



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

**Board of Directors Regular Meeting  
December 8, 2008  
6:30 p.m. Executive Session; 7:00 p.m. Regular Meeting  
HMT Recreation Complex, Peg Ogilbee Dryland Meeting Room  
15707 SW Walker Road, Beaverton**

**AGENDA**

- 6:30 PM 1. Executive Session\*
- A. Land
  - B. Legal
- 7:00 PM 2. Call Regular Meeting to Order
- 7:05 PM 3. Action Resulting from Executive Session
- 7:10 PM 4. Presentations
- A. Accept: Audit Report on Park District Financial Statements for Fiscal Year 2007-08
- 7:25 PM 5. Audience Time\*\*
- 7:30 PM 6. Board Time
- 7:35 PM 7. Consent Agenda\*\*\*
- A. Approve: Minutes of November 3, 2008 Regular Meeting
  - B. Approve: Monthly Bills
  - C. Approve: Monthly Financial Statement
  - D. Appoint: Conestoga Recreation & Aquatic Center Advisory Committee Member
  - E. Approve: Clean Water Services Easement Request at Rock Creek
  - F. Approve: Resolution to Increase System Development Charges
  - G. Approve: Intergovernmental Agreement with Washington County to Receive County Park SDC Funds for the Purchase of Land
  - H. Approve: Recreational Trails Program Grant Application - Fanno Creek Trail Bridge Replacement
- 7:40 PM 8. Unfinished Business
- A. Appoint: Budget Committee Members
  - B. Status: FY 2008-09 Park District Goals & Objectives
  - C. Information: General Manager's Report
- 8:00 PM 9. New Business
- A. Approve: Determination of Election Results for District Bond Measure
  - B. Update: 2008 Bond Measure Outline
  - C. Approve: Resolution Establishing the Parks Bond Citizen Oversight Committee
  - D. Review: Advisory Committee Structure
- 9:15 PM 10. Adjourn

**\*Executive Session:** Executive Sessions are permitted under the authority of ORS 192.660. Copies of the statute are available at the offices of Tualatin Hills Park and Recreation District. **\*\* Audience Time:** If you wish to be heard on an item not on the agenda you may be heard under Audience Time with a 3-minute time limit. If you wish to speak on an agenda item, please wait until it is before the Board. Note: Agenda items may not be considered in the order listed. **\*\*\*Consent Agenda:** Consent Agenda items will be approved without discussion unless there is a request to discuss a particular consent agenda item. The issue separately discussed will be voted on separately. In compliance with the American 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 two business days prior to the meeting.



## MEMO

**DATE:** December 2, 2008  
**TO:** The Board of Directors  
**FROM:** Doug Menke, General Manager

**RE:** **Information Regarding the December 8, 2008 Board of Directors Meeting**

### **Agenda Item #4 – Presentations**

#### **A. Audit Report on Park District Financial Statements for Fiscal Year 2007-08**

Attached please find a memo from Keith Hobson, Director of Business & Facilities, reporting that Kathy Leader, District Audit Committee member, and a representative from Merina and Co., the Park District's Auditor, 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, 2008 and to answer any questions the Board of Directors may have.

**Action Requested: Board of Directors acceptance of the Audit Report on the Park District's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2008.**

### **Agenda Item #7 – Consent Agenda**

Attached please find Consent Agenda items #7A-H for your review and approval.

**Action Requested: Approve Consent Agenda Items #7A-H as submitted:**

- A. Approve: Minutes of November 3, 2008 Regular Meeting**
- B. Approve: Monthly Bills**
- C. Approve: Monthly Financial Statement**
- D. Appoint: Conestoga Recreation & Aquatic Center Advisory Committee Member**
- E. Approve: Clean Water Services Easement Request at Rock Creek**
- F. Approve: Resolution to Increase System Development Charges**
- G. Approve: Intergovernmental Agreement with Washington County to Receive County Park SDC Funds for the Purchase of Land**
- H. Approve: Recreational Trails Program Grant Application – Fanno Creek Trail Bridge Replacement**

### **Agenda Item #8 – Unfinished Business**

#### **A. Budget Committee Members**

Attached please find a memo from myself noting that Board President, Larry Pelatt, and Board member, Joe Blowers, will provide an update to the entire Board as to the Budget Committee member selection process at your meeting.

**B. FY 2008-09 Park District Goals & Objectives**

Attached please find a memo from myself providing a status report for the Park District FY 2008-09 Goals and Objectives. This report outlines the accomplishments to date toward meeting the Action Steps assigned by the Board of Directors to the Objectives and Goals identified within the Park District's Comprehensive Plan.

**C. General Manager's Report**

Attached please find the General Manager's Report for the December 8, 2008 Regular Board Meeting.

**Agenda Item #9 – New Business**

**A. Determination of Election Results for District Bond Measure**

Attached please find a memo from Keith Hobson, Director of Business & Facilities, noting that the Washington County Elections Office has delivered an abstract of the votes regarding the Park District's Measure 34-156. No later than 30 days of receiving the abstract, the District must make a formal determination as to the results of the election.

**Action Requested: That pursuant to ORS 255.295, the Board has reviewed the abstract of votes related to Measure 34-156 prepared by the County Clerk and hereby move that the Board determines that a majority of the voters of the District voting on Measure 34-156 approved of the issuance of the general obligation bonded indebtedness.**

**B. 2008 Bond Measure Outline**

Attached please find a memo from myself outlining the next steps needed in order to begin the projects identified in the successful Parks Bond Measure 34-156, a \$100 million general obligation bond measure for the purpose of preserving natural areas and water, improving parks, and creating trails.

**Action Requested: Informational report only - Staff will provide another update concerning the bond measure at the Board's next Regular Meeting on January 12, 2008.**

**C. Resolution Establishing the Parks Bond Citizen Oversight Committee**

Attached please find a memo from Keith Hobson, Director of Business & Facilities, noting that the bond measure included a provision for the establishment of a citizens oversight committee and a requirement for a yearly independent financial audit. Staff is requesting Board of Directors approval of a resolution establishing the Parks Bond Citizen Oversight Committee, which also specifies the structure and charge of the Committee.

**Action Requested: Board of Directors approval of the resolution to establish the THPRD Parks Bond Citizen Oversight Committee.**

**D. Advisory Committee Structure**

Attached please find a memo from Jim McElhinny, Director of Park & Recreational Services, regarding a proposed review of the structure and function of the Park District's nine Advisory Committees.

**Action Requested: Board of Directors authorization for the General Manager to create a Task Force to review the current structure of the Park District's Advisory Committees and provide recommendations to the Board on their future purpose and functionality. The Task Force would commence meeting in January 2009, and provide recommendations for consideration in March/April 2009.**

**Other Packet Enclosures**

- Management Report to the Board
- Monthly Capital Report
- System Development Charge Report
- Newspaper Articles



[4A]

MEMO

**DATE:** November 20, 2008  
**TO:** Doug Menke, General Manager  
**FROM:** Keith Hobson, Director of Business & Facilities

**RE:** **Audit Report on Park District Financial Statements for Fiscal Year 2007-08**

Kathy Leader, District Audit Committee member, and a representative from Merina and Co., the Park District's Auditor, will be at the December 8, 2008 Board of Directors meeting to present the Audit Report on the Park District's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2008 and to answer any questions the Board of Directors may have. The Audited Comprehensive Annual Financial Report is attached\*.

**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, 2008.

*\* Due to the size of this document, it is included as an attachment only for Board Members and Management Staff. Copies are available upon request by calling 503-645-6433.*

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

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2008**



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

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2008**



**PREPARED BY THE  
BUSINESS SERVICES DIVISION  
FINANCE DEPARTMENT**

**TUALATIN HILLS PARK AND RECREATION DISTRICT  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FISCAL YEAR ENDED JUNE 30, 2008**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>Introductory Section:</b>	
Letter of Transmittal	1
Certificate of Achievement for Excellence in Financial Reporting	6
Organizational Chart	7
Directory of Officials	8
<b>Financial Section:</b>	
Report of Independent Auditors	9
Management’s Discussion and Analysis	11
<b>Basic Financial Statements:</b>	
Government-wide Financial Statements	
Statement of Net Assets	19
Statement of Activities	20
Fund Financial Statements	
Balance Sheet – Governmental Funds	21
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	23
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	24
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Maintenance Mitigation Fund	25
Notes to Basic Financial Statements	27
<b>Other Supplementary Information:</b>	
General Fund:	
Schedule of Expenditures – Budget and Actual	41
Bonded Debt Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	55
System Development Charges Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	56
Metro Natural Areas Bond Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	57



Supplementary Data:	
Other Financial Schedules:	
Schedule of Property Tax Transactions and Outstanding Balances	59
<b>Statistical Section:</b>	
Net Assets by Component	61
Changes in Net Assets	62
Fund Balance of Governmental Funds	63
Changes in Fund Balances of Governmental Funds	64
Governmental Activities Tax Revenues by Source	65
Assessed Values and Estimated Actual Value of Taxable Property	66
Property Tax Rates-Direct and Overlapping Governments	67
Principal Property Taxpayers	68
Property Tax Levies and Collections	69
Ratios of Outstanding Debt by Type	70
Ratios of General Bonded Debt Outstanding	71
Direct and Overlapping Governmental Activities Debt	72
Legal Debt Margin Information	73
Demographic and Economic Statistics	74
Principal Employers in Washington County	75
Full-Time Equivalent Employees by Function	76
Operating Indicators by Function	77
Capital Asset Statistics by Function	78
<b>Audit Comments and Required Disclosures:</b>	
Auditors' Comments and Disclosures	79



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

November 24, 2008

Honorable Members of the Board of Directors  
and the Citizens of the  
Tualatin Hills Park and Recreation District,  
Beaverton, Oregon

Members of the Board:

In accordance with state statutes, the Comprehensive Annual Financial Report (CAFR) of the Tualatin Hills Park and Recreation District (District) for the fiscal year ended June 30, 2008 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 are accurate in all material respects and are 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.

Merina and Company, Certified Public Accountants, have issued an unqualified opinion on the District's financial statements for the year ended June 30, 2008. The independent auditor's report is located at the front of the financial section of this report. Immediately following, the reader will find Management's discussion and analysis (MD&A) that provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

#### **PROFILE OF THE GOVERNMENT**

The Tualatin Hills Park and Recreation District is a special service district formed in 1955, operating under Oregon Revised Statutes Chapter 266 as a separate municipal corporation. The District is governed by a five member Board of Directors, elected to four-year terms of office, with daily operations administered by a General Manager. The District provides year-round park and recreation services to a diverse population of over 200,000 residents within 55 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; a senior center; historic sites (Jenkins Estate, Fanno Farmhouse and John Quincy Adams Young House); a 220-acre 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): 123 outdoor basketball goals; 111 outdoor tennis courts; 184 soccer/football/lacrosse fields and 128 softball/baseball fields, two skate parks, three bocce courts, five volleyball courts and a outdoor hockey rink.
- The District has 284 park and recreation facility sites totaling over 2,000 acres, consisting of 940 acres of wetland/natural areas, and 1,087 acres of developed sites, including neighborhood, community and regional parks. THPRD sites include three lakes, 27 miles of stream corridor, and 32 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.

Certain services for the patrons of the District are provided by the legally separate Tualatin Hills Park Foundation, which is reported in a separate column in the government-wide financial statements. The District is considered to be financially accountable for the Foundation, according to criteria developed by generally accepted accounting principles (GAAP), due to the nature of the relationship. The District has no other potential component units. Further information on the Tualatin Hills Park Foundation can be found in the notes to the financial statements (see Note 1.A).

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* – the District has been able to maintain a relatively stable revenue base within these volatile economic conditions. Both the City of Beaverton and Washington County had experienced a higher rate of growth than the state as a whole for several years, resulting in a strong property tax base that has increased at a rate of approximately 5.0 percent annually. Even though hi-tech manufacturing and construction

have seen significant growth declines over previous years, other sectors – information; leisure and hospitality; professional and business services; and educational and health services saw positive growth over the past year. This is reflected in the lower unemployment rate of 4.9% within the county, in comparison to the statewide rate of 5.9% (Sept, 2008 non seasonally adjusted). Within the District, the significant revenues received from the assessment of system development charges (SDC's) has dropped for three years, due to the decline in the construction industry. SDC revenues are statutorily restricted to use for purchase or construction of new, or expansion of existing, facilities, improvements and land within the District.

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% increase is allowed on maximum assessed valuation, along with increases due to new construction, land partitions, zoning changes, etc. Passage of this measure resulted in an estimated \$3.5 million reduction in property taxes received per year, which has been partially offset through increased program revenues, alternative revenues, and fiscal restraint.

*Long term financial planning* – to address the ongoing implications of our funding constraints, the District developed a long-term financial plan two years ago, which includes a scenario development tool that helps establish viable long-term financial strategies for the District. The plan is a critical element in balancing the demands on capital and operating funds to ensure that the District does not over commit financially, and that adequate general fund resources exist to operate and maintain newly constructed facilities.

In conjunction with the long-term financial plan developed the previous year, the District finalized the comprehensive plan and trails plan update in November 2006. The original plans had been adopted in 1997 and 1998, respectively, and were in need of updating. Extensive outreach was conducted with the citizens of the District, along with a thorough inventory of existing Park facilities, resulting in the identification of future needs and priorities. Eight implementation goals were included in the Comprehensive Plan, which comprise the foundation of our annual budget process.

Finally, the District has completed two separate fee studies. Initially, a comprehensive program user fee study was completed to review the fee structures of all program-generated revenues, plus other ancillary activities. A committee comprised of staff, advisory committee members and District patrons determined the following goals and objectives: 1) development of a fair fee structure for all patrons, 2) provision of financial stability for the District, 3) position the District competitively in the market, 4) develop a reasonably administered fee structure, and 5) base fees on a full variable cost recovery. The Fee Study was completed and adopted in June 2007, implemented in January 2008, and will complete the phase in process over the next three years.

The second fee study consisted of a review of the System Development Charge methodology; the first since inception of SDC's in 1998. With the assistance of the Citizen Advisory Committee, the new methodology was completed in October 2007 and approved by the Board of Directors during their November 2007 meeting. Implementation was also in January 2008.

By proactively undertaking and implementing these two studies, the District has been able to maintain strong revenues within the program areas, and lessened the impact of the reduced amount of SDC revenues, due to the economy.

The District is actively monitoring deferred and projected maintenance replacements. Major replacement items (those specifically identified and critical to District operations) have been effectively addressed; however, funding for routine replacements (all non-major items) is not keeping up with replacement needs (other than safety related items). 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.

*Cash management policies and practices* – the District’s investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. The District has adopted an investment policy that was approved by the Board of Directors, incorporating all applicable State statutes. The District maintains a daily cash portfolio of investable funds and maximizes its earnings by investing in short-term/low risk investments. The majority of funds are invested in five accounts in the Oregon State Treasurer’s Local Government Investment Pool (LGIP), along with interest bearing money market savings and highly liquid U.S. Agency securities. Interest earned on these investments during the 2007/08 Fiscal Year was \$632,735, a decrease (41.1 percent) over the previous year due to reduced rates in the markets, and lower available cash balances for investment.

*Risk management* – risk management is vital to controlling property, causality, and workers compensation losses through the coordination of safety, loss prevention, and insurance and claims administration. Since 1982, the District has purchased insurance through Special Districts Association of Oregon (SDAO), which has established a self-insurance pool for property and general liability. In order to protect the SDAO funds in the event of adverse claims experience, reinsurance has been secured through American Re-Insurance Company. The Park District is insured for workers compensation with SDAO as well.

## **MAJOR INITIATIVES**

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 will provide funding for natural areas, trail expansions, athletic field additions, park additions and upgrades, building expansions and facility replacements and upgrades. As of the date of this report, the ballot measure has passed with a comfortable margin, and the Washington County Elections Division has confirmed election results. The District anticipates the sale of bonds in the spring of 2009.

## **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association (GFOA) awarded a *Certificate of Achievement for Excellence* in Financial Reporting to the District for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2007. This was the third year of submission, and subsequent receipt, of this prestigious award. In order to

be awarded the Certificate of Achievement, the District had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles 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 2007/08 Fiscal Year received the *Distinguished Budget Presentation* award from GFOA. This is the fourth 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, specifically Catherine Brucker, Finance Manager. 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

# 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, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Oliver S. Cox*

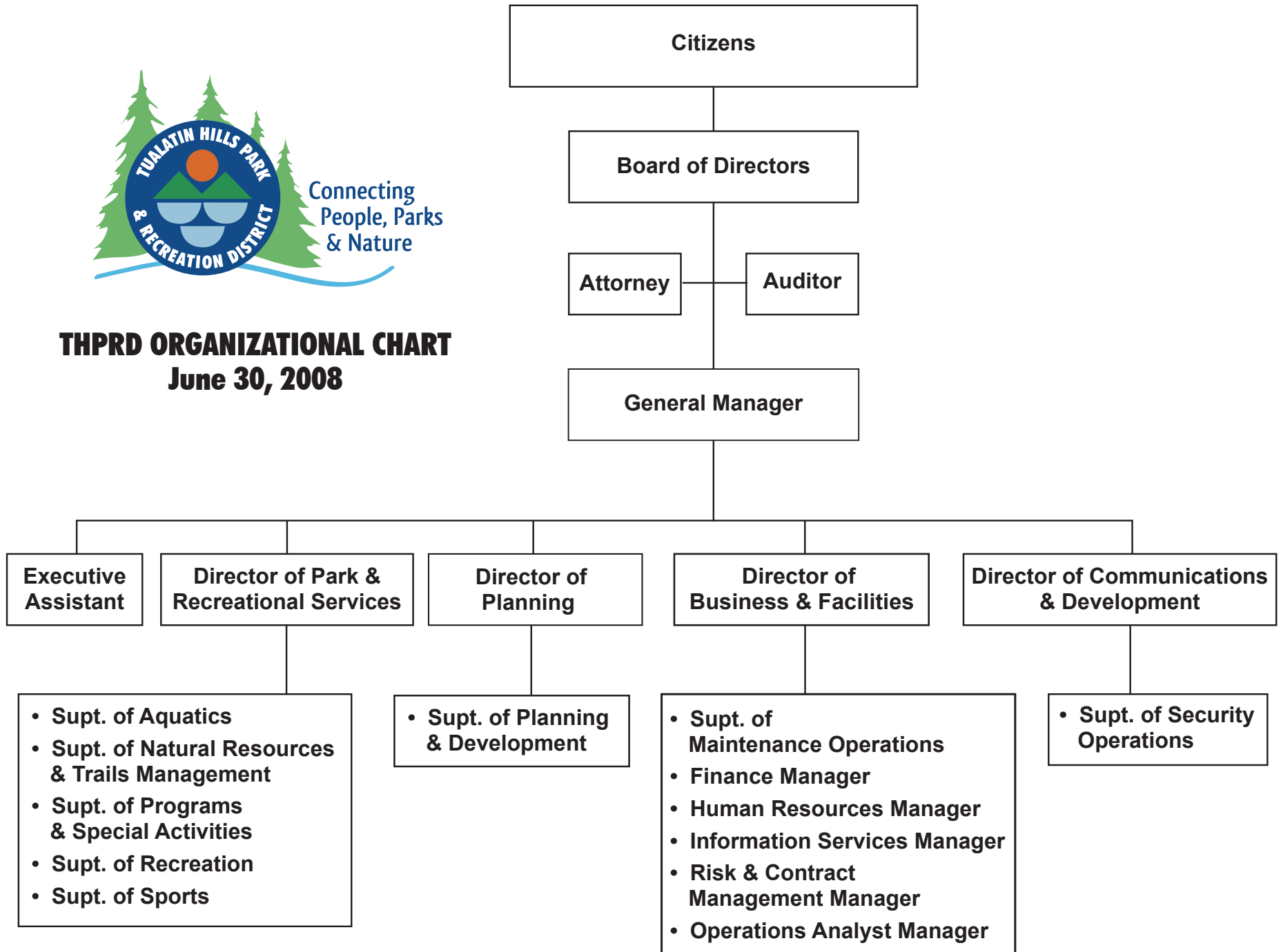
President

*Jeffrey R. Emer*

Executive Director



**THPRD ORGANIZATIONAL CHART  
June 30, 2008**





# TUALATIN HILLS PARK AND RECREATION DISTRICT

Administrative Office  
15707 SW Walker Road  
Beaverton, Oregon 97006

Board of Directors  
as of June 30, 2008

<u>Name</u>	<u>Term Expires</u>
Joe Blowers, President 2050 SW 78 <sup>th</sup> Ave. Portland, Oregon 97225	June 30, 2011
Larry Pelatt, Secretary 7655 SW 140 <sup>th</sup> Ave. Beaverton, OR 97008	June 30, 2009
Bill Kanable, Secretary Pro-Tempore 8130 SW Sorrento Rd. Beaverton, OR 97008	June 30, 2009
John Griffiths 10245 SW 153 <sup>rd</sup> Ave. Beaverton, OR 97007	June 30, 2011
Bob Scott 21302 NW Cannes Dr. Portland, Oregon 97229	June 30, 2009

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Register Agent and Office

Doug Menke  
15707 SW Walker Road  
Beaverton, Oregon 97006

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General Manager  
Doug Menke

Director of Business and Facilities  
Keith D. Hobson

***INDEPENDENT AUDITOR'S REPORT***

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

We have audited the accompanying financial statements of the governmental activities, discretely presented component unit, each major fund, and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund of Tualatin Hills Park and Recreation District (the District), Oregon as of and for the year ended June 30, 2008, which collectively comprises the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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, the major funds and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund of the Tualatin Hills Park and Recreation District as of June 30, 2008, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, other supplementary information, and the statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The other supplemental information have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in blue ink that reads "Merina & Company". The signature is written in a cursive, flowing style.

Merina & Company, LLP  
West Linn, Oregon  
November 24, 2008

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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

### **Financial Highlights**

- The assets of the District exceeded its liabilities at June 30, 2008 by \$95,540,553.
- Capital assets (net of accumulated depreciation and related debt) account for most of this amount, with a value of \$86,885,092.
- Of the remaining net assets, \$4,566,014 may be used to meet the District's ongoing obligations to patrons and creditors, without legal restriction.
- The District's total net assets increased by \$4,880,652, or 5.4 percent over the previous year. Acquisitions of park property and improvements contributed to this increase.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$8,912,052, a decrease of \$742,276 (7.7 percent), due to capital outlay for the acquisition of park property, subsequent improvements and reduced interest earnings on investments.
- As of June 30, 2008, fund balance for the General Fund was \$4,660,919 or 15.9 percent of total General Fund expenditures.

### **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 assets** presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as one indicator of whether the financial

position of the District is improving or deteriorating. Other indicators include the condition of the District's assets, changes in the property tax base, and general economic conditions within the area.

The **statement of activities** presents information showing how the District's net assets 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 separate 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 assets 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, 2008, 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, 2008.

The government-wide financial statements include not only the District itself (known as the Primary Government), but also a legally separate foundation, Tualatin Hills Park Foundation, for which the District is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the District itself.

### **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 of the funds of the District fall into the governmental fund category, which accounts for most, if not all, of a 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 Maintenance Mitigation Fund, the Bonded Debt Fund, the System Development Charges Fund and the Metro Natural Areas Bond Fund. A comparison of budget to actual is also presented for the General Fund and the Maintenance Mitigation Fund. A detailed comparison of budget to actual for General Fund expenditures and other funds are presented in the Supplementary Data 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 provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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 organization unit level.

**Notes to the basic financial statements**

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

**Government-wide Financial Analysis**

**Statement of Net Assets**

As noted earlier, net assets may serve over time as an indicator of the District’s financial position. As of June 30, 2008, the District’s assets exceeded liabilities by \$95,540,553.

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

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

	<b>Governmental Activities</b>	
	<b>2008</b>	<b>2007</b>
Cash and investments	\$ 9,717,681	\$ 11,659,308
Other assets	2,272,400	1,428,267
Capital assets	102,580,554	99,015,119
Total assets	114,570,635	112,102,694
Other liabilities	2,513,626	3,015,607
Long-term liabilities, outstanding	16,516,456	18,427,186
Total liabilities	19,030,082	21,442,793
Net assets:		
Invested in capital assets, net of debt	86,885,092	81,461,139
Restricted	4,089,447	5,233,264
Unrestricted	4,566,014	3,965,498
Total net assets	\$ 95,540,553	\$ 90,659,901

The largest portion of the District’s net assets, \$86,885,092 or 90.9 percent, reflects its investment in capital assets, less any related debt used to acquire these assets still outstanding. The District’s assets (recorded at cost) are used to provide services to patrons. Consequently, these assets are not available for future spending, and debt repayment must be provided from other sources.

An additional portion of the District’s net assets, \$4,089,447 or 4.3 percent, represents resources that are subject to external restrictions on how they may be used. The

remaining balance of \$4,566,014, or 4.8 percent, is unrestricted and may be used to meet the District's ongoing obligations.

For the year ended June 30, 2008, the District had positive balances in all three categories of net assets.

**Statement of Activities**

Governmental activities increased the District's net assets by \$4,880,652 in this fiscal year. Key elements of this increase are as follows:

**Tualatin Hills Park and Recreation District  
Changes in Net Assets**

	<b>Governmental Activities</b>	
	<b>2008</b>	<b>2007</b>
Revenues:		
Program revenues:		
Charges for services	\$ 7,461,551	\$ 6,720,311
Operating grants and contributions	27,599	35,185
Capital grants and contributions	2,372,111	2,283,436
General revenues:		
Property taxes	23,201,119	22,162,377
Grants and contributions not restricted to specific programs	232,743	186,127
Other	2,517,684	5,612,128
Total revenues	<u>35,812,807</u>	<u>36,999,564</u>
Expenses:		
Board of Directors	151,139	187,210
Administration	1,620,813	1,148,393
Business services	2,963,834	2,942,845
Park and recreation services	25,260,805	22,854,097
Interest on long-term debt	935,564	1,063,732
Total expenses	<u>30,932,155</u>	<u>28,196,277</u>
Change in net assets	4,880,652	8,803,287
Net assets - beginning balance	90,659,901	81,856,614
Net assets - ending	<u>\$ 95,540,553</u>	<u>\$ 90,659,901</u>

Property taxes increased by \$1,038,742 over the prior year, largely due to statutorily allowable increases in assessed value on existing property, and new construction within the District boundaries. Charges for services increased by \$741,240, or 11.0 percent due to a program fee increase implemented during the year. Other revenues reflect a decrease of \$3,094,444, or 55.0 percent, due to the decreased developer projects recorded as system development charge credit projects. These are unpredictable revenues, and will vary greatly from year to year.

Expenses for the District reflect an increase of 9.7 percent over last year, largely due to increased part-time payroll, utilities and energy costs over the previous year. Park and recreation services carried the largest increase at 10.5 percent due to these factors.

## **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**

As of June 30, 2008, the District had five funds, classified into four different fund types, with each serving a unique purpose.

During Fiscal Year 2007/08, the District's governmental funds reported a decrease in combined ending fund balances of \$742,276, due largely to the decrease in system development charge revenues, and the spend down of resources within that fund. The previous fiscal year had a decrease of \$7,744,509 due largely to construction costs on a major sports facility project.

The **General Fund** is the chief operating fund of the District. At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$4,548,093. A reserve for inventory, in the amount of \$112,826 was also included in total fund balance. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 15.5 percent of total General Fund expenditures. There was a net increase of \$286,812 for the year, before inventory change, to fund balance, due largely to an increase in program revenues of \$731,791 or 10.9 percent over last year.

The **Mitigation Maintenance Fund** accounts for funds received from developer impact on park properties. The fund balance, in the amount of \$161,686 is intended for natural area restoration projects.

The **Bonded Debt Fund** has a total fund balance of \$338,212 that is reserved for the payment of debt service on general obligation debt.

The **System Development Charges Fund** accounts for development impact fees assessed on new construction within the District boundaries. The net decrease to fund balance before inventory change of \$1,063,116 reflects expenditures for park improvements, both under construction and completed, in the amount of \$3,011,588 within the year. Revenues have decreased over the previous year by \$804,356 due to reduced new development activity and interest earnings. This fund balance is entirely reserved for parks acquisition and development and improvements related to capacity expansion, and is fully available for appropriation.

The **Metro Natural Areas Bond Fund** accounts for funds received from the Metro 2006 Natural Areas Bond Measure, based on the Local Share Project. Funds are reimbursed at the time of expenditure, resulting in the elimination of fund balance at the end of the year.

## **General Fund Budgetary Highlights**

The District prepares and adopts its budget on an annual basis. General Fund revenues were slightly more than budgeted by 3.9 percent, due to steady property collections and



an increase in program revenues. Expenditures stayed well under budget by 8.9 percent, primarily due to non-expenditure of contingency funds and capital expenditures at less than budgeted amounts. The difference between the original budget and final amended budget consisted of the following adjustment:

- o \$25,000 appropriation for restoration at the Nature Park
- o \$72,500 appropriation for emergency boiler repair at Conestoga Recreation and Aquatic Center.

Contingency funds were transferred to materials and services for the Nature Park restoration, and to capital outlay for the boiler repair.

## Capital Asset and Debt Administration

### Capital assets

The District's investment in capital assets as of June 30, 2008, amounts to \$102,580,554 (net of accumulated depreciation). This investment in capital assets includes land, park sites and development, buildings and improvements, plus machinery, equipment and furnishings. The net increase in the District's capital assets for the current fiscal year was \$3,565,435 or 3.6 percent.

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

	June 30	
	2008	2007
Land	\$ 47,123,678	\$ 44,560,333
Buildings and improvements	25,423,449	25,849,997
Parks and site improvements	28,262,701	17,594,591
Equipment and furnishings	1,033,272	1,034,118
Construction in progress	737,454	9,976,080
Total	\$ 102,580,554	\$ 99,015,119

As shown by the \$9,238,626 decrease in Construction in progress, there was significant completion of new projects this year with funds provided by the System Development Charge Fund, and closed to Parks and site improvements. In Buildings and Equipment, there was a net decrease in values after the recording of depreciation.

Additional information on the District's capital assets can be found in Note IV.B on page 34 of this report.

### Long-term debt and other long-term obligations

At June 30, 2008 the District had \$16.5 million in debt outstanding compared to \$18.4 million last year. Approximately \$2.7 million of the debt outstanding at June 30, 2008 is due within one year.

**Tualatin Hills Park and Recreation District  
Outstanding Debt**

	June 30	
	2008	2007
General obligation bonds	\$ 12,495,000	\$ 13,935,000
Refunding premiums	274,463	324,341
Lease contracts/certificates of participation	2,580,000	2,935,000
Loans	346,000	509,000
Compensated absences	820,993	723,845
Net pension obligation	-	-
Total	\$ 16,516,456	\$ 18,427,186

The District's most recent credit ratings were "A+" from Standard & Poor's and "Aa2" from Moody's for general obligation debt. The outstanding general obligation bonds have bond insurance provided by Financial Guaranty Insurance Company, which equates to a rating of "AAA" from Standard & Poor's and "Aaa" from Moody's.

Due to the national economic situation, the bond insurance ratings on several of our issues have been downgraded during the past year. Material event notices have been filed, as necessary for compliance with our continuing disclosure requirements.

Additional information on the District's long-term obligations can be found in Note IV.C on pages 35 - 37.

**Economic Factors and Next Year's Budget and Rates**

Some of the factors considered during the preparation of the 2008/09 budget were:

- Assessed value on property was estimated to increase by approximately 4.5 percent over the previous year.
- Absorbing an overall increase of Personnel Service costs of 9.5 percent.
- An increase to Materials and Services of 8.5 percent largely due to rate increases in energy costs district-wide, for both facilities, vehicles and equipment. The increase also reflects service level increases, in various program areas, at all centers within the District.
- A significant reduction in interest earnings, due to current rates and decreased available cash in the System Development Charges Fund.
- A significant reduction in system development charges revenue, due to the economic downturn in the construction industry.

In November 2006 the District adopted an updated comprehensive plan. Stated goals, a review of both user and system development fees, have been accomplished this past year. A user fee increase, phased in over four years, was implemented during early 2008, resulting in an average 15 percent increase to program revenues. System development charge methodology was reviewed, and adopted increases were effective January 2008. Deferred maintenance is being funded at the maximum level available, and will continue to be a critical component of future budgetary plans. The District continues to actively research alternative revenue sources, and has seen an increase in grants, sponsorships and various rental incomes.

Due to factors such as:

- increased patron participation in programs,
- increased offerings in targeted program areas,
- steady property tax collections,
- strong budgetary controls, and
- capital funding carryforwards into the following year,

the ending June 30, 2008 General Fund balance was \$822,919 higher than the planned beginning fund balance in the 2008/09 Budget.

The District has been fortunate in this volatile economic environment. Even though interest earnings and construction related revenues have declined, property tax collections have remained strong and patron participation continues to grow, regardless of the implemented fee increases. Local parks and recreation programs offer an affordable alternative for families of all sizes and economic backgrounds, as reflected by our residents' involvement.

Furthermore, recognizing the needs of our changing community, the District prepared a parks bond measure, in the amount of \$100 million, which was placed on the November 4, 2008 ballot. Repayment will come in the form of property taxes, over a 20-year term. The measure was created following an extensive public outreach process, and will provide funding for a wide variety of improvements and additions throughout the Park District. As of the date of this report, the ballot measure has passed with a comfortable margin, and the Washington County Elections Division has confirmed election results. The District anticipates the sale of bonds in the spring of 2009.

## **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 Office of Business Services, 15707 SW Walker Road, Beaverton, Oregon 97006.

