General Provisions Related to Public Contracts for Construction Services), subject to the exceptions provided in this document.

5.02 Definitions

AWARD, the selection of a person to provide goods, services or public improvements under a public contract. The award of the contract is not binding on the District until the contract is executed and delivered by the General Manager.

BID, a binding, written offer to provide goods, services or public improvements for a specified price or prices.

BIDDER, a person that submits a bid in response to an invitation to bid.

CONCESSION AGREEMENT, a contract that authorizes and requires a person to promote or sell, for its own business purposes, specified types of goods or services from a site within a building or upon land owned by the District, under which the concessionaire makes payments to the District based, in whole or in part, on the concessionaire's sales revenues. "Concession agreement" does not include an agreement, which is merely a flat-fee or per-foot rental, lease, license, permit, or other arrangement for the use of public property.

CONTRACTING AGENCY, a public body authorized by law to conduct procurement.

EMERGENCY, circumstances that (a) could not have reasonably been foreseen; (b) create a substantial risk of loss, damage, or interruption of services or a substantial threat to property, public health, welfare or safety; and (c) require prompt execution of a contract to remedy the condition.

EXEMPTIONS, exemptions from the formal competitive selection procedures for public improvement contracts, personal service contracts of architects, engineers, land surveyors, and related services, as well as contracts and classes of contracts designated as "special procurements" under ORS 279B.085.

LOCAL CONTRACT REVIEW BOARD (LCRB), the Board.

PERSONAL SERVICES, (A) Includes those services that require specialized technical, creative, professional or communication skills or talents, unique and specialized knowledge, or the exercise of discretionary judgment, and for which the quality of the service depends on attributes that are unique to the service provider. Such services include architects, engineers,

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surveyors, attorneys, accountants, auditors, agents of record, computer programmers, land acquisition specialists, property managers, artists, designers, performers and consultants. The General Manager has authority to determine whether a particular service is a “personal service” under this definition. (B) Personal Services do not include contracts primarily for equipment, supplies or materials. For example, a contract to supply all hardware and standard software is not Personal Services, but a contract with a technology consultant to design or develop a new computer system is Personal Services.

PROPOSAL, a binding offer to provide goods, services or public improvements with the understanding that acceptance will depend on evaluation of factors other than, or in addition to, price. A proposal may be made in response to a request for proposals or under an informal solicitation.

PUBLIC CONTRACT, any agreement for the purchase, lease, or sale by the District of personal property, public improvements, or services other than agreements that are for personal and professional services.

PUBLIC IMPROVEMENT, projects for construction, reconstruction, or major renovation on real property by or for the District. “Public improvement” does not include emergency work, minor alteration, ordinary repair, or maintenance necessary in order to preserve a public improvement.

QUOTE, a price offer made in response to an informal solicitation to provide goods, services or public improvements.

REQUEST FOR PROPOSALS (RFP), means the solicitation of written competitive proposals, or offers, to be used as a basis for making an acquisition, or entering into a contract when specifications and price will not necessarily be the predominant award criteria.

SURPLUS PROPERTY, any personal property of the District that has been determined by the General Manager to be of no use or value to the District.

5.03 Personal Services

- A. Exempt Personal Service Contracts. Exempt Personal Service contracts are defined by the LCRB, and are exempt from the public procurement procedures and may be executed by direct appointment. The following contracts are considered exempt by the District:
- (1) Contracts existing on July 11, 2005; and
 - (2) Contracts for accounting, legal, underwriting, and investment, financial and insurance advising services, and instructional services.

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B. Contracts for Certain Construction-related Personal Services. This section applies only to personal services meeting the following criteria:

- (1) A contract with an Estimated Fee that exceeds \$100,000; and
- (2) The contract is for personal service that is *legally required* to be provided or performed by an architect, engineer, photogrammetrist, transportation planner or land surveyor. For example: hiring an architect to design a building or structure, or an engineer to design a bridge. Because the law requires licensed professionals to design and engineer structures, District would rely on this subsection to hire someone to perform those services. However, if District were hiring an architect or engineer to perform project management services (for example), it may solicit and award such services under the Personal Services in this policy, as defined by ORS 279C.100, as "Related Services."
- (3) If either (A) or (B) above is not satisfied then District may rely on the Personal Services in this policy to solicit and award the contract. If the requirements of (1) and (2) are satisfied, then the provisions of OAR 137-048-0210 through OAR 137-048-0220 will be adhered to.

C. Direct Appointment (Under \$100,000). Personal service contracts may be entered into directly with a Consultant if the estimated fee to be paid under the contract does not exceed \$100,000.

D. Informal Selection Process (\$100,000 – \$250,000).

- (1) The use of the informal selection procedures described in OAR 137-047-0270 will be used to obtain a contract if the estimated fee is expected to be \$100,000 or more and not to exceed \$250,000.
- (2) The selection may be based on criteria including, but not limited to, each proposer's:
 - a) Particular capability to perform the services required;
 - b) Experienced staff available to perform the services required, including each proposer's recent, current and projected workloads;
 - c) Performance history;
 - d) Approach and philosophy used in providing services;
 - e) Fees or costs; and
 - f) Geographic proximity to the project or the area where the services are to be performed.
- (3) Price may be considered, but need not be the determining factor. Proposals may also be solicited by using a written RFP, at the District's discretion.

E. Formal Selection Process (Over \$250,000). The use of the formal selection procedures described in OAR 137-047-0255 and ORS 279B.060 will be used to obtain a contract if the estimated fee is expected to exceed \$250,000.

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5.04 Delegation

- A. Except as otherwise provided in the Local Rules, the powers and duties of the LCRB under public contract law must be exercised and performed by the Board.
- B. Unless expressly limited by the LCRB, the Model Rules or Local Rules, all powers and duties given or assigned to contract agencies by public contract law may be exercised or performed by the General Manager, including the authority to enter into emergency contracts under ORS 279B.080.
- C. All public contracts estimated to cost \$150,000 or more in a fiscal year must be approved by the Board.
- D. All public contracts estimated to cost less than \$150,000 in a fiscal year may be entered into by the General Manager without Board approval. However, either the Board or the General Manager may enter into emergency contracts under DCP 5.11, regardless of dollar limits, subject to ORS 294.455.

5.05 Special Procurements and Exemptions

- A. The LCRB may exempt from competitive bidding certain contracts or classes of contracts for procurement of goods and services according to the procedures described in ORS 279B.085.
- B. The LCRB may exempt certain contracts or classes of contracts for public improvements from competitive bidding according to the procedures described in ORS 279C.335. When exempting a contract for public improvement from competitive bidding, the LCRB may authorize the contract to be awarded using an RFP process for public improvements, according to the processes described in OAR 137-049-0640 through 137-049-0690.

5.06 Small Procurements (Under \$10,000)

- A. Public contracts under \$10,000 are not subject to competitive bidding requirements. The General Manager will make a reasonable effort to obtain competitive quotes in order to ensure the best value for the District.
- B. The District may amend a public contract awarded as a small procurement beyond the \$10,000 limit in accordance with OAR 137-047-0800, provided the cumulative amendments do not increase the total contract price to a sum greater than \$12,500.

5.07 Intermediate Procurements

- A. A contract for procurement of goods and services estimated to cost between \$10,000 and \$150,000 in a fiscal year, or a contract for a public improvement that is estimated to cost between \$10,000 and \$150,000 in a fiscal year may be awarded according to the processes for intermediate procurements described in ORS 279B.070.
- B. The District may amend a public contract awarded as an intermediate procurement beyond the stated limitations in accordance with OAR 137-047-0800, provided the cumulative amendments do not increase the total contract price by a sum greater than twenty-five percent (25%) of the original contract price.

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5.08 Electronic Advertising

Under ORS 279C.360 and ORS 279B.055, electronic advertisement of public contracts in lieu of newspaper publication is authorized when it is cost-effective to do so. The General Manager has the authority to determine when electronic publication is appropriate, and consistent with the District's public contracting policies.

5.09 Notice of intent to award certain contracts

- A. At least seven days before the award of a public contract solicited under a traditional invitation to bid or RFP, the District will post or provide to each bidder or proposer notice of the District's intent to award a contract.
- B. If stated in the solicitation document, the District may post this notice electronically or through non-electronic means and require the bidder or proposer to determine the status of the District's intent.
- C. As an alternate, the District may provide written notice to each bidder or proposer of the District's intent to award a contract. This written notice may be provided electronically or through non-electronic means.
- D. The District may give less than seven days notice of its intent to award a contract if the District determines in writing that seven days is impractical as allowed by ORS 279B.135.
- E. This section does not apply to goods or services contracts awarded under the small procurements under the Local Rules, or other goods and services contracts awarded in accordance with ORS 279B.070, 279B.075, 279B.080 or 279B.085.
- F. This section does not apply to any public improvement contract or class of public improvement contracts exempted from competitive bidding requirements.
- G. A protest of the District's intent to award a contract may only be filed in accordance with OAR 137-047-0740 or OAR 137-049-0450, as applicable.

5.10 Methods for Awarding Contracts Using RFP Process

- A. In making an award using the RFP process in ORS 279B.060, the District may use any evaluation method determined to be most appropriate for the selection process, including the processes described in ORS 279B.060(6)(b), as well as direct appointment of personal services contracts if direct appointment is determined to be most advantageous to the District. The evaluation process used must be stated in the RFP. OAR 137-047-0261 through 137-047-0263 apply to evaluation of proposals.
- B. The District may require prequalification of bidders or proposers as stated in ORS 279B.125 for public improvement contracts in excess of \$300,000.

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5.11 Emergency Contracts

- A. The President of the Board or the General Manager has the authority to determine when emergency conditions exist sufficient to warrant an emergency contract. If the President is not available, approval by a board member may be sought in the following successive order: Secretary, Secretary Pro-temp, Board member. The nature of the emergency and the method used for the selection of the contractor must be documented.
- B. Emergency contracts may be awarded as follows:
 - (1) Goods and Services. Emergency contracts for procurement of goods and services may be awarded under ORS 279B.080 and DCP 5.04.
 - (2) Public Improvements. The District adopts OAR 137-049-0150 as its contracting rules for awarding a public improvement contract under emergency conditions.

5.12 Disposal of Surplus Property

- A. The General Manager may dispose of surplus property as follows:
 - (1) For surplus property deemed to have an estimated salvage value of \$50,000 or less, the General Manager may authorize the property to be sold, donated or destroyed.
 - (2) For surplus property deemed to have an estimated salvage value of more than \$50,000, the Board may authorize the General Manager to dispose of the property in any appropriate manner.
- B. Surplus property may be disposed of in the manner that is most advantageous to the District or the community at large including the following:
 - (1) Public Auction. Auctions must be sufficiently advertised in the manner that is most likely to obtain a competitive bidding pool for the property. Employees of the District may purchase surplus property from the District only at an advertised auction, and only if the employee submits the highest bid for such property.
 - (2) Donation. Surplus property may be donated or sold to any non-profit organization, any other local government, or any state or federal program created to dispose of surplus property.
 - (3) Disposal. Surplus property determined to be of insufficient value to merit auction or donation may be disposed of in any appropriate manner.

5.13 Prequalification

- A. The District will allow prequalification for projects valued at \$1 million or more, where the size, complexity or other project factors justify the use of prequalification, as authorized by ORS 279C.430 using forms approved by the General Manager.
- B. The General Manager will determine qualifications based on the factors listed in ORS 279C.375(3)(b):
 - (1) The financial resources of the applicant, including insurance and bonding capacity, solvency and past payment history with employees, subcontractors and suppliers.
 - (2) The equipment and technology of the applicant available to perform the contract, including licensing and contract rights to use equipment and technology.

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- (3) The key personnel of applicant available to perform the contract, including their experience and capabilities as demonstrated by performance on comparable contracts.
 - (4) Holds current licenses that business or service professional operating in this state must hold in order to undertake or perform work specified in the contract.
 - (5) Completed previous contracts of a similar nature with a satisfactory records of performance, including planning, phasing, and scheduling; safety programs and records; compliance with local, state and federal laws relating to employment; dispute resolution; and references from owners, engineers and other contract agencies.
 - (6) Has a satisfactory record of integrity, and may consider, previous criminal convictions for offenses related to obtaining or subcontracting or in the connection with the bidders performance of a contract or subcontract.
 - (7) Individual firms who may individually lack all of the specified prequalification requirements may combine to form teams for projects provided such firms would meet all of the requirements were the project fully in their area of expertise. Such teams must be structured so that they do not place undue burden upon District in terms of tracking progress and providing accountability.
- C. The General Manager will notify applicants of qualification or disqualification within 30 days of applications. Applicants may appeal disqualifications by filing a written notice of appeal with the General Manager within three days of receipt of notice of disqualification. The District presumes receipt at the earliest of date of personal delivery, facsimile, actual oral or written notice, or three days after mailing of a notice of disqualification.
- D. The General Manager may debar a prospective bidder or proposer for the reasons listed in ORS 279C.375(3)(b). The General Manager must provide written notice of such determination to the person or applicant and comply with the decision requirements of ORS 279C.375(4).

5.14 Appeals of Prequalification Decisions and Debarment Decisions

Review of the District's prequalification and debarment decisions are as stated in ORS 279B.425. The following additional procedures apply to hearings on such decisions by the LCRB:

- A. Notices must be submitted in writing to the General Manager. Appeals filed after the filing period stated in ORS 279B.425 will not be considered.
- B. Upon opening of the hearing, District staff will explain the decision being appealed and the justification thereof. The appellant will then be heard. Time for the appellant's testimony will be established by the President. The appellant may submit any testimony or evidence relevant to the decision or the appeal. Any party requesting time to testify in support of the appeal will then be heard, subject to time limits established by the President.
- C. Once all testimony and evidence in support of the appeal is heard, any party requesting time to testify in support of the District decision will be heard, with time limits set by the President. Any party testifying in opposition to the appeal may submit any testimony or evidence relevant to the decision or the appeal. Once all testimony in opposition to the

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appeal has been heard, the appellant may request time to provide rebuttal testimony. At the conclusion of the rebuttal testimony, if any, the President will close the hearing.

- D. When issued in writing according to the requirements of ORS 279B.425, the LCRB decision is final.

5.15 Concession Agreements

Concession agreements are not required to be competitively bid. However, when it is in the District's best interests to do so, the District may obtain competitive proposals for concession agreements using the procedures described in ORS 279B.060.

5.16 Purchases from Federal Catalogs

Subject to Board approval requirements stated in the Local Rules, the District may purchase goods from federal catalogs without competitive bidding when the procurement is under to 10 USC 381, the Electronic Government Act of 2002 (Public Law 107-347). Purchases under other federal laws will be permitted upon a finding by the LCRB that the law is similar to such Act in effectuating or promoting transfers of property to contracting agencies.

5.17 Intergovernmental Agreements

- A. Applicability. This policy provides guidance for approval and execution of, Intergovernmental Agreements (IGAs) as defined by ORS chapter 190 and for non-IGA agreements between the District and other government agencies.
- B. Policy. The Board will exercise authority to approve and authorize the General Manager to execute IGAs. The General Manager is delegated authority to approve and authorize non-IGA agreements for general business with other government agencies that meet any of the following conditions:
- (1) Agreements where the funding does not exceed \$100,000, exclusive of staff time for business in the following categories:
 - a) acquisition of services;
 - b) membership; and
 - c) facility use / property leases;
 - (2) Agreements for compensation to the District that do not exceed \$100,000 and do not adversely affect District physical assets; or
 - (3) Grant applications that do not require Board approval.

5.18 Sustainable Purchasing

- A. Purpose. To ensure that staff know what authority they have to make sustainable purchases that are not specified in normal purchasing guidelines by defining how and when to use the sustainable cost model while defining exceptions to the lowest cost criteria frequently applied to other purchases. All purchases will be made in accordance with existing policies (such as THPRD Operational Policies & Procedures 2.02.01 through 2.02.06).

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- B. Policy. It shall be the policy of the Tualatin Hills Park & Recreation District (THPRD) to ensure that goods are purchased in a sustainable manner that provides environmental, social, and economic benefits. Sustainable purchasing shall be based on appropriate standards/criteria and will include a consideration of life cycle costs of products.
- C. General Criteria
- (1) THPRD will target sustainable procurement practices that:
 - a) Seek to utilize “environmentally friendly” or “green” products, to support reduction of greenhouse gases (GHGs).
 - b) Foster and integrate supplier diversity.
 - c) Support safe and fair labor practices and ethical behavior throughout the supply chain.
 - (2) THPRD recognizes that the human health, environmental, social and economic impacts of products and services occur throughout their life cycle and throughout the associated supply chains. Staff will specify and select products and services that follow environmental standards, particularly standards that evaluate products or services along their entire life cycle. Whenever possible, staff will utilize life cycle costing methods to determine the full cost of a product or service.
 - (3) Nothing contained in this policy shall be construed as requiring a buyer or contractor to procure products that do not perform adequately for their intended use, or exclude adequate competition, procure products that are not available at a reasonable price, or available within a reasonable time frame.
- D. Solicitation for Services
- (1) Service contracts shall include sustainability criteria to highlight the importance of sustainability issues to THPRD and to ensure that priority issues are addressed with vendors. Sustainability criteria can be incorporated into service contracts to set both minimum performance standards that all vendors must meet and further optional criteria that they are encouraged to achieve.
 - (2) Requests for Proposals (RFP) will include the Corporate Responsibility Evaluation criterion (as described in DCP 5.20) to evaluate sustainable practices and other factors such as Social Equity.
- E. Responsibility. Prospective vendors will be responsible for providing evidence of meeting the standards used in the procurement, or for providing information necessary to complete a life cycle cost or other sustainability assessment. A prospective vendor who fails to provide this information may be considered nonresponsive and removed from consideration for the procurement.