**Tualatin Hills Park and Recreation District**  
**Statement of Net Assets**  
**June 30, 2008**

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Tualatin Hills Park Foundation</u>
<b>Assets:</b>		
Cash and cash equivalents	\$ 9,717,681	\$ 407,762
Due from other governments	1,026,297	-
Receivables	934,130	34,051
Inventories	112,826	-
Deferred charges	199,147	-
Capital assets (net of accumulated depreciation):		
Land	47,123,678	-
Park sites and planning development	28,262,701	-
Buildings and improvements	25,423,449	-
Equipment and furnishings	1,033,272	-
Construction in progress	737,454	-
Total assets	114,570,635	441,813
<b>Liabilities:</b>		
Accounts payable and other current liabilities	2,234,275	31,731
Accrued interest payable	252,852	-
Deferred revenue	26,499	-
Noncurrent liabilities:		
Due within one year	2,656,180	-
Due in more than one year	13,860,276	-
Total liabilities	19,030,082	31,731
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	86,885,092	-
Restricted for:		
Debt service	338,212	
Parks development	3,751,235	83,718
Unrestricted	4,566,014	326,364
Total net assets	\$ 95,540,553	\$ 410,082

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

**Tualatin Hills Park and Recreation District**  
**Statement of Activities**  
**For the Year Ended June 30, 2008**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Component Unit Tualatin Hills Park Foundation
<b>Primary government:</b>						
Governmental activities:						
Board of Directors	\$ 151,139	\$ -	\$ -	\$ -	\$ (151,139)	\$ -
Administration	1,620,813	-	-	-	(1,620,813)	-
Business services	2,963,834	-	-	-	(2,963,834)	-
Park and recreation services	25,260,805	7,461,551	27,599	2,372,111	(15,399,544)	-
Interest on long-term debt	935,564	-	-	-	(935,564)	-
Total Primary government	<u>\$ 30,932,155</u>	<u>\$ 7,461,551</u>	<u>\$ 27,599</u>	<u>\$ 2,372,111</u>	<u>(21,070,894)</u>	<u>-</u>
<b>Component unit:</b>						
Park foundation	<u>\$ 267,632</u>	<u>\$ 250,549</u>	<u>\$ 79,775</u>	<u>\$ -</u>		<u>62,692</u>
General revenues:						
Property taxes levied for general purposes					21,144,665	-
Property taxes levied for debt service					2,056,454	-
Grants and contributions not restricted to specific programs					232,743	36,275
Unrestricted investment earnings					637,812	14,365
Miscellaneous					1,879,872	-
Total general revenues					<u>25,951,546</u>	<u>50,640</u>
Change in net assets					4,880,652	113,332
Net assets - beginning balance					<u>90,659,901</u>	<u>296,750</u>
Net assets - ending					<u>\$ 95,540,553</u>	<u>\$ 410,082</u>

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

**Tualatin Hills Park and Recreation District**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2008**

	<u>General Fund</u>	<u>Maintenance Mitigation Fund</u>	<u>Bonded Debt Fund</u>	<u>System Development Charges Fund</u>	<u>Metro Natural Areas Bond Fund</u>	<u>Total Governmental Funds</u>
<b>Assets</b>						
Assets:						
Cash and cash equivalents	\$ 5,704,757	\$ 161,686	\$ 311,731	\$ 3,539,507	\$ -	\$ 9,717,681
Receivables:						
Interest	1,102	-	693	-	-	1,795
Property taxes	739,573	-	73,676	-	-	813,249
Accounts receivable	109,395	-	-	9,691	-	119,086
Intergovernmental	296,804	-	8,233	721,260	-	1,026,297
Inventories	112,826	-	-	-	-	112,826
	<u>\$ 6,964,457</u>	<u>\$ 161,686</u>	<u>\$ 394,333</u>	<u>\$ 4,270,458</u>	<u>\$ -</u>	<u>\$ 11,790,934</u>
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts payable	\$ 830,580	\$ -	\$ -	\$ 136,539	\$ -	\$ 967,119
Salaries payable	437,925	-	-	-	-	437,925
Retainages payable	-	-	-	382,684	-	382,684
Other current liabilities payable	446,547	-	-	-	-	446,547
Deferred revenue	588,486	-	56,121	-	-	644,607
	<u>2,303,538</u>	<u>-</u>	<u>56,121</u>	<u>519,223</u>	<u>-</u>	<u>2,878,882</u>
Fund balances:						
Reserved for inventory	112,826	-	-	-	-	112,826
Reserved for parks development	-	-	-	3,751,235	-	3,751,235
Reserved for debt service	-	-	338,212	-	-	338,212
Unreserved	4,548,093	161,686	-	-	-	4,709,779
	<u>4,660,919</u>	<u>161,686</u>	<u>338,212</u>	<u>3,751,235</u>	<u>-</u>	<u>8,912,052</u>
Total liabilities and fund balances	<u>\$ 6,964,457</u>	<u>\$ 161,686</u>	<u>\$ 394,333</u>	<u>\$ 4,270,458</u>	<u>\$ -</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	102,580,554
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(16,570,161)
Reduction of deferred revenues for those amounts that were not available to pay current period expenditures.	618,108
Net assets of governmental activities	<u>\$ 95,540,553</u>

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

**Tualatin Hills Park and Recreation District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the fiscal year ended June 30, 2008**

	<b>General Fund</b>	<b>Maintenance Mitigation Fund</b>	<b>Bonded Debt Fund</b>	<b>System Development Charges Fund</b>	<b>Metro Natural Areas Bond Fund</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>						
Property taxes	\$ 21,018,343	\$ -	\$ 2,046,608	\$ -	\$ -	\$ 23,064,951
Aquatic programs	2,070,276	-	-	-	-	2,070,276
Tennis center	779,947	-	-	-	-	779,947
Sports programs	756,520	-	-	-	-	756,520
Recreation programs	3,824,758	-	-	-	-	3,824,758
Grants and sponsorships	435,343	-	-	21,869	400,000	857,212
System development charges	-	-	-	1,775,241	-	1,775,241
Interest earned	439,237	6,140	35,996	151,362	-	632,735
Miscellaneous revenues	268,318	73,843	-	-	-	342,161
<b>Total revenues</b>	<b>29,592,742</b>	<b>\$ 79,983</b>	<b>2,082,604</b>	<b>1,948,472</b>	<b>400,000</b>	<b>34,103,801</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Board of Directors	151,139	-	-	-	-	151,139
Administration	1,599,223	-	-	-	-	1,599,223
Business services	2,643,563	-	-	-	-	2,643,563
Park and recreation services	22,203,333	2,240	-	-	-	22,205,573
Capital outlay	1,923,016	-	-	3,011,588	400,000	5,334,604
Debt service	785,656	-	2,163,305	-	-	2,948,961
<b>Total expenditures</b>	<b>29,305,930</b>	<b>2,240</b>	<b>2,163,305</b>	<b>3,011,588</b>	<b>400,000</b>	<b>34,883,063</b>
<b>Net change in fund balance before inventory change</b>	<b>286,812</b>	<b>77,743</b>	<b>(80,701)</b>	<b>(1,063,116)</b>	<b>-</b>	<b>(779,262)</b>
<b>Fund balances at beginning of year</b>	<b>4,261,281</b>	<b>83,943</b>	<b>418,913</b>	<b>4,814,351</b>	<b>-</b>	<b>9,578,488</b>
Reserve for inventory	75,840	-	-	-	-	75,840
<b>Total fund balances at beginning of year</b>	<b>4,337,121</b>	<b>83,943</b>	<b>418,913</b>	<b>4,814,351</b>	<b>-</b>	<b>9,654,328</b>
Inventory reserve change	36,986	-	-	-	-	36,986
<b>Fund balances at end of year</b>	<b>\$ 4,660,919</b>	<b>\$ 161,686</b>	<b>\$ 338,212</b>	<b>\$ 3,751,235</b>	<b>\$ -</b>	<b>\$ 8,912,052</b>

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

**Tualatin Hills Park and Recreation District**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures and Changes in Fund Balance of Governmental Funds**  
**To the Statement of Activities**  
**For the fiscal year ended June 30, 2008**

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

Net changes in fund balances - total governmental funds	\$ (779,262)
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 exceeded depreciation in the current period.	1,997,672
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets	1,567,761
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds - interest and property tax income	141,245
The issuance of long-term debt (e.g., bond, leases) 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 assets. Also, governmental funds report the effect of issuance costs, 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.	1,958,000
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.	(4,764)
Change in net assets of governmental activities	\$ 4,880,652

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



**Tualatin Hills Park and Recreation District**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**General Fund**  
**For the fiscal year ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 20,633,443	\$ 20,633,443	\$ 21,018,343	\$ 384,900
Aquatic programs	2,047,808	2,047,808	2,070,276	22,468
Tennis center	738,743	738,743	779,947	41,204
Sports programs	654,752	630,252	756,520	126,268
Recreation programs	3,245,010	3,269,510	3,824,758	555,248
Grants and sponsorships	439,750	439,750	435,343	(4,407)
Interest earned	450,000	450,000	439,237	(10,763)
Miscellaneous revenues	280,000	280,000	268,318	(11,682)
Total revenues	28,489,506	28,489,506	29,592,742	1,103,236
Expenditures:				
Board of directors and contingency	1,667,374	1,569,874	151,139	1,418,735
Administration	1,721,724	1,721,724	1,599,223	122,501
Business services	3,935,200	3,935,200	3,559,188	376,012
Park and recreational services	22,828,207	22,853,207	22,585,383	267,824
Capital outlay	2,026,401	2,098,901	1,410,997	687,904
Total expenditures	32,178,906	32,178,906	29,305,930	2,872,976
Net change in fund balance before inventory change	(3,689,400)	(3,689,400)	286,812	3,976,212
Fund balances at beginning of year	3,689,400	3,689,400	4,261,281	571,881
Reserve for inventory	-	-	75,840	75,840
Total fund balances at beginning of year	3,689,400	3,689,400	4,337,121	647,721
Inventory reserve change	-	-	36,986	36,986
Fund balances at end of year	\$ -	\$ -	\$ 4,660,919	\$ 4,660,919

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

**Tualatin Hills Park and Recreation District**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Mitigation Maintenance Fund**  
**For the fiscal year ended June 30, 2008**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Interest earned	\$ 2,500	\$ 6,140	\$ 3,640
Miscellaneous income	-	73,843	73,843
Total revenues	<u>2,500</u>	<u>79,983</u>	<u>77,483</u>
Expenditures:			
Materials and services	5,000	2,240	2,760
Contingency	67,500	-	67,500
Total expenditures	<u>72,500</u>	<u>2,240</u>	<u>70,260</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(70,000)</u>	<u>77,743</u>	<u>147,743</u>
Fund balance at beginning of year	<u>70,000</u>	<u>83,943</u>	<u>13,943</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 161,686</u>	<u>\$ 161,686</u>

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

# Tualatin Hills Park and Recreation District

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2008***

### **I. Summary of significant accounting policies**

#### **A. Reporting Entity**

Tualatin Hills Park and Recreation District is a special service district governed by an elected five member Board of Directors, and operates as a separate municipal corporation. The accompanying financial statements present the District and its component units, entities for which the District is considered financially responsible. The District is a primary government. 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 generally accepted accounting principles, 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, is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the District. The District is considered to be financially accountable for the Foundation. 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 enhance the recreational opportunities within the community. The District Board of Directors appoints the members of the Foundation Board of Trustees. In addition, 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**

The government wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all activities of the District and its component units.

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 display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified as governmental, proprietary or fiduciary funds. Currently, the District has only governmental funds.

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the year. Expenditures generally are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the payment is due.

Property taxes, received within 60 days, 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.

As of the year ended June 30, 2008 there was no interfund activity within the various funds of the District.

The District reports the following governmental funds, all of which are major 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 *Mitigation Maintenance Fund* accounts for mitigation funds received from development impacting park property. These funds are accumulated for use on natural area restoration projects.

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

The *Metro Natural Areas Bond Fund* accounts for the funds received from a local area bond measure for the acquisition and improvement of natural areas and water quality.

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 and net assets or equity**

### *1. Deposits and investments*

The cash and cash equivalents of both the District and Foundation are cash on hand, demand deposits and funds invested with the Oregon State Treasury's Local Government Investment Pool, with interest accruing to the benefit of each individual fund.

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 State Treasurer's investment pool. The Foundation follows the same policy.

The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations, but is not regulated by other laws, organizations or regulations. The reported value of the Pool is the same as the fair value of Pool shares. 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 Pool is not registered with the SEC as an investment company. While the OSTF is not currently rated by an independent rating agency, the OSTF's holding provide very strong protection against losses from credit defaults.

### *2. Receivables*

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

### *3. Inventory*

The costs of the General Fund inventory are recorded as expenditures when purchased in the fund financial statements, to reflect the most conservative budgetary approach. At year-end, the items still on hand and unused are valued at cost, which approximates market value, using the first-in, first-out method. The inventory and reserve for inventory are adjusted on an annual basis. For the government-wide financial statements, inventory is expensed as used.

#### 4. *Capital assets*

Capital assets, which include property, equipment, furnishings and improvements, 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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Property, improvements and equipment is 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
Facilities improvements	20–50
Vehicles	5
Office Equipment	5
Computer Equipment	5

#### 5. *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.

#### 6. *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, as well as issuance costs, 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. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

## 7. Fund equity

In the fund financial statements, funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

## 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 assets

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$16,570,161 difference are as follows:

Bonds payable	\$ 12,495,000
Less: Deferred charge for issuance costs (to be amortized over life of debt)	(199,147)
Plus: Issuance premium (to be amortized as interest expense)	274,463
Capital leases payable	2,580,000
Loans payable	346,000
Accrued interest payable	252,852
Compensated absences	<u>820,993</u>
Net adjustment to increase <i>fund balance – total governmental funds</i> to arrive at <i>net assets – governmental activities</i>	<u>\$ 16,570,161</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 a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. 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 \$1,997,672 difference are as follows:

Capital outlay (for capitalized assets)	\$ 4,995,685
Depreciation expense	<u>(2,998,013)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 1,997,672</u>

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to increase net assets.” The details of this \$1,567,761 difference are as follows:

Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	<u>1,567,761</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 1,567,761</u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) 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 assets. Also, governmental funds report the effect of issuance costs, 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 \$1,958,000 difference are as follows:

Debt issued or incurred:	\$ -
Principal repayments:	
General obligation debt	1,440,000
Other long-term debt	<u>518,000</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 1,958,000</u>

Another element of that reconciliation states that “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.” The details of this (\$4,764) difference are as follows:

Compensated absences	\$ (97,148)
Net pension obligation	-
Accrued interest	26,349
Amortization of interest costs (refunding premium)	49,878
Amortization of deferred charges (issuance costs)	(20,829)
Inventory reserve change	<u>36,986</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ (4,764)</u>

### III. Stewardship, compliance and accountability

#### A. Budgetary information

Annual budgets are prepared for each fund in accordance with the 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 (GAAP) 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 by June 29.

Organization 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 of Directors. 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 of Directors.

#### IV. Detailed notes on all funds

##### A. Cash and cash equivalents

At June 30, 2008 investments included in cash and cash equivalents consist of the following:

	Weighted Average <u>Maturity (Years)</u>	District Fair Value	Foundation Fair Value
Investments in the State Treasurer's Local Government Investment Pool	.00	<u>8,763,329</u>	<u>385,794</u>
Total cash equivalents	.00	<u>\$8,763,329</u>	<u>\$385,794</u>

##### 1. 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.

##### 2. 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/P1 rating, and the State Treasurer's Oregon Local Government Investment Pool, (LGIP) among others.

##### 3. 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.

#### 4. Custodial credit risk – deposits

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned. Oregon Revised Statutes require the depository institution to maintain on deposit with a collateral pool manager security having a value of not less than 25% of the outstanding certificates of participation issued by the pool manager. However, in accordance with State statutes, the State Treasurer allows certain depository banks to be the custodian with respect to their own pledged collateral securities. For these institutions, the State Treasurer is the collateral pool manager.

#### 5. Custodial credit risk – investments

For an investment, this 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 limiting exposure to poor credits, investing in the safest securities, pre-qualifying the financial institutions and broker/dealers, diversifying the portfolio and actively monitoring the holdings for ratings changes and market conditions.

### B. Capital Assets

Capital asset activity for the year ended June 30, 2008 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 44,560,333	\$ 2,563,345	\$ -	\$ 47,123,678
Construction in Progress	9,976,080	327,437	(9,566,063)	737,454
Total capital assets, not being depreciated	<u>54,536,413</u>	<u>2,890,782</u>	<u>(9,566,063)</u>	<u>47,861,132</u>
Capital assets, being depreciated:				
Buildings	40,443,263	569,608	-	41,012,871
Park sites and planning development	27,143,783	12,263,750	-	39,407,533
Machinery, equipment and furnishings	4,148,166	405,371	(98,658)	4,454,879
Total capital assets being depreciated	<u>71,735,212</u>	<u>13,238,729</u>	<u>(98,658)</u>	<u>84,875,283</u>
Less accumulated depreciation for:				
Buildings	(14,593,266)	(996,156)	-	(15,589,422)
Park sites and planning development	(9,549,192)	(1,595,640)	-	(11,144,832)
Machinery, equipment and furnishings	(3,114,048)	(406,217)	98,658	(3,421,607)
	<u>(27,256,506)</u>	<u>(2,998,013)</u>	<u>98,658</u>	<u>(30,155,861)</u>
Total capital assets, being depreciated, net	<u>44,478,706</u>	<u>10,240,716</u>	<u>-</u>	<u>54,719,422</u>
Governmental activities capital assets, net	<u>\$ 99,015,119</u>	<u>\$ 13,131,498</u>	<u>\$ (9,566,063)</u>	<u>\$ 102,580,554</u>

Depreciation expense for governmental activities was charged to functions as follows:

Business Services	\$ 168,240
Parks and recreation services	2,829,773
Total depreciation expense – governmental activities	<u>\$ 2,998,013</u>

### C. Long-term debt

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

	Beginning Balance	Increase	Amortization/ Repayments	Ending Balance	Due Within One Year
General obligation bonds:					
Series 1998	\$ 13,935,000	-	\$ (1,440,000)	\$ 12,495,000	\$ 1,510,000
plus refunding premium	238,958		(49,878)	189,080	44,724
Lease contracts/Certificates of participation:					
Series 1997	185,000	-	(185,000)	-	-
Series 1997	100,000	-	(100,000)	-	-
Series 2000	220,000	-	(70,000)	150,000	75,000
Series 2006	2,430,000	-	-	2,430,000	310,000
plus refunding premium	85,383	-	-	85,383	17,421
Loans:					
Stadium turf #2 project	260,000	-	(40,000)	220,000	40,000
Technology funding	249,000	-	(123,000)	126,000	126,000
Compensated Absences	723,845	820,993	(723,845)	820,993	533,035
	<u>\$ 18,427,186</u>	<u>\$ 820,993</u>	<u>\$ (2,731,723)</u>	<u>\$ 16,516,456</u>	<u>\$ 2,656,180</u>

#### General obligations bonds

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

General obligation bonds, Series 1995, were issued on March 1, 1995 in the amount of \$25,900,000 with interest rates ranging from 4.75 to 5.75% to finance building construction, land acquisition and park improvements. The general obligation advance refunding bonds, Series 1998 were issued to refund \$15,350,000 principal of these bonds.

The \$15,670,000 general obligation refunding bonds, Series 1998 were issued, dated September 1, 1998, as is described above to refund \$15,350,000 principal of the general obligation bonds, series 1995. The interest rates of these bonds range from 3.6 to 5.75%. Payment of principal and interest on Series 1998 Obligations, when due, is insured by a policy issued by FGIC. Due to a rating downgrade of FGIC insurance by both Moody's and Standard & Poor's Ratings Service, a material event notice was filed in compliance with continuing disclosure requirements.

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 1,510,000	\$ 660,665
2010	1,585,000	593,470
2011	1,665,000	521,352
2012	1,755,000	444,762
2013	1,870,000	343,850
2014-2018	<u>4,110,000</u>	<u>358,225</u>
Total	<u>\$ 12,495,000</u>	<u>\$ 2,922,324</u>

Lease contracts/Certificates of participation

On December 1, 1997, the District issued \$1,300,000 Full Faith and Credit Obligations, Series 1997. The proceeds from the Series 1997 Obligations were used to provide funding for park land acquisition. The coupon rates range from 3.85 to 4.90%. The obligations are subject to optional redemption prior to their stated maturity dates. Payment of principal and interest on the Obligations Series 1997, when due, is insured by a policy issued by MBIA. The full faith and credit advance refunding obligations, Series 2006, were issued to refund \$460,000 of this obligation.

On May 1, 1997, the District issued \$2,495,000 Certificates of Participation, Series 1997. The proceeds from the Series 1997 COP were used to prepay the remaining \$2,320,000 principal plus interest and a 1% prepayment penalty on COP Series 1992D. The coupon rates on Series 1997 COP range from 3.6 to 5.5%. This COP is subject to optional and mandatory redemption prior to the stated maturity dates. Payment of the principal and interest on the COP Series 1997, when due, is insured by a policy issued by MBIA. The full faith and credit advance refunding obligations, Series 2006, were issued to refund \$860,000 of this obligation.

On April 1, 2000, the District issued \$1,670,000 Full Faith and Credit Obligations, Series 2000, with the proceeds to provide funding for park land acquisition. The coupon rates on Series 2000 Obligations range from 4.40 to 5.75%. The obligations are subject to optional and mandatory redemption prior to their maturity dates. Payment of principal and interest on Series 2000 Obligations, when due, is insured by a policy issued by MBIA. The full faith and credit advance refunding obligations, Series 2006, were issued to refund \$1,040,000 of this obligation. Due to a rating downgrade of MBIA insurance by Standard and Poor's Ratings Service, a material event notice was filed in compliance with continuing disclosure requirements.

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 range from 4.0 to 5.0%. These obligations are subject to optional and mandatory redemption prior to the stated maturity dates. Payment of the principal and interest, when due, is insured by a policy issued by Ambac. Due to a rating downgrade of Ambac insurance by Standard & Poor's Rating Service, a material event notice was filed in compliance with continuing disclosure requirements.

Annual lease debt service requirements to maturity for the two lease contracts/certificates of participation are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 385,000	\$ 109,813
2010	415,000	93,550
2011	435,000	76,050
2012	450,000	58,650
2013	95,000	40,650
2014-2018	545,000	141,350
2019-2023	<u>255,000</u>	<u>19,250</u>
Total	<u>\$ 2,580,000</u>	<u>\$ 539,313</u>

#### Loan Payable

On May 5, 2004 the District borrowed \$600,000 from a bank to fund specific technology related improvements. This loan bears interest at 3.05%, and is payable annually, with semi-annual interest payments, over five years. The proceeds were used to install updated telephone, automated time keeping and security systems throughout District facilities. This loan is not collateralized.

On May 4, 2005 the District borrowed \$340,000, for construction of an additional Synthetic Turf Project on District property. \$140,000 of the proceeds was used to prepay the previous Synthetic Turf Loan, and the balance of \$200,000 will fund a portion of the construction costs. This loan bears an interest rate of 4.5%, and is payable in seven annual installments of \$40,000, followed by three annual installments of \$20,000, plus interest, over ten years. This loan is not collateralized.

Maturities of principal and interest for the two remaining loans are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 166,000	\$ 13,743
2010	40,000	8,100
2011	40,000	6,300
2012	40,000	4,500
2013	20,000	2,700
2014-2018	<u>40,000</u>	<u>2,700</u>
Total	<u>\$ 346,000</u>	<u>\$ 38,043</u>

#### Compensated Absences and Net Pension Obligations

The District's compensated absences and net pension obligations are liquidated by the general fund. As of June 30, 2008 the District had no net pension obligation due and payable.

## **V. Other information**

### **A. 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.

### **B. Contingent Liabilities**

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

In addition, the District has a contract with an employee union defining compensation and other considerations that expires at June 30, 2010.

### **C. Subsequent Events**

The District issued Tax and Revenue Anticipation Notes, Series 2008, in the amount of \$5,000,000 on July 1, 2008. These notes mature on June 30, 2009 and bear interest at a rate equal to 63.5% of Prime Rate, minus 1.60%. At the time of closing, the all-in rate was initially 1.575%.

In September 2007, the District purchased a home and property for future park development. By partitioning the property and selling the home, funds would be available for the actual park development at a later time. The sale of the house occurred later than anticipated, in July 2008, resulting in an unplanned resource of \$494,950. A supplemental budget resolution was submitted for approval at the November 3, 2008 Board of Directors meeting for allocation of these resources.

On the November 2008 ballot, the District requested approval for a parks bond measure, in the amount of \$100 million, to be repaid by property taxes over a period of 20 years. The funding will provide a wide variety of improvements and additions throughout the District. As of the date of this report, the ballot measure has passed with a comfortable margin, and the Washington County Elections Division has confirmed election results. The District anticipates the sale of bonds in the spring of 2009.

## D. Defined Benefit Pension Plan

### Plan Description

The District maintains a single-employer, defined benefit pension plan ("Plan") trusted by Standard Insurance Company which covers substantially all employees of the District. The plan provides retirement, disability and death benefits to plan members and beneficiaries. The Plan does not issue a publicly available financial statement.

Membership in the Plan as of July 1, 2008 was:

<u>Group</u>	<u>Number of Participants</u>
Active participants	160
Terminated	21
Retired receiving medical premium benefits	<u>11</u>
Total	<u>192</u>

Employees who have completed six months of full-time employment are participants in the Plan.

An employee becomes fully vested after five years of service or attainment of retirement age. The normal retirement benefit is equal to 1.9% of the participant's basic monthly earnings multiplied by the years and months of employment with the District. An employee may retire at age 58. A participant may elect early retirement at a reduced benefit after age 55 with ten years of service.

As of May 1, 2004, a change in plan provisions allows participants that have reached normal retirement age (58) and accrued 20 years of benefit service to elect to receive an "in-service" distribution of the benefits accrued to the date of distribution.

### Funding Policy

Participants are required to contribute 6% of salary to the retirement plan. Employee contributions are withheld on a pre-tax basis. The District is required to contribute at an actuarially determined rate; the current rate is 20.8% of annual covered payroll. A participant may make voluntary contributions up to a maximum of 10% of monthly salary. Benefits derived from such contributions are in addition to other Plan benefits. Both mandatory and voluntary contributions are fully vested at all times.

### Annual Pension Cost and Net Pension Obligation

The District's annual pension cost and net pension obligation to the Plan for the year ended June 30, 2008 were as follows:

Annual required contribution	\$ 1,249,866
Interest on net pension obligation	-
Adjustment to annual required contribution	<u>-</u>
Annual pension cost	1,249,866
Contributions made	<u>(1,249,866)</u>
Increase (decrease) in Net Pension Obligation	-
Net pension obligation beginning of year	<u>-</u>
Net pension obligation end of year	<u>\$ -</u>

For 2008, the District's annual pension cost was equal to the required contribution. The annual required contribution was determined as of the July 1, 2007 actuarial valuation using the aggregate actuarial cost method. The actuarial assumptions included (a) an investment rate of return (net of expenses) of 7.75% pre-retirement and 6% post-retirement, and (b) projected salary based on a graded salary scale (S-4, set back 8 years, plus 3%) and post-retirement benefit increases of 2% a year.

**Annual Pension Cost Historical Trend**

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/08	\$ 1,249,866	100.0%	\$ -
06/30/07	1,225,781	112.2%	-
06/30/06	1,114,086	91.4%	150,051
06/30/05	1,002,876	106.4%	54,493
06/30/04	888,329	100.9%	118,802
06/30/03	1,205,260	100.6%	126,395

**Schedule of Employer Contributions**

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2008	\$ 1,249,866	100.0%
2007	1,236,139	111.3%
2006	1,117,361	91.2%
2005	1,010,013	105.7%
2004	895,922	100.0%
2003	1,212,291	100.0%

The Aggregate Cost Method is the method used to determine actuarial cost of the plan. Unfunded actuarial accrued liability (UAAL) is not developed under the Aggregate Cost Method and is not required to be shown on this table.



**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>BOARD OF DIRECTORS:</b>				
Part time salaries	-	-	1,500	(1,500)
Payroll taxes	-	-	131	(131)
<b>Personal services</b>	-	-	1,631	(1,631)
Professional services	130,174	130,174	130,857	(683)
Elections	22,500	22,500	-	22,500
Other Miscellaneous Services	-	-	1,000	(1,000)
Office supplies	10,200	10,200	4,530	5,670
Dues and memberships	-	-	510	(510)
Conferences	4,500	4,500	11,787	(7,287)
Small Furniture and Equipment	-	-	824	(824)
<b>Materials and services</b>	167,374	167,374	149,508	17,866
Contingency	1,500,000	1,402,500	-	1,402,500
<b>Total Board of Directors</b>	1,667,374	1,569,874	151,139	1,418,735
<b>ADMINISTRATION:</b>				
Full time salaries	732,030	732,030	697,038	34,992
Part time salaries	120,214	120,214	116,155	4,059
Employee benefits	256,938	256,938	232,036	24,902
Payroll taxes	72,345	72,345	74,674	(2,329)
<b>Personal services</b>	1,181,527	1,181,527	1,119,903	61,624
Professional services	35,188	55,188	83,399	(28,211)
Technical services	59,187	56,687	60,132	(3,445)
Other Technical Services	30,500	30,500	15,573	14,927
Rental facility	2,400	2,400	2,400	-
Maintenance Services	7,482	7,482	5,513	1,969
Printing and publications	171,300	171,300	131,439	39,861
Postage	139,000	119,000	85,775	33,225
Advertising	15,450	17,950	21,423	(3,473)
Telecommunications	8,600	8,600	6,241	2,359
Office supplies	6,310	6,310	4,396	1,914
Program supplies	4,400	5,250	6,650	(1,400)
Dues and memberships	4,660	4,660	5,806	(1,146)
Conferences	29,200	28,050	22,444	5,606
Technical training	11,500	11,800	14,500	(2,700)
Staff transportation	14,720	14,720	13,629	1,091
Small furniture and equipment	300	300	-	300
<b>Materials and services</b>	540,197	540,197	479,320	60,877
<b>Total Administration</b>	1,721,724	1,721,724	1,599,223	122,501
<b>BUSINESS SERVICES AND PLANNING:</b>				
Full time salaries	1,241,246	1,241,246	1,297,256	(56,010)
Employee benefits	468,018	468,018	438,218	29,800
Payroll taxes	108,506	108,506	119,433	(10,927)
<b>Personal services</b>	1,817,770	1,817,770	1,854,907	(37,137)
Professional services	265,310	265,310	177,237	88,073
Technical services	151,863	151,863	137,142	14,721
Rental equipment	48,000	48,000	35,877	12,123
Bank charges and fees	12,650	12,650	5,453	7,197
Other miscellaneous services	10,230	10,230	10,227	3
Insurance	260,200	260,200	239,561	20,639

**Tualatin Hills Park and Recreation District  
General Fund  
Schedule of Expenditures - Budget to Actual  
For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>BUSINESS SERVICES AND PLANNING (continued)</b>				
Printing and publications	11,950	11,950	8,907	3,043
Postage	60,000	60,000	44,799	15,201
Advertising	980	980	2,660	(1,680)
Telecommunications	3,140	3,140	3,038	102
Office supplies	75,373	75,373	44,629	30,744
Program supplies	45,170	45,170	36,002	9,168
Maintenance supplies	4,000	4,000	3,451	549
Dues and memberships	6,577	6,577	5,980	597
Conferences	12,700	12,700	10,705	1,995
Technical training	38,385	38,385	16,194	22,191
Staff transportation	11,960	11,960	5,341	6,619
Small furniture and equipment	650	650	1,453	(803)
<b>Materials and services</b>	<u>1,019,138</u>	<u>1,019,138</u>	<u>788,656</u>	<u>230,482</u>
Debt principal	518,000	518,000	518,000	-
Debt interest	371,392	371,392	267,656	103,736
<b>Debt service</b>	<u>889,392</u>	<u>889,392</u>	<u>785,656</u>	<u>103,736</u>
Computer technology replacement	124,000	124,000	110,147	13,853
Computer technology improvement	84,900	84,900	19,822	65,078
<b>Capital outlay</b>	<u>208,900</u>	<u>208,900</u>	<u>129,969</u>	<u>78,931</u>
<b>Total Business Services and Planning</b>	<u><b>3,935,200</b></u>	<u><b>3,935,200</b></u>	<u><b>3,559,188</b></u>	<u><b>376,012</b></u>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES:</b>				
<b>Director of Park and Recreation:</b>				
Full time salaries	145,210	145,210	148,468	(3,258)
Employee benefits	47,661	47,661	53,297	(5,636)
Payroll taxes	12,325	12,325	13,011	(686)
<b>Personal services</b>	<u>205,196</u>	<u>205,196</u>	<u>214,776</u>	<u>(9,580)</u>
Professional services	9,000	9,000	-	9,000
Fee reductions-family assistance	-	-	92,335	(92,335)
Printing and publications	12,000	12,000	-	12,000
Telecommunications	900	900	884	16
Office supplies	8,595	8,595	854	7,741
Dues and memberships	-	-	120	(120)
Conferences	8,400	8,400	7,173	1,227
Technical training	1,500	1,500	20	1,480
Staff transportation	2,400	2,400	4,054	(1,654)
<b>Materials and services</b>	<u>42,795</u>	<u>42,795</u>	<u>105,440</u>	<u>(62,645)</u>
<b>Total Director of Park and Recreation</b>	<u>247,991</u>	<u>247,991</u>	<u>320,216</u>	<u>(72,225)</u>
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Aquatics:</b>				
<b>Superintendent of Aquatics:</b>				
Full time salaries	88,009	88,009	90,252	(2,243)
Part time salaries	1,860	1,860	1,125	735
Employee benefits	24,236	24,236	22,545	1,691
Payroll taxes	7,876	7,876	8,172	(296)
<b>Personal services</b>	<u>121,981</u>	<u>121,981</u>	<u>122,094</u>	<u>(113)</u>
Advertising	-	-	113	(113)
Telecommunications	3,500	3,500	2,468	1,032
Office supplies	1,150	1,150	1,102	48
Program supplies	15,055	15,055	16,396	(1,341)
Dues and memberships	1,485	1,485	930	555
Conferences	7,200	7,200	3,408	3,792
Technical training	3,700	3,700	4,817	(1,117)
Staff transportation	9,600	9,600	4,771	4,829
<b>Materials and services</b>	<u>41,690</u>	<u>41,690</u>	<u>34,005</u>	<u>7,685</u>
<b>Total Superintendent of Aquatics</b>	<u>163,671</u>	<u>163,671</u>	<u>156,099</u>	<u>7,572</u>
<b>Aloha Swim Center</b>				
Full time salaries	114,201	114,201	114,864	(663)
Part time salaries	228,806	228,806	228,658	148
Part time salaries - cashiers	12,375	12,375	9,789	2,586
Employee benefits	60,309	60,309	62,843	(2,534)
Payroll taxes	34,839	34,839	38,383	(3,544)
<b>Personal services</b>	<u>450,530</u>	<u>450,530</u>	<u>454,537</u>	<u>(4,007)</u>
Program supplies	4,735	4,735	4,519	216
Small furniture and equipment	-	-	90	(90)
<b>Materials and services</b>	<u>4,735</u>	<u>4,735</u>	<u>4,609</u>	<u>126</u>
<b>Total Aloha Swim Center</b>	<u>455,265</u>	<u>455,265</u>	<u>459,146</u>	<u>(3,881)</u>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Aquatics (continued)</b>				
<b>Beaverton Swim Center</b>				
Full time salaries	216,634	216,634	196,619	20,015
Part time salaries	285,344	285,344	285,047	297
Part time salaries - cashiers	24,675	24,675	30,989	(6,314)
Employee benefits	83,407	83,407	81,525	1,882
Payroll taxes	51,568	51,568	55,801	(4,233)
<b>Personal services</b>	<b>661,628</b>	<b>661,628</b>	<b>649,981</b>	<b>11,647</b>
Program supplies	6,336	6,336	5,989	347
<b>Total Beaverton Swim Center</b>	<b>667,964</b>	<b>667,964</b>	<b>655,970</b>	<b>11,994</b>
<b>Aquatic Swim Center</b>				
Full time salaries	291,719	291,719	290,501	1,218
Part time salaries	260,422	260,422	246,620	13,802
Part time salaries - cashiers	32,740	32,740	25,086	7,654
Employee benefits	118,924	118,924	95,822	23,102
Payroll taxes	56,977	56,977	61,131	(4,154)
<b>Personal services</b>	<b>760,782</b>	<b>760,782</b>	<b>719,160</b>	<b>41,622</b>
Program supplies	13,031	13,031	11,146	1,885
Small Furniture & Equipment	-	-	-	-
<b>Materials and services</b>	<b>13,031</b>	<b>13,031</b>	<b>11,146</b>	<b>1,885</b>
<b>Total Aquatic Swim Center</b>	<b>773,813</b>	<b>773,813</b>	<b>730,306</b>	<b>43,507</b>
<b>Harman Swim Center</b>				
Full time salaries	214,408	214,408	214,288	120
Part time salaries	206,576	206,576	217,835	(11,259)
Part time salaries - cashiers	9,100	9,100	5,900	3,200
Employee benefits	98,552	98,552	92,170	6,382
Payroll taxes	41,929	41,929	47,121	(5,192)
<b>Personal services</b>	<b>570,565</b>	<b>570,565</b>	<b>577,314</b>	<b>(6,749)</b>
Program supplies	5,100	5,100	5,150	(50)
<b>Materials and services</b>	<b>5,100</b>	<b>5,100</b>	<b>5,150</b>	<b>(50)</b>
<b>Total Harman Swim Center</b>	<b>575,665</b>	<b>575,665</b>	<b>582,464</b>	<b>(6,799)</b>
<b>Sunset Swim Center</b>				
Full time salaries	108,108	108,108	106,873	1,235
Part time salaries	204,854	204,854	219,193	(14,339)
Part time salaries - cashiers	15,850	15,850	11,553	4,297
Employee benefits	45,782	45,782	51,250	(5,468)
Payroll taxes	32,186	32,186	36,627	(4,441)
<b>Personal services</b>	<b>406,780</b>	<b>406,780</b>	<b>425,496</b>	<b>(18,716)</b>
Program supplies	4,720	4,720	4,829	(109)
<b>Materials and services</b>	<b>4,720</b>	<b>4,720</b>	<b>4,829</b>	<b>(109)</b>
<b>Total Sunset Swim Center</b>	<b>411,500</b>	<b>411,500</b>	<b>430,325</b>	<b>(18,825)</b>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Aquatics (continued)</b>				
<b>Somerset West Swim Center</b>				
Part time salaries	46,242	46,242	38,114	8,128
Part time salaries - cashiers	5,808	5,808	3,765	2,043
Payroll taxes	5,205	5,205	4,394	811
<b>Personal services</b>	<u>57,255</u>	<u>57,255</u>	<u>46,273</u>	<u>10,982</u>
Program supplies	536	536	596	(60)
<b>Materials and services</b>	<u>536</u>	<u>536</u>	<u>596</u>	<u>(60)</u>
<b>Total Somerset West Swim Center</b>	<u>57,791</u>	<u>57,791</u>	<u>46,869</u>	<u>10,922</u>
<b>Raleigh Swim Center</b>				
Part time salaries	38,360	38,360	35,620	2,740
Part time salaries - cashiers	7,315	7,315	3,255	4,060
Payroll taxes	4,567	4,567	4,140	427
<b>Personal services</b>	<u>50,242</u>	<u>50,242</u>	<u>43,015</u>	<u>7,227</u>
Office supplies	150	150	-	150
Program supplies	605	605	630	(25)
Small furniture and equipment	150	150	137	13
<b>Materials and services</b>	<u>905</u>	<u>905</u>	<u>767</u>	<u>138</u>
<b>Total Raleigh Swim Center</b>	<u>51,147</u>	<u>51,147</u>	<u>43,782</u>	<u>7,365</u>
<b>Total Aquatics</b>	<u>3,156,816</u>	<u>3,156,816</u>	<u>3,104,961</u>	<u>51,855</u>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Sports:</b>				
<b>Superintendent of Sports</b>				
Full time salaries	117,508	117,508	113,085	4,423
Employee benefits	39,936	39,936	37,923	2,013
Payroll taxes	10,277	10,277	10,309	(32)
<b>Personal services</b>	<u>167,721</u>	<u>167,721</u>	<u>161,317</u>	<u>6,404</u>
Rental facility	45,153	45,153	46,587	(1,434)
Advertising	-	-	113	(113)
Telecommunications	1,200	1,200	621	579
Program supplies	-	-	8,766	(8,766)
Dues and memberships	960	960	395	565
Conferences	4,800	4,800	2,405	2,395
Technical training	-	-	255	(255)
Staff transportation	600	600	379	221
Small furniture and equipment	110	110	280	(170)
<b>Materials and services</b>	<u>52,823</u>	<u>52,823</u>	<u>59,801</u>	<u>(6,978)</u>
<b>Total Superintendent of Sports</b>	<u>220,544</u>	<u>220,544</u>	<u>221,118</u>	<u>(574)</u>
<b>Athletic Center</b>				
Full time salaries	303,878	303,878	290,103	13,775
Part time salaries	579,022	579,022	534,170	44,852
Employee benefits	124,904	124,904	129,988	(5,084)
Payroll taxes	84,090	84,090	88,310	(4,220)
<b>Personal services</b>	<u>1,091,894</u>	<u>1,091,894</u>	<u>1,042,571</u>	<u>49,323</u>
Instructional services	148,560	148,560	98,746	49,814
Printing and publications	2,000	2,000	4,876	(2,876)
Advertising	900	900	460	440
Office supplies	6,725	6,725	2,171	4,554
Program supplies	105,600	105,600	97,577	8,023
Conferences	-	-	80	(80)
Staff transportation	983	983	1,203	(220)
Small furniture and equipment	-	-	1,400	(1,400)
<b>Materials and services</b>	<u>264,768</u>	<u>264,768</u>	<u>206,513</u>	<u>58,255</u>
<b>Total Athletic Center</b>	<u>1,356,662</u>	<u>1,356,662</u>	<u>1,249,084</u>	<u>107,578</u>
<b>Total Sports</b>	<u>1,577,206</u>	<u>1,577,206</u>	<u>1,470,202</u>	<u>107,004</u>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Recreation:</b>				
<b>Superintendent of Recreation</b>				
Full time salaries	83,596	83,596	85,636	(2,040)
Part time salaries	6,000	6,000	-	6,000
Employee benefits	24,200	24,200	19,868	4,332
Payroll taxes	7,906	7,906	7,828	78
<b>Personal services</b>	<u>121,702</u>	<u>121,702</u>	<u>113,332</u>	<u>8,370</u>
Advertising	-	-	338	(338)
Telecommunications	2,200	2,200	4,094	(1,894)
Program supplies	7,383	7,383	1,798	5,585
Dues and memberships	1,200	1,200	410	790
Conferences	7,200	7,200	5,397	1,803
Technical training	750	750	871	(121)
Staff transportation	1,200	1,200	1,515	(315)
<b>Materials and services</b>	<u>19,933</u>	<u>19,933</u>	<u>14,423</u>	<u>5,510</u>
<b>Total Superintendent of Recreation</b>	<u>141,635</u>	<u>141,635</u>	<u>127,755</u>	<u>13,880</u>
<b>Cedar Hills Recreation Center</b>				
Full time salaries	238,439	238,439	240,799	(2,360)
Part time salaries	599,613	599,613	610,847	(11,234)
Employee benefits	102,892	102,892	103,067	(175)
Payroll taxes	80,481	80,481	91,375	(10,894)
<b>Personal services</b>	<u>1,021,425</u>	<u>1,021,425</u>	<u>1,046,088</u>	<u>(24,663)</u>
Instructional services	20,524	20,524	7,192	13,332
Maintenance Services	1,318	1,318	-	1,318
Postage	2,500	2,500	1,886	614
Advertising	-	-	1,479	(1,479)
Office supplies	5,000	5,000	4,797	203
Program supplies	138,688	138,688	91,629	47,059
Staff transportation	4,925	4,925	2,343	2,582
Small furniture and equipment	4,700	4,700	753	3,947
<b>Materials and services</b>	<u>177,655</u>	<u>177,655</u>	<u>110,079</u>	<u>67,576</u>
<b>Total Cedar Hills Recreation Center</b>	<u>1,199,080</u>	<u>1,199,080</u>	<u>1,156,167</u>	<u>42,913</u>
<b>Conestoga Recreation/Aquatic Center</b>				
Full time salaries	375,763	375,763	376,393	(630)
Part time salaries	192,004	192,004	168,676	23,328
Part time salaries - aquatic program	315,700	315,700	259,501	56,199
Part time salaries - recreation program	496,514	496,514	480,538	15,976
Employee benefits	197,967	197,967	182,956	15,011
Payroll taxes	134,287	134,287	137,521	(3,234)
<b>Personal services</b>	<u>1,712,235</u>	<u>1,712,235</u>	<u>1,605,585</u>	<u>106,650</u>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Conestoga Recreation/Aquatic Center (continued)</b>				
Instructional services	55,060	55,060	37,360	17,700
Rental facility	3,650	3,650	1,783	1,867
Rental equipment	21,972	21,972	9,299	12,673
Maintenance Services	1,552	1,552	1,689	(137)
Miscellaneous other services	-	-	1,507	(1,507)
Printing and publications	2,760	2,760	-	2,760
Postage	-	-	19	(19)
Advertising	600	600	-	600
Office supplies	10,800	10,800	13,253	(2,453)
Program supplies	113,405	113,405	91,815	21,590
Technical training	2,400	2,400	777	1,623
Small furniture and equipment	4,500	4,500	1,435	3,065
<b>Materials and services</b>	<u>216,699</u>	<u>216,699</u>	<u>158,937</u>	<u>57,762</u>
<b>Total Conestoga Recreation/Aquatic Center</b>	<u>1,928,934</u>	<u>1,928,934</u>	<u>1,764,522</u>	<u>164,412</u>
<b>Garden Home Recreation Center</b>				
Full time salaries	230,453	230,453	232,538	(2,085)
Part time salaries	522,508	522,508	492,834	29,674
Employee benefits	92,744	92,744	88,114	4,630
Payroll taxes	72,091	72,091	76,373	(4,282)
<b>Personal services</b>	<u>917,796</u>	<u>917,796</u>	<u>889,859</u>	<u>27,937</u>
Instructional services	-	-	21,822	(21,822)
Rental facility	-	-	3,824	(3,824)
Rental equipment	14,000	14,000	7,153	6,847
Postage	3,500	3,500	1,195	2,305
Advertising	1,000	1,000	-	1,000
Office supplies	8,000	8,000	6,883	1,117
Program supplies	104,353	104,353	73,634	30,719
Staff transportation	3,500	3,500	1,863	1,637
Small furniture and equipment	2,000	2,000	-	2,000
<b>Materials and services</b>	<u>136,353</u>	<u>136,353</u>	<u>116,374</u>	<u>19,979</u>
<b>Total Garden Home Recreation Center</b>	<u>1,054,149</u>	<u>1,054,149</u>	<u>1,006,233</u>	<u>47,916</u>
<b>Total Recreation</b>	<u>4,323,798</u>	<u>4,323,798</u>	<u>4,054,677</u>	<u>269,121</u>



**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Programs and Special Activities:</b>				
<b>Superintendent of Programs and Special Activities:</b>				
Full time salaries	152,418	152,418	152,902	(484)
Part time salaries	-	-	13,931	(13,931)
Employee benefits	49,009	49,009	44,729	4,280
Payroll taxes	13,327	13,327	15,256	(1,929)
<b>Personal services</b>	<u>214,754</u>	<u>214,754</u>	<u>226,818</u>	<u>(12,064)</u>
Technical services	51,500	51,500	56,411	(4,911)
Advertising	-	-	113	(113)
Telecommunications	4,000	4,000	9,495	(5,495)
Office supplies	6,328	6,328	5,227	1,101
Program supplies	4,700	4,700	4,669	31
Dues and memberships	10,105	10,105	2,395	7,710
Conferences	10,000	10,000	9,177	823
Technical training	5,000	5,000	1,036	3,964
Staff transportation	3,800	3,800	2,374	1,426
Small furniture and equipment	-	-	65	(65)
<b>Materials and services</b>	<u>95,433</u>	<u>95,433</u>	<u>90,962</u>	<u>4,471</u>
<b>Total Superintendent of Programs:</b>	<u>310,187</u>	<u>310,187</u>	<u>317,780</u>	<u>(7,593)</u>
<b>Jenkins Estate</b>				
Full time salaries	150,917	150,917	151,494	(577)
Part time salaries	194,932	194,932	167,186	27,746
Employee benefits	54,640	54,640	57,266	(2,626)
Payroll taxes	32,712	32,712	33,295	(583)
<b>Personal services</b>	<u>433,201</u>	<u>433,201</u>	<u>409,241</u>	<u>23,960</u>
Technical services	9,035	9,035	776	8,259
Rental equipment	5,283	5,283	6,477	(1,194)
Maintenance services	2,121	2,121	-	2,121
Postage	-	-	1,631	(1,631)
Advertising	-	-	1,245	(1,245)
Office supplies	-	-	1,577	(1,577)
Program supplies	59,268	59,268	72,296	(13,028)
Maintenance supplies	6,526	6,526	1,661	4,865
Dues & Memberships	-	-	185	(185)
Staff transportation	5,741	5,741	2,905	2,836
<b>Materials and services</b>	<u>87,974</u>	<u>87,974</u>	<u>88,753</u>	<u>(779)</u>
<b>Total Jenkins Estate</b>	<u>521,175</u>	<u>521,175</u>	<u>497,994</u>	<u>23,181</u>
<b>Stuhr Center</b>				
Full time salaries	241,432	241,432	240,110	1,322
Part time salaries	244,628	244,628	264,012	(19,384)
Employee benefits	103,475	103,475	98,000	5,475
Payroll taxes	45,300	45,300	52,739	(7,439)
<b>Personal services</b>	<u>634,835</u>	<u>634,835</u>	<u>654,861</u>	<u>(20,026)</u>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Programs and Special Activities (continued)</b>				
<b>Stuhr Center (continued)</b>				
Instructional services	25,644	25,644	-	25,644
Technical services	1,000	1,000	225	775
Maintenance services	3,324	3,324	1,644	1,680
Postage	1,554	1,554	1,586	(32)
Advertising	2,700	2,700	1,894	806
Office supplies	7,214	7,214	4,302	2,912
Program supplies	60,431	60,431	57,713	2,718
Dues and memberships	-	-	333	(333)
Staff transportation	3,468	3,468	2,033	1,435
Small furniture and equipment	-	-	728	(728)
<b>Materials and services</b>	<b>105,335</b>	<b>105,335</b>	<b>70,458</b>	<b>34,877</b>
<b>Total Stuhr Center</b>	<b>740,170</b>	<b>740,170</b>	<b>725,319</b>	<b>14,851</b>
<b>Tennis Center</b>				
Full time salaries	257,483	257,483	254,447	3,036
Part time salaries	345,455	345,455	324,019	21,436
Employee benefits	133,032	133,032	123,546	9,486
Payroll taxes	58,101	58,101	60,305	(2,204)
<b>Personal services</b>	<b>794,071</b>	<b>794,071</b>	<b>762,317</b>	<b>31,754</b>
Office supplies	3,519	3,519	2,391	1,128
Program supplies	30,532	30,532	23,025	7,507
Dues and memberships	-	-	525	(525)
Technical training	-	-	1,726	(1,726)
Staff transportation	1,170	1,170	539	631
Small furniture and equipment	-	-	680	(680)
<b>Materials and services</b>	<b>35,221</b>	<b>35,221</b>	<b>28,886</b>	<b>6,335</b>
<b>Total Tennis Center</b>	<b>829,292</b>	<b>829,292</b>	<b>791,203</b>	<b>38,089</b>
<b>Total Programs and Special Activities</b>	<b>2,400,824</b>	<b>2,400,824</b>	<b>2,332,296</b>	<b>68,528</b>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Natural Resources and Trails:</b>				
<b>Natural Resources:</b>				
Full time salaries	193,158	193,158	212,234	(19,076)
Part time salaries	23,825	23,825	19,063	4,762
Employee benefits	74,739	74,739	66,265	8,474
Payroll taxes	21,213	21,213	23,284	(2,071)
<b>Personal services</b>	<u>312,935</u>	<u>312,935</u>	<u>320,846</u>	<u>(7,911)</u>
Technical services	49,200	64,200	42,669	21,531
Rental equipment	-	3,750	5,063	(1,313)
Maintenance Services	-	-	2,017	(2,017)
Miscellaneous other services	250	250	-	250
Office supplies	2,003	2,003	1,831	172
Program supplies	21,650	27,900	15,938	11,962
Dues and memberships	800	800	770	30
Conferences	3,400	3,400	3,871	(471)
Staff transportation	2,400	2,400	1,256	1,144
Small furniture and equipment	500	500	1,194	(694)
<b>Materials and services</b>	<u>80,203</u>	<u>105,203</u>	<u>74,609</u>	<u>30,594</u>
<b>Total Natural Resources</b>	<u>393,138</u>	<u>418,138</u>	<u>395,455</u>	<u>22,683</u>
<b>Nature Park</b>				
Full time salaries	105,305	105,305	108,190	(2,885)
Part time salaries	220,821	220,821	228,171	(7,350)
Employee benefits	47,703	47,703	59,999	(12,296)
Payroll taxes	30,716	30,716	34,875	(4,159)
<b>Personal services</b>	<u>404,545</u>	<u>404,545</u>	<u>431,235</u>	<u>(26,690)</u>
Instructional services	8,608	8,608	2,305	6,303
Rental equipment	3,000	3,000	2,206	794
Printing and publications	700	700	155	545
Postage	273	273	8	265
Advertising	600	600	532	68
Office supplies	5,684	5,684	6,471	(787)
Program supplies	13,313	13,313	13,596	(283)
Maintenance supplies	1,805	1,805	1,683	122
Dues and memberships	50	50	140	(90)
Technical training	750	750	698	52
Staff transportation	3,425	3,425	1,176	2,249
Small Furniture & Equipment	770	770	-	770
<b>Materials and services</b>	<u>38,978</u>	<u>38,978</u>	<u>28,970</u>	<u>10,008</u>
<b>Total Nature Park</b>	<u>443,523</u>	<u>443,523</u>	<u>460,205</u>	<u>(16,682)</u>
<b>Natural Resources and Trails</b>	<u>836,661</u>	<u>861,661</u>	<u>855,660</u>	<u>6,001</u>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Maintenance and Operations:</b>				
<b>Superintendent</b>				
Full time salaries	202,659	202,659	203,565	(906)
Part time salaries	17,160	17,160	10,114	7,046
Employee Benefits	64,326	64,326	56,903	7,423
Payroll taxes	19,127	19,127	19,388	(261)
<b>Personal services</b>	<b>303,272</b>	<b>303,272</b>	<b>289,970</b>	<b>13,302</b>
Instructional services	2,215	2,215	-	2,215
Professional services	9,000	9,000	12,604	(3,604)
Technical services	8,550	8,550	2,393	6,157
Advertising	-	-	113	(113)
Telecommunications	2,160	2,160	938	1,222
Office supplies	3,736	3,736	2,836	900
Maintenance supplies	4,600	4,600	1,747	2,853
Dues and memberships	285	285	390	(105)
Conferences	3,100	3,100	2,716	384
Technical training	1,975	1,975	1,832	143
Staff transportation	500	500	-	500
<b>Materials and services</b>	<b>36,121</b>	<b>36,121</b>	<b>25,569</b>	<b>10,552</b>
<b>Total Superintendent</b>	<b>339,393</b>	<b>339,393</b>	<b>315,539</b>	<b>23,854</b>
<b>Park Maintenance</b>				
Full time salaries	1,020,448	1,020,448	1,016,407	4,041
Part time salaries	505,770	505,770	537,370	(31,600)
Employee benefits	447,658	447,658	401,284	46,374
Payroll taxes	150,048	150,048	166,623	(16,575)
<b>Personal services</b>	<b>2,123,924</b>	<b>2,123,924</b>	<b>2,121,684</b>	<b>2,240</b>
Technical services	82,406	82,406	72,472	9,934
Water and sewer	267,584	267,584	293,712	(26,128)
Electricity	37,842	37,842	40,341	(2,499)
Refuse services	87,464	87,464	100,922	(13,458)
Rental facility	2,000	2,000	-	2,000
Rental equipment	16,955	16,955	18,081	(1,126)
Maintenance services	66,753	66,753	62,784	3,969
Miscellaneous other services	-	-	1,785	(1,785)
Telecommunications	10,910	10,910	8,948	1,962
Office supplies	-	-	473	(473)
Maintenance supplies	194,540	194,540	273,611	(79,071)
Dues and memberships	-	-	155	(155)
Technical training	8,960	8,960	8,460	500
Staff transportation	336	336	81	255
Small furniture and equipment	-	-	96	(96)
<b>Materials and services</b>	<b>775,750</b>	<b>775,750</b>	<b>881,921</b>	<b>(106,171)</b>
<b>Total Park Maintenance</b>	<b>2,899,674</b>	<b>2,899,674</b>	<b>3,003,605</b>	<b>(103,931)</b>
<b>Vehicles and Equipment</b>				
Full time salaries	267,577	267,577	275,988	(8,411)
Part time salaries	26,130	26,130	16,977	9,153
Employee benefits	100,471	100,471	100,378	93
Payroll taxes	28,677	28,677	30,417	(1,740)
<b>Personal services</b>	<b>422,855</b>	<b>422,855</b>	<b>423,760</b>	<b>(905)</b>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Maintenance and Operations (continued)</b>				
<b>Vehicles and Equipment (continued)</b>				
Technical services	7,250	7,250	5,038	2,212
Rental equipment	300	300	-	300
Maintenance services	90,813	90,813	87,989	2,824
Vehicle/equipment services	21,940	21,940	19,836	2,104
Telecommunications	1,284	1,284	1,032	252
Program supplies	17,056	17,056	15,155	1,901
Maintenance supplies	18,240	18,240	18,220	20
Gas and oil - vehicles	143,661	143,661	182,301	(38,640)
<b>Materials and services</b>	<u>300,544</u>	<u>300,544</u>	<u>329,571</u>	<u>(29,027)</u>
Fleet capital replacement	374,100	374,100	369,696	4,404
<b>Capital outlay</b>	<u>374,100</u>	<u>374,100</u>	<u>369,696</u>	<u>4,404</u>
<b>Total Vehicles and Equipment</b>	<u>1,097,499</u>	<u>1,097,499</u>	<u>1,123,027</u>	<u>(25,528)</u>
<b>Athletic Facilities</b>				
Full time salaries	433,374	433,374	427,228	6,146
Part time salaries	314,908	314,908	315,659	(751)
Employee benefits	163,864	163,864	165,280	(1,416)
Payroll taxes	91,330	91,330	80,937	10,393
<b>Personal services</b>	<u>1,003,476</u>	<u>1,003,476</u>	<u>989,104</u>	<u>14,372</u>
Technical services	3,137	3,137	2,009	1,128
Electricity	36,732	36,732	62,527	(25,795)
Rental equipment	2,000	2,000	632	1,368
Maintenance services	72,900	72,900	62,128	10,772
Telecommunications	4,032	4,032	5,487	(1,455)
Maintenance supplies	385,800	385,800	325,387	60,413
Technical training	2,000	2,000	880	1,120
Small Furniture & Equipment	750	750	120	630
<b>Materials and services</b>	<u>507,351</u>	<u>507,351</u>	<u>459,170</u>	<u>48,181</u>
<b>Total Athletic Facilities</b>	<u>1,510,827</u>	<u>1,510,827</u>	<u>1,448,274</u>	<u>62,553</u>
<b>Building Maintenance</b>				
Full time salaries	946,798	946,798	948,576	(1,778)
Part time salaries	466,732	466,732	515,999	(49,267)
Employee benefits	411,858	411,858	414,874	(3,016)
Payroll taxes	137,742	137,742	157,503	(19,761)
<b>Personal services</b>	<u>1,963,130</u>	<u>1,963,130</u>	<u>2,036,952</u>	<u>(73,822)</u>
Technical services	1,155	1,155	1,813	(658)
Heat	224,125	224,125	226,501	(2,376)
Electricity	357,228	357,228	350,751	6,477
Water and sewer	62,870	62,870	58,795	4,075
Rental facility	65,000	65,000	64,200	800
Rental equipment	2,000	2,000	3,698	(1,698)
Maintenance services	81,525	87,525	101,546	(14,021)
Advertising	310	310	-	310
Telecommunications	107,980	107,980	108,549	(569)
Maintenance supplies	185,730	179,730	188,077	(8,347)
Dues and memberships	1,500	1,500	2,024	(524)
Technical training	1,000	1,000	710	290
Staff transportation	11,850	11,850	10,514	1,336
<b>Materials and services</b>	<u>1,102,273</u>	<u>1,102,273</u>	<u>1,117,178</u>	<u>(14,905)</u>

**Tualatin Hills Park and Recreation District**  
**General Fund**  
**Schedule of Expenditures - Budget to Actual**  
**For the fiscal year ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>PARK AND RECREATION SERVICES (continued)</b>				
<b>Maintenance and Operations (continued)</b>				
Building replacement	12,500	12,500	12,354	146
<b>Capital outlay</b>	<b>12,500</b>	<b>12,500</b>	<b>12,354</b>	<b>146</b>
<b>Total Building Maintenance</b>	<b>3,077,903</b>	<b>3,077,903</b>	<b>3,166,484</b>	<b>(88,581)</b>
<b>Aquatic Maintenance</b>				
Full time salaries	214,320	214,320	229,242	(14,922)
Part time salaries	104,621	104,621	110,137	(5,516)
Employee benefits	83,210	83,210	91,037	(7,827)
Payroll taxes	31,226	31,226	36,770	(5,544)
<b>Personal services</b>	<b>433,377</b>	<b>433,377</b>	<b>467,186</b>	<b>(33,809)</b>
Technical services	10,320	10,320	14,319	(3,999)
Heat	448,952	448,952	440,098	8,854
Electricity	182,115	182,115	195,899	(13,784)
Water and sewer	68,000	68,000	70,356	(2,356)
Maintenance services	42,646	42,646	53,137	(10,491)
Telecommunications	11,400	11,400	9,097	2,303
Maintenance supplies	156,105	156,105	133,470	22,635
Staff transportation	6,700	6,700	6,880	(180)
<b>Materials and services</b>	<b>926,238</b>	<b>926,238</b>	<b>923,256</b>	<b>2,982</b>
<b>Total Aquatic Maintenance</b>	<b>1,359,615</b>	<b>1,359,615</b>	<b>1,390,442</b>	<b>(30,827)</b>
<b>Total Maintenance and Operations</b>	<b>10,284,911</b>	<b>10,284,911</b>	<b>10,447,371</b>	<b>(162,460)</b>
<b>Total Park and Recreation Services</b>	<b>22,828,207</b>	<b>22,853,207</b>	<b>22,585,383</b>	<b>267,824</b>
<b>CAPITAL OUTLAY</b>				
Carryforward projects	389,400	389,400	124,831	264,569
Athletic facility replacement	315,699	315,699	104,616	211,083
Athletic facility improvement	51,800	51,800	20,107	31,693
Park and trail replacement	326,222	326,222	294,668	31,554
Park and trail improvements	209,000	209,000	213,821	(4,821)
Building replacement	458,850	531,350	454,423	76,927
Building improvements	127,430	127,430	132,562	(5,132)
Equipment and furnishings	-	-	2,000	(2,000)
ADA projects	73,000	73,000	20,727	52,273
Program facility challenge grants	75,000	75,000	43,242	31,758
<b>Total Capital Outlay</b>	<b>2,026,401</b>	<b>2,098,901</b>	<b>1,410,997</b>	<b>687,904</b>
<b>Total General Fund Expenditures</b>	<b>\$ 32,178,906</b>	<b>\$ 32,178,906</b>	<b>\$ 29,305,930</b>	<b>\$ 2,872,976</b>

**Tualatin Hills Park and Recreation District**  
**Bonded Debt Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal year ended June 30, 2008**

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	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget- Positive (Negative)</b>
Revenues:			
Property taxes	\$ 2,021,985	\$ 2,046,608	\$ 24,623
Interest earned	60,000	35,996	(24,004)
Total revenues	2,081,985	2,082,604	619
Expenditures:			
Debt service	2,163,305	2,163,305	-
Total expenditures	2,163,305	2,163,305	-
Net change in fund balance	(81,320)	(80,701)	619
Fund balance at beginning of year	411,652	418,913	7,261
Fund balance at end of year	\$ 330,332	\$ 338,212	\$ 7,880

**Tualatin Hills Park and Recreation District**  
**System Development Charges Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal year ended June 30, 2008**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
System development charges	\$ 3,082,460	\$ 1,775,241	\$ (1,307,219)
Grants and donations	-	21,869	21,869
Interest earned	35,000	151,362	116,362
Total revenues	<u>3,117,460</u>	<u>1,948,472</u>	<u>(1,168,988)</u>
Expenditures:			
Capital outlay	<u>7,804,277</u>	<u>3,011,588</u>	<u>4,792,689</u>
Total expenditures	<u>7,804,277</u>	<u>3,011,588</u>	<u>4,792,689</u>
Net change in fund balance	(4,686,817)	(1,063,116)	3,623,701
Fund balance at beginning of year	<u>4,686,817</u>	<u>4,814,351</u>	<u>127,534</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 3,751,235</u>	<u>\$ 3,751,235</u>



**Tualatin Hills Park and Recreation District**  
**Metro Natural Areas Bond Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal year ended June 30, 2008**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Metro natural areas bond	\$ 4,100,000	\$ 400,000	\$ (3,700,000)
Total revenues	<u>4,100,000</u>	<u>400,000</u>	<u>(3,700,000)</u>
Expenditures:			
Capital outlay	<u>4,100,000</u>	<u>400,000</u>	<u>3,700,000</u>
Total expenditures	<u>4,100,000</u>	<u>400,000</u>	<u>3,700,000</u>
Net change in fund balance	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tualatin Hills Park and Recreation District**  
Schedule of Property Tax Transactions and Outstanding Balances  
For the fiscal year ended June 30, 2008

	Taxes Uncollected June 30, 2007	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, 2008
2007-2008	\$ -	\$ 23,818,049	\$ (604,750)	\$ 7,490	\$ (27,534)	\$ (22,614,565)	\$ 578,690
2006-2007	471,314	-	118	19,029	(14,977)	(333,109)	142,375
2005-2006	108,502	-	260	8,656	(10,969)	(54,410)	52,039
2004-2005	53,677	-	98	8,066	(4,799)	(35,778)	21,264
2003-2004	18,315	-	95	3,930	(3,128)	(13,381)	5,831
2002-2003	6,875	-	-	757	(553)	(1,993)	5,086
Prior years	11,084	-	-	1,981	(776)	(4,325)	7,964
	<u>\$ 669,767</u>	<u>\$ 23,818,049</u>	<u>\$ (604,179)</u>	<u>\$ 49,909</u>	<u>\$ (62,736)</u>	<u>\$ (23,057,561)</u>	<u>\$ 813,249</u>

General Fund	\$ 605,612	\$ 739,573
Debt Service Fund	64,155	73,676
	<u>\$ 669,767</u>	<u>\$ 813,249</u>

**Tualatin Hills Park and Recreation District**  
**NET ASSETS BY COMPONENT**  
**Last Five Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year				
	2004	2005	2006	2007	2008
Governmental activities					
Invested in capital assets, net of related debt	\$ 56,189,179	\$ 62,890,110	\$ 65,083,859	\$ 81,461,139	\$ 86,885,092
Restricted	9,346,441	10,406,433	13,392,572	5,233,264	4,089,447
Unrestricted	2,884,929	3,008,933	3,380,183	3,965,498	4,566,014
<b>Total primary government net assets</b>	<b>\$ 68,420,549</b>	<b>\$ 76,305,476</b>	<b>\$ 81,856,614</b>	<b>\$ 90,659,901</b>	<b>\$ 95,540,553</b>

**Tualatin Hills Park and Recreation District**  
**CHANGES IN NET ASSETS**  
**Last Five Fiscal Years**  
**(accrual basis of accounting)**

<b>Expenses</b>	<b>Fiscal Year</b>				
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Governmental activities:					
Board of Directors	\$ 105,476	\$ 136,597	\$ 170,390	\$ 187,210	\$ 151,139
Administration	1,082,661	1,339,707	1,189,415	1,148,393	1,620,813
Business services	1,822,421	1,924,598	3,047,589	2,942,845	2,963,834
Park and recreation services	20,508,872	21,787,823	21,658,035	22,854,097	25,260,805
Interest on long-term debt	1,199,130	1,111,955	1,130,474	1,063,732	935,564
<b>Total governmental activities expenses</b>	<b>\$ 24,718,560</b>	<b>\$ 26,300,680</b>	<b>\$ 27,195,903</b>	<b>\$ 28,196,277</b>	<b>\$ 30,932,155</b>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services	\$ 5,611,020	\$ 6,040,307	\$ 6,381,080	\$ 6,720,311	\$ 7,461,551
Operating grants and contributions	47,723	26,653	19,078	35,185	27,599
Capital grants and contributions	3,154,087	3,914,526	3,868,580	2,283,436	2,372,111
<b>Total governmental program revenues</b>	<b>\$ 8,812,830</b>	<b>\$ 9,981,486</b>	<b>\$ 10,268,738</b>	<b>\$ 9,038,932</b>	<b>\$ 9,861,261</b>
<b>Net(expense)/revenue</b>					
Governmental activities	<u>\$(15,905,730)</u>	<u>\$(16,319,194)</u>	<u>\$(16,927,165)</u>	<u>\$(19,157,345)</u>	<u>\$(21,070,894)</u>
<b>Total primary government net expense</b>	<b><u>\$(15,905,730)</u></b>	<b><u>\$(16,319,194)</u></b>	<b><u>\$(16,927,165)</u></b>	<b><u>\$(19,157,345)</u></b>	<b><u>\$(21,070,894)</u></b>
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental activities:					
Taxes					
Property taxes	\$ 19,373,497	\$ 20,182,058	\$ 21,097,305	\$ 22,162,377	\$ 23,201,119
Unrestricted grants and contributions	126,878	181,035	161,784	186,127	232,743
Investment earnings	294,270	447,771	935,335	1,059,117	637,812
Gain on sale of capital assets	-	5,988	-	-	-
Miscellaneous	674,976	3,387,269	283,879	4,553,011	1,879,872
<b>Total governmental activities</b>	<b>\$ 20,469,621</b>	<b>\$ 24,204,121</b>	<b>\$ 22,478,303</b>	<b>\$ 27,960,632</b>	<b>\$ 25,951,546</b>
<b>Change in Net Assets</b>					
Governmental activities	<u>\$ 4,563,891</u>	<u>\$ 7,884,927</u>	<u>\$ 5,551,138</u>	<u>\$ 8,803,287</u>	<u>\$ 4,880,652</u>
<b>Total primary government</b>	<b><u>\$ 4,563,891</u></b>	<b><u>\$ 7,884,927</u></b>	<b><u>\$ 5,551,138</u></b>	<b><u>\$ 8,803,287</u></b>	<b><u>\$ 4,880,652</u></b>

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

	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
General fund										
Reserved	\$ 1,006,473	\$ 63,190	\$ 85,892	\$ 97,385	\$ 79,403	\$ 79,403	\$ 103,878	\$ 120,398	\$ 75,840	\$ 112,826
Unreserved	2,521,136	1,307,427	1,479,102	1,886,055	2,898,542	2,607,151	2,908,752	3,818,904	4,261,281	4,548,093
<b>Total general fund</b>	<b>\$ 3,527,609</b>	<b>\$ 1,370,617</b>	<b>\$ 1,564,994</b>	<b>\$ 1,983,440</b>	<b>\$ 2,977,945</b>	<b>\$ 2,686,554</b>	<b>\$ 3,012,630</b>	<b>\$ 3,939,302</b>	<b>\$ 4,337,121</b>	<b>\$ 4,660,919</b>
All other governmental funds										
Reserved, reported in:										
Special revenue fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,963	\$ 83,943	\$ 161,686
Debt service fund	90,684	698,122	762,918	716,921	593,822	540,896	484,716	460,511	418,913	338,212
Capital project fund	725,652	2,568,615	5,227,046	5,907,466	6,961,228	9,346,441	10,406,433	12,932,061	4,814,351	3,751,235
<b>Total all other governmental funds</b>	<b>\$ 816,336</b>	<b>\$ 3,266,737</b>	<b>\$ 5,989,964</b>	<b>\$ 6,624,387</b>	<b>\$ 7,555,050</b>	<b>\$ 9,887,337</b>	<b>\$10,891,149</b>	<b>\$ 13,459,535</b>	<b>\$ 5,317,207</b>	<b>\$ 4,251,133</b>

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

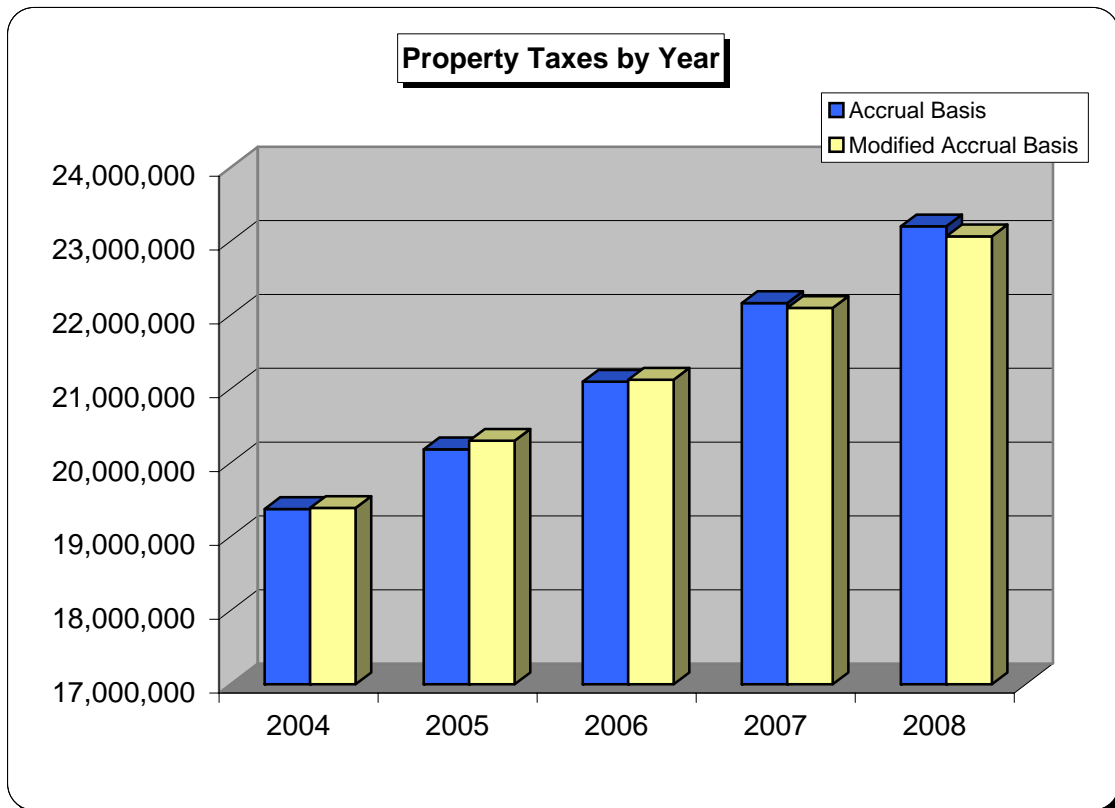
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Revenues</b>										
Property taxes	\$ 15,197,678	\$ 16,789,450	\$ 17,283,357	\$ 18,132,823	\$ 18,764,080	\$ 19,387,604	\$ 20,297,846	\$ 21,124,084	\$ 22,095,939	\$ 23,064,951
Aquatic programs	1,085,733	1,844,093	1,926,237	2,199,690	2,466,690	2,446,928	2,679,791	2,787,489	2,820,884	2,070,276
Tennis center	431,793	478,032	463,812	491,865	520,341	543,968	582,343	594,451	630,856	779,947
Sports programs	713,144	595,598	622,421	685,015	667,529	696,659	644,289	648,302	676,849	756,520
Recreation programs	1,501,211	1,474,748	1,609,693	1,732,083	1,828,324	1,881,185	2,102,083	2,321,238	2,571,571	3,824,758
Grants and sponsorships	152,103	79,375	387,606	449,316	200,536	485,538	354,688	892,183	221,312	857,212
System development charges	262,918	2,085,594	2,519,168	2,344,257	2,140,110	2,843,150	3,767,526	3,165,261	2,283,436	1,775,241
Interest earned	446,898	577,339	738,697	385,934	306,427	294,270	442,698	924,540	1,074,988	632,735
Miscellaneous	587,090	337,451	223,500	127,366	108,984	204,176	181,759	210,989	267,646	342,161
<b>Total revenues</b>	<b>20,378,568</b>	<b>24,261,680</b>	<b>25,774,491</b>	<b>26,548,349</b>	<b>27,003,021</b>	<b>28,783,478</b>	<b>31,053,023</b>	<b>32,668,537</b>	<b>32,643,481</b>	<b>34,103,801</b>
<b>Expenditures</b>										
Board of Directors	\$ 71,111	\$ 72,139	\$ 108,329	\$ 83,586	\$ 92,333	\$ 105,476	\$ 136,597	\$ 170,390	\$ 187,210	\$ 151,139
Administration	299,646	374,170	531,106	863,456	1,001,986	924,767	1,143,146	1,236,566	1,141,833	1,599,223
Business services	1,174,715	1,484,503	1,428,236	1,592,870	1,676,553	1,822,992	1,929,548	2,612,192	2,529,507	2,643,563
Park and recreation services	14,964,934	15,385,302	16,193,801	16,576,381	17,621,854	18,408,515	19,300,473	19,368,313	20,710,852	22,205,573
Capital outlay	2,795,656	4,590,355	1,678,110	3,514,136	3,139,365	3,318,043	4,943,286	2,823,615	12,772,256	5,334,604
Debt service										
Principal	1,169,920	1,226,562	1,343,946	1,426,102	1,512,856	1,493,910	1,672,785	1,782,000	1,880,000	1,958,000
Interest	1,590,449	1,561,957	1,596,061	1,450,442	1,332,050	1,268,879	1,180,270	1,196,923	1,127,798	990,961
<b>Total expenditures</b>	<b>22,066,431</b>	<b>24,694,988</b>	<b>22,879,589</b>	<b>25,506,973</b>	<b>26,376,997</b>	<b>27,342,582</b>	<b>30,306,105</b>	<b>29,189,999</b>	<b>40,349,456</b>	<b>34,883,063</b>
Excess of revenues over (under) expenditures	(1,687,863)	(433,308)	2,894,902	1,041,376	626,024	1,440,896	746,918	3,478,538	(7,705,975)	(779,262)
<b>Other financing sources (uses)</b>										
Loan proceeds	-	1,670,000	-	-	200,000	600,000	340,000	-	2,515,383	-
Sale of capital assets	-	-	-	-	1,117,126	-	358,495	-	-	-
Payment of refunded debt	-	-	-	-	-	-	(140,000)	-	(2,509,360)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>1,670,000</b>	<b>-</b>	<b>-</b>	<b>1,317,126</b>	<b>600,000</b>	<b>558,495</b>	<b>-</b>	<b>6,023</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (1,687,863)</b>	<b>\$ 1,236,692</b>	<b>\$ 2,894,902</b>	<b>\$ 1,041,376</b>	<b>\$ 1,943,150</b>	<b>\$ 2,040,896</b>	<b>\$ 1,305,413</b>	<b>\$ 3,478,538</b>	<b>\$ (7,699,952)</b>	<b>\$ (779,262)</b>
Debt service as a percentage of noncapital expenditures	16.7%	16.1%	16.1%	15.0%	13.7%	12.8%	12.3%	12.5%	12.1%	10.9%

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

<u>Fiscal Year</u>	<u>Property Tax</u>
2004	19,373,497
2005	20,182,058
2006	21,097,305
2007	22,162,377
2008	23,201,119