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5.19 Minority, Women and Small Emerging Businesses

- A. Purpose. To increase access and remove barriers in our procurement process so that the utilization of Minority, Women and Emerging Small Businesses (MWESB) reflect the diversity of our community. All purchases will be made in accordance with existing policies (such as THPRD Operational Policies & Procedures 2.02.01 through 2.02.11).
- B. Policy. Tualatin Hills Park & Recreation District is committed to a procurement strategy that provides opportunities to small businesses, is supportive of the regional economy, and is designed to achieve racial and gender equity in contracting district-wide.
- C. General Criteria
- (1) THPRD endeavors to build upon and diversify its contractor base.
 - a) THPRD is encouraged to participate in a variety of professional organizations to connect with a wider pool of potential suppliers.
 - b) THPRD will rely on the State of Oregon MWESB certification program to define MWESB and verify certification through the State of Oregon Certification Office for Business Inclusion and Diversity (COBID) database.
 - c) THPRD will award the contract to the lowest responsive and responsible contractor.
 - d) THPRD will use appropriate standards to document MWESB purchasing. The General Manager will establish these standards and may amend them from time to time in accordance with this policy.
- D. Solicitation Guidelines
- (1) Goods and Services
 - a) Small Procurements (<\$10,000) – Competitive solicitation is not required. Staff are strongly encouraged to review the COBID Certification Directory for firms in the category of work being solicited before decided where to solicit bids. Staff will also consider utilization of self-defined MWESB companies, and encourage those companies to obtain COBID certification.
 - b) Intermediate Procurements (>\$10,000- <\$150,000) – THPRD must contact a minimum of three COBID-certified firms among firms solicited (unless fewer than three COBID-certified firms are available in that area of work), and/or post the opportunity on Oregon's Procurement Information Network (ORPIN).
 - (2) Personal Services, A&E Services, and Related A&E Services
 - a) Direct Appointments (<\$100,000) - Competitive solicitation is not required. Staff are strongly encouraged to review the COBID Certification Directory for firms in the category of work being solicited before decided where to solicit bids. Staff will also consider utilization of self-defined MWESB companies, and encourage those companies to obtain COBID certification.

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- b) Informal Selection (>\$100,000 - <\$250,000) – THPRD will include the Corporate Responsibility Evaluation Criterion as described in 5.20 (below) into the RFP process.
 - c) Formal Selection (>\$250,000) – THPRD will include the Corporate Responsibility Evaluation Criterion as described in 5.20 into the RFP process.
- (3) Public Improvement
- a) Small Procurements (>\$10,000) - Competitive solicitation is not required. Staff are strongly encouraged to review the COBID Certification Directory for firms in the category of work being solicited before decided where to solicit bids. Staff will also consider utilization of self-defined MWESB companies, and encourage those companies to obtain COBID certification.
 - b) Intermediate Procurement (>\$10,000 - <\$100,000) – THPRD will contact a minimum of three COBID-certified firms among firms solicited (unless fewer than three COBID-certified firms are available in that area of work), and/or post the opportunity on Oregon’s Procurement Information Network (ORPIN).
 - c) Formal Procurements (>\$100,000) - THPRD will include the Corporate Responsibility Evaluation Criterion as described in 5.20 into the RFP process.
- E. Responsibility. Prospective contractors will be responsible for providing evidence of meeting the MWESB certification standard. A prospective vendor who fails to provide this information may be considered non-responsive and removed from consideration for the procurement.

5.20 Corporate Responsibility Evaluation Criterion

- A. Purpose. The purpose of this criterion is to highlight the district’s commitment to contracting with socially and environmentally responsible businesses and to advance equity in public contracting by increasing opportunities for State of Oregon certified MWESB. All Requests for Proposals (RFP) will include a Corporate Responsibility Evaluation Criterion to ensure that priority issues are addressed with vendors to evaluate MWESB and sustainability practices.
- B. General Criteria. These criteria will include scoring award points (15-20% of the overall evaluation) based on strategies considered successful, good faith and responsible. The following are examples:
- (1) Sustainable Business Practices
 - a) Show demonstrated practices that have been implemented to reduce environmental impact
 - b) Provide any performance metrics or third-party awards/recognitions
 - c) Demonstrated participation in third-party sustainability related organizations
 - (2) Social Equity Practices
 - a) Certification in the State of Oregon as an MBE, WBE, or an ESB
 - b) Effective MWESB mentoring, training, or capacity-building program

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- c) Show utilization or inclusion of MWESB through phases of consultation process
- d) Demonstrated past performance of including MWESB firms on previous work

TUALTIN HILLS PARK AND RECREATION DISTRICT
Public Contracting Rules and Procedures
Proposed 2020 Amendments - Summary Table

EXHIBIT C

Type of Procurement	Park District Current Practice	2019 Oregon Statues	Proposed Park District Rules
<p><u>Direct Selection (Small Procurements):</u> Procurement of products, services or supplies is exempt from competitive bidding when its value is less than a specified amount.</p> <p style="text-align: right;">Approval authority:</p>	<p>Use Model Rules: exempt when less than \$5,000</p> <p>General Manager approval</p>	<p>Exempt when less than or equal to \$10,000</p> <p>ORS 279B.065 OAR 137.047.0265</p>	<p>Exempt when less than or equal to \$10,000</p> <p>General Manager approval</p>
<p><u>Informal Competitive Quotes (Intermediate Procurements):</u> Procurement of products, services or supplies requires a minimum of three (3) informal written competitive quotes when their value is within a specified range.</p> <p style="text-align: right;">Approval authority:</p>	<p>Use Model Rules: Required for procurements between \$5,000 to \$150,000</p> <p>General Manager approval \$150,000 or less</p> <p>Board approval greater than \$150,000</p>	<p>Required for procurements greater than \$10,000 and less than or equal to \$150,000</p> <p>ORS 279B.070 OAR 137.047.0270</p>	<p>Use Model Rules: Required for procurements over \$10,000 and not exceeding \$150,000</p> <p>General Manager approval \$150,000 or less</p> <p>Board approval greater than \$150,000</p>
<p>Sustainable Purchasing</p>	<p>Encourages “green” purchasing and prescribes procedures to support life cycle requirements</p>		<p>Expands definition of sustainable purchasing to include environmentally friendly products and to support reduction of greenhouse gases (GHGs), to foster and integrate supplier diversity, and to support safe and fair labor practices and ethical behavior through the supply chain.</p>

	Park District Current Practice	2019 Oregon Statues	Proposed Park District Rules
Minority, Women, and Small Emerging Businesses	Requires bids from MWESB registered companies for purchases >\$1,000. Bid process requires contracting with low bid.		Aligns purchase thresholds with the remainder of DCP 5. For small procurements <\$10,000, strongly encourages solicitation from MWESB certified companies. Add the consideration of self-defined MWESB companies and staff support of those companies to register for certification with the State of Oregon.



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

A meeting of the Tualatin Hills Park & Recreation District Board of Directors was held on Tuesday, December 10, 2019, at the HMT Recreation Complex, Dryland Training Center, 15707 SW Walker Road, Beaverton, Oregon. Work Session 4:30 pm; Executive Session 6 pm; Regular Meeting 7 pm.

Present:

Felicita Montebianco	President/Director
Tya Ping	Secretary/Director
Wendy Kroger	Secretary Pro-Tempore/Director
Heidi Edwards	Director
Ashley Hartmeier-Prigg	Director
Doug Menke	General Manager

Agenda Item #1 – Work Session: System Development Charge Methodology Update – Policy Framework

A Work Session of the Tualatin Hills Park & Recreation District Board of Directors was called to order by President Felicita Montebianco on Tuesday, December 10, 2019, at 4:30 pm.

Jeannine Rustad, Planning Manager, and Deb Galardi, Principal with Galardi Rothstein Group, the district’s System Development Charge (SDC) Methodology Update consultant, provided a detailed PowerPoint presentation, a copy of which was entered into the record, regarding potential options and data availability for creating the SDC policy framework for the following issues:

1. Residential SDC Scaling Options
 - a. Options for scaling SDC fees (square footage vs. number of bedrooms)
 - b. Application to type of housing (single family, multifamily)
2. Affordable Housing Incentives
 - a. SDC credit incentives for public improvements
 - b. Waivers for income qualified housing
3. SDC-funded level of service (LOS)
 - a. Planned vs. actual LOS
 - b. Inclusion of recreation facilities in SDCs

White papers on each of these three topics were provided to the board, copies of which were entered into the record. The policy framework discussed this evening will guide the update of the district’s SDC methodology, to be undertaken between January and August 2020.

Residential SDC Scaling Options

- Average occupancy linked to house size
 - Number of bedrooms and area of unit (square footage)
 - Data availability differs by unit type (single family and multifamily)
- Considerations

- Potentially revenue neutral
- Additional administrative requirements
- Bedrooms vs. square footage
 - Impact on family housing (fee higher for more bedrooms)
 - Bedroom definition
 - How to handle remodels/additions

Jeannine and Deb inquired whether there is interest by the board in pursuing development of scaling options and if there is a preference in terms of using bedrooms or square footage or seeing the data for both.

Board comments and discussion on this topic included the following:

- Affordable housing providers have identified a need for housing with zero to one bedrooms due to the number of single houseless individuals.
- The need for sufficient definitions and details in terms of how a bedroom is defined and the potential administrative burden in checking records for additional square footage added via renovations and additions.
- A desire for simplicity and equitability in administering the chosen method.
- Concern regarding a lack of district-specific data available for multifamily housing.
- Board support for exploring the option of scaling SDC fees for single family residences based on square footage, but not for multifamily; however, the board would like to see the data for that option, as well.
- Lack of board support regarding pursuing additional SDC fees owed due to square footage added via renovations and additions because of the administrative impact.

Affordable Housing Incentives

- Credits
 - Oregon SDC law requires some credits
 - Additional credits can be offered as incentive
 - Considerations
 - No reduction in LOS for credits as district receives public improvements
 - Credits in excess of legal requirements can be at district's discretion
 - Current policy provides flexibility
- Waivers
 - Typical eligibility criteria
 - Income: 60-80% of Area Median Income (AMI)
 - Years affordable: 20-30 years is typical
 - Exemption: Generally 100%, but could be scaled
 - Typical limitations
 - Number of units (annually or specified period of time)
 - Financial limit
 - Other conditions, such as district financial thresholds
 - Potential financial impacts
 - Based on number of multifamily affordable housing units estimated by City of Beaverton and Washington County over next five to seven years:
 - 100% waiver: \$6.6 million
 - Scaled waivers: \$4.05 million

Jeannine and Deb inquired whether there is interest by the board in pursuing the development of waiver options.

Board comments and discussion on this topic included the following:

- Any waivers would represent actual SDC funding forgone by the district.

- Affordable housing is typically multifamily so would not be affected by the district's scaling of SDC rates for single family residences.
- Some affordable housing providers have identified those with AMIs of between 30-60% and 0-30% as having the greatest unmet need. Board support was expressed for offering waivers only for housing serving those with AMIs at 60% or lower.
- Whether limiting waivers to nonprofit affordable housing providers is legally defensible and in the best interest of the community. There was agreement to continue additional research on this topic through conversations with affordable housing providers.
- The need to have conversations with other partner agencies, such as the City of Beaverton and Washington County, regarding the ways in which they are supporting affordable housing, as it is a community-wide issue requiring everyone's participation.
- Board support for the establishment of a cap for fee waivers, taking into consideration a commitment to keeping the district's overall LOS and quality of services intact. The rolling cap could be for three to five years and updated each year.
- Board support for scaling fee waivers in relation to AMI, such as a 100% waiver for housing serving those with AMIs of 30% and under, and a 50% waiver for AMIs of between 30-60%.
- The need to better understand the market of affordable housing in relation to the AMI ranges served, including concerns regarding the longevity of housing serving those with under 30% AMI.
- A suggestion to limit waivers initially to projects associated with Metro's recently-passed affordable housing bond measure in order to fast track bond projects, as such projects will already have an additional level of oversight and are funded via taxpayers.

Level of Service (LOS)

- Current methodology
 - SDC based on planned LOS based on project list
- Changes to LOS assumptions apply districtwide; are not targeted to affordable housing
- Inclusion of recreation facilities in SDCs
 - Approximately 25% of the current SDC rate is to fund recreation facilities

Jeannine and Deb inquired whether there is interest by the board in pursuing any changes to the district's current LOS.

Board comments and discussion on this topic included the following:

- How the SDC LOS compares or contributes to the GRASP analysis conducted of district service levels. Generally, as improvements are made based on the SDC LOS, the district's GRASP score would also improve, although there may be exceptions.
- Creative means by which affordable housing developments might be able to provide public space in lieu of paying SDC fees, including by siting such improvements off-site.
- Opportunities to fulfill LOS through other means, such as grants and general obligation bonds.
- Whether reducing LOS would actually contribute to more affordable housing being built.
- Historically, LOS has driven the SDC rates. The cost increase to the current project list in relation to this methodology update may be dramatic due to the change in construction costs since the previous update five years ago, coupled with the fact that some of the more difficult trail projects remain and the annual inflationary adjustment may not be keeping pace with true inflation.
- Reluctant board support for considering a slight reduction in LOS, but not a substantial reduction, along with additional information.

The work session concluded with board discussion regarding the participation of partner agencies in supporting affordable housing, including a question of whether the district could

make its fee waivers contingent upon the participation of other agencies. The board agreed that additional discussion with other elected officials is needed. President Monteblanco will assign elected official contacts to her fellow board members for follow up.

Agenda Item #2 – Executive Session (A) Legal (B) Land

President Monteblanco 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.

The Executive Session is held under authority of ORS 192.660(2) (e) & (h).

President Monteblanco noted that the news media and designated staff may attend executive session. Representatives of the news media were 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 welcomed the audience into the room.

Agenda Item #3 – Call Regular Meeting to Order

A Regular Meeting of the Tualatin Hills Park & Recreation District Board of Directors was called to order by President Felicita Monteblanco on Tuesday, December 10, 2019, at 7:05 pm.

Agenda Item #4 – Action Resulting from Executive Session

There was no action resulting from Executive Session.

Agenda Item #5 – Audience Time

Brian Garrison, 14355 SW Cherryhill Drive, Beaverton, is before the THPRD Board of Directors this evening regarding boardwalk safety concerns at the Tualatin Hills Nature Park. He referenced his previous testimony to the board two years ago, noting that at that time he had recently suffered injuries from a fall on one of the wet, slippery boardwalks in the park. He noted that no improvements to the boardwalks have been made since that time other than a portion of boardwalk over Beaverton Creek being replaced and that visitors to the park continue to fall on the slippery surfaces. He referenced an upcoming project by Clean Water Services that will be impacting two or three boardwalks within the park, noting that he hopes that those boardwalks can be totally replaced using a surface with traction, and discouraged partial replacement.

- ✓ Keith Hobson, Director of Business & Facilities, commented that the district's new standard for boardwalks is pultruded plastic and that boardwalks will be upgraded using this new material as they are replaced. The details of the project referenced within the Tualatin Hills Nature Park are in the process of being negotiated.

Lee O'Connor, 17247 NW Oakley Court, Portland, is before the THPRD Board of Directors this evening representing the Tualatin Hills Barracudas swim club. He noted that over the past two years, some club members have experienced heat exhaustion while using the 50-meter pool at the Tualatin Hills Aquatic Center. He described that it is not uncommon to see swimmers get out of the pool in order to cool down and that some club members have discontinued participation due to health concerns arising from the pool's temperature. He noted that the standard operating temperature for the 50-meter pool is 84 degrees and that the locker room showers are hot water only, as well. He referenced multiple national organizations that oversee aquatic exercise as well as the American Red Cross, noting that all agree that a competitive use swimming pool should be kept between 77 and 82.4 degrees. He asked the board of directors for guidance as to how to be successful in getting the temperature lowered in the district's 50-meter pool to within the recommended guidelines.

- ✓ President Montebianco commented that she is unfamiliar with this topic but pledges to learn more, and would also like to provide an opportunity for district staff to respond.
- ✓ General Manager Doug Menke noted that Sharon Hoffmeister, Aquatics Manager, will get in touch with Mr. O'Connor regarding these concerns. The reality is that the Tualatin Hills Aquatic Center is a multiuse pool and that while the competitive use is important to the district, it represents one of the many activities that occur at the aquatic center.

Agenda Item #6 – Board Time

Ashley Hartmeier-Prigg provided the following updates and comments during board time:

- Met with Eileen Kravetz, Tualatin Hills Park Foundation Executive Director, regarding recruitment.
- The next Audit Committee meeting will be taking place next week.
- Participated in the recent Accessible & Safe Action Team meeting in relation to the district's visioning process. The meeting was engaging and well-facilitated.

Wendy Kroger provided the following updates and comments during board time:

- Participated in the recent Preserving Natural Spaces Action Team meeting in relation to the district's visioning process.
- Thanked the district staff responsible for bringing the district's recent purchase of a 25-acre natural area to fruition.

Tya Ping provided the following updates and comments during board time:

- Met with Eileen Kravetz, Tualatin Hills Park Foundation Executive Director, regarding recruitment.
- Participated in the recent Play for Everyone Action Team meeting in relation to the district's visioning process.
- Met with Mercedes Elizalde, Public Policy Director with Central City Concern, on the topic of affordable housing.

Heidi Edwards provided the following updates and comments during board time:

- The Tualatin Hills Park Foundation (THPF) is currently focused on recruitment of new members and donors and each THPRD board member will be contacted for leads. THPF also recently received a clean audit report. She asked that THPF be kept in mind for end-of-year giving.
- Participated in the recent Welcoming & Inclusive Action Team meeting in relation to the district's visioning process.
- The Nature & Trails Advisory Committee will be meeting tomorrow evening.
- She and Felicita met with various affordable housing providers in order to learn more on the topic.

President Montebianco provided the following updates and comments during board time:

- Participated in the recent Welcoming & Inclusive Action Team meeting in relation to the district's visioning process.
- Met with Lorraine Clarno, President/CEO of the Beaverton Chamber of Commerce, on the topic of affordable housing.
- Attended the Community Partners for Affordable Housing ground breaking ceremony that took place recently for their new housing project, on which THPRD is a partner.
- Attended Metro's celebration of the passage of their natural areas bond measure.
- She would like to review and discuss the board's parking lot items at the February board meeting and asks the board members to please submit any items they would like considered by the end of January.

Agenda Item #7 – Consent Agenda

President Monteblanco noted that district staff has requested removal of Consent Agenda Item (E), Resolution Authorizing Application for Community Development Block Grant for Somerset West Park. In addition, Consent Agenda Item (F), Resolution Appointing Advisory Committee Members, has been updated, a copy of which is at the board’s places this evening.

Tya Ping moved that the board of directors approve consent agenda items (A) Minutes of November 12, 2019 Regular Board Meeting, (B) Monthly Bills, (C) Monthly Financial Statement, (D) System Development Charge 5-Year Capital Improvement Plan, (F) Resolution Appointing Advisory Committee Members, and (G) Resolution Appointing Budget Committee Members. Wendy Kroger seconded the motion. Roll call proceeded as follows:

Heidi Edwards	Yes
Ashley Hartmeier-Prigg	Yes
Wendy Kroger	Yes
Tya Ping	Yes
Felicita Monteblanco	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #8 – Unfinished Business

A. 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:

- Park & Trail Naming Process
 - Liana Harden, Engagement & Partnership Specialist with Design & Development, provided an update regarding the district’s new naming process for parks and trails currently under development via a PowerPoint presentation, a copy of which was entered into the record.