**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**Last Five Fiscal Years**  
**(modified accrual basis of accounting)**

<u>Fiscal Year</u>	<u>Property Tax</u>
2004	19,387,604
2005	20,297,846
2006	21,124,084
2007	22,095,939
2008	23,064,951



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

Fiscal Year Ended June 30	Real Property		Personal Property		Public Utilities		Total		Total Assessed to Total Market Value
	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	
2004	17,331,674,917	12,643,746,560	623,322,326	621,958,774	401,969,062	401,855,424	18,356,966,305	13,667,560,758	74.45%
2005	18,295,984,830	13,278,625,970	599,475,083	597,803,883	402,148,468	401,939,489	19,297,608,381	14,278,369,342	73.99%
2006	20,177,301,764	13,987,126,670	571,487,358	569,723,772	397,350,279	396,980,470	21,146,139,401	14,953,830,912	70.72%
2007	25,189,449,597	14,767,708,060	571,413,816	569,749,216	401,502,509	399,247,240	26,162,365,922	15,736,704,516	60.15%
2008	27,801,627,008	15,557,016,280	607,128,846	605,124,136	409,574,071	404,696,250	28,818,329,925	16,566,836,666	57.49%

Source: Washington County, Department of Assessment and Taxation



**Tualatin Hills Park and Recreation District**  
**PROPERTY TAX RATES**  
**All Direct and Overlapping Governments**  
**Last Five Fiscal Years**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Direct Government:					
Tualatin Hills Park and Recreation District	1.4636	1.4551	1.4505	1.4425	1.4341
Overlapping Government:					
Washington County	2.8953	2.8731	2.8395	2.4493	3.0331
Washington County - Enhanced Patrol	1.1650	1.1424	1.1300	1.1120	1.0920
Washington County - Road Maintenance	0.2456	0.2456	0.2456	0.2456	0.2456
Washington County - RFPD #2	1.1219	1.1219	1.1219	1.1219	1.6919
Northwest Regional ESD	0.1538	0.1538	0.1538	0.1538	0.1538
Multnomah County ESD	0.4576	0.4576	0.4576	0.4576	0.4576
Portland Community College	0.5118	0.5099	0.4950	0.4889	0.5051
School District No. 48, Beaverton	8.0102	6.5968	7.9760	6.2900	6.7358
School District No. 1J, Hillsboro	6.6651	6.7059	6.5835	6.5240	8.0581
School District No. 1-1, Portland	7.1160	7.1792	4.7743	5.2781	6.5281
School District - Hillsboro, Reedville Bonds	0.2985	0.3327	0.2556	0.2268	0.2493
Tualatin Valley Water District - Wolf Creek	0.1439	0.0566	-	-	-
Tualatin Valley Water District - Metzger	0.2214	0.1335	-	-	-
Tualatin Valley Fire and Rescue District	1.8265	1.8259	1.8216	1.8194	1.8692
Port of Portland	0.0701	0.0701	0.0701	0.0701	0.0701
City of Beaverton	3.9736	4.1041	4.0135	4.2117	4.1841
City of Hillsboro	4.7665	4.7665	4.7655	4.7665	4.7665
City of Portland	7.7258	7.4957	7.3741	7.2395	7.2779
Urban Renewal - Portland	0.9233	0.9324	0.9867	1.0022	1.0502
Metro Service District	0.2900	0.2838	0.2841	0.2782	0.4292
Tri Met	0.1080	0.1104	0.1191	0.0973	0.0856

Rate per \$1,000 of assessed valuation

Source: Washington County, Department of Assessment and Taxation

**Tualatin Hills Park and Recreation District**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**June 30, 2008**

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<b>Taxpayer</b>	<b>2008</b>		
	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Taxable Assessed Value</b>
Nike, Inc.	\$ 342,893,089	1	2.07%
Verizon Northwest, Inc.	140,839,764	2	0.85%
Tektronix, Inc.	136,940,413	3	0.83%
Maxim Integrated Products, Inc.	134,951,810	4	0.68%
ERP Operating LP	112,051,390	5	0.83%
Portland General Electric	107,099,250	6	0.65%
PS Business Parks LP	98,541,817	7	0.59%
Northwest Natural Gas Co.	78,115,500	8	0.47%
Bernard Properties Partnership	53,295,450	9	0.32%
EOP-Nimbus Corp.	50,837,730	10	0.31%
All other tax payers	15,311,270,453		92.41%
<b>Totals</b>	<b>\$ 16,566,836,666</b>		<b>100.00%</b>

Source: Washington County, Department of Assessment and Taxation  
(information not available for FY 1999)

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

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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
1999	\$ 15,700,155	\$ 14,776,609	94.1%	\$ 492,322	\$ 15,268,931	97.3%
2000	17,375,448	16,299,804	93.8%	562,138	16,861,942	97.0%
2001	17,780,348	16,809,720	94.5%	450,291	17,260,011	97.1%
2002	18,661,846	17,650,433	94.6%	446,939	18,097,372	97.0%
2003	19,374,729	18,307,900	94.5%	500,872	18,808,772	97.1%
2004	20,039,878	18,939,817	94.5%	510,760	19,450,577	97.1%
2005	20,804,534	19,749,164	94.9%	435,266	20,184,430	97.0%
2006	21,736,219	20,672,358	95.1%	362,986	21,035,344	96.8%
2007	22,775,894	21,687,609	95.2%	333,109	22,020,718	96.7%
2008	23,818,049	22,614,565	94.9%	-	22,614,565	94.9%

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

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Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income <sup>a)</sup> Per Capita <sup>b)</sup>	
	General Obligation Bonds	Lease Contracts and Certificates of Participation	Loans Payable			
2004	\$ 17,830,000	\$ 3,850,000	\$ 763,776	\$ 22,443,776	0.138%	\$ 107
2005	16,605,000	3,540,000	826,000	20,971,000	0.124%	98
2006	15,310,000	3,210,000	669,000	19,189,000	0.103%	89
2007	13,935,000	2,935,000	509,000	17,379,000	n/a	79
2008	12,495,000	2,580,000	346,000	15,421,000	n/a	69

n/a - not available at time of printing

<sup>a)</sup> based on Washington County total population

<sup>b)</sup> based on estimated population of District

Source: State of Oregon, OLMIS

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

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Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita <sup>a)</sup>
2004	\$ 17,830,000	\$ 540,896	\$ 17,289,104	0.13%	\$ 82.41
2005	16,605,000	484,716	16,120,284	0.11%	75.66
2006	15,310,000	460,511	14,849,489	0.10%	68.52
2007	13,935,000	418,913	13,516,087	0.09%	61.32
2008	12,495,000	338,212	12,156,788	0.07%	54.22

<sup>a)</sup> per capita based on estimated District population

Source: Portland State University Center for Population Research and Census

**Tualatin Hills Park and Recreation District**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**June 30, 2008**

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<u>Overlapping Government</u>	<u>Overlapping Debt</u>	<u>Percentage Applicable</u>	<u>Estimated Share of Overlapping Net Direct Debt</u>
Debt repaid with property taxes:			
Tualatin Hills Park and Recreation District	\$ 12,495,000	100.00%	\$ 12,495,000
Metro	28,424,186	13.8232%	3,929,132
Tri-Met	6,175,478	13.9103%	859,028
Portland Community College	7,798,895	17.5631%	1,369,728
City of Portland	7,140	0.0075%	1
Washington County	14,880,452	40.4580%	6,020,333
Tualatin Valley Fire & Rescue District	648,677	43.9781%	285,276
School District No. 48, Beaverton	306,891,264	81.3733%	249,727,549
School Distric No. 1J, Hillsboro	10,351,021	3.7192%	384,975
School District - Hillsboro, Reedville Bonds	12,876	1.0820%	139
School District No. 1J, Portland	79,072	0.5240%	414
City of Beaverton	1,009,024	98.9239%	998,166
Other Debt			
Tualatin Hills Park and Recreation District	\$ 2,926,000	100.00%	\$ 2,926,000
Metro	10,295,519	13.8232%	1,423,170
Portland Community College	34,393,818	17.5631%	6,040,621
City of Portland	46,271	0.0075%	3
Washington County	33,456,744	40.4580%	13,535,929
Tualatin Valley Fire & Rescue District	8,355,839	43.9781%	3,674,739
School District No. 48, Beaverton	149,022,993	81.3733%	121,264,927
School Distric No. 1J, Hillsboro	3,821,106	3.7192%	142,115
Northwest Regional ESD	2,411,923	30.8233%	743,434
School District No. 1J, Portland	2,490,747	0.5240%	13,052
Multnomah ESD	140,264	0.3768%	529
Port of Portland	9,182,179	12.5618%	1,153,447
City of Beaverton	13,057,955	98.9239%	12,917,438
City of Hillsboro	443,508	1.7624%	7,816
<b>Total direct and overlapping debt</b>	<b>\$ 658,817,951</b>		<b>\$ 439,912,961</b>

Source: Oregon State Treasury, Municipal Debt Information System

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

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt limit	\$ 311,223,964	\$ 327,072,875	\$ 360,631,581	\$ 385,768,952	\$ 413,529,795	\$ 432,893,989	\$ 458,924,158	\$ 482,440,210	\$ 528,653,485	\$ 654,059,148
Total net debt application to limit	23,600,000	23,035,000	22,105,000	21,125,000	20,085,000	18,990,000	17,830,000	16,605,000	15,310,000	13,935,000
Legal debt margin	<u>\$ 287,623,964</u>	<u>\$ 304,037,875</u>	<u>\$ 338,526,581</u>	<u>\$ 364,643,952</u>	<u>\$ 393,444,795</u>	<u>\$ 413,903,989</u>	<u>\$ 441,094,158</u>	<u>\$ 465,835,210</u>	<u>\$ 513,343,485</u>	<u>\$ 640,124,148</u>
 Total net debt applicable to the limit as a percentage of debt limit	7.58%	7.04%	6.13%	5.48%	4.86%	4.39%	3.89%	3.44%	2.90%	2.13%

**Legal Debt Margin Calculation for Fiscal Year 2008**

Real market value (2006-07)	\$ 26,162,365,922
General obligation debt capacity (2.5% of Real market value)	654,059,148
Less: Outstanding debt	<u>13,935,000</u>
Remaining legal debt capacity	<u>\$ 640,124,148</u>

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

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Fiscal Year	District Population (estimated)	Washington County				
		Population (estimated) <sup>a)</sup>	Personal Income (amounts expressed in thousands) <sup>b)</sup>	Per Capita Personal Income <sup>b)</sup>	Unemployment Rate <sup>c)</sup>	School Enrollment <sup>d)</sup>
2004	209,800	480,200	\$ 16,366,000	\$ 33,546	7.3%	35,329
2005	213,073	489,785	17,338,000	34,626	6.2%	36,502
2006	216,717	500,585	18,607,666	36,259	5.3%	36,646
2007	220,422	511,075	n/a	n/a	4.8%	37,958
2008	224,192	n/a	n/a	n/a	4.9%	37,552

- Source:
- <sup>a)</sup> Portland State University Center for Population Research and Census
  - <sup>b)</sup> Bureau of Economic Analysis
  - <sup>c)</sup> U.S. Dept. of Labor, Metropolitan District
  - <sup>d)</sup> Beaverton School District

n/a data not available at time of printing



**Tualatin Hills Park and Recreation District  
PRINCIPAL EMPLOYERS IN WASHINGTON COUNTY  
June 30, 2008**

**2008**

<b>Taxpayer</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>Product or Service</b>
Intel Corporation	15,000	1	6.1%	Component manufacturer
Nike, Inc *	7,000	2	2.8%	Athletic footwear and apparel
Beaverton School District *	5,000	3	2.0%	Education
Providence Healthcare System	3,850	4	1.6%	Health care - St. Vincent's Hospital
Target Stores	3,843	5	1.6%	Retail chain
Shari's Restaurants *	3,725	6	1.5%	Restaurant chain
Hillsboro School District	2,400	7	1.0%	Education
Home Depot	2,000	8	0.8%	Home improvement
Tektronix *	1,900	9	0.8%	Test and measurement products
Kaiser Permanente *	1,850	10	0.7%	Health care
Rite Aid Corporation *	1,600	11	0.6%	Drug store chain
Xerox Office Business Group	1,557	12	0.6%	Technology and services enterprise vendor
TriQuint Semiconductor	1,500	13	0.6%	Semiconductors
Tuality Healthcare	1,350	14	0.5%	Health care
Totals	<u>52,575</u>		<u>21.2%</u>	

\* Majority of employees within District Boundaries

Source: Westside Economic Alliance  
Oregon Employment Department  
(information not available for FY 1999)

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

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Function</b>					
Administration					
Administration	4	6	6	6	6
Communication and development	2	2	2	2	5
Security operations	-	-	-	-	4
Business services:					
Director	2	2	3	3	1
Finance services	6	6	6	6	6
Information services	4	4	4	5	5
Human resources	1	1	1	1	2
Risk and contract management	4	4	4	4	2
Planning and development	-	-	6	6	6
Parks and recreation:					
Director	3	3	3	3	2
Security operations	1	3	3	3	-
Planning and development	6	6	-	-	-
Aquatics	124	126	128	128	81
Sports	-	-	-	-	31
Programs and special activities	57	58	50	51	40
Recreation	63	63	73	72	97
Natural Resources and Trails	-	-	-	-	14
Maintenance:					
Operations	3	3	4	4	4
Park maintenance	35	36	38	44	44
Vehicles and equipment	6	6	8	6	6
Athletic facilities	17	17	17	17	21
Building and pool maintenance	41	43	43	44	44
<b>Total full-time equivalent employees</b>	<b>379</b>	<b>389</b>	<b>399</b>	<b>405</b>	<b>421</b>

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

	<u>2004 actual</u>	<u>2005 actual</u>	<u>2006 actual</u>	<u>2007 actual</u>	<u>2008 estimated</u>
<b>Parks and Recreation</b>					
<b>Cultural and recreational activities:</b>					
Aquatics					
Attendance at open/drop-in programs and classes	832,751	837,572	963,467	531,225	540,709
Number of classes held	6,675	8,195	7,539	5,019	5,187
Sports <sup>1)</sup>					
Attendance at open/drop-in programs and classes	n/a	n/a	690,838	814,653	997,290
Number of classes held	365	434	471	522	517
Recreation					
Attendance at open/drop-in programs and classes	361,418	372,290	417,212	731,157	750,000
Number of classes held	1,619	1,615	1,724	4,556	4,857
Programs and special activities					
Attendance at open/drop-in programs and classes	465,589	472,321	516,062	338,275	347,146
Number of classes held	2,099	1,980	2,192	1,366	1,399
<b>Maintenance activities:</b>					
Buildings maintained (shown per 1,000 sq. ft)	326	326	326	326	354
Cost per sq. ft. of buildings	\$6.15	\$6.51	\$7.22	\$7.66	\$7.37
Pool facilities maintained (shown per 1,000 sq. ft.)	152	152	152	152	152
Cost per sq. ft. of pools	\$9.34	\$9.18	\$10.42	\$11.42	\$11.95
Parks maintained - developed acres	915	1,028	1,028	1,041	1,076
Cost per developed acre	\$2,586.00	\$2,290.00	\$2,290.00	\$2,523.00	\$2,560.00
Parks maintained - undeveloped acres	851	749	749	848	859
Cost per undeveloped acre	\$146.00	\$165.00	\$165.00	\$163.00	\$169.00
Vehicle and equipment units maintained	332	340	354	389	413
Cost per vehicle and equipment unit	\$1,901.00	\$1,853.00	\$1,768.00	\$1,800.00	\$1,752.00

Note: due to management reorganization, classifications are comprised of different activity centers as of 2006.

<sup>1)</sup> method of computation changed - comparisons to previous years not available

**Tualatin Hills Park and Recreation District**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**June 30, 2008**

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**Parks and Recreation:**

Number of parks	284
Park acreage:	
Developed sites (neighborhood, community and regional parks)	1,076
Undeveloped sites (wetlands and natural areas)	859
Pathways and trails mileage	32
Lakes	3
Stream corridor mileage	27
 Facilities:	
Swim Centers:	
Indoor	6
Outdoor	2
Recreation Centers	2
Athletic Center	1
Senior Center	1
Historical Facilities (weddings, meetings, community events)	3
Nature Park Interpretive Center	1
Tennis Center	1
Camp Rivendale (developmentally disabled patrons)	1
 Fields and courts:	
Tennis:	
Indoor	14
Outdoor <sup>1)</sup>	111
Basketball:	
Indoor	6
Outdoor <sup>1)</sup>	123
Volleyball <sup>1)</sup>	5
Sports fields: <sup>1)</sup>	
Soccer/football/lacrosse	154
Softball/baseball	128
Bocce	3
Hockey	1
Indoor running track	1
Skate Park	2

<sup>1)</sup> these facilities are maintained either through direct ownership or joint use agreement



## Tualatin Hills Park and Recreation District Minutes of a Regular Meeting of the Board of Directors

A Regular Meeting of the Tualatin Hills Park and Recreation District Board of Directors was held at the HMT Recreation Complex, Peg Ogilbee Dryland Training Center, 15707 SW Walker Road, Beaverton, on Monday, November 3, 2008. Executive Session 6:30 p.m.; Regular Meeting 7:00 p.m.

### Present:

Larry Pelatt	President/Director
Bob Scott	Secretary/Director
William Kanable	Secretary Pro-Tempore/Director
Joseph Blowers	Director
John Griffiths	Director
Doug Menke	General Manager

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

President, Larry Pelatt, called Executive Session to order for the following purposes:

- To consider information or records that are exempt by law from public inspection, and
- To conduct deliberations with persons designated by the governing body to negotiate real property transactions.

The Executive Session is held pursuant to ORS 192.660(2), which allows the Board to meet in Executive Session to discuss the aforementioned legal and land issues.

President, Larry Pelatt, noted that representatives of the news media and designated staff may attend the Executive Session. All other members of the audience are asked to leave the room. Representatives of the news media are specifically directed not to disclose information discussed during the Executive Session. No final action or final decision may be made in Executive Session. At the end of the Executive Session, the Board will return to open session and welcome the audience back into the room.

### **Agenda Item #2 – Call Regular Meeting to Order**

President, Larry Pelatt, called the Regular Meeting to order at 7:05 p.m.

### **Agenda Item #3 – Action Resulting from Executive Session**

**Joe Blowers moved the Board of Directors authorize the Park District to pursue acquisition of property in the northwest quadrant. Bill Kanable seconded the motion. Roll call proceeded as follows:**

John Griffiths	Yes
Bob Scott	Yes
Bill Kanable	Yes
Joe Blowers	Yes
Larry Pelatt	Yes

**The motion was UNANIMOUSLY APPROVED.**

**Joe Blowers moved the Board of Directors authorize staff to complete the acquisition of property in the northeast quadrant. Bob Scott seconded the motion. Roll call proceeded as follows:**

<b>Bill Kanable</b>	<b>Yes</b>
<b>John Griffiths</b>	<b>Yes</b>
<b>Bob Scott</b>	<b>Yes</b>
<b>Joe Blowers</b>	<b>Yes</b>
<b>Larry Pelatt</b>	<b>Yes</b>

**The motion was UNANIMOUSLY APPROVED.**

#### **Agenda Item #4 – Presentations**

##### **A. Oregon Recreation & Park Association (ORPA) 2008 David E. Clark Professional Honor Award**

Jim McElhinny, Director of Park & Recreational Services, introduced Amanda Rich, ORPA Executive Director, to present the 2008 David E. Clark Professional Honor Award to Laurie Conlin, Aquatic Center Supervisor.

Amanda noted that the David E. Clark Professional Honor Award is presented to a professional ORPA member who, through incentive, inspiration and demonstration of leadership, has made noteworthy contributions over a period of time to the recreation and park movement. Candidates must have been active in the field for a minimum of 15 years and an ORPA history of membership for at least 10 years. She noted that this is the highest recognition ORPA can bestow and presented a plaque to Laurie.

- ✓ Laurie thanked ORPA and the Board of Directors for the recognition.

##### **B. National Recreation & Park Association (NRPA) 2008 Individual Citation Award**

Jim McElhinny, Director of Park & Recreational Services, introduced Amanda Rich, ORPA Executive Director, to present the NRPA 2008 Individual Citation Award to Linda Jo Enger, Elsie Stuhr Center Supervisor.

Amanda noted that the Leisure and Aging Section of NRPA annually recognizes members that have rendered outstanding service to the leisure and aging movement within parks and recreation. The Individual Citation is awarded annually to a member of the NRPA Leisure and Aging Section that demonstrates excellence in the areas of service, leadership, and proven commitment to NRPA through committee work, professional research, writings or speeches and elected office in Leisure and Aging through a state association. She thanked Linda Jo for her dedication to her field and presented a plaque to her on behalf of NRPA.

- ✓ Linda Jo thanked the Board of Directors for the recognition, noting that she appreciated the opportunity she was given to receive the award at the NRPA conference in October.

##### **C. Oregon Governor's 2008 Outstanding Senior Volunteer Award Nominee**

Jim McElhinny, Director of Park & Recreational Services, introduced Lisa Novak, Superintendent of Programs & Special Activities, to recognize Doris Regan, Stuhr Center Advisory Committee Chair, for being nominated for the Oregon Governor's 2008 Outstanding Senior Volunteer Award.

Lisa noted that the award, presented by Oregon Volunteers, State Commission for Voluntary Action and Service, recognizes volunteers that have demonstrated dedication, commitment, and

determination in promoting and supporting volunteerism throughout Oregon, and have worked to strengthen communities and improve the quality of life for Oregon residents through service. Doris has served as Chair of the Elsie Stuhr Center Advisory Committee, as well as volunteering to assist with social dances, special projects, and serve as a key volunteer for the Harvest Bazaar for many years. She thanked Doris for her dedication to the Park District and presented a plaque to her on behalf of her nomination.

- ✓ Doris thanked the Board of Directors and staff for the recognition, noting that she is honored to be recognized along with the other award recipients this evening.

President, Larry Pelatt, thanked the award recipients for their dedication to the Park District, noting that they are incredible examples of the types of people that make the Park District so great.

### **Agenda Item #5 – Audience Time**

*There was no testimony during Audience Time.*

### **Agenda Item #6 – Board Time**

Bill Kanable stated that he attended the National Recreation & Park Association (NRPA) annual conference held in October, noting that it was an incredibly educational experience and that he encourages other Board members to attend a future NRPA conference if they are able to do so.

John Griffiths noted that he, too, attended the NRPA annual conference and was particularly impressed with the keynote speaker.

Bob Scott thanked Park District staff for their efforts over the course of the past two months in providing bond measure information presentations to various community groups. The presentations that he attended were very well done.

- ✓ Joe Blowers echoed Bob's comments.
- ✓ President, Larry Pelatt, agreed, noting that the presentations were professional, focused, and received positive feedback from the attendees.

### **Agenda Item #7 – Consent Agenda**

**Bill Kanable moved the Board of Directors approve Consent Agenda items (A) Minutes of September 15, 2008 Regular Meeting, (B) Monthly Bills, (C) Monthly Financial Statement, (D) Elsie Stuhr Center Advisory Committee and Jenkins Estate Advisory Committee Members, (E) Service District Initiated Annexation Resolution, (F) Resolution for Annexation of Properties per Washington County Ordinance 624 and in Accordance with ORS 198.857(2), (G) Telecommunications Site Lease Agreement with Clearwire Wireless, and (H) Resolution Adopting Supplemental Budget for Fiscal Year Commencing July 1, 2008. Bob Scott seconded the motion. Roll call proceeded as follows:**

<b>Joe Blowers</b>	<b>Yes</b>
<b>John Griffiths</b>	<b>Yes</b>
<b>Bob Scott</b>	<b>Yes</b>
<b>Bill Kanable</b>	<b>Yes</b>
<b>Larry Pelatt</b>	<b>Yes</b>

**The motion was UNANIMOUSLY APPROVED.**

## **Agenda Item #8 – Unfinished Business**

### **A. General Manager's Report**

Doug Menke, General Manager, provided a detailed overview of the General Manager's Report included within the Board of Directors information packet, which included the following topics:

- November 2008 Bond Measure Information Program
  - Bob Wagt, Director of Communications & Development, provided a brief status report on the completion of the bond measure information program, noting that among other efforts, 39 community presentations were given, with over 800 attendees total.
- Budget Committee Applicant Screening
  - President, Larry Pelatt, and Joe Blowers volunteered to review the Budget Committee applications received.
- Legislative Update
  - Jim McElhinny, Director of Park & Recreational Services, provided a brief overview of current legislative activities on the national, State and local levels.
- ICMA Benchmarking Study
- Board Policies Update
- 1<sup>st</sup> Annual Leadership Breakfast
- January Board of Directors Meeting
  - *It was the consensus of the Board of Directors to schedule the January Board meeting for January 12, 2009.*

Doug offered to answer any questions the Board of Directors may have regarding the General Manager's Report.

John Griffiths requested that confirmation calls be placed to visiting legislators the day prior to ensure that they will be coming.

- ✓ Jim confirmed this, noting that it is also expressed to the legislators that Park District elected officials will be attending as well.

## **Agenda Item #9 – New Business**

### **A. Signage Master Plan**

Steve Gulgren, Superintendent of Planning & Development, provided a brief overview of the memo contained within the Board of Directors information packet, noting that the goal for the Signage Master Plan project is to establish exterior signage design standards by creating a standards manual, which will improve sign system maintenance and management. The Signage Master Plan will include graphic design standards, signage classifications, proposed sign locations and criteria, installation and sign maintenance considerations, as well as a way finding plan for the HMT Recreation Complex. The Signage Master Plan will also include sign types in various classifications that are needed for the wide variety of conditions found on park and trail sites throughout the Park District.

Steve introduced Jason West, Principal with Designwest, the project consultant, to provide an overview of the Plan, noting that although no action is requested of the Board of Directors this evening, discussion and feedback is requested on the proposed sign design concepts. If the proposed sign concepts are acceptable, staff would like to receive Board direction to move forward to the next phases of the project. If the Board has additional concepts or ideas, they would be incorporated into the next phases of the project.



Jason provided a detailed PowerPoint presentation, of which a copy was entered into the record, providing an overview and examples of the following elements of the Signage Master Plan:

- Sign comparison - proposed standard site identification versus existing site identification.
- Sign context illustration.
- Layouts of primary sign types/sign families.
- Proposed symbols to be incorporated on future signs.
- Aerial views of two examples to illustrate how different sign types would be used.
- Cost estimates for the manufacturing, installation and maintenance of the proposed primary site sign versus the current three-board sign.

Jason offered to answer any questions the Board of Directors may have.

President, Larry Pelatt, asked if there is any concern regarding installing metal signs due to the recent rash of metal theft.

- ✓ Jason replied that he believes it would be difficult to sell a sign identified as belonging to the Park District and that the posts would be extremely difficult to remove.

Bob Scott asked for additional information regarding the manufacturing of the signs.

- ✓ Jason replied that he recommends the Park District purchase the panels in bulk through a fabricator, which would imprint the colors and logo on the sign. The Park District could then purchase a vinyl machine to manufacture the letters for the signs in-house or establish a relationship with a sign company to do so.

Bob asked whether the signs could be treated in order to prevent graffiti.

- ✓ Jason confirmed this, noting that currently a lot of signs are using a film; however, they are researching a newer method that would enable the graffiti to be simply wiped off.

Joe Blowers asked how the proposed trail signage would apply to specialty sites, such as the Nature Park.

- ✓ Jason replied that the Nature Park falls into its own category for specialty signage, as does the Jenkins Estate. He noted that there is flexibility incorporated into the Signage Master Plan to account for such sites.

John Griffiths asked if there are any similarities between the signs being proposed and what Portland Parks uses.

- ✓ Jason replied that he believes Portland Parks uses a wooden product. He is not sure how much of the sign they manufacture in-house rather than outsource. He noted that wood signs are becoming more expensive as the cost of lumber increases.
- ✓ Doug Menke, General Manager, described the signage he has seen at Portland Parks sites, noting that they use broader wood panels and are a lighter green than what is being proposed this evening.

John asked how many other color options were explored.

- ✓ Doug replied that a variety of color combinations were evaluated. A PowerPoint slide was displayed showing the other color combinations that were considered. Doug noted that green was chosen with the intent to have a crisp appearance, yet appealing enough to be respected within the natural resource.

Bill Kanable commented that the green may blend in too well with its surroundings, but that the white contrast at the top of the sign it draws it out.

Joe expressed agreement with the sign family concept.

Doug noted that this was an update to get a sense of the Board's comments regarding the Signage Master Plan and that the consultant would continue their efforts.

**Agenda Item #10 - Adjourn**

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

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Larry Pelatt, President

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Bob Scott, Secretary

Recording Secretary,  
Jessica Collins

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
232039	10/16/08	City of Beaverton	2,750.00
232068	10/21/08	KGW Advertising	3,380.00
			<u>6,130.00</u>
232205	10/31/08	Department of State Lands Asset Accounts	1,669.12
			<u>1,669.12</u>
232141	10/24/08	Pike Awning Company Capital Outlay-Athletic Facility Replacements	3,780.00
			<u>3,780.00</u>
231641	10/06/08	NAGL Floor Covering	3,658.77
231657	10/06/08	Platt Electric Supply, Inc.	2,998.66
231606	10/06/08	Grainger	13,659.89
232032	10/15/08	Weddle Surveying, Inc.	1,553.50
231684	10/06/08	Sunbelt Rentals, Inc.	5,034.53
231715	10/07/08	Sunbelt Rentals, Inc.	2,018.12
231623	10/06/08	Koeber's Carpet	5,135.00
231582	10/06/08	Contech Services, Inc.	27,000.00
231623	10/06/08	Koeber's Carpet	5,631.50
231671	10/06/08	Rodda Paint Company	8,123.94
231961	10/15/08	Grainger	7,752.67
231547	10/06/08	Air Handler Services, Inc.	4,170.85
231615	10/06/08	Hughes Electrical Contractors	4,987.00
232001	10/15/08	Platt Electric Supply, Inc. Capital Outlay-Building Replacements	1,073.13
			<u>92,797.56</u>
231972	10/15/08	Kronos, Incorporated Capital Outlay-PCC Timeclock	3,233.03
			<u>3,233.03</u>
231833	10/14/08	LanPacific, Inc.	6,572.26
231552	10/06/08	Alta Planning & Design, Inc.	2,885.00
231607	10/06/08	Grindline Skateparks, Inc.	7,832.00
231633	10/06/08	Martin Shives, LLC	7,619.20
231931	10/15/08	John Butler	8,107.00
231999	10/15/08	PBS Engineering & Environmental	3,000.00
232033	10/15/08	Western Wood Structures, Inc.	22,150.00
232173	10/30/08	John Butler Capital Outlay-SDC-Park Development/Improvements	2,718.00
			<u>60,883.46</u>
231647	10/06/08	OPSIS Architecture, LLP	4,959.00
231787	10/09/08	City of Beaverton	1,953.69
232182	10/30/08	OPSIS Architecture, LLP Capital Outlay-Stuhr Center ADA Restroom Renovation	5,785.50
			<u>12,698.19</u>
232045	10/16/08	National Assn. for Interpretation	1,200.00
232140	10/24/08	Nancy Hartman Noye	1,043.04
232176	10/30/08	Linda Jo Enger	1,932.48
232180	10/30/08	James S. McElhinny Conferences	3,013.19
			<u>7,188.71</u>
231541	10/06/08	PGE	17,915.43
231894	10/15/08	PGE	1,882.22
232105	10/24/08	PGE Electricity	31,760.63
			<u>51,558.28</u>
231907	10/15/08	Standard Insurance Company	114,193.75
232190	10/31/08	Blue Cross/Blue Shield	155,213.90
232194	10/31/08	MetLife	20,048.68
232197	10/31/08	Standard Insurance Company	2,042.43
232202	10/31/08	UNUM Life Insurance-LTC	1,306.02
232203	10/31/08	Unum Life Insurance-LTD Employee Benefits	9,277.39
			<u>302,082.17</u>

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
231901	10/15/08	Aetna / ING Life Insurance	5,454.16
231904	10/15/08	Manley Services	5,842.83
231908	10/15/08	Standard Insurance Company	22,687.26
231909	10/15/08	Standard Insurance Company	2,645.66
232189	10/31/08	Aetna / ING Life Insurance	5,554.16
232193	10/31/08	Manley Services	6,794.33
232198	10/31/08	Standard Insurance Company	25,469.86
232199	10/31/08	Standard Insurance Company	2,645.66
232201	10/31/08	THPRD - Employee Assn.	6,401.57
		<b>Employee Deductions</b>	<b>83,495.49</b>
231630	10/06/08	Marc Nelson Oil Products, Inc.	1,133.65
231648	10/06/08	OR Dept of Administrative Service	3,316.73
231693	10/06/08	Tualatin Valley Water District	21,687.72
		<b>Gas &amp; Oil (Vehicles)</b>	<b>26,138.10</b>
231540	10/06/08	NW Natural	10,385.60
231893	10/15/08	NW Natural	4,152.46
232104	10/24/08	NW Natural	17,109.81
		<b>Heat</b>	<b>31,647.87</b>
231941	10/15/08	DataComm, LLC	1,054.56
232123	10/24/08	ESRI, Inc.	5,714.22
232117	10/24/08	Comcast Inst. Networks	84,146.16
		<b>Information Services-Capital</b>	<b>90,914.94</b>
231662	10/06/08	Portland Wiz Kids	2,600.00
231710	10/07/08	NSAOUA	2,489.00
232061	10/21/08	American Red Cross/OTC	1,052.00
232076	10/21/08	NSAOUA	2,257.50
232116	10/24/08	James Canterbury	1,110.00
		<b>Instructional Services</b>	<b>9,508.50</b>
231566	10/06/08	Boiler & Combustion Service	1,659.60
231585	10/06/08	Culver Glass	2,035.00
231628	10/06/08	Les Schwab Warehouse Center	1,294.27
231699	10/06/08	Webb Impressions, Inc.	1,476.00
231700	10/06/08	Western Equipment Distr., Inc.	1,476.05
231924	10/15/08	Brandsen Hardwood Floors, Inc.	14,690.00
232115	10/24/08	Blastzone, Inc.	5,935.00
232132	10/24/08	Labor Ready Northwest, Inc.	3,459.48
232144	10/24/08	RCO Steam Cleaning, Inc.	3,000.00
		<b>Maintenance Services</b>	<b>35,025.40</b>
231565	10/06/08	BMC West Corporation	1,832.31
231576	10/06/08	Coastwide Laboratories	3,698.59
231584	10/06/08	Crescent Electric Supply Company	1,850.78
231625	10/06/08	Lawson Products, Inc.	1,352.06
231672	10/06/08	Ross Recreation Equipment	2,059.00
231680	10/06/08	Star Rentals	2,547.00
231695	10/06/08	United Pipe & Supply Co., Inc.	1,056.14
231706	10/07/08	Grainger	1,281.60
231812	10/10/08	Airgas Nor Pac, Inc.	1,044.36
231912	10/15/08	Airgas Nor Pac, Inc.	3,499.63
231935	10/15/08	Coastwide Laboratories	8,044.53
231954	10/15/08	Fazio Brothers	7,993.91
231965	10/15/08	Home Depot Credit Services	5,101.00
231970	10/15/08	J.F. Shelton Company	1,790.00
231971	10/15/08	Knorr Systems, Inc.	1,698.89
232005	10/15/08	Pro-Turf Solutions	4,805.62
232020	10/15/08	Sitelines Park & Playground	30,795.80

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
232022	10/15/08	Tennant Sales & Service Company	1,619.20
232026	10/15/08	UAP Distribution, Inc.	4,133.65
232028	10/15/08	United Pipe & Supply Co., Inc.	1,569.03
232036	10/15/08	Woodco	3,144.00
		<b>Maintenance Supplies</b>	<b>90,917.10</b>
231808	10/09/08	THP Foundation	1,857.80
232150	10/24/08	THP Foundation	1,000.00
		<b>Miscellaneous</b>	<b>2,857.80</b>
231646	10/06/08	OfficeMax - A Boise Company	3,660.65
231991	10/15/08	OfficeMax - A Boise Company	3,262.36
		<b>Office Supplies</b>	<b>6,923.01</b>
231590	10/06/08	ePrint	25,476.27
231974	10/15/08	Lazerquick	1,763.00
		<b>Printing &amp; Publication</b>	<b>27,239.27</b>
231692	10/06/08	TriMet	11,055.70
231839	10/14/08	Washington County	1,800.00
231942	10/15/08	Designwest	7,570.00
231945	10/15/08	Ed Murphy & Associates	6,420.00
232067	10/21/08	JD White	22,173.90
232112	10/24/08	Beery, Elsnor & Hammond, LLP	2,506.90
232152	10/24/08	TouchStone Technology	1,350.00
232158	10/24/08	Winning Mark, LLC	14,000.00
		<b>Professional Services</b>	<b>66,876.50</b>
231587	10/06/08	Discount School Supply	2,567.59
231601	10/06/08	Food Services of America	2,498.84
231614	10/06/08	HSBC Business Solutions	3,833.67
231618	10/06/08	Insight Public Sector	1,723.38
231638	10/06/08	Michael's Mobile Upholstery	1,345.30
231643	10/06/08	New System Laundry, LLC	1,314.43
231660	10/06/08	Portland Parks and Recreation	1,773.90
231669	10/06/08	Ricoh Americas Corporation	1,068.22
231694	10/06/08	U.G. Cash & Carry	1,998.94
231790	10/09/08	BSD Transportation	6,955.20
231799	10/09/08	On Paper Printing	1,275.14
231824	10/10/08	Schulz-Clearwater Sanitation	1,105.00
231825	10/10/08	THPRD - Petty Cash	3,000.00
231987	10/15/08	Northwest Native Plants, Inc.	1,675.90
231988	10/15/08	NW Sleevewear, Inc.	1,996.01
231995	10/15/08	Oriental Trading Co., Inc.	2,455.73
232138	10/24/08	Norbert's Athletic Products	1,370.00
		<b>Program Supplies</b>	<b>37,957.25</b>
231543	10/06/08	Waste Management of Oregon	3,007.97
231563	10/06/08	Best Buy In Town, Inc.	1,918.65
231900	10/15/08	Waste Management of Oregon	3,226.56
232113	10/24/08	Best Buy In Town, Inc.	2,507.26
		<b>Refuse Services</b>	<b>10,660.44</b>
231562	10/06/08	Beaverton School District #48	2,609.60
232050	10/16/08	Ricoh Americas Corporation	2,287.48
		<b>Rental Equipment</b>	<b>4,897.08</b>
232127	10/24/08	Fred Shearer & Sons	8,224.00
		<b>Rental Facility</b>	<b>8,224.00</b>
231588	10/06/08	Edwards Enterprises	1,864.59
231589	10/06/08	Endever Tree Service	3,600.00

Tualatin Hills  
Park & Rec.