Doug offered to answer any questions the board may have.

Ashley Hartmeier-Prigg described the importance in acknowledging those who lived on the land prior to us, noting that she is excited to see how this might come into play via the naming list. She asked how often the district typically names sites.

- ✓ Liana replied that there will be five sites to name this year. One consideration as the district moves through this process is to determine how often the master list of names should be updated. She referenced Ashley’s comment regarding First Peoples noting that it sparks a larger conversation about how the First Peoples may wish to be honored and the opportunity for the district to embark upon a deeper partnership with tribal organizations, which has the potential for opening extraordinary doors, as well as presenting profound challenges.

Wendy Kroger inquired whether the namings and grand opening events for these sites would dovetail somehow.

- ✓ Liana replied that ideally the names would be ready when the grand opening event occurs, although this might not happen in all instances.

President Monteblanco noted that she visited all of the district’s parks over the last two years and often contemplated the parks named after people and wondered how that person was connected with the district, noting that there are many ways to honor the contributions of individuals to the district. She values placemaking and helping people to connect with the land they are standing on, and the district’s new naming process will provide some exciting opportunities for that. She is looking forward to hearing more.

Agenda Item #9 – New Business

A. Amending District Compiled Policies Chapter 5 to Change Public Contract Rules

Keith Hobson, Director of Business & Facilities, provided a detailed overview of the memo included within the board of directors' information packet regarding proposed changes to the District Public Contract Rules contained in Chapter 5 of the District Compiled Policies (DCP 5). The proposed changes reflect changes to statute made by the Oregon Legislature, but also include other recommended changes proposed by staff related to sustainable and socially equitable purchasing. The proposed changes can be summarized as follows:

- Increases dollar thresholds for small procurements.
- Updates sustainable purchasing requirements to recognize that the human health, environmental, social and economic impacts of products and services occur throughout their life cycle and throughout the associated supply chains.
- Updates Minority, Women and Emerging Small Businesses (MWESB) purchasing requirements to align with dollar thresholds in the remainder of DCP 5, and to encourage support of self-defined MWESB companies.

Keith noted that based on board review and direction this evening, staff will prepare an amendment to the policy and schedule a public hearing on the changes at the January board meeting, and offered to answer any questions the board may have.

President Monteblanco noted that in the district's commitment to equity, anything that can be done to increase its work with MWESB companies is helpful. She is looking forward to when the new financial software is able to track this information in order to set benchmarks for the district.

Agenda Item #2 – Executive Session (A) Legal (B) Land

President Monteblanco reconvened executive session 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.

The Executive Session is held under authority of ORS 192.660(2) (e) & (h).

Agenda Item #10 – Adjourn

There being no further business, the meeting was adjourned at 8:25 pm.

Felicita Monteblanco, President

Tya Ping, Secretary

Recording Secretary,
Jessica Collins

Check #	Check Date	Vendor Name	Check Amount
75431	11/4/2019	4IMPRINT, INC.	483.40
75541	11/4/2019	CEDAR HOUSE MEDIA, LLC	850.00
		Advertising	\$ 1,333.40
ACH	11/6/2019	AKS ENGINEERING & FORESTRY, LLC	2,015.00
308858	11/13/2019	HOSS PAVING, INC.	25,000.00
		Capital Outlay - ADA Projects	\$ 27,015.00
ACH	11/6/2019	MILLER NASH GRAHAM & DUNN LLP	114.00
		Capital Outlay - Bond - Land Acquisition	\$ 114.00
ACH	11/6/2019	ASH CREEK FOREST MANAGEMENT, LLC	1,283.57
ACH	11/25/2019	NATIVE ECOSYSTEMS NW, LLC	17,470.33
ACH	11/25/2019	TREECOLOGY, INC.	5,692.50
		Capital Outlay - Bond - Natural Resources Projects	\$ 24,446.40
ACH	11/6/2019	BRIAN C. JACKSON, ARCHITECT LLC	1,813.59
ACH	11/6/2019	CARLSON TESTING, INC.	1,049.25
ACH	11/13/2019	MACKAY & SPOSITO, INC.	7,867.37
		Capital Outlay - Bond - New/Redevelop Community Parks	\$ 10,730.21
75498	11/5/2019	NORTHWEST TREE SPECIALISTS	1,300.00
		Capital Outlay - Bond - New/Redevelop Neighborhood Parks	\$ 1,300.00
ACH	11/6/2019	3J CONSULTING, INC	2,638.73
308947	11/20/2019	F & F FARM AND REFORESTATION LLC	2,000.00
ACH	11/20/2019	3 KINGS ENVIRONMENTAL	144,949.25
		Capital Outlay - Bridges/Bdwks-3 sites	\$ 149,587.98
308884	11/13/2019	TUFF SHED, INC.	4,731.50
		Capital Outlay - Building Improvements	\$ 4,731.50
75256	11/4/2019	OFFICE DEPOT INC	143.26
75414	11/4/2019	POOL & SPA HOUSE INC	5,556.00
75457	11/4/2019	UNITED RENTALS INC	71.00
308852	11/13/2019	2KG CONTRACTORS, INC.	47,951.25
308860	11/13/2019	IRS ENVIRONMENTAL OF PORTLAND, INC.	3,618.00
308888	11/13/2019	WES & MARYBEL BUTLER FARMS LLC	2,000.00
308968	11/25/2019	2KG CONTRACTORS, INC.	4,711.00
308971	11/25/2019	KOEBER'S INC.	6,805.00
308973	11/25/2019	NORTHWEST GEOTECHNICAL CONSULTANTS, INC.	1,508.65
		Capital Outlay - Building Replacements	\$ 72,364.16
308912	11/15/2019	STARK STREET LAWN & GARDEN WEST	16,404.00
		Capital Outlay - Fleet Capital Replacement	\$ 16,404.00
75298	11/4/2019	DELL MARKETING L.P.	2,831.72
ACH	11/20/2019	CDW GOVERNMENT INC	2,827.78
		Capital Outlay - Information Technology Replacement	\$ 5,659.50

Check #	Check Date	Vendor Name	Check Amount
75276	11/4/2019	BEAVERTON, CITY OF	1,838.26
75515	11/4/2019	NORTHWEST PLAYGROUND EQUIPMENT, INC.	495.00
		Capital Outlay - Park & Trail Improvements	\$ 2,333.26
75249	11/4/2019	HOME DEPOT CREDIT SERVICES	804.32
75366	11/4/2019	PACIFIC LUMBER & TRUSS COMPANY	1,402.00
308858	11/13/2019	HOSS PAVING, INC.	27,214.43
		Capital Outlay - Park & Trail Replacements	\$ 29,420.75
308836	11/6/2019	PROFESSIONAL SERVICE INDUSTRIES, INC.	3,344.00
ACH	11/6/2019	AKS ENGINEERING & FORESTRY, LLC	11,999.00
ACH	11/6/2019	GOODFELLOW BROS., INC.	78,755.00
ACH	11/6/2019	MILLER NASH GRAHAM & DUNN LLP	14,381.40
308876	11/13/2019	PORTLAND GENERAL ELECTRIC	12.36
308877	11/13/2019	PROFESSIONAL SERVICE INDUSTRIES, INC.	1,650.00
308939	11/20/2019	WASHINGTON COUNTY	11,500.00
308940	11/20/2019	WASHINGTON COUNTY	1,089.50
ACH	11/20/2019	3 KINGS ENVIRONMENTAL	560,620.89
ACH	11/20/2019	LYDA EXCAVATING, INC.	224,205.94
308956	11/25/2019	CLEAN WATER SERVICES	1,185.00
		Capital Outlay - SDC - Park Development/Improvement	\$ 908,743.09
75252	11/4/2019	MARRIOTT	3,031.07
75446	11/4/2019	ORPA	665.00
308854	11/13/2019	BRUNER STRATEGIES, LLC	8,021.80
		Conferences	\$ 11,717.87
75248	11/4/2019	AMAZON.COM	12.99
75352	11/4/2019	LERN	1,390.00
		Dues & Memberships	\$ 1,402.99
308834	11/6/2019	PORTLAND GENERAL ELECTRIC	21,342.51
308876	11/13/2019	PORTLAND GENERAL ELECTRIC	1,358.00
308930	11/20/2019	PORTLAND GENERAL ELECTRIC	6,710.16
308974	11/25/2019	PORTLAND GENERAL ELECTRIC	21,446.57
ACH	11/25/2019	PGE (CLEAN WIND)	1,867.08
		Electricity	\$ 52,724.32
308908	11/15/2019	Standard Insurance Co.	14,188.64
308909	11/15/2019	STANDARD INSURANCE COMPANY	337,268.58
		Employee Benefits	\$ 351,457.22
308801	11/5/2019	STANDARD INSURANCE COMPANY	38,096.19
ACH	11/5/2019	THPRD - EMPLOYEE ASSOCIATION	9,311.85
308905	11/15/2019	PACIFICSOURCE ADMINISTRATORS, INC.	3,872.06
308910	11/15/2019	STANDARD INSURANCE COMPANY	34,467.14
ACH	11/15/2019	Massachusetts Mutual Life Insurance Company	14,855.75
ACH	11/15/2019	Oregon Department of Justice	1,757.80
		Employee Deductions	\$ 102,360.79

Check #	Check Date	Vendor Name	Check Amount
308949	11/20/2019	NW NATURAL	10,714.42
ACH	11/26/2019	NW NATURAL	15,717.08
		Heat	\$ 26,431.50
308838	11/6/2019	SPECIAL DISTRICTS ASSOCIATION OF OREGON	1,000.00
		Insurance Claim	\$ 1,000.00
75248	11/4/2019	AMAZON.COM	446.46
75264	11/4/2019	BEST BUY IN TOWN INC	149.75
75308	11/4/2019	TURF STAR INC	2,437.48
75329	11/4/2019	BEAVERTON AUTO PARTS	953.34
75394	11/4/2019	HORIZON DISTRIBUTORS INC	750.01
75408	11/4/2019	GRAINGER	158.06
75414	11/4/2019	POOL & SPA HOUSE INC	373.15
75442	11/4/2019	UNITED SITE SERVICES	20,119.50
75466	11/4/2019	STARK STREET LAWN & GARDEN WEST	1,555.68
75493	11/4/2019	RDO TRUST #80-5800	1,152.44
75498	11/5/2019	NORTHWEST TREE SPECIALISTS	1,520.00
ACH	11/20/2019	NORTHWEST TREE SPECIALISTS	3,725.00
ACH	11/25/2019	SPEEDY SEPTIC SERVICE	2,423.75
		Maintenance Services	\$ 35,764.62
75248	11/4/2019	AMAZON.COM	745.69
75249	11/4/2019	HOME DEPOT CREDIT SERVICES	2,812.06
75256	11/4/2019	OFFICE DEPOT INC	100.67
75263	11/4/2019	FRED MEYER CUSTOMER CHARGES	79.49
75264	11/4/2019	BEST BUY IN TOWN INC	1,499.51
75310	11/4/2019	PROSOURCE SUPPLY	1,124.04
75315	11/4/2019	FASTENAL COMPANY	939.49
75319	11/4/2019	STAPLES BUSINESS ADVANTAGE	1,161.21
75323	11/4/2019	THE HOME DEPOT PRO	1,088.18
75329	11/4/2019	BEAVERTON AUTO PARTS	129.27
75341	11/4/2019	EWING IRRIGATION PRODUCTS INC	4,484.24
75366	11/4/2019	PACIFIC LUMBER & TRUSS COMPANY	41.95
75373	11/4/2019	HYDER GRAPHICS	994.20
75394	11/4/2019	HORIZON DISTRIBUTORS INC	2,808.06
75406	11/4/2019	AIR GAS NORPAC INC	5,654.98
75408	11/4/2019	GRAINGER	1,460.04
75414	11/4/2019	POOL & SPA HOUSE INC	2,067.64
75434	11/4/2019	SMARTSHEET	249.00
75439	11/4/2019	TARGET SPECIALTY PRODUCTS	11,006.63
75446	11/4/2019	ORPA	145.00
75456	11/4/2019	STEP FORWARD ACTIVITIES, INC.	11,410.13
75466	11/4/2019	STARK STREET LAWN & GARDEN WEST	80.79
75513	11/4/2019	WILBUR-ELLIS COMPANY	2,633.41
75515	11/4/2019	NORTHWEST PLAYGROUND EQUIPMENT, INC.	861.62
308862	11/13/2019	KOEBER'S INC.	1,612.00
ACH	11/13/2019	WALTER E NELSON COMPANY	2,251.13
308936	11/20/2019	UNIVAR SOLUTIONS USA INC	1,575.52
ACH	11/20/2019	WALTER E NELSON COMPANY	1,491.75
ACH	11/25/2019	WALTER E NELSON COMPANY	2,088.92
		Maintenance Supplies	\$ 62,596.62

Check #	Check Date	Vendor Name	Check Amount
308886	11/13/2019	WASHINGTON COUNTY - PROPERTY TAX PAYMENT CENTER	52,820.78
		Miscellaneous Other Services	\$ 52,820.78
75248	11/4/2019	AMAZON.COM	405.92
75256	11/4/2019	OFFICE DEPOT INC	2,285.79
75263	11/4/2019	FRED MEYER CUSTOMER CHARGES	32.42
75297	11/4/2019	SMART FOODSERVICE WAREHOUSE STORES	54.04
75446	11/4/2019	ORPA	500.00
		Office Supplies	\$ 3,278.17
ACH	11/6/2019	LITHTEX, INC	18,727.20
		Postage	\$ 18,727.20
75446	11/4/2019	ORPA	2,000.00
75520	11/4/2019	BULLARD LAW PC	5,191.00
75541	11/4/2019	CEDAR HOUSE MEDIA, LLC	450.00
308828	11/6/2019	MARK SHERMAN CONSULTING LLC	3,638.00
ACH	11/6/2019	MILLER NASH GRAHAM & DUNN LLP	3,040.00
ACH	11/6/2019	TALBOT, KORVOLA & WARWICK, LLP	35,000.00
ACH	11/13/2019	LEBLANC, SUSAN	2,947.50
308942	11/20/2019	BEAVERTON , CITY OF	2,093.00
308970	11/25/2019	FERRY, MICHAEL WATKINS	3,000.00
		Professional Services	\$ 57,359.50
75248	11/4/2019	AMAZON.COM	3,812.21
75249	11/4/2019	HOME DEPOT CREDIT SERVICES	205.20
75256	11/4/2019	OFFICE DEPOT INC	2,109.78
75263	11/4/2019	FRED MEYER CUSTOMER CHARGES	1,551.41
75297	11/4/2019	SMART FOODSERVICE WAREHOUSE STORES	2,226.20
75315	11/4/2019	FASTENAL COMPANY	2,069.10
75319	11/4/2019	STAPLES BUSINESS ADVANTAGE	20.98
75373	11/4/2019	HYDER GRAPHICS	2,553.75
75385	11/4/2019	KORE GROUP	3,048.85
75408	11/4/2019	GRAINGER	284.50
75431	11/4/2019	4IMPRINT, INC.	1,992.83
75434	11/4/2019	SMARTSHEET	249.00
75442	11/4/2019	UNITED SITE SERVICES	310.90
75469	11/4/2019	AMERICAN RED CROSS HEALTH & SAFETY SERVICES	1,330.00
75495	11/4/2019	OREGON SCHOOL ACTIVITIES ASSOCIATION	1,000.00
ACH	11/20/2019	CDW GOVERNMENT INC	7,240.70
ACH	11/20/2019	OREGON DEPARTMENT OF ADMIN SERVICE	2,057.67
ACH	11/20/2019	TRUVIEW BSI, LLC	1,174.75
		Program Supplies	\$ 33,237.83
75264	11/4/2019	BEST BUY IN TOWN INC	170.00
		Refuse Services	\$ 170.00

Check #	Check Date	Vendor Name	Check Amount
75249	11/4/2019	HOME DEPOT CREDIT SERVICES	80.98
75457	11/4/2019	UNITED RENTALS INC	1,163.41
308853	11/13/2019	BEAVERTON SCHOOL DISTRICT #48	36,000.00
		Rental Equipment	\$ 37,244.39
75248	11/4/2019	AMAZON.COM	5.19
75334	11/4/2019	SOUND SECURITY, INC.	12,445.68
75349	11/4/2019	AVERTIUM, LLC	2,000.00
75434	11/4/2019	SMARTSHEET	900.00
75442	11/4/2019	UNITED SITE SERVICES	1,897.00
75474	11/4/2019	PDQCOM CORPORATION	2,700.00
75488	11/4/2019	GOVERNMENTJOBS.COM INC	1,300.00
75518	11/4/2019	TECHNOLOGY INTEGRATION GROUP (TIG)	10,000.00
75498	11/5/2019	NORTHWEST TREE SPECIALISTS	2,900.00
308831	11/6/2019	PACIFIC OFFICE AUTOMATION	1,665.00
ACH	11/6/2019	SMITH DAWSON & ANDREWS	3,000.00
308856	11/13/2019	EDWARDS ENTERPRISES	2,520.00
308857	11/13/2019	ELEVATE TECHNOLOGY GROUP	2,925.00
ACH	11/13/2019	CDW GOVERNMENT INC	5,664.00
308946	11/20/2019	EDWARDS ENTERPRISES	2,100.00
308947	11/20/2019	F & F FARM AND REFORESTATION LLC	12,093.46
ACH	11/20/2019	TRUVIEW BSI, LLC	1,390.90
308969	11/25/2019	COAST PAVEMENT SERVICES, INC.	1,934.00
		Technical Services	\$ 67,440.23
75434	11/4/2019	SMARTSHEET	249.00
75446	11/4/2019	ORPA	1,045.00
75469	11/4/2019	AMERICAN RED CROSS HEALTH & SAFETY SERVICES	152.00
308807	11/6/2019	DIRKSE COUNSELING & CONSULTING INC	1,000.00
ACH	11/6/2019	JOHNSON, COREY	1,346.48
		Technical Training	\$ 3,792.48
ACH	11/20/2019	ALLSTREAM BUSINESS US	5,607.54
		Telecommunications	\$ 5,607.54
75263	11/4/2019	FRED MEYER CUSTOMER CHARGES	11.96
		THP Foundation Event Cost	\$ 11.96
308882	11/13/2019	THP FOUNDATION	1,200.00
		THPF Donation	\$ 1,200.00
75329	11/4/2019	BEAVERTON AUTO PARTS	358.59
308804	11/6/2019	CARSON OIL, INC.	3,790.90
308935	11/20/2019	TUALATIN VALLEY WATER DISTRICT	5,006.62
ACH	11/20/2019	OREGON DEPARTMENT OF ADMIN SERVICE	40.04
		Vehicle Gas & Oil	\$ 9,196.15
		Grand Total	\$ 2,189,725.41



Tualatin Hills Park & Recreation District

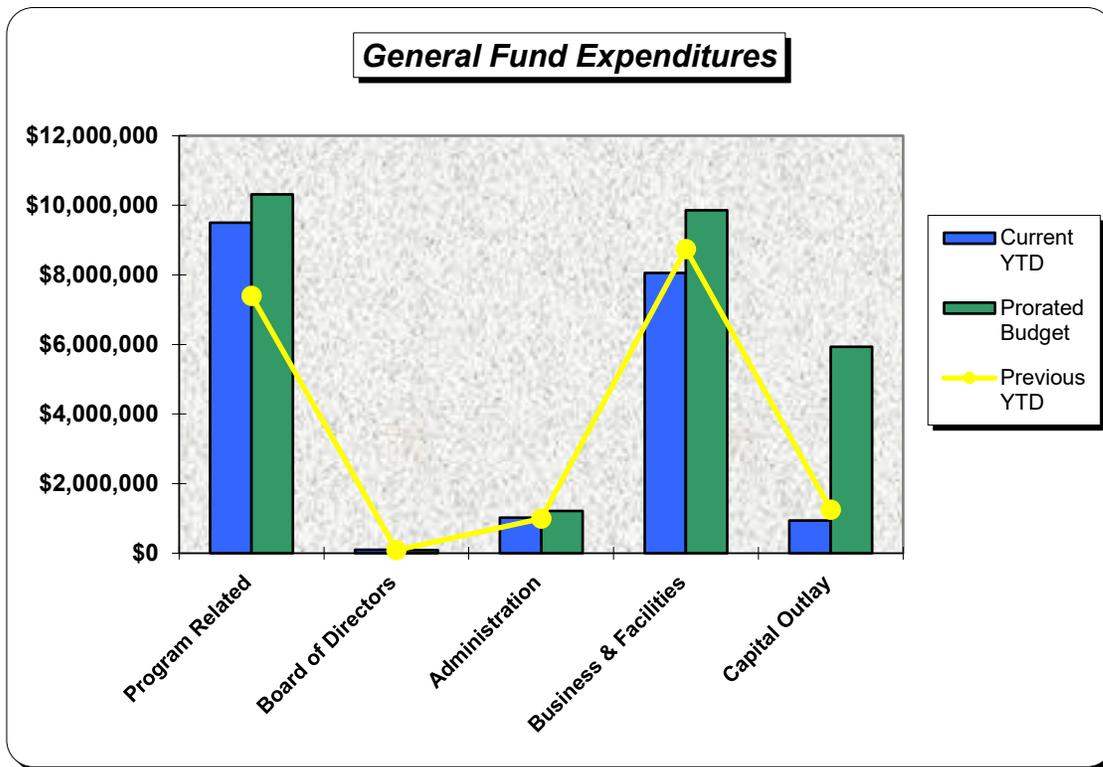
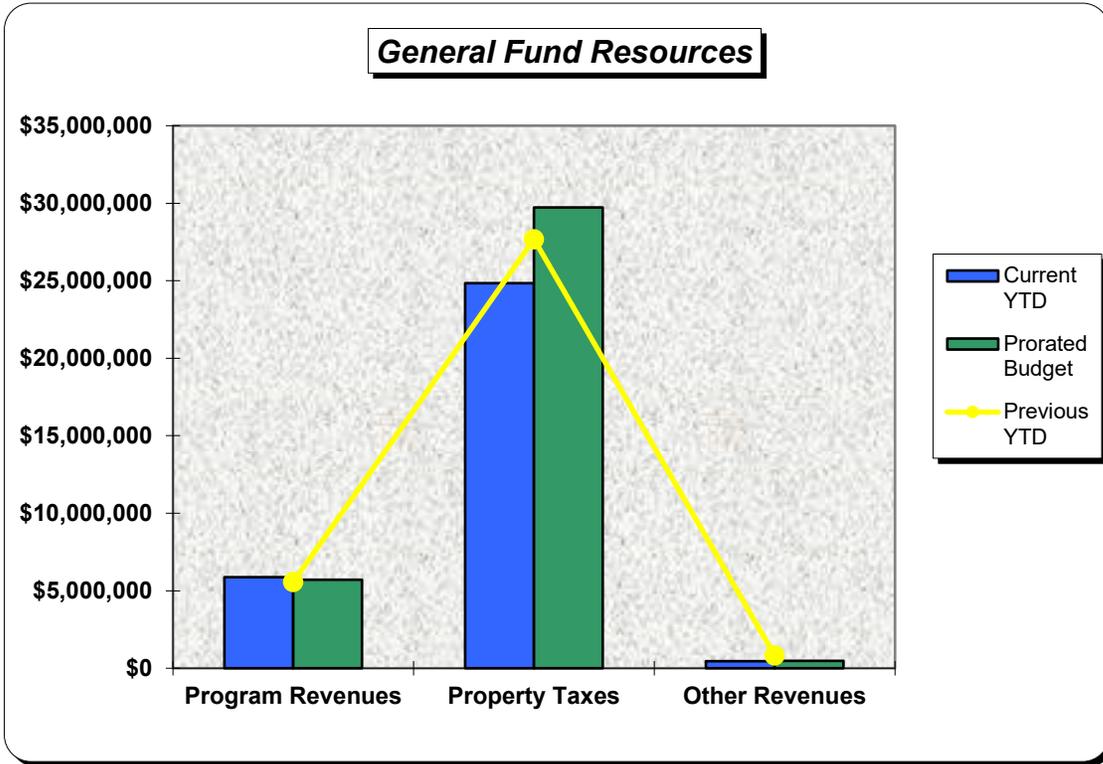
General Fund Financial Summary November, 2019

	ACTUAL		BUDGET		
	Current Month	Year to Date	Year to Date	% YTD Actual to Budget	Full Fiscal Year
Program Resources:					
Aquatic Centers	\$ 124,390	\$ 1,295,382	1,509,917	85.8%	\$ 3,819,780
Tennis Center	98,597	481,934	436,037	110.5%	1,208,172
Recreation Centers & Programs	248,885	2,940,669	2,760,325	106.5%	6,127,000
Sports Programs & Field Rentals	178,771	823,060	745,278	110.4%	1,911,530
Natural Resources	38,225	325,343	261,045	124.6%	524,924
Total Program Resources	688,868	5,866,389	5,712,600	102.7%	13,591,406
Other Resources:					
Property Taxes	24,737,771	24,829,890	29,715,181	83.6%	33,447,201
Interest Income	20,374	145,937	116,135	125.7%	590,000
Facility Rentals/Sponsorships	34,063	156,884	228,037	68.8%	928,110
Grants	8,627	17,833	17,833	100.0%	3,114,284
Miscellaneous Income	31,007	134,103	119,051	112.6%	400,000
Debt Proceeds	-	-	-	0.0%	8,000,000
Total Other Resources	24,831,842	25,284,647	30,196,237	83.7%	46,479,595
Total Resources	\$ 25,520,710	\$ 31,151,036	\$ 35,908,837	86.8%	\$ 60,071,001
Program Related Expenditures:					
Parks & Recreation Administration	39,688	284,049	305,770	92.9%	814,125
Aquatic Centers	311,255	1,990,436	2,156,949	92.3%	4,879,346
Tennis Center	105,440	565,633	621,175	91.1%	1,481,953
Recreation Centers	581,643	3,824,312	4,173,972	91.6%	9,009,218
Community Programs	47,315	283,368	378,376	74.9%	763,673
Athletic Center & Sports Programs	225,098	1,349,241	1,345,852	100.3%	2,997,369
Natural Resources & Trails	197,528	1,205,500	1,336,129	90.2%	3,055,937
Total Program Related Expenditures	1,507,967	9,502,539	10,318,224	92.1%	23,001,621
General Government Expenditures:					
Board of Directors	24,901	101,396	93,223	108.8%	267,956
Administration	163,419	1,019,140	1,215,772	83.8%	2,891,689
Business & Facilities	1,736,892	8,059,507	9,857,595	81.8%	22,853,208
Capital Outlay	307,296	938,342	5,929,320	15.8%	20,017,227
Contingency/Capital Replacement Reserve	-	-	-	0.0%	7,368,000
Total Other Expenditures:	2,232,508	10,118,385	17,095,910	59.2%	53,398,080
Total Expenditures	\$ 3,740,475	\$ 19,620,924	\$ 27,414,134	71.6%	\$ 76,399,701
Revenues over (under) Expenditures	\$ 21,780,235	\$ 11,530,111	\$ 8,494,703	135.7%	\$ (16,328,700)
Beginning Cash on Hand		14,840,219	16,328,700	90.9%	16,328,700
Ending Cash on Hand		\$ 26,370,331	\$ 24,823,403	106.2%	\$ -

Tualatin Hills Park and Recreation District

General Fund Financial Summary

November, 2019





[9D]

MEMO

DATE: December 27, 2019
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: **Resolution Authorizing the Transfer of Appropriated Funds Within the 2019-20 General Fund Budget**

Introduction

In accordance with Oregon Local Budget Law, the THPRD board of directors must approve transfers of budget amounts moving appropriated funds from one appropriation category to another. Budget transfer amounts cannot exceed 15% of a fund's appropriations.

Background

In the 2019/20 Adopted Budget, the district pension funding amount was budgeted using the best available information at the time using historical amounts as a guide, as actual funding amounts were not available from the district actuary. In the district's actuarial valuation issued in December 2019, the actuary recommended additional funding of the plan to cover cash flow projections in the upcoming year. This cost, which provides additional funding of \$4,953,000 for the 2019/20 fiscal year, will be allocated to all cost centers that have pension eligible employees, which includes Administration, Business & Facilities, and Park & Recreation Services.

The transfers of expenditure appropriations will be made via a transfer of budget savings dollars in principle and interest expense included in the Business & Facilities budget (\$703,000), contingency budget (\$2,000,000) and a portion of the funding planned for the capital replacement reserve (\$2,250,000).

Proposal Request

As defined in Oregon Local Budget Law, a budget transfer must be approved, by resolution of the board of directors, to transfer appropriations within the current budget year. Approval of this resolution will allow the transfer of funds between appropriation categories. The resolution has been reviewed by legal counsel.

Benefits of Proposal

Approval of the resolution will allow the district to fund pension at the contribution level recommended by district actuaries. Under Oregon Local Budget Law, the district is not allowed to spend funds that are not appropriated in the budget.

Potential Downside of the Proposal

Approval of this resolution reduces the appropriated contingency balance, which reduces capacity for funding other unanticipated costs during the current fiscal year. Additionally,

approval of this resolution reduces the funds available for transfer into the Capital Replacement Reserve Fund.

Action Requested

Board of directors' approval of Resolution 2020-02 to authorize the transfer of appropriated funds within the 2019/20 general fund budget.

RESOLUTION 2020-02
TUALATIN HILLS PARK & RECREATION DISTRICT, OREGON

**A RESOLUTION TRANSFERRING BUDGET APPROPRIATIONS FOR THE
FISCAL YEAR COMMENCING JULY 1, 2019**

WHEREAS, on June 18, 2019, the Tualatin Hills Park & Recreation District budget for fiscal year 2019-20 and funds were appropriated by the Board of Directors; and

WHEREAS, this Resolution is prepared pursuant to ORS 294.463;

**THE TUALATIN HILLS PARK & RECREATION DISTRICT RESOLVES AS
FOLLOWS:**

Section 1. The Board of Directors hereby authorizes the following General Fund appropriation transfers; and

	Existing Appropriation	Transfer In (Out)	Revised Appropriation
Board of Directors	\$ 267,956	\$ -	\$ 267,956
Administration	2,891,689	372,000	3,263,689
Business & Facilities	22,853,208	1,614,700	24,467,908
Park & Recreation Services	23,001,621	2,263,300	25,264,921
Capital Outlay	20,017,227		20,017,227
Contingency	2,600,000	(2,000,000)	600,000
Transfers to Other Funds	4,768,000	(2,250,000)	2,518,000
Total Appropriations	\$ 76,399,701	\$ -	\$ 76,399,701

Section 2. This resolution takes effect immediately upon adoption.

Approved and adopted on January 14, 2020 by the Board of Directors of the Tualatin Hills Park & Recreation District.

Felicita Montebianco, President

Tya Ping, Secretary

ATTEST:

Jessica Collins
Recording Secretary



MEMO

DATE: December 27, 2019
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director Business & Facilities

RE: **Resolution Amending District Compiled Policies Chapter 6 Section 6.07 to Suspend Operation of the Capital Replacement Reserve Fund Until June 30, 2025**

Introduction

The district's financial policy, as contained in Chapter 6 of the District Compiled Policies (DCP 6), needs to be updated to suspend DCP 6.07 Capital Replacement Reserve Fund, through June 30, 2025.

Background

The district's financial policies contained in DCP 6.02 through 6.06 were developed in 2005 as part of the development of the Long-term Financial Plan (LTFP). In June 2019, DCP 6.07 was added, addressing the establishment of the Capital Replacement Reserve Fund, and providing methodology for the ongoing funding of that reserve.

For the last four fiscal years, the district has budgeted for, and implemented the creation of the capital replacement reserve with funding levels at \$850,000 a year, resulting in a reserve balance of \$3,400,000 at June 30, 2019. In the 2019/20 budget, the reserve fund is intended to be transferred from the general fund, to a segregated fund, and the board approved a related policy change to support the funding of the reserve on a go-forward basis.

In December 2019, staff received the results of the annual actuarial valuation for the district's pension trust fund. The valuation results indicate that additional pension funding needs to occur in the short term, in order to allow the pension trust to align with projected cash flows of the fund. Staff is requesting the board to approve a transfer in the 2019/20 general fund budget that includes transferring a portion of the funds accumulated for the capital replacement reserve. The district's actuaries also advise that pension funding levels recommended for the plan will be higher than historical levels for the next four years. As such, the district will not be able to sustain the funding of the Capital Replacement Reserve Fund, as required under DCP 6.07, during that time period.

The district has been focusing on capital replacement funding for the last several years, and has been able to successfully catch up backlog of replacement projects. This results in the district having a manageable level of projects which can be sustained through the annual budget process. This allows the district to address the additional funding needs of the pension plan in the short term. Staff is requesting board of directors' approval of the attached resolution, No. 2020-03, which suspends DCP 6.07 until June 30, 2025.

Benefits of Proposal

The proposed suspension of DCP 6.07 allows the district to meet near-term funding needs of the pension plan, while maintaining the policy guidelines for the Capital Replacement Reserve Fund for future implementation.

Potential Downside of Proposal

The downside to this proposal is the delay of funding of the Capital Replacement Reserve Fund.

Action Requested

Board of directors' approval of Resolution No. 2020-03, amending District Compiled Policies Chapter 6 – Finance to suspend DCP 6.07.

RESOLUTION NO. 2020-03

TUALATIN HILLS PARK & RECREATION DISTRICT, OREGON

A RESOLUTION AMENDING DISTRICT COMPILED POLICIES CHAPTER SIX SECTION 6.07 TO SUSPEND OPERATION OF THE CAPITAL REPLACEMENT RESERVE FUND UNTIL JUNE 30, 2025

WHEREAS, The Tualatin Hills Park & Recreation District (District) board adopted District Compiled Policies (DCP) Chapter 6 on April 6, 2009 and amended Chapter 6 on June 8, 2015 and June 18, 2019;

WHEREAS, The District board desires to amend sections of DCP Chapter 6 concerning the Capital Replacement Reserve Fund; and

WHEREAS, The amendments to Chapter 6 suspend provisions relating to Capital Replacement Reserve Fund until June 30, 2025.

THE TUALATIN HILLS PARK & RECREATION DISTRICT RESOLVES AS FOLLOWS:

Section 1. DCP Chapter 6 Section 6.07 (Capital Replacement Reserve Fund) is hereby amended to suspend operation of Section 6.07 until June 30, 2025, as shown in attached Exhibit A.

Section 2. This resolution takes effect immediately upon adoption and expires on June 30, 2025.

Approved and adopted on January 14, 2020 by the Board of Directors of the Tualatin Hills Park & Recreation District.

Felicit Montebianco, President

Tya Ping, Secretary

ATTEST:

Jessica Collins, Recording Secretary

DISTRICT COMPILED POLICIES

CHAPTER 6 – FINANCE

6.01 Fees and Charges

- (A) The manager will establish fees for District services based on policy guidelines established by the Board. These policy guidelines include:
- (1) Fees will be calculated to achieve the desired level of cost recovery based on direct cost for each service type.
 - (2) Fees will be established for out-of-district users of District services that are equitable with fees for District residents recognizing the contribution made by District residents through property taxes.
 - (3) Appropriate fee discounts will be established for select user groups including seniors, youth, patrons with disabilities, and the military. Only District residents will be eligible for fee discounts. Only one discount may be applied to each fee.
 - (4) The “THPRD Scholarship Program” will provide accommodation for low-income District residents in the form of a limited amount of user fee waivers.
 - (5) Fees will periodically be compared against similar fees for both public and private sector providers.
 - (6) Fees will be adjusted and implemented, as necessary, to ensure continued equity, consistency and fairness.
- (B) The Board will review District fee policy as needed to ensure fees are in line with these guidelines.

6.02 Debt Policies

- (A) The District use of non-general obligation supported debt should not negatively impact future operations.

Working Guidelines: The District should not issue any new non-general obligation debt until other financial targets are met, unless the source of future annual debt service is identified, with preference toward using debt for projects that provide cost savings or revenue enhancements.

- (B) The District use of non-general obligation debt should provide an appropriate matching of the benefits provided to the cost of the debt service.