Accounts Payable  
Over \$1,000.00

October 31, 2008  
Summary

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
231617	10/06/08	ICMA	5,550.00
231678	10/06/08	Sonitrol Pacific	8,757.00
231989	10/15/08	NW Tree Specialists	1,100.00
232014	10/15/08	River City Environmental, Inc.	1,166.00
		<b>Technical Services</b>	<b>22,037.59</b>
232062	10/21/08	BOLI Tech. Assistance for Employers	3,000.00
		<b>Technical Training</b>	<b>3,000.00</b>
231539	10/06/08	Nextel Communications	2,239.13
231890	10/15/08	AT&T Mobility	1,071.43
231898	10/15/08	Verizon Northwest, Inc.	4,397.25
231937	10/15/08	Comcast Inst. Networks	49,200.80
		<b>Telecommunications</b>	<b>56,908.61</b>
232007	10/15/08	Quality Industrial Refinishers	1,999.17
		<b>Vehicle/Equipment Services</b>	<b>1,999.17</b>
231538	10/06/08	City of Beaverton	9,728.07
231542	10/06/08	Tualatin Valley Water District	41,698.19
231891	10/15/08	City of Beaverton	1,083.98
231896	10/15/08	Tualatin Valley Water District	8,013.19
232103	10/24/08	Clean Water Services	1,649.07
232107	10/24/08	Tualatin Valley Water District	1,785.68
		<b>Water &amp; Sewer</b>	<b>63,958.18</b>
		<b>Report Total:</b>	<b><u><u>\$ 1,223,206.82</u></u></b>



## Tualatin Hills Park & Recreation District

### General Fund Financial Summary October, 2008

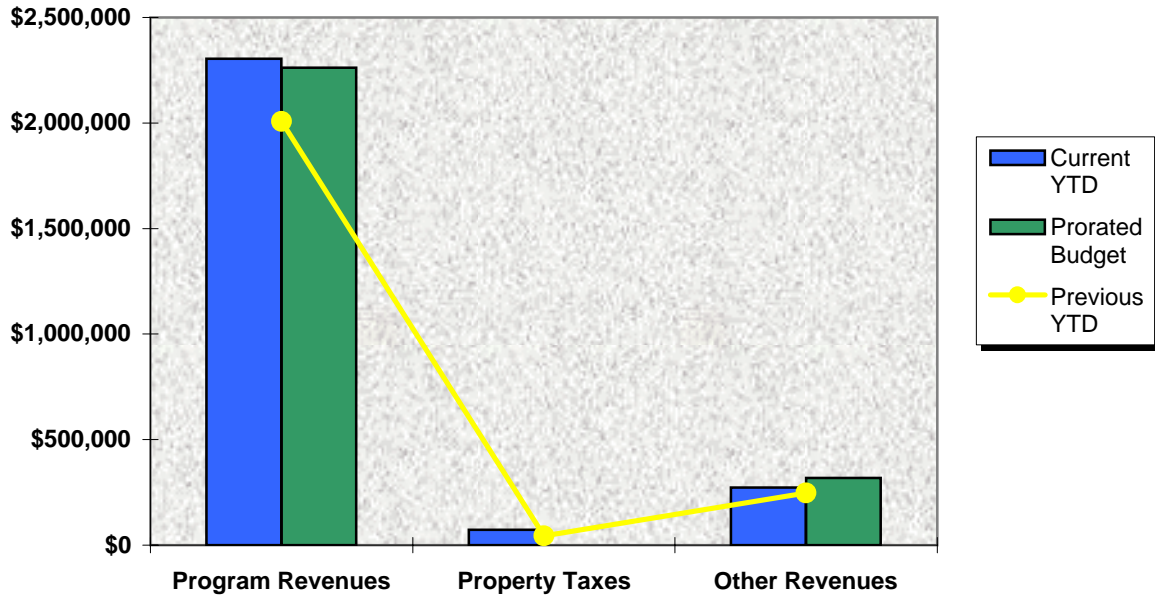
	<b>Current Month</b>	<b>Year to Date</b>	<b>Prorated Budget</b>	<b>% YTD to Prorated Budget</b>	<b>Full Fiscal Year Budget</b>
<b>Program Resources:</b>					
Aquatic Centers	\$ 80,032	\$ 630,848	\$ 599,170	105.3%	\$ 2,322,363
Tennis Center	43,769	206,272	205,631	100.3%	867,642
Recreation Centers & Programs	130,548	1,177,460	1,172,917	100.4%	4,129,991
Sports Programs & Field Rentals	116,712	237,257	243,412	97.5%	795,464
Nature Park	8,063	52,622	41,408	127.1%	220,255
<b>Total Program Resources</b>	<b>379,124</b>	<b>2,304,459</b>	<b>2,262,538</b>	<b>101.9%</b>	<b>8,335,715</b>
<b>Other Resources:</b>					
Property Taxes	72,907	72,907	-	0.0%	21,710,806
Interest Income	6,142	62,026	70,800	87.6%	300,000
Facility Rentals/Sponsorships	25,833	78,610	83,871	93.7%	304,985
Grants & Donations	2,360	89,864	89,864	100.0%	681,209
Miscellaneous Income	25,226	42,731	73,085	58.5%	235,000
<b>Total Other Resources</b>	<b>132,468</b>	<b>346,138</b>	<b>317,620</b>	<b>109.0%</b>	<b>23,232,000</b>
<b>Total Resources</b>	<b>\$ 511,592</b>	<b>\$ 2,650,597</b>	<b>\$ 2,580,158</b>	<b>102.7%</b>	<b>\$31,567,715</b>
<b>Program Related Expenditures:</b>					
Parks & Recreation Administration	23,398	97,984	141,675	69.2%	405,945
Aquatic Centers	241,862	1,267,957	1,289,061	98.4%	3,322,321
Tennis Center	61,613	281,302	303,172	92.8%	891,681
Recreation Centers	323,908	1,726,059	1,948,618	88.6%	4,811,402
Programs & Special Activities	124,499	689,120	683,966	100.8%	1,722,837
Athletic Center & Sports Programs	101,040	480,033	510,472	94.0%	1,625,706
Natural Resources/Nature Park	75,284	346,302	410,453	84.4%	1,179,464
<b>Total Program Related Expenditures</b>	<b>951,604</b>	<b>4,888,757</b>	<b>5,287,416</b>	<b>92.5%</b>	<b>13,959,356</b>
<b>General Government Expenditures:</b>					
Board of Directors	10,730	36,844	495,423	7.4%	1,708,354
Administration	134,749	530,844	520,299	102.0%	1,499,421
Business & Facilities	1,206,603	5,196,177	5,136,065	101.2%	14,591,095
Planning	57,952	263,309	291,196	90.4%	874,462
Capital Outlay	132,113	589,862	1,261,727	46.8%	2,773,027
<b>Total Other Expenditures:</b>	<b>1,542,147</b>	<b>6,617,036</b>	<b>7,704,710</b>	<b>85.9%</b>	<b>21,446,359</b>
<b>Total Expenditures</b>	<b>\$ 2,493,751</b>	<b>\$ 11,505,793</b>	<b>\$ 12,992,126</b>	<b>88.6%</b>	<b>\$35,405,715</b>
<b>Revenues over (under) Expenditures</b>	<b>\$(1,982,159)</b>	<b>\$( 8,855,196)</b>	<b>\$( 10,411,968)</b>	<b>85.0%</b>	<b>\$( 3,838,000)</b>
<b>Beginning Cash on Hand</b>		4,660,919	3,838,000	121.4%	3,838,000
<b>Ending Cash on Hand</b>		<b>\$( 4,194,277)</b>	<b>\$( 6,573,968)</b>	<b>63.8%</b>	<b>\$ -</b>

# Tualatin Hills Park and Recreation District

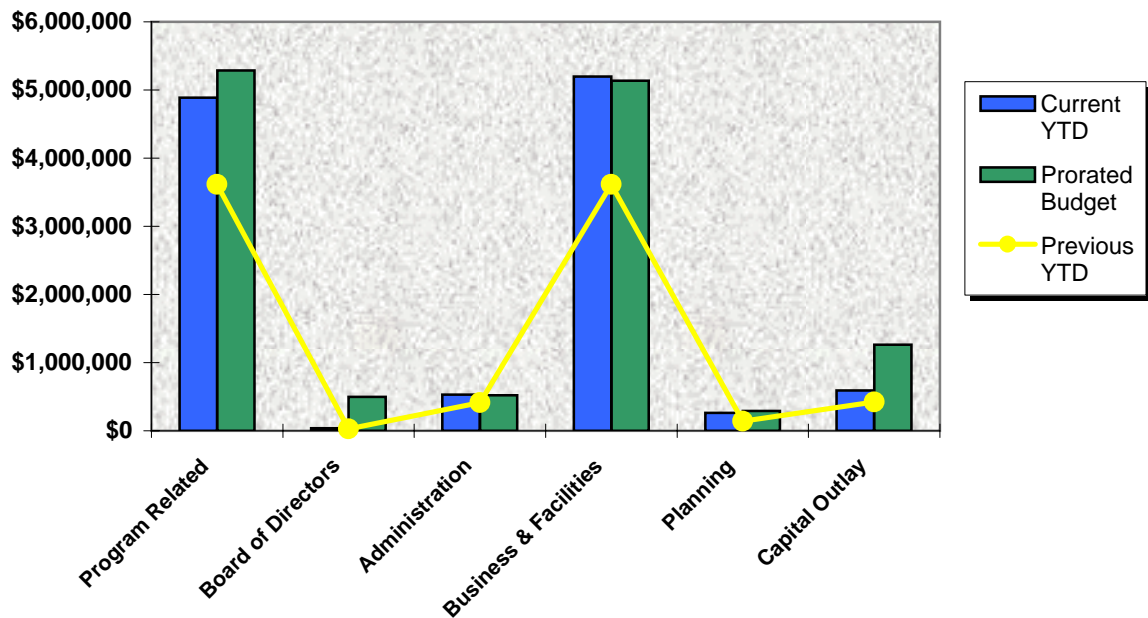
General Fund Financial Summary

October, 2008

## General Fund Resources



## General Fund Expenditures







[7D]

## MEMO

**DATE:** November 24, 2008  
**TO:** Doug Menke, General Manager  
**FROM:** Jim McElhinny, Director of Park & Recreational Services

**RE:** Conestoga Recreation & Aquatic Center Advisory Committee Member

### Summary

Staff requests Board of Directors approval of one Committee member appointment to the Conestoga Recreation & Aquatic Center Advisory Committee.

### Background

At their October 28, 2008 meeting, the Conestoga Recreation & Aquatic Center Advisory Committee recommended Board of Directors approval to appoint Beth Takahashi to the Committee. Beth's application was the only one that was received.

Please note that the Advisory Committee member's application is attached along with the Conestoga Recreation & Aquatic Center Advisory Committee's current roster.

### Action Requested

Board of Directors approval to appoint the requested individual to the Conestoga Recreation & Aquatic Center Advisory Committee.



## Tualatin Hills Park & Recreation District CONESTOGA RECREATION & AQUATIC CENTER ADVISORY COMMITTEE ROSTER

Last Updated: September 16, 2008

<i>Committee Member</i>	<i>Representing</i>	<i>Member Since</i>	<i>Address</i>	<i>Phone</i>	<i>Fax</i>	<i>Email</i>	<i>Term Expires</i>
Robert Kirkman Chair		October 2004					November 2008
David Nieslanik Member		January 2004					January 2008
Kim Brown Member		June 2002					July 2008
Carrie Prunty Member		June 2004					September 2008
Vacant							
Vacant							
Vacant							
<i>Ex-Officio Member</i>	<i>Representing</i>		<i>Address</i>	<i>Phone</i>	<i>Fax</i>	<i>Email</i>	<i>Term Expires</i>
Brian Powers Center Supervisor	Staff THPRD		9985 SW 125 <sup>th</sup> Beaverton, OR 97008	503-629-6313	503-629-6323	bpowers@thprd.org	N/A
Eric Owens Superintendent of Recreation	Staff THPRD		15707 SW Walker Road Beaverton, OR 97006	503-645-6433	503-629-6301	eowens@thprd.org	N/A



## TUALATIN HILLS PARK & RECREATION DISTRICT ADVISORY COMMITTEE APPLICATION

<b>Name:</b> Beth Takahashi	<b>Date:</b> 08/25/08

Advisory Committee you are applying for (you must reside within the Park District boundaries):

- Cedar Hills Recreation Center  Garden Home Recreation Center  Stuhr Center  Jenkins Estate  Aquatics   
 Conestoga Recreation & Aquatic Facility  Tualatin Hills Nature Park  Athletic Center  Trails

1. Please explain your interest in serving on the Advisory Committee:  
As the parent of 3 children (boy & girls) I have been a participant with my children in many, many programs. I feel that I would be able to contribute my experiences in a helpful way.
  
2. How long have you lived in the community? Since 2/2003.
  
3. Have you served on other volunteer committees? YES  NO  If yes, please explain where, when, and what your responsibilities were:
  
4. Have you or your family participated in any Center or other Recreation District activities?
 

What:	<u>Gymnastics</u>	<u>Play School</u>	<u>Sports (T-ball, soccer, swim lessons, tennis, dance)</u>
When:	<u>2004-present</u>	<u>2003-2007</u>	<u>2003-present</u>
Where:	<u>Garden Home</u>	<u>Conestoga</u>	<u>mostly Conestoga</u>
  
5. Please describe any work experience or areas of expertise that you feel would benefit the Advisory Committee: As a teenager, I worked at the local (NJ) YMCA as a lifeguard, swim instructor and camp counselor. I also ran a pool as a college student full-time.



Connecting  
People, Parks  
& Nature

[7E]

## MEMO

**DATE:** November 24, 2008  
**TO:** Doug Menke, General Manager  
**FROM:** Jim McElhinny, Director of Park & Recreational Services

**RE:** Clean Water Services Easement Request at Rock Creek

### Summary

Natural Resources staff have collaborated with Clean Water Services (CWS) to develop a stream and buffer enhancement project for the Rock Creek/Springville tributary that parallels the Rock Creek Trail from NW 185<sup>th</sup> Avenue to Kaiser Road. This 32 acre project would be funded and carried out by CWS pending an easement from the Park District.

### Background

The tributary stream that feeds Bethany Lake and Rock Creek drains many acres of land in the Bethany area. Since the Park District has acquired the properties along the trail, no significant natural resources enhancement work has been done in this stream corridor. While some native trees and shrubs are in the area, the stream buffer is dominated by non-native plants. Some portions of the stream channel are in poor condition due to erosion and channelization (the stream banks are box shaped, instead of a more gentle curve that connects to land nearby). Increased amounts of native plants along the stream would provide aesthetic, wildlife, and water quality benefits.

### Proposal Request

The plan submitted by CWS covers approximately 32 acres and would modify existing water quality facilities to improve water quality, install logs in the stream for habitat and bank stability, remove weeds, and replant with native plant species within about 50 feet on either side of the stream (see attached cover letter and map).

CWS will do all outreach, permitting, and management of the project with no direct cost to THPRD. CWS will also provide \$15,000 for long-term stewardship of the site.

The easement documents have been reviewed and approved by our legal counsel.

### Benefits of Proposal

Restoration and enhancement of the stream corridor will provide more opportunities for patrons to view wildlife and learn about native plants. The enhancement will also stabilize stream banks and improve water quality, which meets Natural Resources Management Plan goals.

Enhancement activities scheduled over the three years of the project are valued at approximately \$230,000. The project also enhances the jurisdictional creek buffer so that THPRD will not need to do so in the future should development occur in certain areas on-site.

**Potential Downside of Proposal**

Proceeding with the project could limit options for future Park District wetland mitigation projects. To circumvent this problem, THPRD staff have set aside certain areas for future mitigation sites outside of the project area, but within the park boundaries.

**Maintenance Impact**

There will be no maintenance impact for the initial project period. CWS will do installation and maintenance of the project through the year 2012. After that time, the \$15,000 can be used to care for the site. In the long term, the site will require more care than it does in its current degraded state, but due to the high quality of CWS projects, it is likely to need low levels of effort to sustain the project.

**Action Requested**

Board of Directors approval of the Clean Water Services easement requests and direction for the General Manager, or his designee, to execute the easements and waive the easement fee, since the project is a direct benefit to the Park District. Staff also request the direction of long term stewardship funds to be deposited in the Natural Resources Mitigation Maintenance Fund.



# CleanWater Services

Our commitment is clear.

October 17, 2008

Bruce Barbarasch  
Superintendent of Natural Resources and Trails Management  
Tualatin Hills Park & Recreation District  
5500 SW Arctic Drive, Suite 2,  
Beaverton, OR 97005

Dear Bruce:

Clean Water Services (District) has proposed an enhancement project on the unnamed tributary of Rock Creek (Springville Creek) between NW 185th Ave. and Kaiser Road. The project area includes portions of the following Tualatin Hills Park and Recreation District tax lots 1N119BC00200, 1N119BC00300, 1N119BC00400, 1N119DB08200, 1N119DB06500, 1N119AC14900, 1N119AA01900, 1N119AA07100, 1N120BB06500, 1N120BB06400, 1N120BB10300 and 1N120BA09000. Details of the project are shown on the enclosed map.

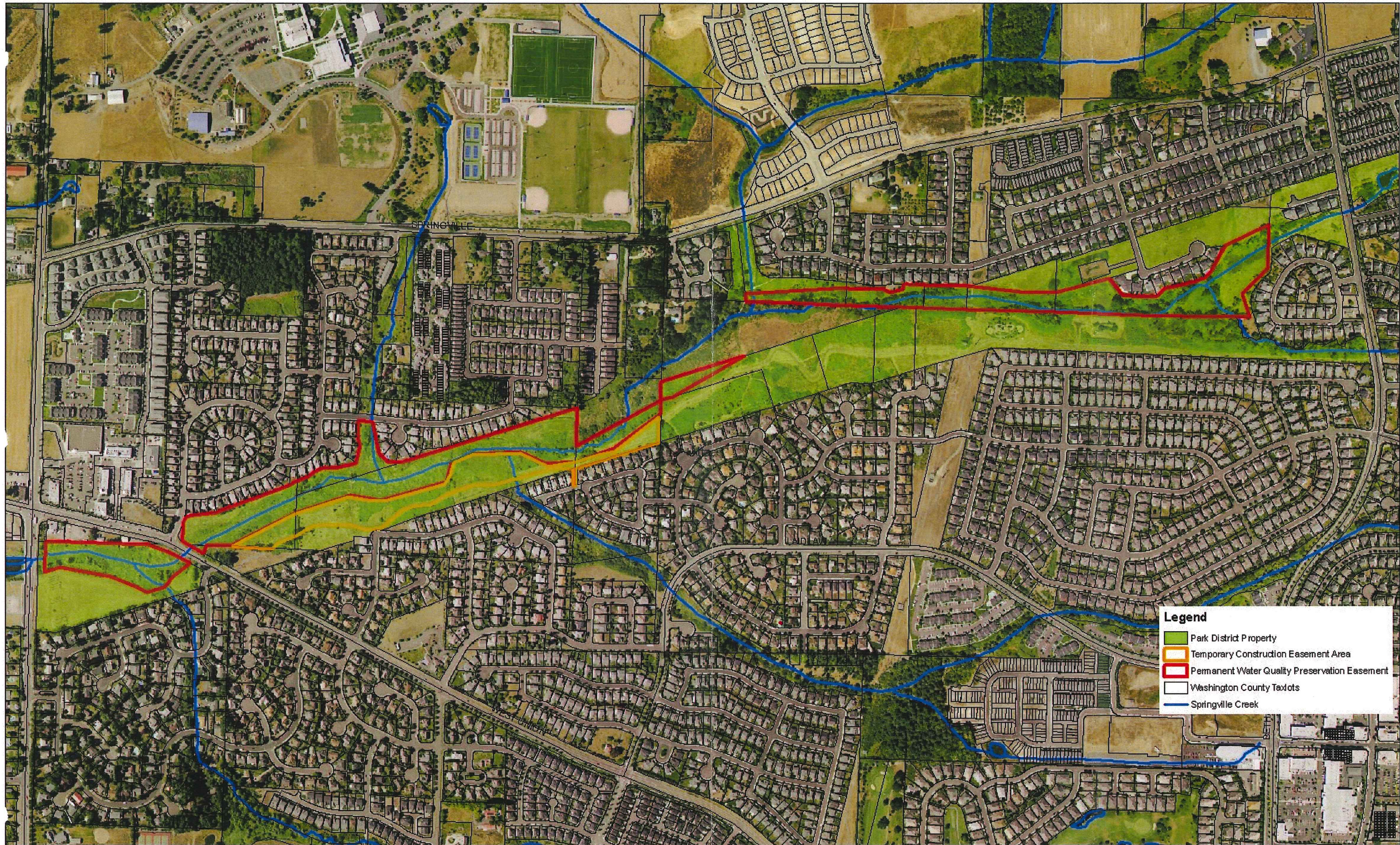
To implement the project the District must first receive both temporary construction and permanent water quality preservation easements over the proposed project area. This is a standard District easement intended to safeguard expenditures of public funds, prevent activities that are detrimental to water quality and provide access for maintenance. The area of the permanent easement would be approximately 32 acres. The District has committed \$15,000 for long term stewardship for the granting of the easements.

The District is committed to ensuring that the project has no negative impact on park trails or neighboring properties. The District will work with Park District staff to notify neighbors adjacent to the project area prior to construction. Additionally, the District will bear the financial responsibility for the easements and project costs, including maintenance adequate to ensure the establishment of native vegetation.

The proposed project would modify existing water quality facilities and swales to improve stormwater management, install in-stream habitat structures to improve channel form and function, and reestablish native riparian plant communities. While the project is focused on improving water quality and aquatic habitat conditions it also will improve visual aesthetics of the park, provide greater access to a diversity of areas and improve wildlife habitat which would provide greater viewing opportunities for park patrons.

Pending successful permitting and the granting of easements, construction could begin with invasive species removal as early as July 2009. The monitoring and maintenance of the project area would continue through 2012.

<b>Task</b>	<b>Timing</b>
Project Design and Planning	June 2007 -December 2008
Consultant Engineering and Design	June-December 2008
Regulatory Permitting	January- March 2009



**Legend**

- Park District Property
- Temporary Construction Easement Area
- Permanent Water Quality Preservation Easement
- Washington County Taxlots
- Springville Creek

**Springville Creek - Easements THPRD**  
**12 Permanent Water Quality Preservation Easements 32 Acres, 3 Temporary Construction Easements**

0 137.5 275 550 825 1,100 Feet

ClignWater Services  
OUR COMMITMENT TO YOU



[7F]

MEMO

DATE: November 24, 2008  
 TO: Doug Menke, General Manager  
 FROM: Hal Bergsma, Director of Planning

RE: Resolution to Increase System Development Charges

Summary

Staff requests that the Board of Directors review the attached resolution and staff recommendation to increase the System Development Charge (SDC) fees for inflationary purposes, adopt the resolution, and direct staff to take the appropriate steps to implement the fee adjustment.

Background

The Board of Directors approved a resolution implementing the SDC program on November 17, 1998. The resolution provided the Board of Directors the method to annually increase the charge for inflation. The methodology was updated by Board resolution in 2007.

The current Park District SDC collection percentage rate is 100% of the total allowable SDC collection rate available.

Proposal

The Park District's SDC Consultant, Don Ganer, has provided information that provides the figures to be used to obtain the adjustment factor noted below. This information is attached.

$$\begin{aligned}
 &1.0\% \times 0.50 = 0.50\% \\
 + &2.1\% \times 0.50 = 1.05\% \\
 \hline
 &= 3.1\% \times 0.50 = 1.55\%
 \end{aligned}$$

Applying this factor noted above to our current rates results in the following proposed adjusted rates:

Rate Type	New Adjusted Fee	Old Fee + Adjusted Factor
Single Family:	\$6,888	(\$6,783 + \$105)
Multi Family:	\$5,150	(\$5,071 + \$79)
New Employee:	\$179	(\$176 + \$3)



A Resolution is attached to adjust the SDC fees as noted above. Pam Beery, Park District attorney, has reviewed and approved the Resolution form and Don Ganer, of Don Ganer & Associates, will be in attendance at the December 8, 2008 Regular Board Meeting.

**Benefits of the Proposal**

The recommended annual increase is prescribed by the Park District's adopted SDC methodology in order to allow the SDC fee to keep up with inflationary increases to land and construction costs.

**Potential Downside of the Proposal**

Any fee increase could be criticized by some as having a negative impact on affordability.

**Action Requested**

Board of Directors adoption of the attached Resolution 2008-14 for the System Development Charge fee adjustment and direct staff to coordinate with the City of Beaverton and Washington County to implement the adjusted fees effective January 1, 2009.

# Don Ganer & Associates, Inc.

PO Box 91491  
Portland, OR 97291  
Phone: (503) 690-8981  
FAX: (503) 645-8543  
e-mail: DGaner@GanerAssociates.com

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November 7, 2008

Mr. Steven S. Gulgren, ASLA  
Superintendent of Planning and Development  
Tualatin Hills Park & Recreation District  
5500 SW Arctic Drive, Suite #2  
Beaverton, OR 97005

RE: 2008 SDC Rate Adjustments

Dear Steve:

The Tualatin Hills Park and Recreation District's adopted Parks and Recreation SDC Resolution includes the following provision requiring annual adjustment of the SDC rates based on changes in costs

*Notwithstanding any other provision, the dollar amounts of the SDC set forth in the SDC Methodology Report shall on January 1<sup>st</sup> of each year be adjusted to account for changes in the costs of acquiring and constructing parks and recreation facilities. The adjustment factor shall be based on the changed in average market value of undeveloped land in the District, within the Metro Urban Growth Boundary, according to the records of the County Tax Assessor, and the change in construction costs according to the Engineering News Record (ENR) Northwest (Seattle, Washington) Construction Cost Index; and shall be determined as follows:*

$$\begin{aligned} & \text{Change in Average Market Value [of land] X 0.50} \\ + & \text{Change in Construction Cost Index X 0.50} \\ = & \text{Parks and Recreation System Development Charge Adjustment Factor} \end{aligned}$$

The Washington County Tax Assessor's office has informed me that the market value adjustment used for 2008 is 1.0% for land category 100, which they consider to be the best index match for parks. The Construction Cost Index (CCI) for Seattle for the past year has increased by 2.1% as reported in the November 10, 2008 issue of *Engineering News Record* (ENR).

Mr. Steven S. Gulgren  
November 7, 2006  
Page 2

The cost adjustment formula yields the following adjustment factor:

$$\begin{array}{r} 1.0\% \times 0.50 = 0.50\% \\ + \quad 2.1\% \times 0.50 = 1.05\% \\ \hline = \quad 3.1\% \times 0.50 = 1.55\% \end{array}$$

Application of this adjustment factor would produce the following SDC rates:

Single Family:	<b>\$ 6,888</b>	(6,783 + 105)
Multi-Family:	<b>\$ 5,150</b>	(5,071 + 79)
New Employee:	<b>\$ 179</b>	(176 + 3)

Please let me know if you need any additional information.

Sincerely,



Don Ganer

**RESOLUTION NO. 2008-14**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
TUALATIN HILLS PARK & RECREATION DISTRICT  
APPROVING SYSTEM DEVELOPMENT CHARGE INCREASES  
BASED ON THE ANNUAL COST ADJUSTMENT**

**WHEREAS**, Tualatin Hills Park & Recreation District has by resolution (dated and signed November 17, 1998) adopted a system development charge; and

**WHEREAS**, Section 4(f) of said resolution provides that on January 1 of each year the amount of the System Development Charge shall be adjusted to account for changes in the costs of acquiring and constructing park and recreation facilities; and

**WHEREAS**, the Board adopted the current SDC methodology and rates effective January 1, 2008, by Resolution 2007- \_\_ and as such annual review of the District's SDC in light of applicable cost indexes is appropriate at this time.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TUALATIN HILLS PARK & RECREATION DISTRICT:**

Section 1. The System Development Charge Annual Cost Adjustment, pursuant to Section 4(f) of said resolution, prepared by Don Ganer & Associates, Inc., dated November 7, 2008 and attached hereto as Exhibit A is hereby approved.

Section 2. The adjustment shall increase the Tualatin Hills Park & Recreation District's system development charges as follows:

	<u>Current Fee</u>	<u>Fee Adjustment</u>	<u>New Fee</u>
a. Single Family Residential	\$6,783	\$105	\$6,888
b. Multi Family Residential	\$5,071	\$79	\$5,150
c. New Employee	\$176	\$3	\$179

Section 3. This Resolution shall be effective January 1, 2009 to allow Washington County and the City of Beaverton ample time to implement the adjustment.

Adopted and passed this 8<sup>th</sup> day of December 2008.

TUALATIN HILLS PARK &  
RECREATION DISTRICT

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Larry Pelatt, Board President

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Bob Scott, Board Secretary

ATTEST:

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Doug Menke, General Manager



[7G]

## MEMO

**DATE:** November 21, 2008  
**TO:** Doug Menke, General Manager  
**FROM:** Hal Bergsma, Director of Planning

**RE:** Intergovernmental Agreement with Washington County to Receive County Park SDC Funds for the Purchase of Land

### Summary

Staff is requesting Board of Directors approval of the attached intergovernmental agreement (IGA) to receive park systems development charge (SDC) funds from Washington County for the purchase of land.

### Background

District staff contacted the County to request financial assistance in purchasing a property adjacent to the District's Northeast Park. It was proposed that the County assist in the purchase by transferring \$500,000 in revenues from the County interim park and recreation SDC that was established in November 2004 for portions of the Bethany, Cedar Mill and Cooper Mountain areas. The SDC was intended to provide funding for additional park capacity for areas located outside the current boundary of Tualatin Hills Park & Recreation District (THPRD), but inside THPRD's ultimate service area. Park and recreation SDC revenue may be spent to provide new or expanded public park projects within areas subject to the SDC, or in areas that would directly benefit the areas subject to the SDC.

Due to the property's location within the area subject to the collection of the County's interim park SDC, County staff agreed that the acquisition would be an appropriate use of the interim park SDC funds. The County's share of this land acquisition is \$500,000 of the \$1,020,000 total purchase price. This is the second land purchase using the County's interim park SDC funds.

### Proposal Request

Approve the IGA between Washington County and THPRD for the purchase of land using the County's interim park SDC funds. Chris Crean of the District Counsel's (Beery Elsner Hammond) office has reviewed the IGA and approved it as to form.

The Board of County Commissioners is scheduled to take action to approve the IGA at their December 2, 2008 meeting.

### Benefits of Proposal

Receiving assistance from Washington County in this property acquisition will allow limited District funds for acquisition to be used for other purposes. Given that the subject property is in an area that is substantially outside District boundaries at this time, it is appropriate for the County to assist in its acquisition.

**Potential Downside of Proposal**

There is no apparent downside to this proposal.

**Action Requested**

Board of Directors approval of the subject IGA thereby authorizing its signing by the Board President.

**INTERGOVERNMENTAL AGREEMENT  
for PARK LAND ACQUISITION  
(White Property)**

This Intergovernmental Agreement (Agreement) is entered into by and between Washington County, a political subdivision of the State of Oregon (County) and the Tualatin Hills Park and Recreation District (District), a special district organized under ORS chapter 266.

**WHEREAS:**

1. The District is the sole provider of park and recreation services to unincorporated Washington County (with the exception of Metzger Park) and has an adopted service area and Master Plan.
2. In Resolution and Order No. 04-149, the County adopted a System Development Charge (SDC) for Parks, in order to fund park land acquisition and improvements of benefit to property outside District;
3. Resolution and Order No. 04-149 provides that funds collected thereunder shall be spent only for Park and Recreation capital improvements, including land acquisition, as specifically approved by the County Board of Commissioners;
4. The District has identified property for acquisition for park purposes that will be of benefit to District and the County Board of Commissioners has determined that the identified property also will benefit those properties subject to the County Park SDC and has approved the expenditure of County Park SDC funds to acquire the property on that basis;
5. It is the mutual desire of the County and District for the County to provide County Park SDC funds to District, under the terms and conditions of this agreement, for acquisition of specific park land by District; now, therefore, it is

**AGREED:**

1. Within 30 days of execution of this Agreement, the County will provide the sum of \$500,000 to District to finance, in part, the purchase of the property described in Exhibit A hereto (the "Property," consisting of 2.87 acres m/l generally located east of NW Saltzman Road and south of NW Laidlaw Road, Portland, Oregon). The District shall use these funds solely for the cost of acquisition of the Property described in Exhibit A.
2. District agrees that, upon acquisition of the Property, it will record against the title of the Property a restrictive covenant that requires the Property to be used exclusively as a public park for open space, wildlife habitat, and public recreation including bicycle and pedestrian transportation. This covenant shall run with the land and shall be binding on



District and inure to the benefit of County and shall bind the successors and assigns of the parties.

3. District shall have no obligation to repay to County any sum, and County shall have no recourse against District, so long as the Property remains in public ownership as a park and is used solely for park purposes.
4. Nothing herein shall interfere with District's authority to manage the Property as a park consistent with its normal and customary practices and policies.
5. If the District, in its sole discretion, decides that it is in the public interest to designate all or any portion of the Property for uses other than as a public park, the District may sell, lease, transfer, or develop some or all of the property provided that District first:
  - a. Provides the County 60 days prior notice of the decision and requests County consent to release the Property from the restrictive covenant. County shall notify District of its decision to release or not release the property within 60 days. If the County does not respond within 60 days, the County shall be deemed to consent; and
  - b. If the County consents to the release, the District shall make arrangements reasonably satisfactory to County to pay to County the following sum:
    - i. 50% of the proceeds, if any, from the action, or such amount as represents an amount equal to the percentage of the original purchase price the County provided to the District, or
    - ii. Such other compensation as mutually agreed upon by the County and District.
6. Upon payment of the amount due under paragraph 5.b., the County shall execute and record documents necessary to evidence satisfaction of the District's obligation to the County and to remove the restrictive covenant.
7. District and County shall cooperate reasonably and in good faith to effectuate the terms of this Agreement, including execution of such further instruments as may reasonably be necessary.
8. This Agreement shall be recorded in the deed records of Washington County and shall constitute an encumbrance (whether a restrictive covenant or equitable servitude) against the property in favor of Washington County until such time as it may be released or declared satisfied by written action of the Board of County Commissioners.
9. Failure by the District to abide by the terms of this restriction or to pay any portion of the amount due to the County shall be a material breach and default. In the event of such breach, the County shall provide District with 30 days' written notice and opportunity to

cure. Upon a failure of the District to do so, the County may pursue any and all remedies available by law, including damages, specific performance, or injunctive relief. In the event that a court determines that this document does not constitute an enforceable covenant or servitude, the terms hereof shall be enforceable in contract. Remedies shall be cumulative and not exclusive. Election to pursue one remedy shall not constitute a waiver of any default, breach, or other right or remedy. No delay in exercising any right or remedy shall restrict, impair, or waive either party's right to enforce the terms of this Agreement.

10. Failure by the County to abide by the terms of this restriction or to pay any portion of the amount due to the District shall be a material breach and default. In the event of such breach, the District shall provide the County with 30 days' written notice and opportunity to cure. Upon a failure of the County to do so, the District may pursue any and all remedies available by law, including damages, specific performance, or injunctive relief. In the event that a court determines that this document does not constitute an enforceable covenant or servitude, the terms hereof shall be enforceable in contract. Remedies shall be cumulative and not exclusive. Election to pursue one remedy shall not constitute a waiver of any default, breach, or other right or remedy. No delay in exercising any right or remedy shall restrict, impair, or waive either party's right to enforce the terms of this Agreement.
11. Within the limits of the Oregon Tort Claims Act, District shall hold harmless, indemnify, and defend County, its officers, employees, and agents, against any and all claims, demands, actions, and damages relating to or arising from District's ownership, use, or management of the property, including attorney fees and costs.
12. If any provision of this Agreement is held invalid or unenforceable, such holding shall not affect any other provision and such other provisions shall remain in full force and effect. This Agreement contains the entire agreement of the parties with respect to the Property. No prior statement, agreement, or promise made by any party that is not contained herein shall be binding or valid.
13. This Agreement is enforceable solely by the parties, their successors, and assigns.

**WASHINGTON COUNTY**

**TUALATIN HILLS PARK AND RECREATION DISTRICT**

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Title*

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*Title*

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*Date*

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*Date*

\_\_\_\_\_  
Reviewed as to form Date  
Assistant County Counsel

*Christophe Cuevas* 11/20/08  
\_\_\_\_\_  
Reviewed as to form Date  
District Counsel

STATE OF OREGON            )  
  ) ss  
County of Washington        )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ 2008, by \_\_\_\_\_ for and on behalf of  
the Tualatin Hills Park and Recreation District.

\_\_\_\_\_  
Notary Public for Oregon



Connecting  
People, Parks  
& Nature

[7H]

## MEMO

**DATE:** November 21, 2008  
**TO:** Doug Menke, General Manager  
**FROM:** Hal Bergsma, Director of Planning

**RE:** Recreational Trails Program Grant Application - 2009

### Summary

The Oregon Parks and Recreation Department is accepting applications for the 2009 Recreational Trails Program (RTP). A Letter of Intent has been submitted in order to meet an October 31, 2008 deadline. Grant applications are due by January 9, 2009. Staff is recommending that the Park District apply for this grant to replace an aging pedestrian bridge along the Fanno Creek Regional Trail, located in Greenway Park.