DISTRICT COMPILED POLICIES

- (1) Working Guidelines – use of debt: *Non-general obligation debt should be used for projects that provide savings or revenue enhancements that meet or exceed the debt service costs, and for land acquisition or capital improvements. Non-general obligation debt may be used to finance capital replacements in an emergency situation.*
- (2) Working Guidelines – term of debt: *The term of non-general obligation debt should not exceed 100% of the weighted average life of the projects being funded.*

6.03 Minimum Fund Balances / Reserves

- (A) The District should maintain an appropriate level of ending fund balance in the General Operating Fund to provide financial stability and minimize service disruptions.

Working Guidelines: The District should maintain ending general operating fund balance levels of 10 percent of operating expenses. In any year in which the District is not at the targeted fund level, the budgeted contingency or unappropriated ending fund balance will be increased by 1% of property tax revenues.

- (B) The District should measure its obligation for replacement of assets and ensure that replacements are managed in a manner that does not negatively impact District services.
 - (1) Working Guidelines – measurement of replacement obligation: *The District should measure the replacement obligation based on deferred replacements (i.e. backlog) for both major and routine replacements plus percentage of life used for major replacements.*
 - (2) Working Guidelines – prioritization of maintenance replacements funding: *The District should priority fund all major items replacements (subject to condition of asset deferrals) a minimum of \$350,000 of routine replacements, and fund the balance of routine replacements based on available funding.*

6.04 Cost Recovery

- (A) The District should establish consistent guidelines to measure the full cost of District programs and capital projects.
 - (1) Working Guidelines – operating programs: *The District will measure the cost of providing services for both the direct cost and indirect cost. The direct cost includes all the specific identifiable expenses (fixed and*

DISTRICT COMPILED POLICIES

variable) associated with providing a service, program or facility; these costs would not exist without the service or program. The indirect cost encompasses overhead (fixed and variable) including the administrative cost of the District; these costs would exist without any of the specific services or programs.

- (2) Working Guidelines – capital projects: *The District should measure the cost of capital projects based on the direct external cost plus the full cost (including indirect cost allocations) of District staff time to manage the projects.*

- (B) The District should maintain fee policies that utilize the measurement of cost recovery / subsidy of District programs subject to other District goals.

Working Guidelines: The desired level of cost recovery of direct costs will be based on the level of public versus private benefit the service provides as sorted by into five tiers:

- a. Tier 5, mostly individual benefit, will have desired cost recovery of 200%,*
- b. Tier 4, considerable individual benefit, will have desired cost recovery of 150%,*
- c. Tier 3, individual and community benefit, will have desired cost recovery of 100%.*
- d. Tier 2, considerable community benefit, will have desired cost recovery of 75%,*
- e. And Tier 1, mostly community benefit, will have little to no cost recovery from fees.*

Categories of District services have been sorted and assigned a cost recovery tier through the Service and Financial Sustainability Assessment. Service categories can move between tiers, if necessary, but only upon completion of an established review process with criteria consistent with those that drove the initial tier assignment.

- (C) The District should recognize cost recovery of internal support functions for activities funded by special or restricted funds to ensure that there are no hidden interfund subsidies.

Working Guidelines: The District should charge the cost of staff support to capital projects, and should recognize an interfund reimbursement so that all capital costs are borne by the capital projects fund.

6.05 Cost / Benefit Analysis

The District should establish a consistent methodology of measuring cost / benefit analysis that can be used for proposed capital expansion or acquisitions.

DISTRICT COMPILED POLICIES

Working Guidelines: *The District should assess cost / benefit based on net present value of net financial returns using a discount rate equal to the District current borrowing rate.*

6.06 Financial Goal Measurement

- (A) The District should establish, through the long-term financial planning process, financial goals and strategies and should periodically review these goals and strategies.

Working Guidelines: *The District should review the goals and strategies annually as part of the Board of Directors annual goals and objectives.*

- (B) The District should periodically measure progress toward financial goals.

Working Guidelines: *The District should develop an annual reporting process for measuring progress toward financial goals.*

6.07 Capital Replacement Reserve Fund (Suspended effective January 14, 2020)

- (A) The District will create and maintain a separate Capital Replacement Reserve Fund for the purpose of funding life cycle repair/replacement projects for the District's capital assets (Goal 2 from the District's Service and Financial Sustainability Plan, 2013).

- (B) The District will establish a target funding level for the reserve fund that is adequate to fund identified replacements as they come due.

(1) Working Guidelines – funding level: *The reserve fund target funding level should be based on the aggregate cost of replacement multiplied by the percentage of asset life expired as of the date of the target calculation.*

(2) Working Guidelines – target funding: *The assets to be used to calculate the reserve fund target funding level will be all assets that the District classifies as Major Replacements assets.*

- (C) The District will fund the Capital Reserve fund using general operating revenues at an amount necessary to maintain the funding target.

(1) Working Guidelines – Funding to target: *Until the Capital Reserve fund is funded at the reserve fund target funding level, the District will transfer funds*

DISTRICT COMPILED POLICIES

into the reserve fund at an amount sufficient to reach the reserve fund target funding level by the end of fiscal year 2024/25. Funding of the reserve will be not less than a net of \$850,000 each fiscal year.

- (2) Working Guidelines – Funding after meeting target: *Once the Capital Reserve fund is funded at the Target funding level, the District will fund the reserve at an annual amount necessary to maintain the balance at the reserve fund target funding level.*

- (D) The District will utilize replacement funds to fund replacements included in the target balance calculation.
 - (1) Working Guidelines: *The capital replacement reserve will cover the full cost of the applicable asset replacement, even if the actual cost exceeds the amount set aside in the reserve.*

 - (2) Working Guidelines: *The timing of actual replacements using replacement reserve funds will be based on an actual condition of asset assessment, and not solely based on an estimated useful life.*

 - (3) Working Guidelines: *The capital replacement reserve fund can only be expended for the replacement of assets in the target balance calculation.*

- (E) Any use of the replacement reserve fund that exceeds the funded balance for that item will be repaid to the reserve by the general fund.
 - (1) Working Guidelines: *Repayment of an excess payment by the reserve fund will be established each year through the budget process.*



MEMO

DATE: December 21, 2019
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: **General Manager's Report for January 14, 2020**

Fanno Creek Trail Segment #5 – Scholls Ferry Road to 92nd Ave.

In July 2019, the City of Beaverton assembled a design team to begin evaluating options for the Fanno Creek Trail to connect between Scholls Ferry Road and 92nd Avenue. The design is being led by Harper Houf Peterson Righellis, a local engineering and planning firm. The City also created a Stakeholders Advisory Committee to assist with reviewing the options and reaching out to their constituent's for input. In November 2019, three preliminary options were presented to the design team who provided recommendations to improve each option. In December 2019, the preliminary options were presented to the Stakeholders Advisory Committee who also provided comments. The committee has been tasked to gather input from the group they're associated with by mid-January. Gery Keck, Design & Development Manager, will be at your meeting to present the three options in order to gather input from the board of directors.



THPRD Management Report

January 2020

Dashboard Highlights

Winter Registration:

Opened on Dec. 7. **89%** of registrations were online.

Winter 2020 registration totaled

\$692,286 up

\$16,771 from Winter 2019.



Centro de Bienvenida:

THPRD served **40** Spanish speaking households,

representing **144** people, with support

from **14** volunteers. (Communications)



THPRD Holiday Drive:

Supported **570** families from the Beaverton School District and Beaverton Family Promise. (Communications)



thprd.org

@THPRD



Partnerships

- **Community Transition Program (CTP):** Adaptive and Inclusion Services staff have been working with the Beaverton School District's CTP, a structured program for students ages 18-21 who have graduated with a non-standard diploma. Students are provided with classroom instruction and community service opportunities, with a focus on pre-vocational and vocational skills. THPRD staff created accounts for students and showed them drop-in activities and programs. Throughout the process, staff attended 10 classrooms and helped more than 100 students experiencing disabilities. (Sports)
- **Volunteer Support:** In November, 286 volunteers donated 1,343 hours to THPRD events and activities. This includes 14 volunteers who donated 80 total hours to support Newt Day. (Community Programs)
- **Community Gardens Volunteers:** Our new community gardens volunteer events launched in November with seven gardens benefiting from the efforts of volunteers. A total of 64 volunteers contributed 188 hours. (Community Programs)
- **Coat Drive:** Conestoga and Cedar Hills, in partnership with One Warm Coat, held a coat drive. 187 new/gently used coats were donated. J.Crew partnered on the drive by serving as a donation site and also providing gift certificates. (Recreation)
- **Emergency Management:** Continued participation with county Emergency Management on county-wide sheltering/points of distribution project. (Park Patrol)



Centro de Bienvenida



THPRD Volunteers

Awards

- **Budget Award:** THPRD has received the Government Finance Officer's Association (GFOA) Distinguished Budget Presentation Award for its 2019-20 budget. This is the 14th year that the district has received this award. (Finance)

Sports

- **Youth Basketball:** Saturday games will begin for the 5th – 8th grade youth basketball program at the Athletic Center on January 11, 2020. Currently, 557 participants are registered in the program, and there are 87 volunteer head and assistant coaches. *(Sports)*
- **Tennis Tournament:** The Babette Horenstein Tennis Center hosted the Intermediate Level Junior Sectional tournament in December. This USTA-sanctioned event, with 126 participants, is the launching pad for junior players to test their skills against the best players at their level and help determine if they are ready to play tournaments at the advanced level. *(Sports)*
- **OSAA High School Swimming Championships:** Will be held at the Aquatic Center again on February 14 and 15. This event encompasses three meets in the two-day period. The Aquatic Center jumped in with minimal notice to host the meet in 2018. The Tualatin Hills Swim Club is an essential partner in running a successful meet providing officials and equipment. *(Aquatics)*



Park, Trail & Facility Improvements

- **Jackie Husen Dog Run:** On December 11, the district's first dog run opened at Jackie Husen Park in the Cedar Mill area. The dog run is a pilot project and will be monitored by staff, volunteers, and community members over the next year. *(Community Programs)*
- **Crowell Woods:** On December 13, staff completed the substantial completion walk through for the new neighborhood park at Crowell Woods. Staff anticipates opening the park for public use by early January. *(Planning, Design & Development)*
- **Fanno Creek Trail at Denney Road:** Beaverton is going to work on culverts and sidewalks in and around the Fanno Creek Trail parking lot at Denney Road. As part of this process they will install a pedestrian-activated flashing beacon which THPRD helped to fund. *(Nature & Trails)*

Maintenance

- **Tree Plantings:** Staff will plant a total of 12 trees at Lost Park and Roxbury Park in January. At both sites planting will occur around playgrounds and picnic tables to provide additional shade. This project is a combination of replanting and relocating previously removed trees, as well as increasing the number of trees at both parks. *(Maintenance)*
- **Commonwealth Lake:** Staff will start the third phase of the bank stabilization in January. This includes installation of approximately 80 linear feet of large boulders, gravel and soil along the southern border of the lake. The purpose of the project is to prevent further erosion by stabilizing the bank, and to increase the distance between the trail and water. *(Maintenance)*
- **Raleigh Park Pool Deck Replacement:** The project contractor continues to make good progress. The pool deck gravel sub-base and electrical lines have been installed. The concrete base and walls for the surge tank along with a portion of the pool gutter have been poured. The concrete pool gutter wall, light poles and retaining walls on the south and east sides of the pool are tentatively scheduled for pouring by early January. The entire pool deck is scheduled to be poured by the end of January, and the installation of the perimeter fencing will begin in February. *(Maintenance)*



Future Planning

- **Bethany Creek Trail #2 Segment 3:** On December 23, staff submitted the construction permit package to Multnomah County, Clean Water Services, and Washington County. Staff anticipates construction to begin in Summer 2020. *(Planning, Design & Development)*
- **Affordable Housing:** Staff is serving as a liaison to the Beaverton Chamber's Affordable & Supportive Housing in Beaverton: A Collaborative Community Conversation. Four conversations are scheduled for 2020, with the first on January 23. *(Planning)*
- **Climate Change:** Staff attended an all-day workshop about the effects of climate change on forests and waterways. Workshop information will be integrated into future Natural Resources Functional Plan updates. *(Nature & Trails)*

Financial Updates

- **Budget Planning:** Staff has kicked off the 2020-21 Budget Process. Managers and supervisors received training on the Budget Process in December. *(Business Services)*
- **Property & Liability Insurance Premiums:** THPRD's aggregate property & liability insurance premium for 2020 increased \$19,833 (7.34%) from \$270,039 to \$289,872. This is primarily due to an increase of more than \$9.2 million in property and \$4.1 million in general liability exposures, although the world's insurance market is seeing increases from 12-14%. The five-year (2015-2019) aggregate loss ratio is 32.33%, down from 56.77% from the previous period. This qualifies THPRD to receive \$41,584 in longevity credits over the next two years. In addition, THPRD received \$31,848 in best practices credits, and \$5,833 in multi-line credits for a total of \$58,473 in credits for 2020. *(Business Services)*

Communications

- **Social Media:** THPRD reached more than 12,000 followers on Facebook and 1,500 on Instagram in December. *(Communications)*
- **Graphic & Digital Design Support:** Staff completed 64 work orders in December. Work orders can consist of anywhere from 1 to 10+ deliverables. *(Communications)*
- **Visioning Process:** Action Teams completed their second set of meetings in December. Staff are coordinating with consultants to update the visioning work and prepare it for a community survey this winter. *(Communications)*



Programs

- **Winter Break Certification Classes:** 13 new lifeguards and 30 new swim instructors were certified making this a great success. This will help in filling many of our needed part-time positions. These staff will gain additional onsite training to prepare them for their new duties. *(Aquatics)*
- **Burn the Bird Zumba:** Conestoga hosted this family-friendly class on November 29. More than 40 patrons participated. *(Recreation)*
- **Tree Decorating:** 15 middle school students and teachers from Highland Park attended the Elsie Stuhr Center tree decorating event. The students enjoyed refreshments and decorated four trees. *(Recreation)*



Burn the Bird Zumba

Staff Development

- **New Hires:** HR supported the hire of 92 staff. New hire demographics: 60% female, 36% male, 1% non-binary; 38% person of color; 9% LGBTQ; 1% veteran; 34% bilingual or multi-lingual. 58% said that they heard about the job through employee or volunteer word of mouth, indicating that THPRD has a healthy amount of people excited to recommend employment at THPRD. *(Human Resources)*
- **New Employee Welcome Program:** HR staff worked with the Employee Process Improvement Committee (EPIC) to finalize a new program, as part of the improved district onboarding process. *(Human Resources)*
- **New Employee Orientation:** An in-person new employee orientation was led by the district's management team and HR on December 12. *(Human Resources)*
- **Front-line Supervisory Trainings:** Two training sessions for front-line supervisory staff were held in December on the topics of Reasonable Suspicion and Corrective Action for part-time and seasonal staff. *(Human Resources)*
- **Trainings:** Conducted reasonable suspicion training for supervisors and Lockout/Lockdown training for Park Patrol Officers. *(Park Patrol)*

Tualatin Hills Park Foundation

- **Fundraising Update:** The program fund for people experiencing disabilities received \$25,000 at year end with grants from The Standard Foundation and the Oregon Community Foundation.
- **Board of Trustees Update:** Three new prospects are under consideration for the THPF board of trustees in early 2020.



Giving Tree

Completed Community Events

• **Light the Water:** Beaverton Swim Center hosted 60 people for the event. People decorated paper lanterns and set them afloat carrying messages of hope, love, happiness, healing, peace, and connection. *(Aquatics)*

• **Holiday Bazaar:** Garden Home hosted its annual Holiday Bazaar on December 6 welcoming 113 vendors and over 2,500 shoppers. The overwhelming feedback from vendors was positive. Pictures with Santa were provided for free to about 100 families and along with live seasonal piano music. *(Recreation)*

• **Dance Recital:** Garden Home hosted its annual dance recital for 125 students. There were two age-specific performances, and both groups danced in front of a full house of 300+ spectators. A parent beaming with pride shared, "the dance recital is a rite of passage for young dancers, a chance to shine in front of family and friends." *(Recreation)*

• **Sensory Santa:** Conestoga held its first Sensory Santa event. This inclusive free event welcomed 25 children on the autism spectrum, and those experiencing other special or sensory needs. Children met Santa, one-on-one, in a low stress environment. Sensory-appropriate activities and hot chocolate were offered. *(Recreation)*



Sensory Santa



Light the Water

Upcoming Community Events

January

- 1/4: Aquatics Assemble Movie · Aloha Swim Center · 5:30 pm
- 1/6 to 1/11: Active Aging Weeklong Activities · Stuhr Center · Times vary
- 1/11: GetFit20 Kick-Off Event · Cedar Hills Rec Center · 9 to 10:30 am
- 1/11: John Marty Park Community Park Spruce Up · 9 to 11:30 am
- 1/14: Board of Directors Meeting · HMT · 7 pm
- 1/15: Joint Advisory Committee Meeting · Fanno Creek Service Center · 6:30 pm
- 1/16: Jackie Husen Park Community Garden Spruce Up · 9 to 11:30 am
- 1/17: Dive-In Movie · Conestoga · 7 pm
- 1/18: BodyPump Launch & Anniversary Party · Garden Home · 9 to 10:30 am
- 1/18: Schiffler Park Community Garden Spruce Up · 9 to 11:30 am
- 1/20: Fir Grove Park Natural Areas Restoration · 9 am to 12 pm
- 1/25: Bethany Lake Park Community Garden Spruce Up · 9 to 11:30 am
- 1/25: Mt. View Champions Park Community Garden Spruce Up · 9 to 11:30 am
- 1/25: New Year, New You · Conestoga · 2:30 pm
- 1/31: Winter Warm-Up Soup Tasting · Conestoga · 6:30 pm

February

- 2/1: Aquatics Assemble Movie · Aloha Swim Center · 5:30 pm
- 2/1: Southminster Presbyterian Church Community Garden Spruce Up · 9 to 11:30 am
- 2/6: Harman Swim Center Community Garden Spruce Up · 9 to 11:30 am
- 2/7: Family Trivia Night · Conestoga · 6:30 to 8:30 pm
- 2/7: Valentine Dinner Dance · Cedar Hills Rec Center · 6 to 8 pm
- 2/8: Willow Creek Greenway Natural Area Restoration · 9 am to 12 pm
- 2/8: Aquatic Assemble Dive-In Movie · Aloha Swim Center · 5:15 pm
- 2/8: Sweetheart Swim · Harman Swim Center · 1 to 2:30 pm
- 2/11: Board of Directors Meeting · HMT · 7 pm
- 2/13: Valentine's Day Dance · Stuhr Center · 1:30 to 3:30 pm
- 2/14: Parents Night Out · Beaverton Swim Center · 6 to 9 pm
- 2/14: Dive-In Movie · Conestoga · 7 pm
- 2/15: Fir Grove Park Natural Areas Restoration · 9 am to 12 pm
- 2/15: Schiffler Park Community Garden Spruce Up · 9 to 11:30 am
- 2/21: Dive-in Movie · Conestoga · 7 pm
- 2/22: AM Kennedy Park Community Garden Spruce Up · 9 to 11:30 am
- 2/22: Ridgewood Park Community Garden Spruce Up · 9 to 11:30 am
- 2/28: Wipeout · Conestoga · 6:30 to 8 pm



Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 11/30/19

KEY
 Budget Estimate based on original budget - not started and/or no basis for change
 Deferred Some or all of Project has been eliminated to reduce overall capital costs for year
 Award Estimate based on Contract Award amount or quote price estimates
 Complete Project completed - no additional estimated costs to complete.

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													
CARRY FORWARD PROJECTS													
ERP Software	436,800	803,958	-	803,958	803,958	-	5,662	798,296	Award	803,958	803,958	-	-
Cedar Hills Park - Additional Funding for Bond Project	3,900,000	3,388,335	-	3,900,000	3,388,335	3,811,900	88,100	-	Award	3,900,000	88,100	-	3,300,235
Boiler	100,000	100,000	88,000	188,000	188,000	1,518	-	186,482	Budget	188,000	186,482	-	1,518
Bridges & Boardwalks (3 sites)	760,207	760,207	372,793	1,133,000	1,133,000	85,157	432,750	615,093	Award	1,133,000	1,047,843	-	85,157
Drone	8,645	8,645	-	8,645	8,645	-	-	8,645	Budget	8,645	8,645	-	-
Pool Tank (CRAC)	554,380	268,083	-	554,380	268,083	119,541	-	268,083	Budget	387,624	268,083	166,756	-
Pool Tank and Deck (Raleigh Park)	795,000	756,754	185,000	980,000	941,754	56,301	118,879	879,510	Award	1,054,691	998,389	(74,691)	(56,635)
Asphalt Pedestrian Pathways (2 sites)	293,000	139,500	-	293,000	139,500	149,421	48,005	95,574	Award	293,000	143,579	-	(4,079)
Landscaping	60,000	60,000	10,000	70,000	70,000	-	-	70,000	Budget	70,000	70,000	-	-
HVAC Improvement	125,279	97,718	13,600	138,879	111,318	49,100	469	89,310	Budget	138,879	89,779	-	21,539
Shower Facility Repair	7,500	7,500	1,500	9,000	9,000	-	-	9,000	Budget	9,000	9,000	-	-
Vehicle Wraps	14,000	13,000	-	14,000	13,000	2,443	-	11,557	Budget	14,000	11,557	-	1,443
ADA Improvements	45,000	25,000	-	45,000	25,000	18,591	25,000	-	Complete	43,591	25,000	1,409	-
TOTAL CARRYOVER PROJECTS	7,099,811	6,428,700	670,893	8,137,862	7,099,593	4,293,972	718,865	3,031,551		8,044,387	3,750,415	93,475	3,349,178
ATHLETIC FACILITY REPLACEMENT													
Drainage Culverts (2 sites)			23,000	23,000	23,000	-	-	23,000	Budget	23,000	23,000	-	-
TOTAL ATHLETIC FACILITY REPLACEMENT			23,000	23,000	23,000	-	-	23,000		23,000	23,000	-	-
ATHLETIC FACILITY IMPROVEMENT													
Solar Panel			38,812	38,812	38,812	-	38,812	-	Complete	38,812	38,812	-	-
Field and Court Reservation Software			26,000	26,000	26,000	-	-	26,000	Budget	26,000	26,000	-	-
TOTAL ATHLETIC FACILITY IMPROVEMENT			64,812	64,812	64,812	-	38,812	26,000		64,812	64,812	-	-
PARK AND TRAIL REPLACEMENTS													
Bridges and Boardwalks			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
Erosion Control			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-	-
Autumn Ridge Park Slide			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Skate Park Mesh, Rails, and Restroom Enclosure			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
Asphalt Pedestrian Pathways (6 sites)			560,000	560,000	560,000	-	4,424	555,576	Budget	560,000	560,000	-	-
Signage			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
TOTAL PARK AND TRAIL REPLACEMENTS			690,000	690,000	690,000	-	4,424	685,576		690,000	690,000	-	-
PARK AND TRAIL IMPROVEMENTS													
Greenway Park Concept Plan Pathways			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
Greenway Park Recreational Trails Program Grant Match			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Retaining Wall			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Subtotal Park and Trail Improvements			215,000	215,000	215,000	-	-	215,000		215,000	215,000	-	-
Memorial Benches			8,000	8,000	8,000	-	1,475	6,525	Budget	8,000	8,000	-	-
Connect Oregon - Waterhouse Trail			400,000	400,000	400,000	-	93,800	306,200	Award	400,000	400,000	-	-
Local Government Grant Program - Cedar Hills Park			340,156	340,156	340,156	231,850	58,541	49,765	Award	340,156	108,306	-	231,850
Land Water Conservation Fund - Commonwealth Lake Park Bridge Replacement			60,554	60,554	60,554	-	-	60,554	Budget	60,554	60,554	-	-
Land Water Conservation Fund - Crowell Woods			390,000	390,000	390,000	-	-	390,000	Budget	390,000	390,000	-	-
Recreational Trails Program - Greenway Park Loop Trail			400,000	400,000	400,000	-	-	400,000	Budget	400,000	400,000	-	-
Metro Nature in Neighborhoods - Fanno Creek Greenway			220,700	220,700	220,700	10,202	-	210,498	Budget	220,700	210,498	-	10,202
Land Water Conservation Fund - Bonnie Meadow Area Park			661,092	661,092	661,092	-	-	661,092	Budget	661,092	661,092	-	-
Washington County Major Streets Transportation Improvement Program - Waterhouse Trail			300,000	300,000	300,000	-	300,000	-	Award	300,000	300,000	-	-
Energy Trust of Oregon - Sunset HVAC			74,282	74,282	74,282	-	-	74,282	Budget	74,282	74,282	-	-
Westside Trail, Hwy 26 Bicycle and Ped Bridge			-	-	-	-	-	400,000	Award	400,000	400,000	(400,000)	(400,000)
Subtotal Park and Trail Improvements (Grant Funded)			2,854,784	2,854,784	2,854,784	242,052	453,816	2,558,916		3,254,784	3,012,732	(400,000)	(157,948)
TOTAL PARK AND TRAIL IMPROVEMENTS			3,069,784	3,069,784	3,069,784	242,052	453,816	2,773,916		3,469,784	3,227,732	(400,000)	(157,948)
CHALLENGE GRANTS													
Program Facility Challenge Grants			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
TOTAL CHALLENGE GRANTS			75,000	75,000	75,000	-	-	75,000		75,000	75,000	-	-

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 11/30/19

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	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
BUILDING REPLACEMENTS													
Aloha Pool Tank Acid Wash and Polish			50,000	50,000	50,000	-	15,659	-	Complete	15,659	15,659	34,341	34,341
Stuhr Ctr Boiler Chemical Feeder Pot			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Gable Painting and Caulking (2 sites)			15,000	15,000	15,000	-	9,842	-	Complete	9,842	9,842	5,158	5,158
Ergonomic Equipment/Fixtures			6,000	6,000	6,000	-	2,057	3,943	Budget	6,000	6,000	-	-
Natorium Lighting			310,000	310,000	310,000	-	-	310,000	Budget	310,000	310,000	-	-
Air Structure Curtains			23,000	23,000	23,000	-	4,500	18,500	Budget	23,000	23,000	-	-
Sump Pump Pit Covers			4,200	4,200	4,200	-	-	5,631	Award	5,631	5,631	(1,431)	(1,431)
Tables, Chairs, Canopies			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Wood Floor Refinish (3 sites)			137,500	137,500	137,500	-	-	137,500	Budget	137,500	137,500	-	-
Emergency Repairs			123,700	123,700	123,700	-	30,014	93,686	Budget	123,700	123,700	-	-
Parking Lot Resurface			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
Water Heater			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-	-
Pool Filter Sand and Laterals (3 sites)			46,000	46,000	46,000	-	13,824	24,002	Award	37,826	37,826	8,174	8,174
Pump and Motor (4 sites)			73,000	73,000	73,000	-	-	73,000	Budget	73,000	73,000	-	-
Pool Filter Grids			7,000	7,000	7,000	-	5,556	448	Award	6,004	6,004	996	996
Lane Line Reels			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Panic Hardware (2 sites)			17,738	17,738	17,738	-	-	17,738	Budget	17,738	17,738	-	-
Fanno Farmhouse Windows			55,000	55,000	55,000	-	-	55,000	Budget	55,000	55,000	-	-
Exit Door			7,500	7,500	7,500	-	6,130	600	Award	6,730	6,730	770	770
Cedar Hills Rec Ctr Window Retint			7,000	7,000	7,000	-	-	7,000	Award	7,000	7,000	-	-
BSC Fire Alarm System			-	-	-	-	2,505	-	Complete	2,505	2,505	(2,505)	(2,505)
TOTAL BUILDING REPLACEMENTS			975,638	975,638	975,638	-	90,087	840,047		930,134	930,134	45,504	45,504
BUILDING IMPROVEMENTS													
New Office Facility			7,750,000	7,750,000	7,750,000	-	-	7,750,000	Budget	7,750,000	7,750,000	-	-
LED Light Fixtures at Cedar Hills Recreation Center			33,000	33,000	33,000	-	-	33,000	Budget	33,000	33,000	-	-
Storage Shed			15,000	15,000	15,000	-	4,732	10,269	Budget	15,000	15,000	-	-
Fencing			1,500	1,500	1,500	-	-	1,500	Budget	1,500	1,500	-	-
Office Thermostat Zone System			9,900	9,900	9,900	-	-	8,520	Award	8,520	8,520	1,380	1,380
Asphalt Pedestrian Pathway			10,000	10,000	10,000	-	-	12,475	Award	12,475	12,475	(2,475)	(2,475)
Restroom Automatic Locks			10,000	10,000	10,000	-	3,955	6,045	Budget	10,000	10,000	-	-
TOTAL BUILDING IMPROVEMENTS			7,829,400	7,829,400	7,829,400	-	8,686	7,821,809		7,830,495	7,830,495	(1,095)	(1,095)
ADA PROJECTS													
ADA Improvement - Bronson Creek South			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
ADA Improvement - Veterans Memorial Park			60,000	60,000	60,000	-	3,150	56,850	Budget	60,000	60,000	-	-
ADA Improvement - Other FY20			90,000	90,000	90,000	-	14,302	75,698	Budget	90,000	90,000	-	-
TOTAL ADA PROJECTS			190,000	190,000	190,000	-	17,452	172,548		190,000	190,000	-	-
TOTAL CAPITAL OUTLAY DIVISION	7,099,811	6,428,700	13,588,527	21,055,496	20,017,227	4,536,024	1,332,142	15,449,447		21,317,613	16,781,589	(262,117)	3,235,638
INFORMATION SERVICES DEPARTMENT													
INFORMATION TECHNOLOGY REPLACEMENTS													
Workstations/Notebooks			67,000	67,000	67,000	-	51,072	15,928	Budget	67,000	67,000	-	-
Servers			37,000	37,000	37,000	-	16,476	20,524	Budget	37,000	37,000	-	-
Desktop Printers			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
LAN/WAN			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
AED Defibrillators			9,000	9,000	9,000	-	-	9,000	Budget	9,000	9,000	-	-
Security Cameras			58,800	58,800	58,800	-	-	58,800	Budget	58,800	58,800	-	-
Key Card Readers			31,538	31,538	31,538	-	-	31,538	Budget	31,538	31,538	-	-
Banner Printer			35,000	35,000	35,000	-	25,500	-	Complete	25,500	25,500	9,500	9,500
TOTAL INFORMATION TECHNOLOGY REPLACEMENTS			248,338	248,338	248,338	-	93,048	145,790		238,838	238,838	9,500	9,500
INFORMATION TECHNOLOGY IMPROVEMENTS													
Tablet			2,000	2,000	2,000	-	1,511	-	Complete	1,511	1,511	489	489
Computer			5,500	5,500	5,500	-	67	5,433	Budget	5,500	5,500	-	-
TOTAL INFORMATION TECHNOLOGY IMPROVEMENTS			7,500	7,500	7,500	-	1,577	5,433		7,011	7,011	489	489
TOTAL INFORMATION SYSTEMS DEPARTMENT			255,838	255,838	255,838	-	94,626	151,223		245,849	245,849	9,989	9,989

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 11/30/19

KEY
 Budget Estimate based on original budget - not started and/or no basis for change
 Deferred Some or all of Project has been eliminated to reduce overall capital costs for year
 Award Estimate based on Contract Award amount or quote price estimates
 Complete Project completed - no additional estimated costs to complete.

Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Project Cumulative	Current Year
MAINTENANCE DEPARTMENT													
<u>FLEET REPLACEMENTS</u>													
Crew-Cab 2-3 Yard			-	-	-	-	54,045	-	Complete	54,045	54,045	(54,045)	(54,045)
Backhoe			110,000	110,000	110,000	-	-	49,000	Award	49,000	49,000	61,000	61,000
Toro z-mowers (2)			30,000	30,000	30,000	-	-	-	Reallocated	-	-	30,000	30,000
52" Mowers (3)			24,750	24,750	24,750	-	16,404	8,346	Budget	24,750	24,750	-	-
TOTAL FLEET REPLACEMENTS			164,750	164,750	164,750	-	70,449	57,346		127,795	127,795	36,955	36,955
<u>FLEET IMPROVEMENTS</u>													
15-Passenger Vans (2)			70,000	70,000	70,000	-	45,974	-	Complete	45,974	45,974	24,026	24,026
			70,000	70,000	70,000	-	45,974	-		45,974	45,974	24,026	24,026
TOTAL MAINTENANCE DEPARTMENT	-	-	234,750	234,750	234,750	-	116,423	57,346		173,769	173,769	60,981	60,981
GRAND TOTAL GENERAL FUND	7,099,811	6,428,700	14,079,115	21,546,084	20,507,815	4,536,024	1,543,191	15,658,015		21,737,231	17,201,206	(191,147)	3,306,609
CAPITAL REPLACEMENT RESERVE													
<u>BUILDING REPLACEMENTS</u>													
Cardio and Weight Equipment			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Roofs and Gutters (3 sites)			370,000	370,000	370,000	-	-	370,000	Budget	370,000	370,000	-	-
Capital Replacement Reserve			4,250,000	4,250,000	4,250,000	-	-	4,250,000	Budget	4,250,000	4,250,000	-	-
TOTAL BUILDING REPLACEMENTS	-	-	4,660,000	4,660,000	4,660,000	-	-	4,660,000		4,660,000	4,660,000	-	-
GRAND TOTAL CAPITAL REPLACEMENT RESERVE	-	-	4,660,000	4,660,000	4,660,000	-	-	4,660,000		4,660,000	4,660,000	-	-