### Background

RTP grant proposals may include restoring existing trails, including bridge replacement; building new recreation trails; developing and rehabilitating trailhead facilities; acquiring land and permanent easements; and water trails. RTP grants require a 20% match in funding from the sponsoring agency.

### Proposal Request

Staff has identified the bridge replacement along the Fanno Creek Trail as a strong candidate for the 2009 RTP Grant for restoration assistance of an existing trail (bridge replacement). The existing 5' wide x 30' long pedestrian bridge is made of wood and has 45% rot in its stringers and decking. In addition to the potential safety hazard of an aging bridge, the existing bridge is undersized given the Fanno Creek Trail's status as a regional trail (the existing trail is 12' wide). Furthermore, the existing bridge now acts as a pinch point along Fanno Creek now that the creek channel has been realigned and enhanced by the partnership project between the District and Clean Water Services. This pinch point causes water to back up and flood during periods of high water flow in the creek.

The proposed bridge would be 12' wide x 30' long, maintenance vehicle rated and be similar in type to a bridge recently installed along the trail in Greenway Park as part of the partnership project. Staff estimates the total project cost to be approximately \$60,000. This figure includes engineering consulting services, bridge construction, other material costs and a 10% contingency. Staff will perform the construction management oversight and permitting work.

Staff is recommending submitting a grant application for \$48,000, which is 80% of the total estimated project cost. The Park District's financial responsibility is estimated at \$12,000, which is 20% of the total estimated project costs. If the grant were awarded, THPRD's match would be appropriated in the FY 2009-10 Budget.

**Benefits of Proposal**

The benefits of this proposal include a much needed bridge replacement, improved trail usability, improved environmental health and function for Fanno Creek, improved maintenance and safety access along Fanno Creek Trail and within Greenway Park, and reduced overall project costs to the District with the acquisition of grant fund assistance.

**Potential Downside of Proposal**

The local match requirement will require appropriation of funds specific to this project in the FY 2009-10 Budget with a successful grant application.

**Maintenance Impact**

The impact to maintenance costs should be minimal, if not reduced, because the current bridge is already monitored and maintained by the Park District. A new bridge would require only periodic routine inspection, minimal maintenance and repairs. A new bridge would also improve overall efficiency of maintenance operations within Greenway Park and along the Fanno Creek Trail.

**Action Requested**

Board of Directors approval for staff to complete the documentation to apply to the Oregon Parks and Recreation Department for a Recreational Trails Program (RTP) Grant to replace a pedestrian bridge along the Fanno Creek Regional Trail, located in Greenway Park.

Recreational Trails  
Program Grant  
Application  
2009



Fanno Farmhouse

**Proposed Project  
Location**



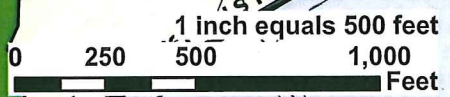
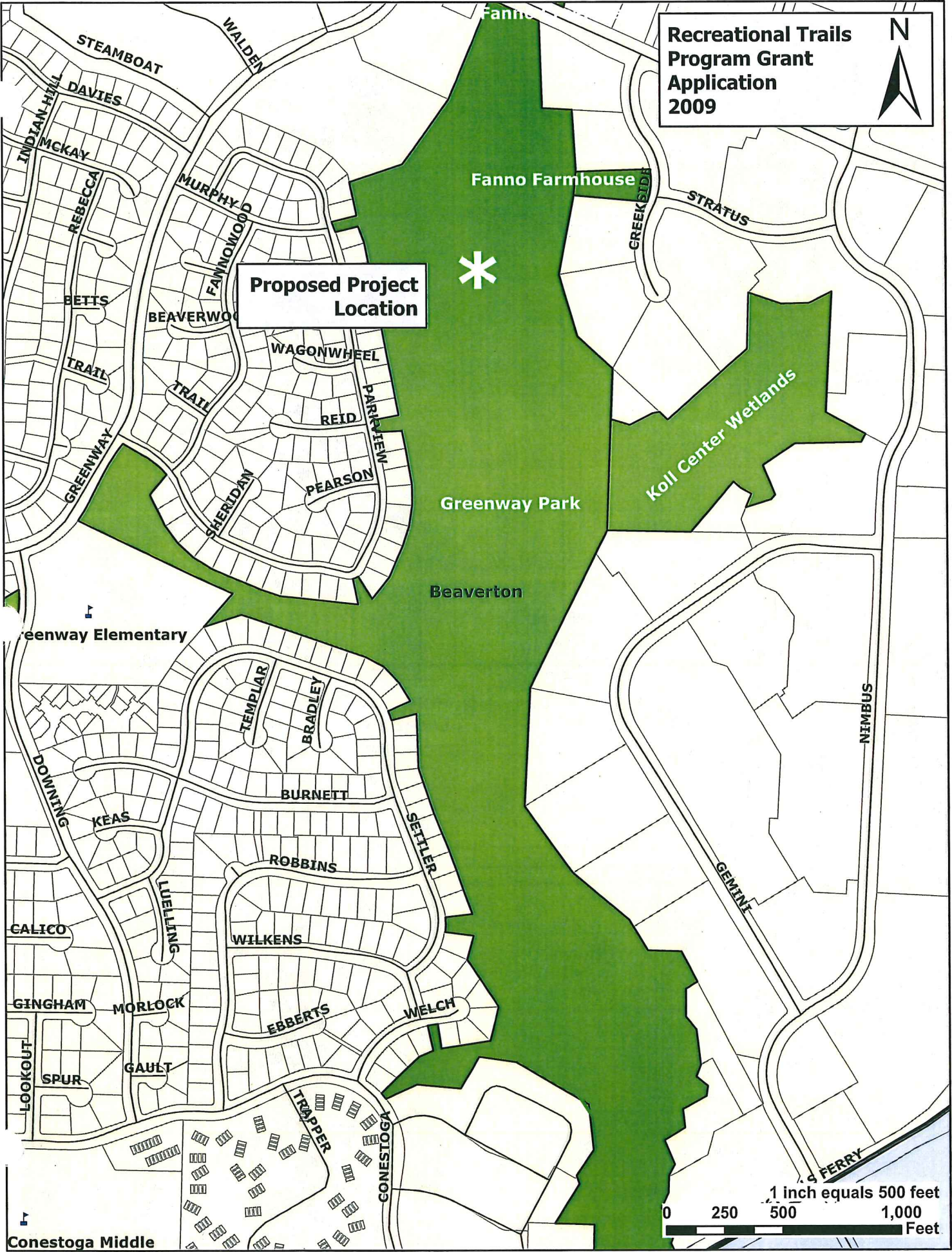
Greenway Park

Koll Center Wetlands

Beaverton

Greenway Elementary

Conestoga Middle



Recreational Trails  
Program Grant  
Application  
2009



Fanno Farmhouse

Proposed Project  
Location

Greenway Park

Koll Center Wetlands

1 inch equals 200 feet  
0 100 200 400  
Feet

GREENWAY  
MURPHY  
TUCKERWOOD  
WAGONWHEEL  
PARKVIEW

Fair  
COLUMBIA



[8A]

**MEMO**

**DATE:** December 1, 2008  
**TO:** The Board of Directors  
**FROM:** Doug Menke, General Manager

**RE:** **Budget Committee Members**

The Park District has received seven Budget Committee applications for two available positions. At the November 3, 2008 Regular Board meeting, Board President Larry Pelatt and Board member Joe Blowers agreed to serve on a screening committee to review the applications to determine if there is a clear consensus on the top two candidates to fill the positions. At the December 8, 2008 Regular Board meeting, Larry and Joe will provide an update as to this process.





[8B]

MEMO

**DATE:** November 21, 2008  
**TO:** The Board of Directors  
**FROM:** Doug Menke, General Manager

**RE:** FY 2008-09 Park District Goals & Objectives

Attached please find a status report for the Park District FY 2008-09 Goals and Objectives. This report outlines the accomplishments to date toward meeting the Action Steps assigned by the Board of Directors to the Objectives and Goals identified within the Park District's Comprehensive Plan.

Also attached please find an updated annual scorecard as included within the Comprehensive Plan.

**Action Requested**

Informational report only. No Board action requested.

# Park District 2008-09 Goals and Objectives Update

## 1 Provide quality neighborhood and community parks that are readily accessible to residents throughout the District's service area.

OBJECTIVES	ACTION STEP	RANK	UPDATE
Plan for the area the District expects to serve as it expands.	Based on results of survey and community outreach, consider a Bond Measure levy in November 2008 to fund targeted capital improvements and expansions.	1	The Bond Measure levy was approved by 51% of the District's voters despite a serious downturn in the economy just prior to the election, demonstrating support for the District generally and the package of capital projects proposed for funding by the Board of Directors.
	Continue to participate in the North Bethany Master Planning, ensuring inclusion and funding of park and trails infrastructure.	3	The North Bethany Concept Plan process has been suspended by Washington County in order to attempt to arrive at agreement with area developers on the amount and source of funding needed to make necessary capital improvements, especially those that are transportation related. Funding for park and trail improvements proposed in the draft Concept Plan is likely to be more certain based on SDC and Bond Measure revenues.
Provide neighborhood parks or neighborhood park facilities within other parks throughout the District at a standard between 0.9-1.0 acres per 1,000 residents; plan for all residents to be within one-half mile of neighborhood park.	Using a Land Acquisition Specialist, pursue existing land acquisition targets with intent to close acquisitions. Actively move forward to acquire targets identified for Metro Local Share funds.	2	Staff has worked recently with three parties in their land acquisition efforts: Land Acquisition Specialist Melanie Moon; Staff of the Trust for Public Land; and Staff of the Metro Regional Parks and Greenspaces Department for some acquisitions involving Metro Local Share funds. These efforts have resulted in the acquisition via purchase or donation of several properties. These acquisitions will allow for the expansion of Jackie Husen Park, expansion of NE Park, and extension of a natural corridor along Beaverton Creek. Other acquisitions are pending including acquisition of a segment of the Waterhouse Trail corridor as a credit against Systems Development Charges (SDCs). With passage of the Bond Measure, which includes \$33 million for land acquisitions, the District's acquisitions should increase significantly using all of the parties identified previously.

<p>In developing Master or other plans for new and existing park facilities, engage and involve citizens, Park District staff from all departments, and partnering agencies.</p>	<p>Complete a Signage Master Plan for the District to ensure a consistent look, content, and function of signage for all District Facilities.</p>	<p>4</p>	<p>The District has hired a consultant firm (DesignWest) to work with staff and the Board to develop a Signage Master Plan that will ensure a consistent look and function for exterior signage throughout the District. The proposed signs that will be recommended in the Signage Master Plan will incorporate sustainable elements and will decrease maintenance needs. The consultant presented new sign concepts (sizes and colors) and sign families / types to the Board at their Regular Board meeting on November 3, 2008. The consultant received Board input and is continuing with the Signage Master Plan. The consultant will bring the Signage Master Plan (text and graphics) back to the Board for final approval this winter.</p>
<p>Provide other parks, including linear parks, special use facilities (including unique special-purpose facilities, urban plazas, skate parks, dedicated pet areas and others) consistent with descriptions and standards of this Plan.</p>	<p>Develop an approach to meet the potential future need for any dog parks or other pet areas within existing parks, including partnership/sponsorship opportunities with community groups, private companies and non-profit organizations.</p>	<p>5</p>	<p>A new dog park site was in the process of being designed north of Highway 26. However, the property owner made the decision to not allow that use on the property. With the passage of the bond measure, recommendations for new dog park sites will be forthcoming.</p>

**2 Provide quality sports and recreational facilities for Park District residents and workers of all ages, cultural backgrounds, abilities and income levels.**

OBJECTIVES	ACTION STEP	RANK	UPDATE
<p>Provide playing fields throughout the District, using the standards outlined in this plan and the Park District's 2005 Playing Fields Needs Assessment.</p>	<p>Update the 2005 Playing Fields Needs Assessment report, soliciting and including input from the Unified Fields Steering Committee.</p>	<p>1</p>	<p>Park District staff is completing the internal analysis including the auditing of time and review of lost fields. Unified Fields Steering Committee will review the information in early 2009.</p>
	<p>Pursue development of new synthetic turf fields and/or replace existing natural grass fields with synthetic fields when it is found to be a cost-effective method of prolonging field life and meeting overall long-term field needs, and/or addressing other Park District goals and objectives. Work closely with the Beaverton School District in these efforts.</p>	<p>4</p>	<p>With the successful passage of the bond measure, synthetic turf fields are included in the package. Project scheduling is not complete; however, Cedar Hills Park and SW Community Park are the selected locations.</p> <p>The Park District and the School District continue to work cooperatively on the scheduling and use of the synthetic turf fields at the High schools.</p>

<p>Provide a variety of programs at recreation centers to address the needs of all user groups, including children, teens, adults, seniors, ethnic and minority residents, and persons with disabilities; provide programs and services that meet the needs of people of all incomes.</p>	<p>Continue to review the program needs noted in the Comp Plan.</p>	<p><b>2</b></p> <p><b>Sports and Recreation:</b> Staff continues to assess the current programs and develop new ideas and activities based on trends throughout the industry. Staff attends a number of workshops and conferences that enable them to keep up to date on anything that is new to the recreation field, including training through ORPA and NRPA. The Community School program is an excellent example of new ways to bring programs to our community and to optimize our resources.</p> <p>Staff is expanding the concept of the successful Rec Mobile and is investigating a similar model bringing Natural Resource programs directly to the community. Nontraditional sports programs are added each year to attract new sports users, such as, adult kick ball leagues and disc golf tournaments.</p> <p><b>Aquatics:</b> Staff is continuing their efforts in developing programs to better reach users in lower income areas and those with special needs by working closely with the Beaverton School District. We have expanded the lesson program for McKay Elementary and Aloha-Huber School. Staff is also working to expand this program to more elementary schools in Spring 2009.</p> <p>Staff continues to offer classes for High School students at Aloha and Sunset. Staff is looking to expand opportunities in offering lifeguard training classes as part of a Physical Education program at the high schools. Staff also offers program time for Special Education students at Aloha, Conestoga, Sunset and the Aquatic Center.</p> <p>Other new programs have focused on providing fun alternatives for middle school aged children to engage and keep them active. A pizza feed and dive-in movie was a success with this age group and will be expanded to this age group and families.</p> <p><b>Fitness and Senior Activities:</b> Staff at the Stuhr Center uses a fitness assessment, which helps to identify classes that meets participants needs and their desires. Staff ensures that all fitness instructors are certified and obtain continuing education annually, which produced the new and highly successful Zumba Fitness classes.</p>
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	Work with THPF and business community to expand the Rec-mobile program.	3	Expansion plans for the Rec Mobile fleet are underway. Donations from the community have positioned the District for a second Rec Mobile vehicle. The District will underwrite operational expenses of the second vehicle (as well as the first). Expansion beyond two vehicles will require additional external support. Community response to the first Rec Mobile has been positive. Among its public appearances during the summer of 2008 alone, the vehicle provided fun and healthy activities for more than 1,000 children at elementary schools and parks in the greater Beaverton area.
Ensure that access to Park District programs, parks and facilities for people with disabilities is consistent with the American with Disabilities Act (ADA).	Complete a five-year implementation plan.	5	With the passage of the bond measure, ADA upgrades will be completed at five redeveloped park sites. ADA parking and drop off zones will also be completed at the HMT Complex. Bond facility expansion and improvements include ADA/family dressing rooms at the Aloha Swim Center and the 50 Meter Pool. A five-year ADA implementation plan for the District is being prepared.

**3 Operate and maintain parks in an efficient, safe and cost-effective manner, while maintaining high standards.**

OBJECTIVES	ACTION STEP	RANK	UPDATE
Ensure timely communication and coordination about safety and security issues among facility staff, security personnel, and facility patrons.	Develop a plan to effectively communicate park and facility closures and other impacts to residents, other agencies and staff.	1	The District's first-ever emergency response plan (ERP) is now complete and has been introduced to all affected departments. A comprehensive manual with more than 20 sections was developed by Security Operations and distributed to employees to help guide their responses to a variety of emergencies (including assistance to patrons in those situations). Security Operations also is conducting training exercises with work groups based on the ERP, using a realistic emergency scenario for each group.

Continue to improve the efficiency and cost effectiveness of maintenance operations, including reducing costs associated with the transportation of personnel and equipment.	Prioritize deferred maintenance items on a five and ten year plan for funding and ultimate completion; update and reprioritize the list annually.	2	High-priority park replacement items were identified for inclusion in the bond measure. With approval of the bond these items will now be funded for replacement in the next year or two.  The balance of deferred maintenance replacements will be prioritized for funding as part of the process of preparing the 2009-10 Budget. In creating the prioritized list staff will create a 5 and 10-year funding list that addresses existing deferred maintenance replacements as well as projected replacements that will become necessary during the 5 and 10-year time periods.
	Based on the feasibility study completed in 2007, continue to pursue a target site for relocation and centralization of maintenance facilities. Also continue to pursue, through acquisition or partnership, sites for satellite maintenance facilities.	3	Staff has refined potential facility sites based on not only the site needs as determined in the feasibility study but also based on geographic preferences and appropriate land use zoning. Staff continues to stay in contact with commercial real estate brokers and investigate properties as they become available. To date none of the available properties have met the District's needs.
Use the most cost-effective combination of Park District staff, volunteers, user groups, community groups, other jurisdictions and contractors to provide maintenance services.	Staff will develop criteria and approval procedures for field improvements that affiliated sports leagues could perform as an in-kind offset to Park District Field Use Fees.	4	The internal criteria and reporting process is complete and under internal review. It will require review and comment from the Unified Fields Steering Committee prior to implementation.
	Work with Metro to explore cooperative arrangements for future maintenance of the Cooper Mountain regional park and other regional park and recreation facilities as they are developed.	5	Staff have participated in site design reviews and commented on plans for trails and a nature house. Staff are currently in discussion with Metro staff about an intergovernmental agreement to operate the park.

**4 Acquire, conserve and enhance natural areas and open spaces within the District.**

OBJECTIVES	ACTION STEP	RANK	UPDATE
<p>Acquire, conserve and enhance high quality natural areas, including wetlands, riparian areas and uplands, by working cooperatively with Clean Water Services, the City of Beaverton, Washington County, Metro, homeowners associations, developers, landowners and others, consistent with acquisition standards and criteria and the Park District Natural Resource Management Plan.</p>	<p>Work with appropriate agencies (including Metro Open Spaces), environmental advocacy groups and others to identify and acquire natural areas based on criteria provided in the Park District's Natural Resource Management Plan or statewide planning Goal 5 requirements, and as defined by natural resource staff.</p>	<p><b>1</b></p>	<p>Presently Natural Resources staff estimates that the District owns approximately 1,100 acres of land that includes natural areas. This equates to about 5 acres of natural area per 1,000 people in the District. The exact acreage of natural areas owned by the District is in the process of being determined through refinement of a new District asset database. Staff are also investigating the utility of proximity standards for natural areas set in the Regional Equity Atlas recently prepared by the Coalition for a Livable Future.</p> <p>Natural Resources and Planning staff continue to pursue acquisition of natural resource properties, primarily by donation. Two properties totaling 5.3 acres are being acquired along Beaverton Creek and several properties totaling approximately 14.5 acres are being pursued for acquisition by donation in the Rock Creek Corridor. Another property of 2.87 acres is being acquired in the headwater area of Bronson Creek. All of these acquisitions are consistent with the intent of the Natural Resources Management Plan. Twelve million dollars of the Bond Measure revenues has been designated for natural resource acquisition and restoration, with the assumption that approximately 70% of that amount will be devoted to acquisition.</p>
<p>Strive to provide adequate funds to pay for natural areas monitoring, maintenance, restoration and other needed activities.</p>	<p>Coordinate trails development and maintenance activities with natural resource management objectives and activities, considering objectives, goals, practices and standards included in the Park District's Natural Resource Management Plan and Trails Master Plan. Create park inspector routes to provide baseline service levels for natural areas.</p>	<p><b>2</b></p>	<p>A Trails Management Program document has been developed that integrates trail user services and amenities, trail maintenance, and suggestions for trail improvements. It includes a staffing responsibility matrix and management flow chart.</p> <p>Three part-time Natural Resources Technicians have been hired to provide routine inspection, project preparation, and site detail work at natural area parks.</p>

Use Park District facilities and programs, as well as partnerships with schools and other agencies to increase the public's understanding of natural resources, processes and habitats.	Provide environmental education programs for children through in-school programs utilizing Nature Park/Natural Resources staff. Integrate exploration of Park District natural areas into existing summer camp programs.	3	Nature Park Interpretive Center staff operated summer camps for children ages four through ten at Greenway and Willow Creek Nature Parks. Staff have also created budget and operating plans for a traveling environmental education program called the Nature Mobile. The Nature Mobile is a van stocked with nature study equipment, games, and naturalist staff.
	Include a Natural Resources Component in the Signage Master Plan.	4	A Signage Master Plan is in the process of being prepared. The Board received an update on sign concepts being considered at their November 3, 2008 meeting. Signs for natural resource areas do not fit cleanly into any one sign family (e.g., identification, information or trail signs) but generally are for educational or interpretive purposes. They will be acknowledged as such by the Signage Master Plan, with the understanding that the design of signage for natural areas will be tailored to individual site needs. The Superintendent of Natural Resources and Trails Management is a member of the Signage Master Plan advisory committee and will have input regarding this matter as the final plan is drafted.

**5 Develop and maintain a core system of regional trails, complemented by an interconnected system of community and neighborhood trails, to provide a variety of recreational opportunities, such as walking, bicycling and jogging.**

OBJECTIVES	ACTION STEP	RANK	UPDATE
Close gaps in regional trails by completing missing segments and connect regionally significant trails with local trails to ensure local access and connectivity.	Complete construction for the Fanno Creek Trail Segment 4 (Beaverton School District bus barn to City of Beaverton operations), and the Westside Trail Segments 7-11 (Scheupbach Park to Nature Park).	1	<p>Despite several difficulties in acquiring land and easements for the trail corridor, it is anticipated that construction of the Fanno Creek Trail segment will start in June 2009. Project design and permitting is in process and construction bidding should occur in late March, 2009.</p> <p>Construction of the Westside Trail, Segments 8-11 is approaching completion. With the approval of the Bond Measure, funding will be available for projects to close all gaps in the Westside Trail from Barrows Road to the Nature Park and all gaps in the Waterhouse Trail from the Nature Park to the Rock Creek Regional Trail.</p>



	<p>Investigate the feasibility of improving trail connectivity of isolated trail segments by various methods such as installing temporary soft trail connections, installing trail directional signage to guide trail users around existing trail gaps, and work with local jurisdictional agencies for on-street trail route markings.</p>	<p>2</p>	<p>A temporary soft trail connection was installed prior to the beginning of the school year linking NW South Drive and the surrounding neighborhood to the new Bonny Slope Elementary School. The approved bond measure anticipates spending approximately \$100,000 for construction of soft surface nature trails. Staff is currently identifying potential locations for these trails.</p> <p>Staff has worked with the Trails Advisory Committee to order temporary trail directional signs that will be installed to help guide trail users around current gaps in the trail system, particularly the Fanno Creek Trail. Staff is currently working with the local jurisdictions to determine the appropriate locations for the signs.</p>
<p>Pursue a variety of funding sources to design, develop and maintain trails, including volunteer services, state and federal grants, private foundations, land trusts, service clubs and individual donors.</p>	<p>Pursue grant and partnership funding for completion of Master Planning and design for the Mt. Williams site.</p>	<p>3</p>	<p>With the passage of the Bond Measure, funding from the bond has been identified to complete the design and construction of the Regional Westside Trail on the Mt. Williams site. Potential partnership funding opportunities with the City of Beaverton relating to their proposed water reservoir are currently being discussed between staffs.</p>
<p>In designing and developing trails, preserve view corridors and viewshed, public rights-of-way for future access and/or utilities, and sensitive natural areas or resources.</p>	<p>Work with Metro, using funds from the 2006 Open Spaces Bond, to acquire right-of-way for the Westside Trail.</p>	<p>4</p>	<p>Approximately \$20 million, of the Metro bond measure's \$168.4 million for regionally significant sites and facilities, was designated for acquisition and development of six priority trail corridors including the Westside Trail. That means \$2-3 million for each corridor, although Metro staff has indicated more could be designated for a particular corridor. Staff is also seeking federal funding to improve Segment 18 of the Westside Trail through Metro's Transportation Improvement Program (MTIP). Staff will continue to work with Metro staff to identify opportunities to use Metro regional bond funds for acquisition and improvement of segments of the Westside Trail, especially north of the Nature Park.</p>

**6 Provide value and efficient service delivery for taxpayers, patrons and others who help fund Park District activities.**

OBJECTIVES	ACTION STEP	RANK	UPDATE
<p>Provide and maintain facilities in a flexible manner to continue to respond to changing needs and conditions within the District.</p>	<p>Establish criteria and protocols for replacing major park and recreational facilities as an alternative to making major capital improvements, considering factors such as cost of capital improvements, ongoing maintenance costs, age and condition of facility, ability of facility to meet current user demands, and other issues.</p>	<p><b>1</b></p>	<p>Staff worked with a structural engineer to conduct a preliminary review of structural and seismic needs for District facilities. This review led to a component for structural upgrades in the bond measure, which will fund a portion of priority items.</p> <p>Staff is also proceeding with the award of an Energy Savings Performance Contract, which will fund replacement of many mechanical systems within District facilities using energy savings.</p> <p>While the short-term decision has been made, through the development of the bond package, to upgrade existing facilities, staff is continuing to pursue a long-term policy on aging facilities. This policy would incorporate the factors noted above, structural and mechanical condition, but would also include factors such as space efficiency and program needs. Research to date has not identified any existing standards or practices in this area that can be readily applied. As such, staff has contacted consultants to investigate the feasibility of preparing a study that would lead to this policy.</p>
<p>Solicit funding from the private sector to help finance specific projects and possibly to continue to fund ongoing programs (e.g. the Family Assistance program).</p>	<p>Support the Tualatin Hills Park Foundation in creating a five to ten-year strategic plan.</p>	<p><b>2</b></p>	<p>Ongoing discussions have been conducted with Foundation trustees, encouraging them to develop short and long-term goals that define the organization's vision and mission and put it on a path to greater fund-raising capacity. So far, a one-year plan has been developed. A longer-range plan has been delayed while more groundwork is laid in the group's transformation (see 6.3).</p>

	<p>Work with the Tualatin Hills Park Foundation to further define the relationship between the two organizations and establish measures for continuing to cooperatively meet Park District needs.</p>	<p><b>3</b></p>	<p>In late 2007, the District and Foundation boards agreed on general parameters for the Foundation to become "independent" in 3-5 years. The relationship has been discussed regularly since that time to the present. Action steps include recruiting additional Trustees with important skill sets and/or contacts, improving visibility in the community, and making the Board more hands-on. At a retreat in October 2008, the Foundation voted to change its fund-raising focus from the Family Assistance Program to individual projects centered on park improvements.</p>
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**7 Effectively communicate information about Park District goals, policies, programs and facilities among District residents, customers, staff, District advisory committees, the District Board, partnering agencies and other groups.**

OBJECTIVES	ACTION STEP	RANK	
<p>Regularly communicate with and provide opportunities for the general public to learn about and comment on District activities.</p>	<p>Expand upon the District's newly established Public Awareness Program, increasing outreach and information to new residents, minority populations and other target audiences, including staff. Communicate to them and District residents in general using tools and messages based on research. Continue to develop a process of targeting newsletters, fliers and other District information to specific user groups through electronic media.</p>	<p><b>1</b></p>	<p>The District's two primary communications tools for patrons, the activities guide and Web site, are in the final stages of redesign and will be unveiled to the public in December 2008. The purpose of the revamping is to make them easier for patrons to get the information they need about the District in an efficient manner. Outreach to minorities has included the introduction of Spanish language assistance at registration, media publicity, and more frequent translations in publications and on the Web site as well as community presentations.</p> <p>As part of the bond measure, information about THPRD was direct-mailed to every resident of the District. In addition, commercials promoting THPRD's benefits to the community were broadcast on KGW-TV (Ch. 8) for more than two months. Employee communications have been increased with the introduction of a new electronic newsletter that has been published several times already on a variety of key topics. Efforts to use electronic media to better communicate with patrons are in the development phase and are scheduled for rollout in 2009.</p>

Provide opportunities for all Park District departments and staff to participate in the planning and development processes.	<p>Establish and implement protocols and procedures for communicating and coordinating among Park District staff and the general public related to the following areas:</p> <ul style="list-style-type: none"> <li>• Design, development and programming for new facilities.</li> <li>• Major renovation and expansion of existing facilities.</li> <li>• Access and security issues for new and existing facilities.</li> <li>• Ongoing maintenance and operation of facilities.</li> </ul>	2	An interdepartmental team, chaired by the Superintendent of Planning and Development, was formed in 2008 to draft policies and procedures for information sharing and community outreach relating to the various types of District activities and projects. A conceptual approach has been agreed to by the team members which envisions five levels of outreach depending on the potential impact of each project/activity as well as existing statutory requirements. A draft of the policies and procedures should be released early in 2009 for internal review.
Use standing Park District advisory committees, CPOs, NACs and other community groups to review and solicit guidance.	Review Advisory Committee structure to determine if there are gaps in coverage, and ensure proportional representation. Evaluate how general (passive) users, youth, and other less represented Park District user groups might be better represented in the Advisory Committee or other formats.	3	A recommendation that the General Manager appoint a Task Force to review the current structure of the Park District's Advisory Committees will be reviewed by the Board at their December 2009 meeting.

**8 Incorporate principles of environmental and financial sustainability into the design, operation, improvement, maintenance and funding of Park District programs and facilities.**

OBJECTIVES	ACTION STEP	RANK	UPDATE
Consider the environmental impacts of maintenance and operational activities and standards.	Update the Park District's Sustainability Plan.	1	<p>In March 2008 the Board approved the recommended sustainability program for 2008-09, which consisted of the following activities:</p> <ul style="list-style-type: none"> <li>a) Create a sustainable costing model and purchasing policy for the Board's consideration.</li> <li>b) Document baseline purchasing and operational levels for future target reduction areas.</li> <li>c) Conduct an internal sustainability audit.</li> </ul> <p>A staff "Sustainability Council", made up of staff throughout all District departments, has been working on these three activities. To date all three activities are underway and are expected to be nearly complete by early spring 2009. The intent of these activities is to provide a foundation from which to build the next iteration of the sustainability program. We anticipate bringing a recommendation back to the Board in spring 2009,</p>

			and also incorporating elements of the sustainability program for 2009-10 into the budget for that year.
Design facilities in an environmentally and cost-conscious manner.	Where feasible, conserve energy and other natural resources by utilizing green building technologies and practices for all new Park District facilities and major renovations to existing facilities, using the standards set forth by the U.S. Green Building Council's Leadership in Energy and Environmental Design (LEED) Green Building Rating System.	2	Staff has attempted to incorporate low environmental impact, "green" design features where possible in recent projects. For example, pervious asphalt was used for the Garden Home Recreation Center parking lot; bioswales and pervious pavers were used at PCC Rock Creek Recreation Facility.
Provide and enhance opportunities for employees to reduce impacts on the natural environment (e.g., through use of alternative forms of transportation or energy use).	Investigate expansion of use of hybrid, electric, bio-diesel, and other low-emission vehicles by the Park District.	3	Staff continues to pursue the acquisition of alternative fuel vehicles where they meet the District's needs. The new Park Patrol vehicle being acquired this fiscal year will be a hybrid vehicle.  Even when hybrid or alternative fuel vehicles cannot be used to meet the operational needs, the new acquisitions are assessed to determine the most sustainable option available. Through that assessment process, two full-size truck replacements budgeted for this fiscal year, were made through the acquisition of light-duty trucks instead.  With the completion of the Sustainable Cost Model, we will be able to conduct a more comprehensive assessment of vehicle purchases to consider sustainable alternatives.

Annual Performance Measure Scorecard	Current Year Nov 07 - 08	Current Acres	Last Year Nov 06 - 07	Last Years Acres	Annual change	Annual goal/standard	Meeting targets (y/n)	
							Current year	
<b>Goal 1. Quality, Accessible Parks</b>								
Neighborhood Parks - acres/1,000	.91	199.47	.92	197.72	-.01	.8 - 1.0 acres/1,000	Yes	
Neighborhood Parks - percent District area within 0.5 mile	71.5%	N/A	71.5%	N/A	0	0.5 miles	N/A	
Community and Special Use Parks - acres/1,000	2.55	553.59	2.59	553.62	-.04	2.0 acres/1,000	Yes	
<b>Goal 2. Recreational Programs and Facilities</b>								
Percent of field-hour demand met by existing field-hour inventory						100% (ideal)		
Recreation Facility - Recreation Complex acres/1000	.78	169.6	.84	181	-.06	N/A	N/A	
<b>Goal 3. Maintenance and Operations</b>								
Volunteer hours			N/A			Expand		
<b>Goal 4. Natural Areas</b>								
No Annual Goal/Standard established	4.84	1,052	4.87	1,041	-.03	N/A	N/A	
<b>Goal 5. System of Connected Trails</b>								
	<u>Total Proposed Miles</u>			<u>New Miles</u>	<u>Total Complete</u>	<u>New % Complete</u>	<u>Annual Change</u>	<u># of Segments to Complete</u>
Regional Trails	32.41 miles			0 miles <sup>(1)</sup>	10.57 miles	32.6%	0	34 of 42
Community Trails	34.83 miles			2.02 miles	8.6 miles	24.7%	5.8%	44 of 54
No Annual Goal/Standard established								
<b>Goal 6. Efficient Service Delivery</b>								
Maintenance cost per acres of park land	\$2,595		\$2,560		\$35	Maintain/ reduce unit costs	Yes - inflationary increase only	
Maintenance cost per square foot of facilities	\$7.67		\$7.37		\$0.30	Maintain/ reduce unit costs	Yes - inflationary increase only	
<b>Goal 7 and 8. No specific benchmarks identified; assess progress in completing specific actions in Comprehensive Plan (Strategic Planning Element)</b>	(For Goals 7 & 8 See Written Report)							
<b>GENERAL NOTES:</b> The Population number used for the November 2006 - November 2007 period was 213,422. The population increase for the Park District from November 2007 - November 2008 was calculated to be 3,628 or a total population of 217,050. This value was based upon the population forecast in the Comprehensive Plan Appendix prepared by the Population Research Center at Portland State University.								
All calculations for Neighborhood, Community and Special Use Parks assume that all of the parks in the classification are developed. All acreage calculations are based on current numbers that need to be verified/revised at a later date, through the Asset Management Database project.								
(1) For the Regional Trails category, the current Westside Trail project (2 miles) was not included because it is not complete yet.								



[8C]

## MEMO

**DATE:** December 2, 2008  
**TO:** The Board of Directors  
**FROM:** Doug Menke, General Manager

**RE:** General Manager's Report for December 8, 2008

### All Staff Meetings

This year's Annual All Staff Meetings were held on Thursday and Friday, November 13 and 14 at the Nature Park Interpretive Center. These meetings are held to update staff on projects and topics of interest in and around the Park District. In addition, staff is given the opportunity to ask any question that they may have about the Park District. Each staff person attends only one of the two days to assure operational coverage at our facilities.

Topics presented this year, among others, included the recently passed bond measure, sustainability program, and staff development initiatives. In addition, selected staff provided brief updates on special projects and programs they have been working on.

### Staff Development Initiatives

At the recent All Staff Meetings, a number of staff development initiatives were announced:

- **Team Development**  
This is a Joint Association-Management initiative to further promote the Park District's work environment as it relates to team building, communication and collaboration from a District-wide perspective. A survey of District staff will be conducted to identify and support the areas within the organization where we are doing well and to identify and address the areas where we may need improvement.
- **Leadership Development**  
Using a voluntary assessment tool, staff will have the opportunity to enter into individualized leadership development and mentoring plans to fully round their leadership skills in order to build the base of leadership for the District from within our staff.
- **Customer Service**  
A Customer Service Plan is being developed in order to convey the importance of the District's mission to the public we serve. This will provide staff with the necessary tools to ensure continued positive interactions with our patrons and our public and promote a culture and an expectation that every staff person is an ambassador to the public of the District's mission.

### **Park District Website and Activities Guide**

The Winter/Spring Activities Guide is in the final stages of production and will be mailed to all District residents in December prior to the beginning of registration on January 10, 2009. The guide will offer a new design, horizontal format and other features intended to make it easier to use. As part of the District's ongoing Public Awareness Program, staff has worked closely with consultant JD White over the last several months to bring the revamped guide to fruition. A similar effort has been undertaken to redesign the District's website. The new, user-friendly site will be unveiled at about the same time as the new activities guide is introduced.

### **Regional Planning Update**

In late November, I attended an intensive Regional Park System Summit of local park directors. Topics of discussion included a 10-year vision for regional parks, including a common future and direction as well as short and long-term action plans in order to plan for that future.

### **Urbanization Update**

On November 25, I hosted a meeting of local special districts in order to provide an update as to the urbanization discussion thus far, including potential impacts to special districts. In addition, staff has been attending area-by-area urbanization meetings that have been occurring over the past month, which focus on urbanization issues specific to individual areas. Upcoming meetings include an Urbanization Steering Committee meeting taking place on Tuesday, December 9 as well as the next public Urbanization Forum taking place on Thursday, December 11, 6:30 p.m. at the Walters Cultural Arts Center in Hillsboro.

### **Urban Renewal**

Keith Hobson, Director of Business & Facilities, continues to participate in a coalition of special districts that are reviewing potential changes to Urban Renewal statutes. The purpose of any revisions would be to protect the ability of the special districts to serve their residents by mitigating revenue losses due to Tax Increment Financing. At this point, this coalition is in the process of drafting legislation for the 2009 session that would limit urban renewal in two ways. First it would revise the definition of blight, and second it would create a process to incrementally bring property taxes due to increases in assessed value back to the taxing agencies. The current version of the draft legislation will be provided at your Board meeting.