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 11/30/19

KEY
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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)		
SDC FUND													
<u>LAND ACQUISITION</u>													
Land Acq - N. Bethany Comm Pk	1,965,800	1,965,800	-	1,965,800	1,965,800	137	-	1,965,800	Budget	1,965,937	1,965,800	(137)	-
Subtotal Land Acq-N Bethany Comm Pk	1,965,800	1,965,800	-	1,965,800	1,965,800	137	-	1,965,800		1,965,937	1,965,800	(137)	-
Land Acq - N Bethany Trails	946,000	-	1,000,000	1,946,000	1,000,000	558,331	106,643	893,357	Budget	1,558,331	1,000,000	387,669	-
Subtotal Land Acq-N Bethany Trails	946,000	-	1,000,000	1,946,000	1,000,000	558,331	106,643	893,357		1,558,331	1,000,000	387,669	-
Land Acq - Bonny Slope West Neighborhood Park	1,951,000	1,500,000	-	1,951,000	1,500,000	220	-	1,500,000	Budget	1,500,220	1,500,000	450,780	-
Subtotal Land Acq-Bonny Slope West Neighborhood Park	1,951,000	1,500,000	-	1,951,000	1,500,000	220	-	1,500,000		1,500,220	1,500,000	450,780	-
Land Acq - S Cooper Mtn Trail	535,000	535,000	-	535,000	535,000	-	-	535,000	Budget	535,000	535,000	-	-
Subtotal S Cooper Mtn Trail	535,000	535,000	-	535,000	535,000	-	-	535,000		535,000	535,000	-	-
Land Acq - S Cooper Mtn Nat Ar	500,000	500,000	-	500,000	500,000	16,886	-	483,114	Budget	500,000	483,114	-	16,886
Subtotal S Cooper Mtn Nat Ar	500,000	500,000	-	500,000	500,000	16,886	-	483,114		500,000	483,114	-	16,886
Land Acq - Neighborhood Parks - S Cooper Mtn	5,505,000	5,505,000	-	5,505,000	5,505,000	13,909	5,458	5,485,633	Budget	5,505,000	5,491,091	-	13,909
Subtotal Neighbohood Parks - S Cooper Mtn	5,505,000	5,505,000	-	5,505,000	5,505,000	13,909	5,458	5,485,633		5,505,000	5,491,091	-	13,909
Land Acq - Neighborhood Parks - Cooper Mtn	-	-	1,000,000	1,000,000	1,000,000	-	-	1,000,000	Budget	1,000,000	1,000,000	-	-
Subtotal Neighbohood Parks - Cooper Mtn	-	-	1,000,000	1,000,000	1,000,000	-	-	1,000,000		1,000,000	1,000,000	-	-
Land Acq - Neighborhood Parks - Infill Areas	850,000	390,000	500,000	1,350,000	890,000	473,046	14,166	862,789	Budget	1,350,000	876,954	-	13,046
Sub total Neighborhood Parks Infill Areas	850,000	390,000	500,000	1,350,000	890,000	473,046	14,166	862,789		1,350,000	876,954	-	13,046
TOTAL LAND ACQUISITION	12,252,800	10,395,800	2,500,000	14,752,800	12,895,800	1,062,527	126,267	12,725,693		13,914,487	12,851,960	838,313	43,840
<u>DEVELOPMENT/IMPROVEMENT PROJECTS</u>													
Bonny Slope/BSD Trail Dvlpmnt	500,000	367,800	77,000	577,000	444,800	243,136	168,672	165,192	Budget	577,000	333,864	-	110,936
MTIP Grnt Mtch-Wstsd Trl #18	3,117,000	83,500	342,820	3,459,820	426,320	3,923,655	-	342,820	Award	4,266,475	342,820	(806,655)	83,500
Bethany Creek Falls Phases 1, 2 & 3 - Proj Management	-	-	-	-	-	-	1,140	-	Complete	1,140	1,140	(1,140)	(1,140)
NW Nghbd Pk MP&Des-Bonnie Mdw	265,000	115,500	-	265,000	115,500	256,161	33,980	130,407	Award	420,547	164,387	(155,547)	(48,887)
NW Quad Nghbd Pk DD-Marty Ln	2,100,000	1,851,000	-	2,100,000	1,851,000	372,778	1,100,456	617,683	Award	2,090,917	1,718,139	9,083	132,861
Natural Area Master Plan	100,000	100,000	-	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Building Expansion (TBD)	995,000	995,000	-	995,000	995,000	-	-	995,000	Budget	995,000	995,000	-	-
MTIP/Bvtn Crk Trl Land Acq/ROW	247,000	237,750	-	247,000	237,750	9,377	1,277	236,346	Budget	247,000	237,623	-	127
N.Bethany Pk & Trl/Prj Mgmt	141,000	100,000	-	141,000	100,000	118,145	45,878	-	Budget	164,024	45,878	(23,024)	54,122
Conn OR Grnt Mtch-Watrhse 4	715,000	602,900	-	715,000	602,900	303,018	602,900	-	Award	905,918	602,900	(190,918)	(0)
SW Quad Nghbd Pk MP&Des	275,000	267,500	-	275,000	267,500	3,386	-	277,249	Award	280,635	277,249	(5,635)	(9,749)
Cedar Mill Crk Comm Trl Sgmt 4	300,000	299,500	-	300,000	299,500	1,789	-	298,211	Budget	300,000	298,211	-	1,289
S Cooper Mtn Pk & Tr Dev-PM	50,000	49,500	-	50,000	49,500	3,893	-	46,107	Budget	50,000	46,107	-	3,393
NW Quad New Nghbd Pk Dev	1,925,000	1,810,000	490,000	2,415,000	2,300,000	25,303	10,098	2,289,902	Budget	2,325,303	2,300,000	89,697	-
Bethany Crk Trail 2-Seg 3 DD	1,100,000	970,500	745,000	1,845,000	1,715,500	280,360	48,029	1,516,612	Budget	1,845,000	1,564,640	-	150,860
Cedar Hills Pk-addtl bond fdg	1,038,000	1,038,000	-	1,038,000	1,038,000	-	768,263	269,737	Budget	1,038,000	1,038,000	-	-
NB Park & Trail Improvements	315,000	229,300	23,000	338,000	252,300	134,090	28,784	175,126	Budget	338,000	203,910	-	48,390
RFFA Actv TPRM-Wsd Trl Hy26	200,000	200,000	15,000	215,000	215,000	-	6,064	208,936	Award	215,000	215,000	-	-
Dog Parks-expand and new sites	70,000	70,000	-	70,000	70,000	-	-	70,000	Budget	70,000	70,000	-	-
Fanno Crk Trl-Denny Rd Cr Impr	20,000	20,000	-	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
Waterhouse Trail Improvements	350,000	350,000	-	350,000	350,000	-	-	350,000	Budget	350,000	350,000	-	-
Abbey Creek Park - Phase 1 Development	-	-	345,000	345,000	345,000	-	230,969	83,158	Award	314,127	314,127	30,873	30,873
Highland Park - Phase 1 Development	-	-	420,000	420,000	420,000	-	117	419,883	Budget	420,000	420,000	-	-
Undesignated projects	-	-	6,302,400	6,302,400	6,302,400	-	-	6,302,400	Budget	6,302,400	6,302,400	-	-
TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS	13,823,000	9,757,750	8,760,220	22,583,220	18,517,970	5,675,092	3,046,627	14,914,769		23,636,488	17,961,396	(1,053,268)	556,574
GRAND TOTAL SDC FUND	26,075,800	20,153,550	11,260,220	37,336,020	31,413,770	6,737,619	3,172,894	27,640,462		37,550,975	30,813,356	(214,955)	600,414

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 11/30/2019

Quadrant	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 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
BOND CAPITAL PROJECTS FUND														
<u>New Neighborhood Parks Development</u>														
SE	AM Kennedy Park & Athletic Field	1,285,250	50,704	1,335,954	1,674,551	-	1,674,551	-	Complete	1,674,551	(338,597)	-25.3%	125.3%	100.0%
SW	Barsotti Park & Athletic Field	1,285,250	27,556	1,312,806	1,250,248	-	1,250,248	-	Complete	1,250,248	62,558	4.8%	95.2%	100.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	771,150	16,338	787,488	731,629	-	731,629	-	Complete	731,629	55,859	7.1%	92.9%	100.0%
SW	Roy Dancer Park	771,150	16,657	787,807	643,447	-	643,447	-	Complete	643,447	144,360	18.3%	81.7%	100.0%
NE	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	5,188,093	-	5,188,093	-		5,188,093	(173,175)	-3.5%	103.5%	100.0%
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	173,175	173,175	-	-	-	-	N/A	-	173,175	n/a	n/a	n/a
	Total New Neighborhood Parks Development	4,883,950	304,143	5,188,093	5,188,093	-	5,188,093	-		5,188,093	-	0.0%	100.0%	100.0%
<u>Renovate & Redevelop Neighborhood Parks</u>														
NE	Cedar Mill Park, Trail & Athletic Fields	1,125,879	29,756	1,155,635	990,095	-	990,095	-	Complete	990,095	165,540	14.3%	85.7%	100.0%
SE	Camille Park	514,100	28,634	542,734	585,471	-	585,471	-	Complete	585,471	(42,737)	-7.9%	107.9%	100.0%
NW	Somerset West Park	1,028,200	103,970	1,132,170	306,027	5,491	311,519	820,652	Design	1,132,170	-	0.0%	27.5%	27.5%
NW	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	Vista Brook Park	514,100	20,504	534,604	729,590	-	729,590	-	Complete	729,590	(194,986)	-36.5%	136.5%	100.0%
	Total Renovate & Redevelop Neighborhood Parks	3,727,213	204,142	3,931,355	3,144,541	5,491	3,150,032	820,652		3,970,684	(39,329)	-1.0%	80.1%	79.3%
<u>New Neighborhood Parks Land Acquisition</u>														
NW	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	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	New Neighborhood Park - NW Quadrant (Mitchell)	-	-	-	793,396	-	793,396	-	Complete	793,396	(793,396)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (PGE)	-	-	-	62,712	-	62,712	-	Complete	62,712	(62,712)	-100.0%	n/a	100.0%
NE	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%
	New Neighborhood Park - NE Quadrant (Lehman - formerly undesignated)	1,500,000	33,466	1,533,466	2,119,940	-	2,119,940	-	Complete	2,119,940	(586,474)	-38.2%	138.2%	100.0%
	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	New Neighborhood Park - SW Quadrant (Altishin)	-	-	-	551,696	-	551,696	-	Complete	551,696	(551,696)	-100.0%	n/a	100.0%
	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	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	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	New Neighborhood Park - Undesignated	-	-	-	-	-	-	-	Reallocated	-	-	-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%
	Authorized Use of Savings from New Community Park													
UND	Land Acquisition Category	-	1,655,521	1,655,521	-	-	-	-	N/A	-	1,655,521	n/a	n/a	n/a
	Authorized Use of Savings from Community Center /													
UND	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	SW Quad Community Park & Athletic Field	7,711,500	343,963	8,055,463	10,672,369	-	10,672,369	-	Complete	10,672,369	(2,616,906)	-32.5%	132.5%	100.0%
	Sub-total New Community Park Development	7,711,500	343,963	8,055,463	10,672,369	-	10,672,369	-		10,672,369	(2,616,906)	-32.5%	132.5%	100.0%
	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		932,655	932,655	-	-	-	-	N/A	-	932,655	n/a	n/a	n/a
	Outside Funding from Washington County / Metro													
UND	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	2,960,869	10,672,369	10,672,369	-	10,672,369	-		10,672,369	-	0.0%	100.0%	100.0%

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		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
<u>New Community Park Land Acquisition</u>														
NE	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	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	Cedar Hills Park & Athletic Field	6,194,905	449,392	6,644,297	7,671,293	9,277	7,680,570	3,745.53	Award	7,684,316	(1,040,019)	-15.7%	115.6%	100.0%
SE	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	523,795	10,317,400	10,304,377	9,277	10,313,654	3,746		10,317,400	-	0.0%	100.0%	100.0%
<u>Natural Area Preservation - Restoration</u>														
NE	Roger Tilbury Memorial Park	30,846	1,800	32,646	24,670	-	24,670	11,780	Establishment	36,450	(3,804)	-11.7%	75.6%	67.7%
NE	Cedar Mill Park	30,846	1,172	32,018	1,201	-	1,201	-	Complete	1,201	30,817	96.2%	3.8%	100.0%
NE	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	NE/Bethany Meadows Trail Habitat Connection	246,768	16,178	262,946	-	-	-	-	On Hold	-	262,946	100.0%	0.0%	0.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	10,282	300	10,582	12,929	-	12,929	-	Complete	12,929	(2,347)	-22.2%	122.2%	100.0%
NW	Allenbach Acres Park	41,128	2,318	43,446	10,217	-	10,217	-	Complete	10,217	33,229	76.5%	23.5%	100.0%
NW	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	Foothills Park	61,692	1,172	62,864	46,178	-	46,178	-	Complete	46,178	16,686	26.5%	73.5%	100.0%
NE	Commonwealth Lake Park	41,128	778	41,906	30,809	-	30,809	-	Complete	30,809	11,097	26.5%	73.5%	100.0%
NW	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	Pioneer Park	10,282	254	10,536	9,421	-	9,421	-	Complete	9,421	1,115	10.6%	89.4%	100.0%
NW	Whispering Woods Park	51,410	914	52,324	48,871	-	48,871	-	Complete	48,871	3,453	6.6%	93.4%	100.0%
NW	Willow Creek Nature Park	20,564	389	20,953	21,877	-	21,877	-	Complete	21,877	(924)	-4.4%	104.4%	100.0%
SE	AM Kennedy Park	30,846	741	31,587	26,866	-	26,866	-	Complete	26,866	4,721	14.9%	85.1%	100.0%
SE	Camille Park	77,115	1,784	78,899	61,399	-	61,399	-	Complete	61,399	17,500	22.2%	77.8%	100.0%
SE	Vista Brook Park	20,564	897	21,461	5,414	-	5,414	-	Complete	5,414	16,047	74.8%	25.2%	100.0%
SE	Greenway Park/Koll Center	61,692	2,316	64,008	51,061	-	51,061	-	Complete	51,061	12,947	20.2%	79.8%	100.0%
SE	Bauman Park	82,256	2,024	84,280	30,153	-	30,153	-	Complete	30,153	54,127	64.2%	35.8%	100.0%
SE	Fanno Creek Park	162,456	6,601	169,057	65,147	-	65,147	5,508	Establishment	70,655	98,402	58.2%	38.5%	92.2%
SE	Hideaway Park	41,128	1,105	42,233	38,459	-	38,459	-	Complete	38,459	3,774	8.9%	91.1%	100.0%
SW	Murrayhill Park	61,692	1,031	62,723	65,712	-	65,712	-	Complete	65,712	(2,989)	-4.8%	104.8%	100.0%
SE	Hyland Forest Park	71,974	1,342	73,316	65,521	-	65,521	-	Complete	65,521	7,795	10.6%	89.4%	100.0%
SW	Cooper Mountain	205,640	13,479	219,119	14	-	14	-	On Hold	14	219,105	100.0%	0.0%	100.0%
SW	Winkelman Park	10,282	241	10,523	5,894	-	5,894	-	Complete	5,894	4,629	44.0%	56.0%	100.0%
SW	Lowami Hart Woods	287,896	9,345	297,241	127,906	-	127,906	-	Complete	127,906	169,335	57.0%	43.0%	100.0%
SW	Rosa/Hazeldale Parks	28,790	722	29,512	12,754	-	12,754	-	Complete	12,754	16,758	56.8%	43.2%	100.0%
SW	Mt Williams Park	102,820	8,048	110,868	38,017	-	38,017	72,851	Establishment	110,868	-	0.0%	34.3%	34.3%
SW	Jenkins Estate	154,230	3,365	157,595	139,041	-	139,041	-	Complete	139,041	18,554	11.8%	88.2%	100.0%
SW	Summercrest Park	10,282	193	10,475	7,987	-	7,987	-	Complete	7,987	2,488	23.8%	76.2%	100.0%
SW	Morrison Woods	61,692	4,042	65,734	0	-	0	-	Cancelled	0	65,734	100.0%	0.0%	100.0%
UND	Interpretive Sign Network	339,306	9,264	348,570	326,776	-	326,776	-	Complete	326,776	21,794	6.3%	93.7%	100.0%
NW	Beaverton Creek Trail	61,692	4,043	65,735	-	-	-	-	On Hold	-	65,735	100.0%	0.0%	0.0%
NW	Bethany Wetlands/Bronson Creek	41,128	2,695	43,823	-	-	-	-	On Hold	-	43,823	100.0%	0.0%	0.0%
NW	Bluegrass Downs Park	16,423	1,010	17,433	-	-	-	-	On Hold	-	17,433	100.0%	0.0%	0.0%
NW	Crystal Creek	41,128	2,696	43,824	-	-	-	-	On Hold	-	43,824	100.0%	0.0%	0.0%
UND	Reallocation of project savings to new project budgets	-	(865,000)	(865,000)	-	-	-	-	Reallocation	-	(865,000)	100.0%	0.0%	0.0%
SE	Hyland Woods Phase 2	-	76,871	76,871	56,507	1,610	58,117	18,754	Establishment	76,871	-	0.0%	75.6%	75.6%
SW	Jenkins Estate Phase 2	-	130,098	130,098	54,685	11,769	66,454	63,644	Establishment	130,098	-	0.0%	51.1%	51.1%
NW	Somerset	-	158,972	158,972	-	49,000	49,000	109,972	Budget	158,972	-	0.0%	30.8%	30.8%
NW	Rock Creek Greenway	-	164,270	164,270	-	-	-	164,270	Budget	164,270	-	0.0%	0.0%	0.0%
NW	Whispering Woods Phase 2	-	100,681	100,681	-	-	-	100,681	Budget	100,681	-	0.0%	0.0%	0.0%

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		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
SE	Raleigh Park	-	116,071	116,071	8,500	-	8,500	107,571	Budget	116,071	-	0.0%	7.3%	7.3%
NE	Bannister Creek Greenway/NE Park	-	79,485	79,485	-	11,492	11,492	67,993	Budget	79,485	-	0.0%	14.5%	14.5%
NW	Beaverton Creek Greenway Duncan	-	20,607	20,607	-	-	-	-	Cancelled	-	20,607	100.0%	0.0%	0.0%
SE	Church of Nazarene	-	30,718	30,718	14,121	-	14,121	-	Complete	14,121	16,597	54.0%	46.0%	100.0%
SW	Lilly K. Johnson Woods	-	30,722	30,722	22,444	1,183	23,627	7,449	Establishment	31,076	(354)	-1.2%	76.9%	76.0%
UND	Restoration of new properties to be acquired	643,023	41,096	684,119	7,172	-	7,172	-	On Hold	7,172	676,947	99.0%	1.0%	100.0%
UND	Reallocation of project savings to new project budgets	-	(1,570,245)	(1,570,245)	-	-	-	-	Reallocation	-	(1,570,245)	100.0%	0.0%	0.0%
NE	NE Quadrant Property(Findley)	-	462,880	462,880	-	-	-	462,880	Budget	462,880	-	0.0%	0.0%	0.0%
NE	N. Johnson Greenway (Peterkort)	-	257,156	257,156	-	-	-	257,156	Budget	257,156	-	0.0%	0.0%	0.0%
NE	Commonwealth Lake Park	-	61,718	61,718	-	-	-	61,718	Budget	61,718	-	0.0%	0.0%	0.0%
SW	155th Wetlands	-	25,716	25,716	-	7,403	7,403	18,313	Budget	25,716	-	0.0%	28.8%	28.8%
SW	Bronson Creek New Properties	-	102,863	102,863	-	-	-	102,863	Budget	102,863	-	0.0%	0.0%	0.0%
SE	Fanno Creek Greenway	-	82,291	82,291	-	-	-	82,291	Budget	82,291	-	0.0%	0.0%	0.0%
NW	HMT north woods and stream	-	51,431	51,431	-	12,233	12,233	37,723	Award	49,956	1,475	2.9%	23.8%	24.5%
NE	Cedar Mill Creek Greenway	-	30,859	30,859	-	5,700	5,700	24,210	Award	29,910	949	3.1%	18.5%	19.1%
SW	Fir Grove Park	-	25,716	25,716	-	14,369	14,369	11,347	Budget	25,716	-	0.0%	55.9%	55.9%
SW	HL Cain Wetlands	-	25,716	25,716	-	10,649	10,649	15,067	Award	25,716	-	0.0%	41.4%	41.4%
NW	Bronson Creek Park	-	25,716	25,716	-	1,374	1,374	19,656	Award	21,030	4,686	18.2%	5.3%	6.5%
SE	Center Street Wetlands Area	-	20,572	20,572	-	1,705	1,705	16,691	Award	18,396	2,176	10.6%	8.3%	9.3%
SW	Tallac Terrace Park	-	10,287	10,287	-	-	-	10,287	Budget	10,287	-	0.0%	0.0%	0.0%
NE	Forest Hills Park	-	10,287	10,287	-	1,258	1,258	5,407	Award	6,665	3,622	35.2%	12.2%	18.9%
UND	Arborist/Tree Management	-	293,410	293,410	8,900	44,108	53,008	240,402	Budget	293,410	-	0.0%	18.1%	18.1%
NW	North Bethany Greenway	-	25,716	25,716	-	4,163	4,163	18,180	Award	22,343	3,373	13.1%	16.2%	18.6%
NW	Willow Creek Greenway II	-	25,716	25,716	-	4,710	4,710	19,980	Award	24,690	1,026	4.0%	18.3%	19.1%
NW	Westside Trail Segment 18	-	25,716	25,716	-	-	-	25,716	Budget	25,716	-	0.0%	0.0%	0.0%
SW	Westside Trail- Burntwood area	-	25,716	25,716	-	18,751	18,751	6,965	Budget	25,716	-	0.0%	72.9%	72.9%
NW	Waterhouse Trail	-	25,716	25,716	-	654	654	25,062	Budget	25,716	-	0.0%	2.5%	2.5%
Total Natural Area Restoration		3,762,901	250,295	4,013,196	1,605,957	202,132	1,808,089	2,192,387		4,000,476	12,720	0.3%	45.1%	45.2%
Natural Area Preservation - Land Acquisition														
UND	Natural Area Acquisitions	8,400,000	453,818	8,853,818	5,537,162	3,224,884	8,762,046	91,772	Budget	8,853,818	-	0.0%	99.0%	99.0%
Total Natural Area Preservation - Land Acquisition		8,400,000	453,818	8,853,818	5,537,162	3,224,884	8,762,046	91,772		8,853,818	-	0.0%	99.0%	99.0%
New Linear Park and Trail Development														
SW	Westside Trail Segments 1, 4, & 7	4,267,030	85,084	4,352,114	4,381,083	-	4,381,083	-	Complete	4,381,083	(28,969)	-0.7%	100.7%	100.0%
NE	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%	100.0%
NW	Waterhouse Trail Segments 1, 5 & West Spur	3,804,340	78,646	3,882,986	4,392,047	-	4,392,047	-	Complete	4,392,047	(509,061)	-13.1%	113.1%	100.0%
NW	Rock Creek Trail #5 & Allenbach, North Bethany #2	2,262,040	103,949	2,365,989	1,743,667	-	1,743,667	-	Complete	1,743,667	622,322	26.3%	73.7%	100.0%
UND	Miscellaneous Natural Trails	100,000	7,324	107,324	30,394	-	30,394	76,930	Budget	107,324	-	0.0%	28.3%	28.3%
NW	Nature Park - Old Wagon Trail	359,870	3,094	362,964	238,702	-	238,702	-	Complete	238,702	124,262	34.2%	65.8%	100.0%
NE	NE Quadrant Trail - Bluffs Phase 2	257,050	14,797	271,847	412,424	-	412,424	-	Complete	412,424	(140,577)	-51.7%	151.7%	100.0%
SW	Lowami Hart Woods	822,560	55,645	878,205	1,255,274	-	1,255,274	-	Complete	1,255,274	(377,069)	-42.9%	142.9%	100.0%
NW	Westside - Waterhouse Trail Connection	1,542,300	48,560	1,590,860	1,055,589	-	1,055,589	-	Complete	1,055,589	535,271	33.6%	66.4%	100.0%
Total New Linear Park and Trail Development		15,060,310	443,531	15,503,841	14,736,676	-	14,736,676	76,930		14,813,606	690,235	4.5%	95.1%	99.5%
New Linear Park and Trail Land Acquisition														
UND	New Linear Park and Trail Acquisitions	1,200,000	23,378	1,223,378	1,222,206	-	1,222,206	1,172	Budget	1,223,378	-	0.0%	99.9%	99.9%
Total New Linear Park and Trail Land Acquisition		1,200,000	23,378	1,223,378	1,222,206	-	1,222,206	1,172		1,223,378	-	0.0%	99.9%	99.9%
Multi-field/Multi-purpose Athletic Field Development														
SW	Winkelman Athletic Field	514,100	34,601	548,701	941,843	-	941,843	-	Complete	941,843	(393,142)	-71.6%	171.6%	100.0%
SE	Meadow Waye Park	514,100	4,791	518,891	407,340	-	407,340	-	Complete	407,340	111,551	21.5%	78.5%	100.0%
NW	New Fields in NW Quadrant	514,100	71,592	585,692	71,158	-	71,158	1,466,570	Design	1,537,728	(952,036)	-162.5%	12.1%	4.6%
NE	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%	100.0%
SW	New Fields in SW Quadrant	514,100	49,313	563,413	997	4,586	5,583	557,830	Budget	563,413	-	0.0%	1.0%	1.0%
SE	New Fields in SE Quadrant (Conestoga Middle School)	514,100	19,833	533,933	548,917	-	548,917	-	Complete	548,917	(14,984)	-2.8%	102.8%	100.0%
Total Multi-field/Multi-purpose Athletic Field Dev.		3,084,600	194,314	3,278,914	2,498,248	4,586	2,502,834	2,024,400		4,527,234	(1,248,320)	-38.1%	76.3%	55.3%

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Deferred Park Maintenance Replacements														
UND	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%	100.0%
NW	Bridge/boardwalk replacement - Willow Creek	96,661	1,276	97,937	127,277	-	127,277	-	Complete	127,277	(29,340)	-30.0%	130.0%	100.0%
SW	Bridge/boardwalk replacement - Rosa Park	38,909	369	39,278	38,381	-	38,381	-	Complete	38,381	897	2.3%	97.7%	100.0%
SW	Bridge/boardwalk replacement - Jenkins Estate	7,586	34	7,620	28,430	-	28,430	-	Complete	28,430	(20,810)	-273.1%	373.1%	100.0%
SE	Bridge/boardwalk replacement - Hartwood Highlands	10,767	134	10,901	985	-	985	-	Cancelled	985	9,916	91.0%	9.0%	100.0%
NE	Irrigation Replacement at Roxbury Park	48,854	63	48,917	41,902	-	41,902	-	Complete	41,902	7,015	14.3%	85.7%	100.0%
UND	Pedestrian Path Replacement at 3 sites	116,687	150	116,837	118,039	-	118,039	-	Complete	118,039	(1,202)	-1.0%	101.0%	100.0%
SW	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%	100.0%
NE	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%	100.0%
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%
Authorized Use of Savings from Facility Expansion & Improvements Category														
UND	Improvements Category	-	200,634	200,634	-	-	-	-	N/A	-	200,634	n/a	n/a	n/a
Authorized Use of Savings from Bond Issuance														
UND	Administration Category	-	169,851	169,851	-	-	-	-	N/A	-	169,851	n/a	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%
Facility Rehabilitation														
UND	Structural Upgrades at Several Facilities	317,950	(194,874)	123,076	115,484	-	115,484	-	Complete	115,484	7,592	6.2%	93.8%	100.0%
SW	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	Structural Upgrades at Beaverton Swim Center	1,447,363	37,353	1,484,716	820,440	-	820,440	-	Complete	820,440	664,276	44.7%	55.3%	100.0%
NE	Structural Upgrades at Cedar Hills Recreation Center	628,087	18,177	646,264	544,403	-	544,403	-	Complete	544,403	101,861	15.8%	84.2%	100.0%
SW	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	Structural Upgrades at Garden Home Recreation Center	486,935	21,433	508,368	513,762	-	513,762	-	Complete	513,762	(5,394)	-1.1%	101.1%	100.0%
SE	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	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	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	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	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	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	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	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	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	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	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	Auto Gas Meter Shut Off Valves at All Facilities	-	275	275	17,368	-	17,368	-	Complete	17,368	(17,093)	100.0%	0.0%	100.0%
Sub-total Facility Rehabilitation		6,227,732	132,222	6,359,954	4,815,345	-	4,815,345	-		4,815,345	1,544,609	24.3%	75.7%	100.0%
Authorized use of savings for SW Quad Community Park & Athletic Fields														
UND	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	(1,167,778)	5,059,954	4,815,345	-	4,815,345	-		4,815,345	244,609	4.8%	n/a	n/a
Facility Expansion and Improvements														
SE	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	Conestoga Rec/Aquatic Expansion & Splash Pad	5,449,460	85,351	5,534,811	5,414,909	-	5,414,909	-	Complete	5,414,909	119,902	2.2%	97.8%	100.0%
SW	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	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	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	8,135,401	-	8,135,401	-		8,135,401	200,634	2.4%	97.6%	100.0%
Authorized Use of Savings for Deferred Park Maintenance Replacements Category														
UND	Replacements Category	-	(200,634)	(200,634)	-	-	-	-	N/A	-	(200,634)	n/a	n/a	n/a
Total Facility Expansion and Improvements		8,218,478	(83,077)	8,135,401	8,135,401	-	8,135,401	-		8,135,401	-	0.0%	100.0%	100.0%
ADA/Access Improvements														
NW	HMT ADA Parking & other site improvement	735,163	19,544	754,707	1,019,771	-	1,019,771	-	Complete	1,019,771	(265,064)	-35.1%	135.1%	100.0%
UND	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	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	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	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	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	ADA Improvements - Greenway Park	15,423	196	15,619	-	-	-	-	Cancelled	-	15,619	100.0%	0.0%	0.0%
SW	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	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	ADA Improvements - Lost Park	15,423	245	15,668	15,000	-	15,000	-	Complete	15,000	668	4.3%	95.7%	100.0%
NW	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	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	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	ADA Improvements - West Sylvan Park	5,140	82	5,222	5,102	-	5,102	-	Complete	5,102	120	2.3%	97.7%	100.0%

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 11/30/2019

Quad- rant	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 (1)	Adjustments (2)	Current Total Project Budget FY 19/20 (1+2)=(3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Total Expended to Date (4+5)=(6)							
SE	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	1,242,547	-	1,242,547	-		1,242,547	(189,890)	-18.0%	118.0%	100.0%
UND	Administration Category Authorized Use of Savings from Bond Issuance	-	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	1,242,547	-	1,242,547	-		1,242,547	-	-	100.0%	100.0%
	Community Center Land Acquisition													
UND	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	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%	100.0%
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	-	(169,851)	(169,851)	-	-	-	-	N/A	-	(169,851)	n/a	n/a	n/a
UND	Authorized Use of Savings for New Neighborhood Parks Development Category	-	(173,175)	(173,175)	-	-	-	-	N/A	-	(173,175)	n/a	n/a	n/a
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(932,655)	(932,655)	-	-	-	-	N/A	-	(932,655)	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	(148,964)	1,301,036	504,372	-	504,372	37,325		541,697	759,339	58.4%	38.8%	93.1%
	Grand Total	100,000,000	4,562,276	104,562,276	95,448,268	3,446,370	98,894,638	5,248,383		104,143,021	419,254	0.4%	94.6%	95.0%

THPRD Bond Capital Program
Funds Reprogramming Analysis - Based on Category Transfer Eligibility
As of 11/30/2019

	Category (Over) Under Budget
Limited Reprogramming	
Land: New Neighborhood Park	-
New Community Park	-
New Linear Park	-
New Community Center/Park	-
	-
	-
Nat Res: Restoration	12,720
Acquisition	-
	12,720
	12,720
All Other	
New Neighborhood Park Dev	-
Neighborhood Park Renov	(39,329)
New Community Park Dev	-
Community Park Renov	-
New Linear Parks and Trails	690,235
Athletic Field Development	(1,248,320)
Deferred Park Maint Replace	-
Facility Rehabilitation	244,609
ADA	-
Facility Expansion	-
Bond Admin Costs	759,339
	406,534
	406,534
Grand Total	419,254



MEMORANDUM

Date: December 18, 2019
 To: Board of Directors
 From: Keith Hobson, Director of Business and Facilities
 Re: **System Development Report for November 2019**

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 November 2019. This report includes information for the program for fiscal year to date.

Current Rate per Unit		With 1.6% Discount	Current Rate per Unit		With 1.6% Discount
Single Family			Multi-Family		
North Bethany	\$ 13,513.00	\$ 13,296.79	North Bethany	\$ 10,785.00	\$ 10,612.44
Bonny Slope West	14,087.00	13,861.61	Bonny Slope West	11,241.00	11,061.14
South Cooper			South Cooper		
Mountain	13,905.00	13,682.52	Mountain	11,097.00	10,919.45
Other	11,895.00	11,704.68	Other	9,494.00	9,342.10
Accessory Dwelling			Non-residential		
Other	6,776.00	6,667.58	Other	397.00	390.65

City of Beaverton Collection of SDCs		Gross Receipts	Collection Fee	Net Revenue
75 Single Family Units		\$ 946,801.94	\$ 14,743.12	\$ 932,058.82
- Single Family Units at \$489.09		-	-	-
172 Multi-family Units		1,559,451.76	25,356.94	1,534,094.82
- Less Multi-family Credits		(71,491.00)	-	(71,491.00)
1 Accessory Dwelling Units		5,678.64	90.86	5,587.78
- Non-residential		10,202.96	163.25	10,039.71
248		\$ 2,450,644.29	\$ 40,354.16	\$ 2,410,290.13

Washington County Collection of SDCs		Gross Receipts	Collection Fee	Net Revenue
175 Single Family Units		\$ 2,219,869.44	\$ 35,461.64	\$ 2,184,407.80
- Less Credits		-	-	-
21 Multi-family Units		216,290.09	3,516.91	212,773.18
- Less Credits		-	-	-
2 Accessory Dwelling Units		13,551.99	216.83	13,335.16
- Non-residential		2,127.00	34.03	2,092.97
198		\$ 2,451,838.53	\$ 39,229.42	\$ 2,412,609.11

Recap by Agency		Percent	Gross Receipts	Collection Fee	Net Revenue
248	City of Beaverton	49.98%	\$ 2,450,644.29	\$ 40,354.16	\$ 2,410,290.13
198	Washington County	50.02%	2,451,838.53	39,229.42	2,412,609.11
446		100.00%	\$ 4,902,482.82	\$ 79,583.58	\$ 4,822,899.24

System Development Charge Report, November 2019

	Recap by Dwelling				Total
	Single Family	Multi-Family	ADU	Non-Resident	
City of Beaverton	75	172	1	-	248
Washington County	175	21	2	-	198
	250	193	3	-	446

Total Receipts Fiscal Year to Date

Gross Receipts	\$	4,902,482.82	
Collection Fees		(79,583.58)	
	\$	4,822,899.24	
Interest	\$	241,244.08	\$ 5,064,143.32

Total Payments Fiscal Year to Date

Refunds	\$	-	
Administrative Costs		-	
Project Costs -- Development		(3,440,427.15)	
Project Costs -- Land Acquisition		(126,266.96)	(3,566,694.11)
	\$		1,497,449.21

Beginning Balance 7/1/19			20,392,800.22
Current Balance	\$		21,890,249.43

Recap by Month, FY 2018/19

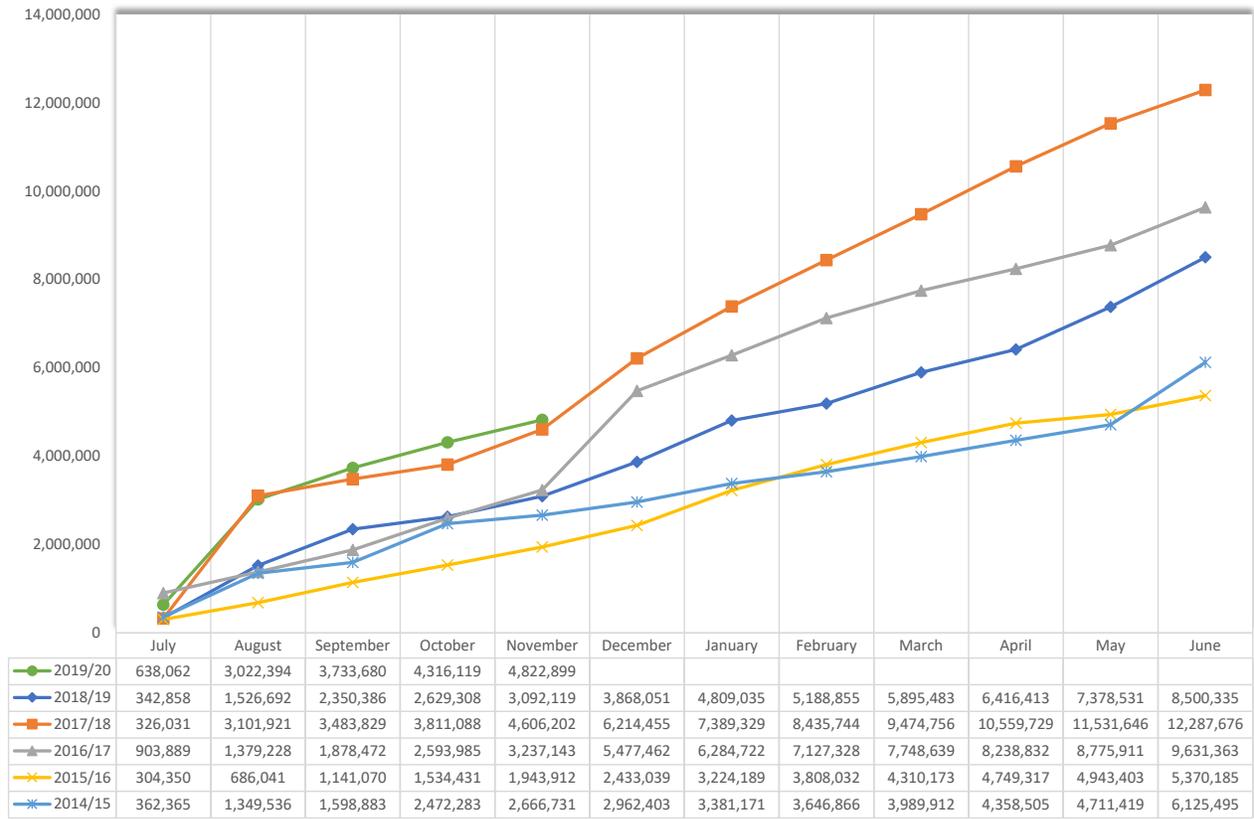
	Net Receipts	Expenditures	Interest	SDC Fund Total
July	\$ 638,061.53	\$ (90,849.58)	\$ 48,616.29	\$ 595,828.24
August	2,384,332.61	(1,027,088.02)	48,652.96	1,405,897.55
September	711,285.38	(915,097.56)	46,712.24	(157,099.94)
October	582,439.05	(566,476.00)	50,421.62	66,384.67
November	506,780.67	(967,182.95)	46,840.97	(413,561.31)
December	-	-	-	-
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
	\$ 4,822,899.24	\$ (3,566,694.11)	\$ 241,244.08	\$1,497,449.21

Beginning Balance 7/1/19				20,392,800.22
Current Balance				\$ 21,890,249.43

Recap by Month, by Unit

	Single Family	Multi-Family	Non-Residential	ADU	Total Units
July	52	-	-	-	52
August	73	172	-	-	245
September	57	-	-	1	58
October	45	-	-	1	46
November	23	21	-	1	45
December	-	-	-	-	-
January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
	250	193	-	3	446

SDC NET RECEIPTS



SDC EXPENDITURES