### **Cynthia Payne**

In October of this year, the Park District lost a supporter and advocate: Cynthia Payne (see attached obituary). Cynthia played an integral role in helping Camp Rivendale become what it is today.



# OBITUARIES

A CHRONICLE OF NATIONAL AND LOCAL LIVES

Life story | Cynthia Payne

## As sweet as it gets

Her Maravella never became the state cookie, but no matter — the real treat was being a mom

BY AMY MARTINEZ STARKE  
 THE OREGONIAN

You could see it in her face. Cynthia Payne was happy "playing" in her kitchen. But seeing other people enjoy her confections made her even happier.

Cynthia couldn't make a simple cookie. She had to give a playful gourmet tweak to each recipe — adding an unexpected flavor such as hazelnuts, mocha or raspberries — to delight the taste buds.

From childhood, Cynthia, a tall red-head who was always easy to spot, enjoyed cooking and for years worked as a professional chef and for a caterer.

One day, she developed a white chocolate brownie, called it the Maravella after a relative, and people went into ecstasies. Cynthia began building a business around the treat. She started her company, Something Sweet Cookies and Such, and brought her far more business-minded sister Pamela in as a partner. In 2006, they made a well-publicized effort to get the Oregon Marionberry Maravella declared the state cookie.

Cynthia had a lot besides cookies on her plate and on her mind. She had a son who was born with multiple disabilities: He cannot see or speak, is developmentally delayed, and has seizures and orthopedic difficulties.

Midwives at their home, where Marshall was born Feb. 29, 1988, knew the red-haired newborn was not normal right away.

### Joy of her life

But Marshall, and the change he brought to her life, brought out strength Cynthia and her husband didn't know they had. She discovered Marshall was a gift. He became the joy of her life, and she believed he was here for a purpose.

She became an advocate for programs for the disabled as she continued her cooking businesses and Marshall grew into adolescence.

Cynthia was a lifelong Christian Sci-

entist and always found power in her faith. She didn't go to doctors; she believed in healings and witnessed them herself.

But in December 2006, she began suffering pain so bad she turned to standard medicine, and cervical cancer was diagnosed. She had surgery. A recurrence came last spring, and she died Oct. 11, 2008, at age 52.

At Mt. Hood Kiwanis Camp, where she was on the board, she pushed the organization to get a bigger special-needs pool, and the camp did. The camp is giving her this year's annual volunteer award and will name the award after her.

Cynthia — she was never called Cindy — started cooking at about age 8, showing her early flair for creativity and design. She majored in studio art at Principia College, a Christian Scientist school, where she planned dinner parties at the dorm and served at special dinners for a dean. One of her early jobs after graduation was managing and cooking for a private Christian Science dorm at the University of California at Santa Barbara, spoiling the students with freshly baked bread.

She was managing a Swenson's Ice Cream parlor in Santa Barbara when she met Freeman Payne in 1979. They married in 1982, and she worked as a cook at an estate in Montecito. They moved to Tigard and then to Aloha after Marshall, a happy baby who had gourmet food from Day One, was born.

She took Marshall to developmental classes and to movies to hear the sounds, on nature walks, and played music for him. He was about 7 when he began boarding on weekdays at the Oregon School for the Blind. He even played in the special-needs summer T-ball league. She would hold his hands on the bat, then walk him to first base. He couldn't see the ball, but she refused to let him be sidelined.

### Special-needs advocate

Cynthia started two support groups for mothers and founded MORE, or



ABOVE | Cynthia yearned for people to see through her son Marshall's disabilities. She believed he perceived and knew more than people thought, and that he was an instructor showing people a different world.



Mothers for Rivendole Enhancement. She was particularly active in pushing for improvements in the restrooms at the Aloha summer day camp. She often spoke in Salem.

Cynthia wanted more children, but that didn't happen.

As Marshall got older, Cynthia thought about opening a group home, so Marshall and some of his friends from school could live together. She dreamed of hiring people with special needs for Something Sweet. She also thought about starting a bed-and-breakfast or a dude ranch to employ people with special needs.

Whatever the future brought,



FAR LEFT | Cynthia Mann, the oldest of three, attended McKay Elementary School and Whitford Middle School in Beaverton.

LEFT | Cynthia was in the class of 1973 at Aloha High School.

BELOW | Cynthia and Freeman Payne liked to stargaze, birdwatch and ride motorcycles on back roads; Cynthia rode a Yamaha 650 cc cycle.



though, she knew it would involve cooking.

Tough economic times forced Cynthia and her sister to close Something Sweet last summer.

Cynthia studied her Bible lesson daily at 5:30 a.m. Her faith didn't waver after her cancer came back, but she struggled to understand, and she had to dig deep. And she was embracing other spiritual beliefs, reading Eckhart Tolle, Joel Osteen, Byron Katie, Deepak Chopra, Louise Hay and Marianne Williamson.

Marshall had moved into foster care about age 19 when Cynthia became ill, but Cynthia's favorite thing was to

spend time with him. She had taken him to a pool since he was a toddler, and quickly learned that water gave him a sense of freedom and the ability to move gracefully. He can swim for hours, floating and spinning in the deep end.

She loved taking him swimming either at the Mt. Hood Kiwanis Camp pool or at Harman Swim Center in Beaverton.

To see him happy made her happy. Marshall loved it there. You could see it in his face.

Amy Martinez Starke: 503-221-8534;  
 amystarke@news.oregonian.com

**Cynthia (Mann) Payne**  
 Born: Oct. 19, 1955, San Francisco  
 Died: Oct. 11, 2008, Aloha  
 Survivors: Husband, Freeman; son, Marshall; mother, Elsa Mann; sister, Pamela Mann; brother, David Mann  
 Private celebration of life: Has been held Remembrances: Camp Rivendole and the Mt. Hood Kiwanis Kids Camp

To see a slide show of pictures from the life of Cynthia Payne, go to <http://blog.oregonian.com/lifeories/>



[9A]

**MEMO**

**DATE:** November 26, 2008  
**TO:** Doug Menke, General Manager  
**FROM:** Keith Hobson, Director of Business & Facilities

**RE:** **Determination of Election Results for District Bond Measure**

**Summary**

Pursuant to ORS 255.295, within 20 days of the election, the Washington County Clerk must prepare and deliver an abstract of the votes to the District Elections Authority (the Board of Directors). Then, not later than 30 days of receiving the abstract, the District Elections Authority must make a formal determination as to the results of the election.

On November 26, 2008, the District received the abstract of the votes, a copy of which is attached hereto, and the final election results are: 47,412 in favor and 45,603 opposed.

**Action Requested**

That pursuant to ORS 255.295, the Board has reviewed the abstract of votes related to Measure 34-156 prepared by the County Clerk and hereby move that the Board determines that a majority of the voters of the District voting on Measure 34-156 approved of the issuance of the general obligation bonded indebtedness.

NUMBERED KEY CANVASS

RUN DATE:11/21/08 12:56 PM

Washington County  
General Election  
November 4, 2008

REPORT-EL52 PAGE 0001

01 = REGISTERED VOTERS - TOTAL  
02 = BALLOTS CAST - TOTAL  
03 = BALLOTS CAST - BLANK

TOTAL PERCENT  
273,237  
238,284  
29

04 = VOTER TURNOUT - TOTAL  
05 = VOTER TURNOUT - BLANK

	01	02	03	04	05
0301 301 RURAL NW COUNTY	2072	1843	0		.00
0302 302 KINNAMAN	2079	1752	1		.05
0303 303 WITCH HAZEL	332	297	0		.00
0304 304 BUTTERNUT	2742	2330	0		.00
0305 305 BANKS	847	721	0		.00
0306 306 TANASBOURNE	644	553	0		.00
0307 307 WILLOW CREEK	1899	1617	1		.05
0308 308 BLOOMING FERN HILL	477	475	0		.00
0309 309 HAWTHORNE FARMS	4045	3572	1		.02
0310 310 DILLEY	1337	1163	0		.00
0311 311 LAURELWOOD	635	528	0		.00
0312 312 HAGG LAKE	727	646	0		.00
0313 313 HILLSBORO-UNINCORP	263	235	0		.00
0314 314 GLENCOE	762	689	0		.00
0315 315 HELVETIA	664	606	1		.15
0316 316 PUMPKIN RIDGE	946	847	0		.00
0317 317 VERBOORT	404	358	0		.00
0318 318 MINTER BRIDGE	3103	2636	2		.06
0319 319 QUATAMA STREET	1129	940	1		.09
0320 320 HAZELDALE	2581	2160	0		.00
0321 321 GASTON	298	239	0		.00
0322 322 JACKTOWN	224	194	0		.00
0323 323 INDIAN HILLS	3357	2747	0		.00
0324 324 CHERRY GROVE	436	371	0		.00
0325 325 HILLSBORO-ISLANDS	3	3	0		.00
0326 326 RURAL BANKS	1369	1225	0		.00
0327 327 BROWN MIDDLE SCHOOL	3045	2584	1		.03
0328 328 FARMINGTON VIEW	1319	1125	0		.00
0329 329 CENTURY SCHOOL	3500	2976	1		.03
0330 330 NORTH PLAINS	1131	980	0		.00
0331 331 PORTLAND/BARNES	4	4	0		.00
0332 332 ORENCO STATION	2544	2206	1		.04
0333 333 JOHN OLSEN	4767	3757	0		.00
0334 334 DIXIE MOUNTAIN	104	99	0		.00
0335 335 JACKSON SCHOOL	3922	3503	0		.00
0336 336 FAIRGROUNDS	2557	2155	0		.00
0337 337 WALNUT ST	3547	2888	0		.00
0338 338 CORNELIUS	3969	3203	0		.00
0339 339 FOREST GROVE-EAST	1810	1406	0		.00
0340 340 FOREST GROVE	2573	2229	0		.00
0341 341 CORNELIUS-SCHEFFLIN	312	285	0		.00
0342 342 DAVID HILL RD	119	109	0		.00
0343 343 MOOBERRY	3707	3236	0		.00
0344 344 HILLSBORO CENTRAL	3428	2809	1		.03
0345 345 W/HILLSBORO UNINCORP	75	61	0		.00
0346 346 CORNELIUS/TUAL RIVER	236	212	0		.00
0347 347 FG/TUALATIN RIVER	36	31	0		.00
0348 348 LAKE OSWEGO	130	113	0		.00
0349 349 DIVISION STREET	2346	2029	0		.00
0350 350 FIR GROVE	4137	3577	1		.02
0351 351 ALOHA PARK	2274	1803	0		.00
0352 352 BEAVERTON-CENTER	765	604	0		.00
0353 353 WALKER ROAD-SOUTH	1681	1460	0		.00
0354 354 CHEHALEM SCHOOL	3695	3315	0		.00
0355 355 MEADOW PARK	3002	2607	0		.00

NUMBERED KEY CANVASS

Washington County  
General Election  
November 4, 2008

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REPORT-EL52 PAGE 000Z

01 = REGISTERED VOTERS - TOTAL	273,237	TOTAL PERCENT	04 = VOTER TURNOUT - TOTAL	87.21
02 = BALLOTS CAST - TOTAL	238,284		05 = VOTER TURNOUT - BLANK	.01
03 = BALLOTS CAST - BLANK	29			

(CONTINUED FROM PREVIOUS PAGE)

	01	02	03	04	05
0356 356 ALOHA-WEST	1871	1553	0		.00
0357 357 HERITAGE PARK	1523	1266	0		.00
0358 358 SEMINOLE ESTATES	728	656	0		.00
0359 359 WATERHOUSE	4579	3949	0		.00
0360 360 PHEASANT LANE	2684	2321	0		.00
0361 361 MILLIKAN	1692	1399	0		.00
0362 362 CEDAR HILLS	3519	3175	0		.00
0363 363 BARNES RD	3052	2733	0		.00
0364 364 MCDANIEL RD	4062	3711	1		.02
0365 365 LEAHY RD	3550	3292	2		.06
0366 366 WEST TUALATIN VIEW	1755	1541	0		.00
0367 367 THOMPSON RD	3422	3036	0		.00
0368 368 SOMERSET	3909	3439	0		.00
0369 369 COLUMBIA AVE	1815	1574	0		.00
0370 370 ROCK CREEK	2201	1956	0		.00
0371 371 OAK HILLS	2195	1956	0		.00
0372 372 RIDGEWOOD SCHOOL	1748	1600	1		.06
0373 373 CORNELIUS PASS	368	340	0		.00
0374 374 JACOBSON RD	6	6	0		.00
0375 375 PORTLAND CITY	274	252	0		.00
0376 376 WESTVIEW	1931	1710	0		.00
0377 377 BETHANY EAST	2844	2572	0		.00
3 378 CANYON LN	1094	1004	0		.00
0379 379 HALL BLVD	3465	3008	1		.03
0380 380 HIGHLAND PARK	2276	2052	0		.00
0381 381 BEAVERTON/CENTER ST	2094	1803	1		.05
0382 382 GREENWAY	3029	2578	0		.00
0383 383 BEAVERTON-HILLSDALE	1352	1220	1		.07
0384 384 GARDEN HOME	2285	2088	1		.04
0385 385 PORTLAND GOLF CLUB	2904	2633	1		.03
0386 386 RALEIGH PARK	3398	3121	1		.03
0387 387 SUNSET CORRIDOR	696	609	0		.00
0388 388 WHITFORD	205	170	0		.00
0389 389 SEXTON MOUNTAIN	3711	3302	0		.00
0390 390 SOUTHRIDGE	3688	3207	0		.00
0391 391 PORTLAND CITY	323	288	0		.00
0392 392 PORTLAND CITY COM 2	234	199	0		.00
0393 393 MONTCLAIR	600	558	0		.00
0394 394 CORNELIUS EAST	60	49	0		.00
0395 395 MURRAY HILL	2528	2197	0		.00
0396 396 DURHAM	747	660	0		.00
0397 397 BULL MOUNTAIN	2635	2376	0		.00
0398 398 COOPER MOUNTAIN	773	710	0		.00
0399 399 METZGER	2103	1850	1		.05
0400 400 WASHINGTON SQUARE	2699	2331	0		.00
0401 401 MAYO STREET	1705	1548	0		.00
0402 402 TIGARD/WALNUT ST	1006	902	0		.00
0403 403 TIGARD/GAARDE ST	3795	3420	0		.00
0404 404 FOWLER SCHOOL	2524	2215	0		.00
0405 405 TWALITY SCHOOL	4018	3542	0		.00
0406 406 TIGARD CITY HALL	3107	2625	1		.03
7 407 NORTH BARNES	804	726	0		.00
0408 408 SUMMERFIELD	4511	4072	0		.00
0409 409 SUMMERLAKE-WEST	2478	2155	0		.00
0410 410 BEEF BEND RD	1870	1678	1		.05
0411 411 SCHOLLS HEIGHTS	2362	1992	0		.00

NUMBERED KEY CANVAŚS

Washington County  
General Election  
November 4, 2008

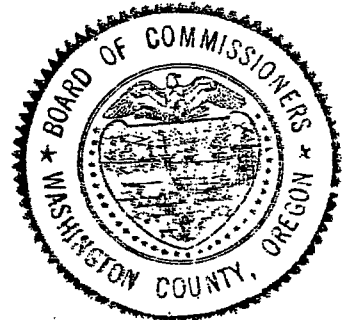
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REPORT-EL52 PAGE 000:

01 = REGISTERED VOTERS - TOTAL	TOTAL	PERCENT	04 = VOTER TURNOUT - TOTAL	TOTAL	PERCENT
02 = BALLOTS CAST - TOTAL	273,237		05 = VOTER TURNOUT - BLANK	87.21	
03 = BALLOTS CAST - BLANK	238,284			.01	
	29				

(CONTINUED FROM PREVIOUS PAGE)

	01	02	03	04	05
0412 412 COOPER MT SCHOOL	1931	1734	0		.00
0413 413 FISCHER/PACIFIC HWY	526	437	0		.00
0414 414 BARROWS RD	1302	1137	0		.00
0415 415 BEEF BEND/131ST	418	392	0		.00
0416 416 SUMMERLAKE-EAST	1654	1476	0		.00
0417 417 ELDORADO	1322	1156	0		.00
0418 418 HART ROAD	406	358	0		.00
0419 419 KING CITY	1668	1560	0		.00
0420 420 TUALATIN CITY	3208	2868	0		.00
0421 421 TRI-CITIES	22	24	0		.00
0422 422 FG NORTH/UNINCORP	124	107	0		.00
0423 423 TUALATIN-NORTH	2839	2444	1		.04
0424 424 CENTRAL SHERWOOD CITY	3940	3492	1		.03
0425 425 SHERWOOD-UNINCORP	673	600	0		.00
0426 426 GRONER	304	275	0		.00
0427 427 SCHOLLS	1327	1211	0		.00
0428 428 TUALATIN-WEST	1296	1108	0		.00
0429 429 MILLER HILL	1873	1587	0		.00
0430 430 BALD PEAK	446	396	0		.00
0431 431 MOUNTAIN HOME	1536	1407	0		.00
0432 432 WILSONVILLE	259	224	0		.00
0433 433 ED BYROM SCHOOL	2237	2009	0		.00
0434 434 ERROL HASSELL	3358	2904	1		.03
0435 435 SE SHERWOOD CITY	3513	3138	1		.03
0436 436 TUALATIN CITY	1796	1658	0		.00
0437 437 HAZELBROOK	53	50	0		.00
0438 438 SE COUNTY	486	433	0		.00
0439 439 PCC	244	213	0		.00
0440 440 HILLSBORO-SOUTH	850	731	0		.00
0441 441 PORTLAND CITY SOUTH	70	61	0		.00
0442 442 KEMMER RD	895	792	0		.00
0443 443 MCEWAN RD	2	2	0		.00
0444 444 SPRINGVILLE	2252	1949	0		.00
0445 445 SCHOLLS HTS N	639	539	0		.00
0446 446 LOMBARD	1186	1028	0		.00
0447 447 BETHANY WEST	2246	1988	0		.00
0448 448 CEDAR HILLS	425	347	0		.00
0449 449 CANYON/217	65	46	0		.00
0450 450 COOPER MTN-BEAVERTON	0	0	0		.00
0451 451 GRABHORN	653	554	0		.00
0452 452 JOHNSON/185TH	2748	2246	0		.00
0453 453 BASELINE/185TH	31	26	0		.00
0454 454 BULL MT SPLIT	453	379	0		.00
0455 455 S TIGARD/PACIFIC HWY	12	12	0		.00
0456 456 FOREST GROVE-NORTH	53	47	0		.00
0457 457 NW SHERWOOD CITY	1859	1660	0		.00
0458 458 FOREST GROVE-WEST	2437	2191	0		.00
0459 459 FOREST GROVE-SOUTH	2683	2250	0		.00



CERTIFIED TO BE A TRUE AND  
CORRECT COPY OF THE ORIGINAL  
Date 11/21/08  
WASHINGTON COUNTY  
ELECTIONS DIVISION  
BY [Signature]

RUN DATE:11/21/08 12:56 PM

		VOTES		PERCENT		VOTES		PERCENT	
34-156 Tualatin Hills Park & Recreation Bonds									
Vote For 1									
01 = Yes		47,412	50.97	03 = OVER VOTES		16			
02 = No		45,603	49.03	04 = UNDER VOTES		10,772			
		01	02	03	04				
0302	302 KINNAMAN	678	917	0	157				
0303	303 WITCH HAZEL	12	34	0	11				
0306	306 TANASBOURNE	279	208	0	66				
0319	319 QUATAMA STREET	250	215	0	57				
0320	320 HAZELDALE	853	1100	1	206				
0322	322 JACKTOWN	19	42	0	8				
0323	323 INDIAN HILLS	13	24	0	5				
0333	333 JOHN OLSEN	252	111	0	51				
0349	349 DIVISION STREET	962	849	0	218				
0350	350 FIR GROVE	1548	1634	0	395				
0351	351 ALOHA PARK	765	864	0	174				
0352	352 BEAVERTON-CENTER	339	164	0	101				
0353	353 WALKER ROAD-SOUTH	729	570	0	161				
0354	354 CHEHALEM SCHOOL	1407	1587	0	321				
0355	355 MEADOW PARK	1185	1156	0	266				
0356	356 ALOHA-WEST	278	381	0	73				
0357	357 HERITAGE PARK	527	599	1	139				
0358	358 SEMINOLE ESTATES	145	111	0	34				
0359	359 WATERHOUSE	1846	1712	0	391				
0360	360 PHEASANT LANE	1115	963	2	241				
0361	361 MILLIKAN	791	385	0	223				
0362	362 CEDAR HILLS	1585	1323	0	267				
0363	363 BARNES RD	1071	909	1	209				
0364	364 MCDANIEL RD	1512	1591	2	279				
0365	365 LEAHY RD	1591	1443	1	257				
0366	366 WEST TUALATIN VIEW	781	524	0	236				
0367	367 THOMPSON RD	439	529	0	108				
0368	368 SOMERSET	1494	1593	1	351				
0369	369 COLUMBIA AVE	725	696	0	153				
0370	370 ROCK CREEK	846	904	0	206				
0371	371 OAK HILLS	203	161	0	43				
0372	372 RIDGEWOOD SCHOOL	736	739	0	125				
0376	376 WESTVIEW	707	866	0	137				
0377	377 BETHANY EAST	576	537	1	124				
0378	378 CANYON LN	495	404	0	105				
0379	379 HALL BLVD	1324	1337	1	346				
0380	380 HIGHLAND PARK	914	927	0	211				
0381	381 BEAVERTON/CENTER ST	893	679	0	231				
0382	382 GREENWAY	1246	1056	1	275				
0383	383 BEAVERTON-HILLSDALE	617	475	0	128				
0384	384 GARDEN HOME	1052	868	0	168				
0385	385 PORTLAND GOLF CLUB	1283	1012	0	338				
0386	386 RALEIGH PARK	1555	1291	1	274				
0387	387 SUNSET CORRIDOR	317	195	0	97				
0388	388 WHITFORD	87	57	0	26				
0389	389 SEXTON MOUNTAIN	1400	1522	0	380				
0390	390 SOUTHRIDGE	1339	1542	0	326				
0391	391 PORTLAND CITY	7	4	0	5				
0392	392 PORTLAND CITY COM 2	5	7	0	0				
0393	393 MONTCLAIR	281	226	0	51				
0395	395 MURRAY HILL	944	978	0	275				
0398	398 COOPER MOUNTAIN	105	202	0	23				
0399	399 METZGER	14	19	0	8				
0401	401 MAYO STREET	813	606	1	128				
0407	407 NORTH BARNES	346	310	0	70				

NUMBERED KEY CANVASS

Washington County  
General Election  
November 4, 2008

RUN DATE:11/21/08 12:56 PM

REPORT-EL52 PAGE 0157

VOTES PERCENT

VOTES PERCENT

34-156 Tualatin Hills Park & Recreation Bonds

Vote For 1

01 = Yes

02 = No

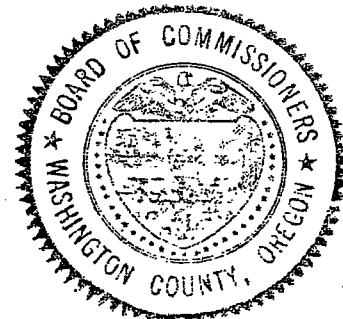
47,412 50.97  
45,603 49.03

03 = OVER VOTES  
04 = UNDER VOTES

16  
10,772

(CONTINUED FROM PREVIOUS PAGE)

	01	02	03	04
0411 411 SCHOLLS HEIGHTS	925	720	0	322
0412 412 COOPER MT SCHOOL	498	576	1	99
0418 418 HART ROAD	84	107	0	31
0426 426 GRONER	24	28	0	2
0429 429 MILLER HILL	614	823	0	150
0434 434 ERROL HASSELL	1207	1460	0	237
0439 439 PCC	7	6	0	2
0442 442 KEMMER RD	13	13	0	2
0444 444 SPRINGVILLE	422	471	0	88
0445 445 SCHOLLS HTS N	158	193	1	40
0446 446 LOMBARD	475	439	0	114
0447 447 BETHANY WEST	568	583	0	150
0448 448 CEDAR HILLS	194	92	0	61
0449 449 CANYON/217	20	18	0	8
0450 450 COOPER. MTN-BEAVERTON	0	0	0	0
0451 451 GRABHORN	238	272	0	44
0452 452 JOHNSON/185TH	669	644	0	164





[9B]

## MEMO

**DATE:** November 25, 2008  
**TO:** The Board of Directors  
**FROM:** Doug Menke, General Manager

**RE:** 2008 Bond Measure Outline

### Summary

On November 24, 2008, the Washington County Elections Office announced that Tualatin Hills Park & Recreation District voters passed Parks Bond Measure 34-156, a \$100 million general obligation bond measure for the purpose of preserving natural areas and water, improving parks, and creating trails. Staff have outlined what steps are needed next to begin the projects identified in the bond measure.

### Parks Bond Citizen Oversight Committee

Establishment of this committee is being sought at the December 8, 2008 Regular Board meeting, Agenda Item 9C.

### Bond Issuance Logistics

Staff met on November 12, 2008 with Jim Shannon, District Bond Counsel, and Javier Fernandez, with Seattle NW the District Financial Advisor, to discuss issues related to the sale of the bonds. Following is a summary of the key issues.

### Timing of the Bond Sale

Since the bulk of the bond proceeds need to be expended within three years of the date of issuance, the timing of the sale is driven first from the project schedule. Once we have a reasonable cash flow projection of project expenditures, we will schedule the bond sale. The logistics of completing the sale will take roughly 3-4 months.

Given the time limit to expend the funds, it may be prudent to split the bonds into two different issues and stage the second issue for a latter period (24-36 months). This would cause some redundancy in the cost of issuance, but the amount of redundant costs is a very small portion of the overall cost of issuance and should not be a concern.

In order to be on the tax levy for 2009-10 the bonds need to be issued by no later than mid-September 2009. If the bonds are not issued by that date, the District cannot collect taxes for debt service until November 2010 and this would effectively delay the sale of the bonds until the spring of 2010.

### Market Conditions

The current financial conditions are not ideal for issuing bonds, but they are improving. There is demand for municipal bonds, given their relative low risk compared to other investment



securities, but the lack of liquidity has made issuing the bonds difficult, and has caused an increase in interest rates. The attached graphs from Seattle NW show that interest rates climbed dramatically between September and October (Attachment A). For reference, the red dotted line on this chart shows the interest rate assumption used to calculate the tax rate for the election materials.

As shown on this chart, the liquidity situation is improving with the federal “bail-out” plan, and the interest rate has begun decreasing. The current bond rate is below the projected rate and would allow us to issue bonds and stay within the stated tax rate. The market is still somewhat volatile, however, and we will continue to monitor the market conditions to determine an optimum time to issue the bonds.

#### Credit Rating

The current market conditions have created a greater interest rate spread for quality investments. This makes the credit rating on the bond issue more valuable and the District will pursue a rating on this issue. We will work with Seattle Northwest, beginning in December to request a rating on the bond issue from both Standard and Poor’s, and Moody’s. The last bond rating for the District was done in 1994 and we anticipate a higher rating than we received at that time.

#### Competitive vs. Negotiated Sale

A key consideration early in the planning for the bond issue is whether to issue through competitive sale or negotiated sale. In a competitive sale, the bonds are placed for bid by underwriters at the time they are issued and we select the best overall bid. In a negotiated sale, the underwriter is selected early on through a Request for Proposal (RFP) process and they work with the District to price and sell the bonds. The size and relative simplicity of this issue makes it a good candidate for competitive sale, but weaker market conditions may make a competitive sale more risky. We will continue to monitor market conditions and rely on the advice of our financial advisor in making a final decision on this.

#### Delegation of Authority

The next step for the Board of Directors will be to approve the issuance of the bonds and delegate authority to the General Manager or his designee to take the necessary steps to issue the bonds. Given some of the uncertainties in the market, this authority would ideally include some flexibility in the areas of the timing and methods used to issue the bonds.

#### Schedule of Work

Staff has contracted with the firm MacKay & Sposito, Inc. to provide guidance on the programming of capital improvement projects specified in the bond measure. The consultant’s final recommendations are to be received by December 15. Staff will be reviewing interim draft products as soon as they are received.

Staff has considered various ways of expediting the completion of improvement projects listed in the measure, including:

- Combining similar projects under one contract;
- Prequalifying consultant teams for project contracts to simplify the selection process;
- Using design/build contracts where possible; and

- Using outside consultants for certain functions such as permitting and public outreach to reduce staff workload.

Staff will await the final recommendation of our consultant before coming to a conclusion about how much time it will take to complete all bond funded improvement projects, but initial estimates of potential staff resources relative to project workload have led staff to conclude that it is likely to take 5 to 6 years. Staff will seek the Board's input regarding project priorities.

Staff will return to the Board in January to discuss a concept for land acquisition using bond revenues.

### **Staffing**

In developing the elements of the bond measure, it was assumed that approximately \$1.5 million would be available for hiring additional staff to manage bond-funded improvement projects. It was anticipated that three park planners and one office tech would be hired for at least three years to supplement existing staff resources. Based on information received from staff of the Vancouver/Clark Parks and Recreation regarding the time and staff resources needed to complete projects identified in their recent bond measure, additional staff resources may be needed.

Given the recent downturn in the economy, many well-qualified landscape architects are looking for employment. It is anticipated that a high level of productivity will be achieved by hiring such individuals to fill the new positions. Additionally, as noted above, some functions normally assigned to staff, such as obtaining permits for smaller projects or fulfilling certain public outreach functions, may be contracted out. Nevertheless, it is possible that general fund revenues may be needed at some point to pay staff working on bond-funded projects.

### **Communications Planning**

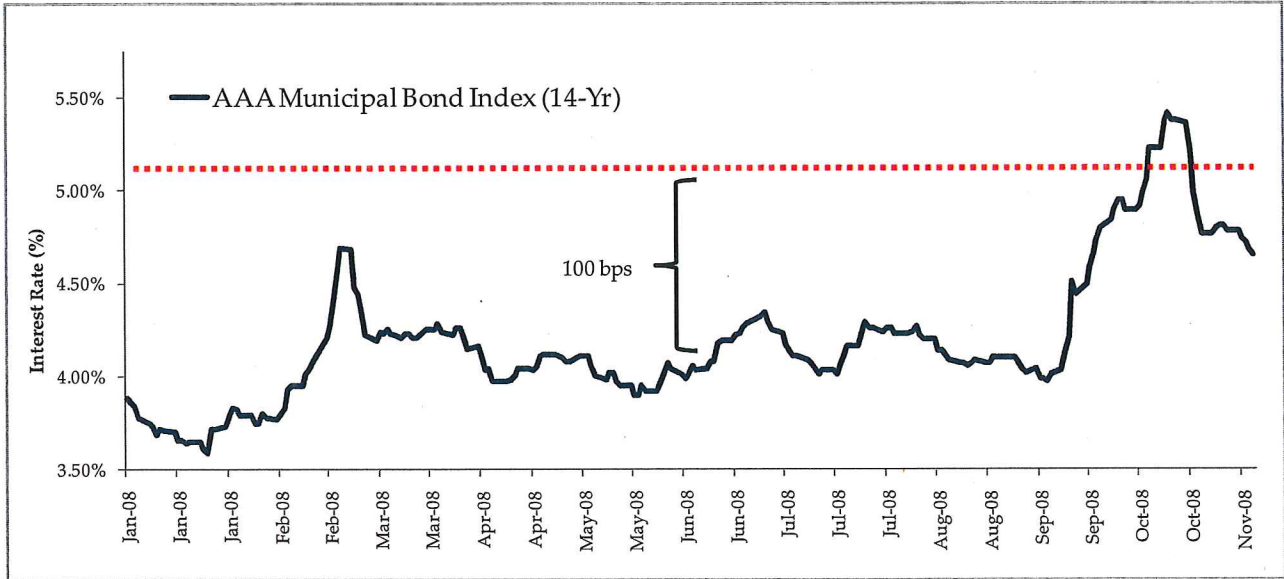
A critical element of bond measure implementation – as it was in the months leading up to the November 4 election – is communications with District residents. A communications plan will be developed and executed to inform residents throughout the District about the ongoing status of projects in the bond measure. These updates will be provided over a multiyear period. The communications plan will identify key audiences and the tools and budget necessary to execute it. Tools will include special mailings, use of existing District media such as publications and the Web site, news releases, community presentations, and other communications vehicles.

### **Next Steps**

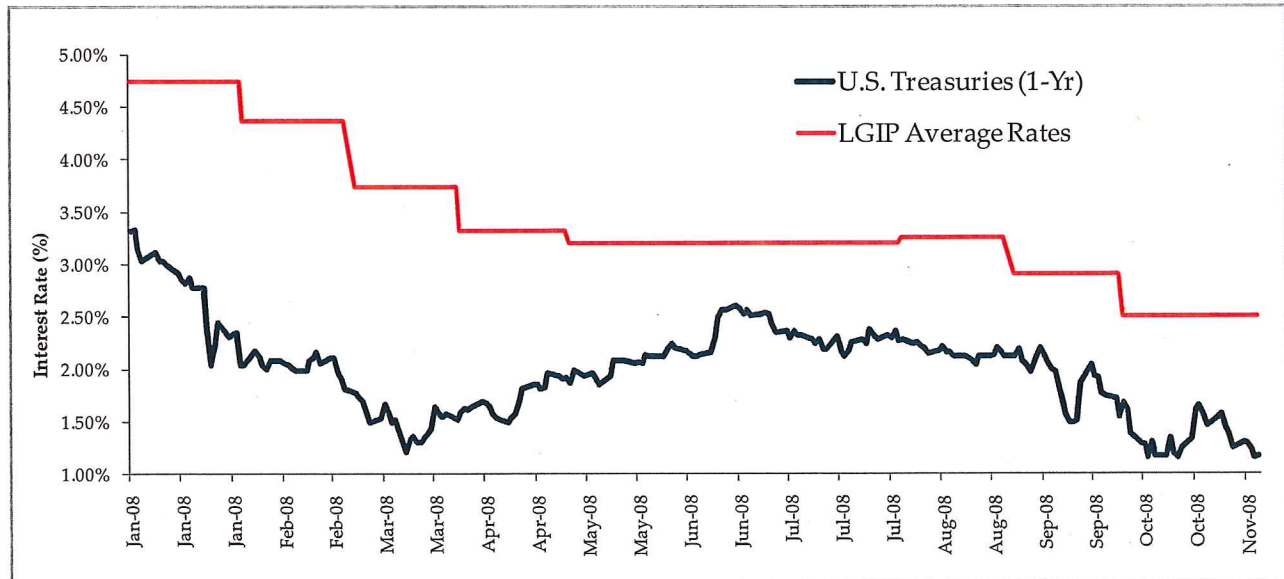
Staff will provide another update concerning the bond measure at the Board's next Regular Meeting on January 12, 2008.



**MARKET UPDATE – TAX-EXEMPT INTEREST RATES – RECENT HISTORY**



**MARKET UPDATE – INVESTMENT RATES – RECENT HISTORY**





[9C]

## MEMO

**DATE:** November 20, 2008  
**TO:** Doug Menke, General Manager  
**FROM:** Keith Hobson, Director of Business and Facilities  
**RE:** **Resolution Establishing the Parks Bond Citizen Oversight Committee**

### Summary

Staff is requesting Board of Directors approval of the resolution establishing the Parks Bond Citizen Oversight Committee. This resolution also specifies the structure and charge of the Committee.

### Background

As the Board is aware, the District bond measure included a provision for the establishment of a citizens oversight committee and a requirement for a yearly independent financial audit.

Staff has been in discussion with staff from the Metro Greenspaces program regarding the structure and charge of their citizen oversight committee that was established through their 2006 Open Spaces Bond Measure. While the needs of the Park District's oversight committee will vary somewhat from the Metro oversight committee, there is enough similarity that we anticipate using their structure as a basis for our committee. Furthermore, we have used their committee charge as a starting point in developing the structure and charge for our citizen oversight committee.

### Proposal Request

Based on the information from Metro and review of their oversight committee charge, staff is recommending that the key elements of the oversight committee include:

- The purpose of the committee is to ensure that the THPRD Parks Bond Capital Program meets the objectives of the bond measure and that funds are expended as promised.
- The committee should focus on overall delivery of the bond measure obligations and not specific projects or activities.
- The committee should be comprised of no less than seven and no more than ten members, all appointed by the District Board of Directors.
- The committee should meet at least two times per year.
- The committee members should primarily be professionals with expertise in real estate, finance, auditing, public budgeting, banking, general business and law.
- Committee member terms shall be for two years, with an option to renew for two additional two-year terms.
- The committee should work with District staff to develop performance measurement tools and reports for providing accountability and communication with District residents.

- The committee will make a formal report to the Board of Directors at least annually on:
  - The overall progress in meeting stated objectives of the Parks Bond Measure, and
  - Recommendations, if any, for improving Bond Program efficiency, administration or performance.

Based on these key elements, staff has prepared the attached resolution establishing the Parks Bond Citizen Oversight Committee, and is requesting approval of this resolution.

With the establishment of the committee, and specification of the committee's structure and charge, staff would begin recruiting individuals to serve on this committee for Board appointment at the January 12, 2009 Board meeting. The committee application is in the process of being reviewed by staff and the recruitment would include public notice to ensure an open process.

**Benefits of Proposal**

The creation of the Parks Bond Citizen Oversight Committee fulfills an obligation made to District voters as part of the bond measure. Creating a committee structure modeled on a successful Metro oversight committee provides for the greatest opportunity for success in delivering bond projects to the District residents.

**Potential Downside of Proposal**

There are no foreseeable downsides to this proposal.

**Action Requested**

Board of Directors approval of the resolution to establish the THPRD Parks Bond Citizen Oversight Committee.

**RESOLUTION NO. 2008-15**

**A RESOLUTION TO ESTABLISH THE  
TUALATIN HILLS PARK & RECREATION DISTRICT  
2008 PARKS BOND CITIZENS OVERSIGHT COMMITTEE**

**WHEREAS**, on August 4, 2008, the Board of Directors of the Tualatin Hills Park & Recreation District (District) adopted Resolution No. 2008-08 (Calling for an Election in the Tualatin Hills Park & Recreation District on November 4, 2008 to Submit a General Obligation Bonded Indebtedness Measure to District Voters), referring a \$100 million general obligation bond measure to the voters for the purpose of preserving natural areas and water, improving parks, and creating trails (the "Tualatin Hills Park & Recreation Bonds" or "Measure"); and

**WHEREAS**, at the election held on November 4, 2008, the District voters approved Measure 34-156, the Tualatin Hills Park & Recreation Bonds; and

**WHEREAS**, the Measure provided funds for the District to: preserve local natural areas; preserve and restore lands near creeks and streams for the protection of local water quality and fish and wildlife habitat; improve existing local neighborhood and community parks, including sports fields and play equipment; purchase and develop land for new local neighborhood and community parks; build new trail connections and purchase land to create new local trails; improve, expand, and renovate certain existing local facilities, including safety and seismic structural upgrades; create ADA improvements; and

**WHEREAS**, the Measure provided for the establishment of a citizen oversight committee and required a yearly independent financial audit; and

**WHEREAS**, this new oversight committee is to be known as the THPRD Parks Bond Citizen Oversight Committee (the Committee); and

**WHEREAS**, the Parks Bond Citizen Oversight Committee is authorized by, and consistent with THRPD Board Policy 12.01; and

**WHEREAS**, the efficacy of the Committee will be greatly enhanced, and with it the level and quality of service it provides to the citizens of the District, by its immediate creation

and appointments thereto so that it can begin its work while the THPRD Parks Bond planning process is under way,

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TUALATIN HILLS PARK AND RECREATION DISTRICT that:**

**Section 1.** A THPRD Parks Bond Citizen Oversight Committee is hereby created.

**Section 2.** The purpose and authority of the THPRD Parks Bond Citizen Oversight Committee is to ensure that the THPRD Parks Bond Capital Program meets the objectives of the Bond Measure and that funds are expended as promised, with a focus on overall delivery of Bond Measure obligations and not specific projects or activities.

**Section 3.** The Committee shall annually report to the District Board of Directors regarding progress in meeting stated objectives of the Parks Bond Measure, and recommendations, if any, for improving the Parks Bond Capital Program efficiency, administration or performance. Recommendations made by the Committee must have the support of a majority of Committee members.

**Section 4.** The Committee members shall serve two-year terms and shall be eligible thereafter to serve two additional two-year terms.

**Section 5.** The Committee shall be composed of no fewer than seven (7) and no more than ten (10) members, all appointed by the District Board of Directors. The District Board shall designate one (1) member to serve as Chair. Committee members shall primarily be professionals with experience in real estate, finance, auditing, public budgeting, banking, general business, and realty law. Four (4) of the initial Committee members shall be appointed to serve a one (1) year term and may be reappointed for up to two (2) additional terms.

**Section 6.** The Committee shall meet no fewer than two times per year.

**Section 7.** The Committee shall be dissolved on July 1, 2018 or upon the issuance of a final report by the Committee after all funds authorized by the 2008 bond measure have been spent, whichever is earlier.

**Section 8.** This resolution shall take effect immediately upon its adoption by the Board.

APPROVED and adopted by the Board of Directors of the Tualatin Hills Park & Recreation District at its regularly scheduled meeting on December 8, 2008.

By: \_\_\_\_\_  
Larry Pelatt, Board President

By: \_\_\_\_\_  
Bob Scott, Board Secretary

ATTEST:

By: \_\_\_\_\_  
Doug Menke, General Manager





[9D]

**MEMO**

**DATE:** November 17, 2008  
**TO:** Doug Menke, General Manager  
**FROM:** Jim McElhinny, Director of Park & Recreational Services

**RE:** Advisory Committee Structure

**Summary**

The nine Park District Advisory Committees, whose members are appointed by the Board of Directors, have been functioning in their current structure and format for some time. The current Park District Goals and Objectives call for a review of their structure and function.

**Background**

The Tualatin Hills Park and Recreation District has a variety of Advisory Committees that have been in operation for many years. The Committees are:

- Athletic Center Advisory Committee
- Aquatics Advisory Committee
- Cedar Hills Recreation Center Advisory Committee
- Conestoga Recreation and Aquatic Center Advisory Committee
- Garden Home Recreation Center Advisory Committee
- Jenkins Estate Advisory Committee
- Stuhr Center Advisory Committee
- Trails Advisory Committee
- Tualatin Hills Nature Park Advisory Committee

Many of these Committees, such as the Cedar Hills and Garden Home Advisory Committees as examples, were established to assist the Board and the staff in the initial program development for the facility.

Existing Advisory Committees operate with by-laws and guidelines (example attached) that provide direction for the Committees in the following areas: public meeting rules, number of members, terms of office, officers, and meeting schedule. Park District Advisory Committee members are appointed by the Board of Directors and have a fiduciary relationship with the Board.

All Advisory Committees have the following charge: "The purpose of the Advisory Committee is to receive public input and offer suggestions or recommendations in regards to the operation of the (particular facility or program area) for park and recreation services to residents of the Tualatin Hills Park and Recreation District."

### **Current Status**

Many of the Park District's Advisory Committees are struggling with recruitment and retention of members. In some cases, it has become unclear exactly what the purpose or direction is for some Committees. The Advisory Committee charge that was once a very clear and important complement and support for new facilities and programs has become outdated and in need of review.

Several Advisory Committees primary activity is fund raising, which continues to be an important function for the Park District. Others play an active role in advising the staff and Board as to operations of the facility and/or program area.

### **Future Direction**

With the growth and maturity of the Park District, it is time to assess the Advisory Committees' program and facility area of responsibility, structure and their essential functions. Existing Committees are primarily focused on a single facility or program area, versus a more global approach to all of the functional areas of the Park District.

In addition, there are interest areas and demographic populations that are currently not represented, such as youth, parks, and natural areas and should be reviewed as well to determine if they should have Advisory Committee status.

The Park District's Comprehensive Plan suggests that we "consider evaluating the Park District advisory committee structure, roles, responsibilities and procedures to ensure that the committees continue to provide comprehensive, balanced guidance in an efficient and effective manner."

Park District Goals also address the need for an assessment of current Advisory Committee structure. Goal # 7 of the 2008-09 Park District Goals and Objectives states the following: Addresses communication with residents, Advisory Committees, partnering agencies, etc.

The Action Step under this objective is "Review Advisory Committee structure to determine if there are gaps in coverage, and ensure proportional representation. Evaluate how general (passive) users, youth, and other less represented Park District user groups might be better represented in the Advisory Committee or other formats".

### **Review of Advisory Committee Structure and Function**

It is recommended that a Task Force be established to review the current structure of the Park District's Advisory Committees. The Task Force would provide recommendations to the Board on the future purpose and functionality of Park District Advisory Committees.

#### **Task Force Guidelines**

- The Task Force is recommended to be comprised of the following: a minimum of two Program Superintendents and two Center Supervisors, and a seat for nine current Advisory Committee members, one from each existing Advisory Committee.
- Officers shall include a Chairperson, and Vice-Chairperson. These positions shall be elected by members of the Task Force at the initial Task Force meeting.

- The Task Force shall disband once their purpose is complete.
- Task Force meetings shall be scheduled when necessary to discuss Task Force business and, if approved, are scheduled to take place beginning in January 2009 through March/April 2009.
- All Task Force action shall be in accordance to and consistent with Park District policy and procedures.

**Recommendation**

It is recommended that the Board of Directors authorize the General Manager to create a Task Force to review the current structure of the Park District's Advisory Committees and provide recommendations to the Board on their future purpose and functionality. The Task Force would commence meeting in January 2009, and provide recommendations for consideration in March/April 2009.



## ADVISORY COMMITTEE BY-LAWS/GUIDELINES

The Tualatin Hills Park and Recreation District Board of Directors has given members of the Advisory Committee the following charge:

The purpose of the Advisory Committee is to receive public input and offer suggestions or recommendations in regards to the operation of Park and Recreation Services to residents of the Tualatin Hills Park and Recreation District.

In pursuit of the above charge, members of the Advisory Committee will be guided by the following by-laws/guidelines:

- ❖ The Advisory Committee shall consist of members who reside within Park District boundaries selected from a review of applications by the Tualatin Hills Park and Recreation District Board of Directors. Permanent members include the Center Supervisors and the Tualatin Hills Park and Recreation District Superintendents.
- ❖ Officers will include Chairperson, Vice Chairperson and Secretary. These positions shall be elected and will serve one-year terms.
- ❖ Terms of membership shall be two years with membership transfer to occur in August. Original members shall choose to terminate their membership during odd years, and the remaining two original members shall terminate their membership during even years. Members may serve additional terms upon Park District Board of Director approval.
- ❖ Any member of the Advisory Committee not wishing to complete his/her full term shall notify the Committee in writing allowing adequate time to find a suitable replacement. Replacement member will be approved by the Park District Board of Directors.
- ❖ Meetings shall be scheduled on a monthly basis.
- ❖ Any member missing three or more regularly scheduled meetings in a given year will be asked to present to the Advisory Committee in writing just cause of such absence. Members of the Advisory Committee shall decide if any action is necessary. If removal from the Committee is recommended, the Board of Directors shall make the final decision.
- ❖ Members of the Committee shall be available to assist at special functions, to solicit donations and upon request speak to the public to help maintain contact with the community at large.
- ❖ Any fundraising performed by the Advisory Committee shall be in compliance with all state and local laws. All funds shall be used to better the programs or facilities. Funds shall be secured in and managed by the Tualatin Hills Park Foundation.
- ❖ All Advisory Committee action shall be in accordance to and consistent with Tualatin Hills Park and Recreation District policy and procedures.

- ❖ Only community Advisory Committee members shall have voting privileges with regard to Committee action.
- ❖ Center Supervisors and the Superintendents shall be ex-officio members and therefore will not have voting privileges.



## **Management Report to the Board December 8, 2008**

### **Administration**

*Hal Bergsma, Director of Planning*

*Jessica Collins, Executive Assistant*

*Keith Hobson, Director of Business & Facilities*

*Jim McElhinny, Director of Park & Recreational Services*

*Bob Wayt, Director of Communications & Development*

1. Now through the end of the year, 12 THPRD facilities throughout the Park District are accepting donations for the Oregon Food Bank. It is part of the Park District's annual "Drop In and Help Out the Hungry" food drive. All donations will be forwarded to Oregon Food Bank's Washington County division, based in Hillsboro. During the three days following Thanksgiving, November 28-30, THPRD waived its usual drop-in fee for those who brought in at least two non-perishable food items.
2. The Tualatin Hills Park Foundation's Hike 'n' Bike event will take place on August 29 next year. In previous years, it was held in mid-June. The change was made in an attempt to boost participation and fund-raising capacity. Planning for the 2009 event is underway. Hike 'n' Bike was one of the major issues discussed at the Foundation's annual retreat, held on October 29. The Trustees also decided at that meeting to change their focus from the Family Assistance Program to projects. One idea being strongly considered is to raise money for certain park improvements not funded by the District.

### **Aquatics**

*Sharon Hoffmeister, Superintendent of Aquatic Program Services*

1. The 2<sup>nd</sup> graders from Aloha Huber Park Elementary School completed their swim lessons on October 24. One hundred twenty-one children, many who had never been in a swimming pool before, made incredible progress learning swimming techniques, personal water safety and how to have fun in the water. Directly following the elementary school lessons, two Aloha High School classes participated in Deep Water Aerobics at Aloha Swim Center.
2. On Halloween night, the Aquatic Center hosted *Monster Mash*, a dive-in movie event for middle school age children. The \$5 admission provided pizza, pop and *Pirates of the Caribbean: Curse of the Black Pearl*. The event was advertised at all Beaverton School District Middle Schools as well as Park District facilities. Although the event only attracted 30 attendees, it gave staff a logistical view on how this type of event would run in the future. We had very generous donations from local pizza restaurants with a total of 48 pizzas donated for the event. The Aquatics Advisory Committee funded the purchase of the giant screen, which can be used at any of our facilities for a movie event. Staff are looking forward to planning a similar event in the future.

3. Seven Aquatics Program Coordinators attended the Washington Recreation and Park Association's Aquatic Training Retreat in October. The retreat provided educational sessions including: Aquatic Scene Investigation; Aquatic Special Events; In-service Training: Jazz It Up; Budget Friendly Aquatic Programming and Aquatic Facility Assessments. Staff appreciated the opportunity to attend the retreat, to be able to meet with Aquatics professionals from Washington State, and the fact that many of the ideas that were presented at the retreat are things that we are already doing at the Park District.

### **Maintenance**

*Dave Chrisman, Superintendent of Maintenance Operations*

1. The project to replace the HMT Recreation Complex electrical service cable is now underway. The District is working with an electrical contractor and PGE to replace the primary electrical feed, which is thirty years old. The new cable will be installed in conduit and bored in place. Upon completion, the District will have replaced all of the original HMT Recreation Complex electric cable and may qualify for utility rate reductions through PGE. The final cable connection is scheduled for midnight, Saturday, December 6.
2. The District is in the final phase of qualifying for the DEQ Ecological Business Certification, which will cover the landscaping functions within Park Maintenance. Staff hopes to complete the process by March 1, 2009. The certification is awarded to those agencies that demonstrate and meet DEQ's voluntary compliance standards. The Maintenance Department's Vehicles and Equipment functions earned similar certifications approximately one year ago.
3. District staff is working with contractors to purchase and install anti-entrapment drains for all District pools. These new drains are federally mandated and must be in service at all pools by December 19. The drain covers have only recently (November) been available for purchase. In an effort to speed up installation, reduce costs and minimize program impacts, staff will contract the installation with certified scuba divers to avoid draining the pools.

### **Natural Resources & Trails Management**

*Bruce Barbarasch, Superintendent of Natural Resources & Trails Management*

1. Beavers. With increasing rain, this is the time of year when beaver activities become apparent. Staff have been monitoring and managing beaver dams and resulting high water throughout the District.
2. Nature Mobile. Staff created a proposal for a traveling educational vehicle called the Nature Mobile that will provide environmental education programs and events in locations throughout the Park District. The proposal is currently being reviewed.
3. Newt Day. Interpretive Center staff had an appreciative crowd of about 500 people participate in this annual event. Participants viewed live animals, painted with natural materials, and learned about fall migration.
4. Volunteer Summary. Two hundred twenty-two volunteers worked in seven different parks over the last month, including Autumn Ridge, Rosa, Jenkins Estate, Foothills, Lowami Hart

Woods, Cedar Mill and Tualatin Hills Nature Parks. They removed approximately 77 cubic yards of weeds, participated in the Nature Park Advisory Committee, Newt Day at the Nature Park Interpretive Center, or as AmeriCorps LINKS interns. Together our volunteers contributed approximately 800 hours of time, valued at \$14,400.

### **Planning & Development**

*Steve Gulgren, Superintendent of Planning & Development*

1. Westside Trail: The contractor has completed all of the paving and concrete aprons for the trail. The contractor is now focused on installing trail signage, bollards, site amenities (benches/trash receptacles) and fencing. The trail portion of the project is tentatively scheduled for completion in early December.
2. Jackie Husen Park Master Plan: Staff continues to work with the contractor to move forward with removal of the existing residential structures on the newly acquired 1-acre of property. This work should be completed by mid-December. Staff is also working with the consultant on conceptual plans to incorporate the new additional property.

### **Programs & Special Activities**

*Lisa Novak, Superintendent of Programs & Special Activities*

1. Jenkins Estate staff began decorating the Main House and Stable the week of November 24 for the holidays. Maintenance projects completed include the furnace repair and roof replacement at Fanno Farmhouse, replacement of the Carriage House roof, and repairs to the Stable furnaces.
2. Volunteer Service and Special Events staff coordinated outreach and volunteer recruitment for the Garden Home Holiday Bazaar, Aquatic Center Monster Mash, and Jenkins Estate Spooktacular. Staff is developing curriculum and process to expand the Leaders In Training Experience to include two new programs – Natural Resource Green Team and Athletic Center Summer Camp activities.

### **Recreation**

*Eric Owens, Superintendent of Recreation*

1. The Cedar Hills Recreation Center Middle School Cross Country program held their final meet at the HMT Recreation Complex on November 4 with 125 runners participating. The event was a great conclusion to a successful cross-country season.
2. Planning is underway for the Cedar Hills Recreation Center's Fitness Challenge sign up beginning December 1. Participants will receive a Cedar Hills water bottle when they register and will be kept up to date on mileage, goal tracking and nutritional tips by utilizing the THPRD web page and through email.
3. Community School Program: Flyers went out for the first set of classes for the newly designed Community School Program. We are currently in three schools (Five Oaks Middle School, Barnes Elementary School and Hazeldale Elementary School). Staff has scheduled



dozens of programs beginning November and some sample programs in December that will be fully operational in Winter Term.

4. Discovery Club's Winter Break Round-Up Camp is taking registrations and kids will participate in “rip-roaring crafts, galloping games, great grub and outrageous outings.” Field trips, baking cookies, singing songs and building friendships all go into making this a very special experience.

### **Security Operations**

*Mike Janin, Superintendent of Security Operations*

1. Cooperative efforts between the Washington County Sheriff's Office (WCSO) and THPRD Park Patrol led to the apprehension of three individuals on November 18 who were responsible for breaking the plexiglass window of the kiosk at Bethany Lake Park. On November 16, WCSO apprehended five individuals in a vehicle that caused damage to the turf at Somerset West Swim Center Park. Restitution covering the damages to our property as well as labor costs is being sought. Appropriate exclusions were issued.

### **Sports**

*Scott Brucker, Superintendent of Sports*

1. Basketball: Practices have begun for the 2008 Middle School Winter season. Games will begin January 10 for both 5<sup>th</sup> grade and middle school leagues. Adult and High School recreational leagues began play the first week of December; all league play will be completed by the third week in March. Staff is still accepting players and rosters.
2. Affiliated User Groups: Staff has met with the spring affiliated sports groups to review the field allocation process, field billing process and orient the representatives on the new Field Representative notebooks. Fall sports received identical training in August.
3. THPRD-maintained grass fields closed for rest, recovery and maintenance beginning November 17. With a few possible exceptions, and very limited play, winter training activities will take place on synthetic turf fields.

### **Business Services**

*Cathy Brucker, Finance Manager*

*Nancy Hartman-Noye, Human Resources Manager*

*Mark Hokkanen, Risk and Contract Manager*

*Ann Mackiernan, Operations Analysis Manager*

*Phil Young, Information Services Manager*

1. A tour of nine THPRD facilities was conducted on November 7 open to all vendors interested in considering the Park District Energy Savings Performance Contract (ESPC) request for proposal (RFP). The RFP due date was November 21. Representatives from six firms attended the tour, which involved viewing mechanical and electrical systems at each site visited. Both Building and Pool Maintenance staff were on hand to answer technical questions. Offering a facility tour is common practice in the ESPC RFP process.

2. The Park District has hit another milestone with the SHARP (Safety and Health Achievement Recognition Program) program. According to the Oregon Occupational Safety and Health Administration (OSHA), there are no other multi-site businesses in the State of Oregon that has as many SHARP facilities as THPRD, sixteen in all. In addition, the Park District is the first multi-site business to have all SHARP facilities under one anniversary date. This took some sacrifice by the Aquatics staff, which gracefully accepted the burden to go through the SHARP review process twice this year.

By completing this voluntary program, Park District facilities are not only safer, but also exempt from routine OSHA inspections. After maintaining this status for five consecutive years, the Park District will be considered a graduate of the program. Currently, no park and recreation agencies are listed on the Federal OSHA website that have achieved SHARP status.

3. The on-site workshop Avoiding Employment Retaliation Claims was held November 17. Lisa Umscheid, Attorney, Ball Janik, conducted the two-hour session. Lisa provided a general overview, cited actual court cases and provided practical tips and strategies in avoiding the risk of these claims. Seventy staff members attended the training session.
4. Because of the lower interest rate environment, the annual Tax and Revenue Anticipation Notes (TRANS) borrowing was negotiated with a different rate structure this year. Historically, the District is quoted a fixed rate for up to 12 months (2.23% was quoted for 08/09). Due to the downward trend of interest, we negotiated a variable rate, based on 63.5% of the prime rate, less 1.6%. The variable rate for our TRANS as of July 1 was 1.575%. With the recent market fluctuations, the prime rate has dropped to 4.0%, and the variable rate is presently 0.94%. Through October 2008, the District has saved \$12,455 in interest expense, and should continue to save approximately \$4,500 per month. Furthermore, as long as the TRANS funding of \$5,000,000 can be invested at a rate exceeding the all-in rate, we will earn additional interest earnings on the borrowing, until note maturity.
5. The Park District received notification from the State of Oregon Employment Department that the lowest rating (0.1%) for unemployment insurance benefit charges has been achieved. As a result, the Park District will receive a \$90,000 refund, for the excess amount, from the Local Government Employer Trust Fund. The excess amount is the portion of the account balance that exceeds the minimum amount needed to receive the lowest rate.

## Calendar of Upcoming Meetings & Events

<b>December</b>						
<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
	<b>1</b>	<b>2</b>	<b>3</b> <small>Holiday Tea @ Jenkins Estate</small>	<b>4</b> <small>Aquatics Advisory Committee Meeting 7pm Dryland</small>	<b>5</b> <small>Little Man &amp; Mommy Dance @ Cedar Hills</small>	<b>6</b> <small>Holiday Bazaar @ Garden Home 8am-4pm Holiday Tea @ Jenkins Estate</small>
<b>7</b>	<b>8</b> <b>BOARD MEETING</b> <small>Stuhr Center Advisory Committee Meeting 10am</small>	<b>9</b> <small>Holiday Tea @ Jenkins Estate Jenkins Estate Advisory Committee Meeting 1pm</small>	<b>10</b> <small>Garden Home RC Advisory Committee Meeting 10:30am A Holiday Concert @ Stuhr Center</small>	<b>11</b> <small>Nature Park Advisory Committee Meeting 7pm</small>	<b>12</b> <small>Intl. THSC Meet Aquatic Center 500 ppl</small>	<b>13</b> <small>Intl. THSC Meet Aquatic Center 500 ppl</small>
<b>14</b> <small>Intl. THSC Meet Aquatic Center 500 ppl</small>	<b>15</b>	<b>16</b> <small>Trails Advisory Committee Meeting 7pm @ Stuhr Center</small>	<b>17</b> <small>USTA/PNW Challenger Tourn. Tennis Center 500 ppl Conestoga Advisory Committee Meeting 7pm</small>	<b>18</b> <small>USTA/PNW Challenger Tourn. Tennis Center 500 ppl Cedar Hills RC Advisory Committee Meeting 6pm</small>	<b>19</b> <small>USTA/PNW Challenger Tourn. Tennis Center 500 ppl Evening with Santa @ Conestoga 6:30-8:30pm</small>	<b>20</b> <small>USTA/PNW Challenger Tourn. Tennis Center 500 ppl</small>
<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b> <b>HOLIDAY</b>	<b>26</b>	<b>27</b>
<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>			

2008

*\* Please note that only athletic events expecting 500 or more attendees are listed \**

# January

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				<b>1</b> HOLIDAY	<b>2</b>	<b>3</b>
<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b> Nature Park Advisory Committee Meeting 7pm	<b>9</b>	<b>10</b>
<b>11</b>	<b>12</b> BOARD MEETING Stuhr Center Advisory Committee Meeting 10am	<b>13</b> Jenkins Estate Advisory Committee Meeting 1pm	<b>14</b> Garden Home RC Advisory Committee Meeting 10:30am	<b>15</b> Athletic Center Advisory Committee Meeting 4:30pm Cedar Hills RC Advisory Committee Meeting 6pm	<b>16</b>	<b>17</b>
<b>18</b>	<b>19</b> HOLIDAY	<b>20</b> Trails Advisory Committee Meeting 7pm @ Stuhr Center	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b> Public Tea @ Jenkins Estate
<b>25</b>	<b>26</b>	<b>27</b> Conestoga Advisory Committee Meeting 7pm	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>

2009

\* Please note that only athletic events expecting 500 or more attendees are listed \*

# February

Sun	Mon	Tue	Wed	Thu	Fri	Sat
<b>1</b>	<b>2</b> BOARD MEETING	<b>3</b>	<b>4</b>	<b>5</b> Aquatics Advisory Committee Meeting 7pm Dryland	<b>6</b>	<b>7</b>
<b>8</b>	<b>9</b> Stuhr Center Advisory Committee Meeting 10am	<b>10</b> Jenkins Estate Advisory Committee Meeting 1pm	<b>11</b> Garden Home RC Advisory Committee Meeting 10:30am	<b>12</b> Nature Park Advisory Committee Meeting 7pm Daddy/Daughter Dinner Dance @ Cedar Hills	<b>13</b> Chocolate Fantasy @ Jenkins Estate	<b>14</b>
<b>15</b>	<b>16</b> HOLIDAY	<b>17</b> Trails Advisory Committee Meeting 7pm @ Stuhr Center	<b>18</b>	<b>19</b> Athletic Center Advisory Committee Meeting 4:30pm Cedar Hills RC Advisory Committee Meeting 6pm	<b>20</b>	<b>21</b> Public Tea @ Jenkins Estate
<b>22</b>	<b>23</b> BUDGET COMMITTEE MEETING	<b>24</b> Conestoga Advisory Committee Meeting 7pm	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>

2009

\* Please note that only athletic events expecting 500 or more attendees are listed \*

**Tualatin Hills Park and Recreation District**  
**Monthly Capital Project Report**  
**Estimated Cost vs. Budget**  
**Through 10/31/08**

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)		
<b>GENERAL FUND</b>													
<b>CAPITAL OUTLAY DIVISION</b>													
<b>CARRY FORWARD PROJECTS</b>													
Off Leash Dog Park Construction	15,000	15,000	-	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-	-
Land Acquisition/Jenkins Estate Right of Way	90,000	90,000	-	90,000	90,000	-	-	90,000	Budget	90,000	90,000	-	-
Restoration of John Quincy Adams Young House (JQAY)	100,000	5,000	-	100,000	5,000	85,687	-	5,000	Budget	90,687	5,000	9,313	-
Stuhr Center Bequest Foundation Project	75,000	63,000	-	75,000	63,000	6,443	-	63,000	Budget	69,443	63,000	5,557	-
GIS Development	37,000	37,000	3,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
IS Kiosks	5,000	2,000	-	5,000	2,000	5,000	-	-	Complete	5,000	-	-	2,000
Board/Conference Room Audio	8,000	6,500	-	8,000	6,500	1,073	-	6,500	Budget	7,573	6,500	427	-
Software Upgrades	20,000	20,000	5,000	25,000	25,000	6,420	-	25,000	Budget	31,420	25,000	(6,420)	-
Challenge Grant Competitive Fund	30,000	30,000	-	30,000	30,000	-	-	30,000	Budget	30,000	30,000	-	-
John Marty Park Community Garden	14,750	5,700	-	14,750	5,700	9,039	-	5,700	Budget	14,739	5,700	11	-
Lan/Wan Equipment	9,000	8,000	-	9,000	8,000	851	8,000	-	Complete	8,851	8,000	149	-
Jenkins Estate Cable Connection	18,100	18,100	-	18,100	18,100	-	18,100	-	Complete	18,100	18,100	-	-
IP Alarms	9,200	9,200	-	9,200	9,200	-	-	-	Reallocated	-	-	9,200	9,200
PCC WAN Connection	12,250	9,000	-	12,250	9,000	-	-	9,000	Budget	9,000	9,000	3,250	-
PCC Timeclock	3,000	3,000	-	3,000	3,000	-	2,950	-	Complete	2,950	2,950	50	50
HMT Landscaping	3,000	3,000	-	3,000	3,000	-	-	3,000	Budget	3,000	3,000	-	-
HVAC Control System (2 sites)	26,000	26,000	-	26,000	26,000	-	-	26,000	Budget	26,000	26,000	-	-
Brookhaven Park Bridge/Boardwalk Repair	35,000	35,000	-	35,000	35,000	-	33,698	-	Complete	33,698	33,698	1,302	1,302
Aloha Park Lights	200,000	100,000	-	200,000	100,000	-	105,398	-	Complete	105,398	105,398	94,602	(5,398)
Barnes School Field Restoration & Replacement	10,000	10,000	-	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Raleigh Pool Solar Project	35,000	32,000	-	35,000	32,000	5,901	-	32,000	Budget	37,901	32,000	(2,901)	-
Stuhr Center ADA Restroom Renovation	50,000	42,500	-	50,000	42,500	4,811	16,043	26,457	Budget	47,311	42,500	2,689	-
<b>TOTAL CARRYOVER PROJECTS</b>	<b>805,300</b>	<b>570,000</b>	<b>8,000</b>	<b>813,300</b>	<b>578,000</b>	<b>125,225</b>	<b>184,189</b>	<b>386,657</b>		<b>696,071</b>	<b>570,846</b>	<b>117,229</b>	<b>7,154</b>
<b>ATHLETIC FACILITY REPLACEMENT</b>													
Resurface Tennis Courts (2 sites)			67,490	67,490	67,490	-	-	67,490	Budget	67,490	67,490	-	-
Basketball Court Resurfacing (2 sites)			15,400	15,400	15,400	-	-	15,400	Budget	15,400	15,400	-	-
Backstop Replacements (6 sites)			13,672	13,672	13,672	-	13,278	-	Complete	13,278	13,278	394	394
Awning Replacement			3,800	3,800	3,800	-	3,780	-	Complete	3,780	3,780	20	20
Baseball/Softball Asphalt Pads			7,000	7,000	7,000	-	6,248	705	Award	6,953	6,953	47	47
Install Bleacher Backs & Rails			6,600	6,600	6,600	-	-	6,600	Budget	6,600	6,600	-	-
Athletic Field Turf Renovation			100,000	100,000	100,000	-	-	91,640	Award	91,640	91,640	8,360	8,360
Somerset Meadows Park Field Irrigation			9,000	9,000	9,000	-	-	9,000	Budget	9,000	9,000	-	-
Barnes School Field Irrigation Restoration			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
<b>TOTAL ATHLETIC FACILITY REPLACEMENT</b>			<b>247,962</b>	<b>247,962</b>	<b>247,962</b>	<b>-</b>	<b>23,306</b>	<b>215,835</b>		<b>239,141</b>	<b>239,141</b>	<b>8,821</b>	<b>8,821</b>
<b>ATHLETIC FACILITY IMPROVEMENT</b>													
Sunset Wing Extensions			1,400	1,400	1,400	-	1,386	-	Complete	1,386	1,386	14	14
Lacrosse Equipment			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
<b>TOTAL ATHLETIC FACILITY IMPROVEMENT</b>			<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>-</b>	<b>1,386</b>	<b>4,000</b>		<b>5,386</b>	<b>5,386</b>	<b>14</b>	<b>14</b>
<b>PARK AND TRAIL REPLACEMENTS</b>													
Event Canopies			1,688	1,688	1,688	-	-	1,688	Budget	1,688	1,688	-	-
Hideaway Park Play Equipment			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Parking Lots (2 sites)			68,874	68,874	68,874	-	-	68,874	Budget	68,874	68,874	-	-
Asphalt Path Replacement & Repair (6 sites)			145,000	145,000	145,000	-	-	145,000	Budget	145,000	145,000	-	-
Concrete Sidewalk Repair (6 sites)			55,280	55,280	55,280	-	29,711	25,569	Budget	55,280	55,280	-	-
Commonwealth Lake Bridge/Boardwalk Repairs			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Fence Replacement (2 sites)			17,000	17,000	17,000	-	-	17,000	Budget	17,000	17,000	-	-
Slurry Seal Parking Lots (6 sites)			20,500	20,500	20,500	-	-	20,500	Budget	20,500	20,500	-	-
Irrigation System Repair/Replacement (5 sites)			76,105	76,105	76,105	-	4,538	71,567	Budget	76,105	76,105	-	-
Rock Creek Soccer Field Drinking Fountain Replacement			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
<b>TOTAL PARK AND TRAIL REPLACEMENTS</b>			<b>469,447</b>	<b>469,447</b>	<b>469,447</b>	<b>-</b>	<b>34,249</b>	<b>435,198</b>		<b>469,447</b>	<b>469,447</b>	<b>-</b>	<b>-</b>

**Tualatin Hills Park and Recreation District**  
**Monthly Capital Project Report**  
**Estimated Cost vs. Budget**  
**Through 10/31/08**

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)		
<b><u>PARK AND TRAIL IMPROVEMENTS</u></b>													
Jenkins Bridal Path Lights			2,500	2,500	2,500	-	-	2,500	Budget	2,500	2,500	-	-
Special Event Support Trailer			7,000	7,000	7,000	-	6,870	-	Complete	6,870	6,870	130	130
Event Support Set Up Equipment			4,550	4,550	4,550	-	-	4,550	Budget	4,550	4,550	-	-
East Annex Trash Compactor			18,000	18,000	18,000	-	-	22,500	Award	22,500	22,500	(4,500)	(4,500)
BMX Park Maintenance			3,000	3,000	3,000	-	-	3,000	Budget	3,000	3,000	-	-
Cooper Mountain Start-up Costs			24,400	24,400	24,400	-	-	24,400	Budget	24,400	24,400	-	-
Memorial Benches			8,000	8,000	8,000	-	1,232	6,768	Budget	8,000	8,000	-	-
Rock Creek Trail East End Connector			6,500	6,500	6,500	-	-	6,500	Budget	6,500	6,500	-	-
RTP Grant - Cedar Mill Park Trail			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
LWCF Grant - Schiffler Park Pavillion			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
LGGP Grant - Camille Park			200,000	200,000	200,000	-	-	200,000	Budget	200,000	200,000	-	-
TOTAL PARK AND TRAIL IMPROVEMENTS			353,950	353,950	353,950	-	8,102	350,218		358,320	358,320	(4,370)	(4,370)
<b><u>CHALLENGE GRANTS</u></b>													
Challenge Grants			75,000	75,000	75,000	-	16,144	58,856	Budget	75,000	75,000	-	-
TOTAL CHALLENGE GRANTS			75,000	75,000	75,000	-	16,144	58,856		75,000	75,000	-	-
<b><u>BUILDING REPLACEMENTS</u></b>													
Doors & Windows Replacements (7 sites)			35,920	35,920	35,920	-	1,043	34,877	Budget	35,920	35,920	-	-
Somerset West Surge Tank Cover			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Aloha Dive Stand			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-	-
Aquatic Center Filter Pit Sump Pump			6,380	6,380	6,380	-	3,523	2,857	Budget	6,380	6,380	-	-
Harmon Chemtrol Unit			4,700	4,700	4,700	-	4,514	-	Complete	4,514	4,514	186	186
Beaverton Pool Filter Media			4,400	4,400	4,400	-	-	4,400	Budget	4,400	4,400	-	-
Raleigh Pool Pool Tank Resurfacing			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
CRA Lap Pool Tank Resurfacing			70,000	70,000	70,000	-	64,304	5,696	Budget	70,000	70,000	-	-
CRA Siding & West Side Window Repair			50,000	50,000	50,000	-	25,487	24,513	Budget	50,000	50,000	-	-
Jenkins Carriage House Roof Replacement			18,000	18,000	18,000	-	4,613	13,387	Budget	18,000	18,000	-	-
Aloha Swim Center Dressing Room Roof Replacement			23,000	23,000	23,000	-	-	23,000	Budget	23,000	23,000	-	-
Tennis Center Roof Overlay Panels			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
Athletic Center Roof Flashing Replacement			8,500	8,500	8,500	-	-	8,500	Budget	8,500	8,500	-	-
Cedar Hills Gym Roof Replacement (Upper Section)			20,000	20,000	20,000	-	-	20,028	Award	20,028	20,028	(28)	(28)
Fanno Farm House Roof Replacement			16,000	16,000	16,000	-	7,926	9,100	Award	17,026	17,026	(1,026)	(1,026)
Garden Home Lower Hallway Tile			21,200	21,200	21,200	-	-	21,200	Budget	21,200	21,200	-	-
Maintenance Shop Floor Tile			8,200	8,200	8,200	-	-	8,200	Budget	8,200	8,200	-	-
Garden Home Floor Tile (Rm 12)			8,500	8,500	8,500	-	7,240	1,260	Budget	8,500	8,500	-	-
Cedar Hills Kitchen Floor Tile			8,000	8,000	8,000	-	-	8,000	Budget	8,000	8,000	-	-
Aquatic Center Non Skid Flooring (Staff Room)			3,500	3,500	3,500	-	3,500	-	Complete	3,500	3,500	-	-
CRA Mechanical Room Floor Resurfacing			25,000	25,000	25,000	-	27,000	-	Complete	27,000	27,000	(2,000)	(2,000)
Garden Home Carpet Replacement (Rm 13B)			10,750	10,750	10,750	-	7,669	3,081	Budget	10,750	10,750	-	-
Harmon Pool Non Skid Flooring/Deck & Locker Rooms			29,500	29,500	29,500	-	29,500	-	Complete	29,500	29,500	-	-
Aquatic Center Non Skid Flooring (2 rooms)			6,500	6,500	6,500	-	6,500	-	Complete	6,500	6,500	-	-
Aquatic Center Security Light Fixtures			2,500	2,500	2,500	-	335	2,165	Budget	2,500	2,500	-	-
Raleigh Pool Security Light Fixtures			3,500	3,500	3,500	-	-	3,500	Budget	3,500	3,500	-	-
CRA Pathway Light Fixtures			5,000	5,000	5,000	-	1,367	1,605	Award	2,972	2,972	2,028	2,028
HMT Parking Lot Lamps			3,400	3,400	3,400	-	542	2,858	Budget	3,400	3,400	-	-
Stuhr Center Roof Gutter & Downspouts Replacement			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-	-
CRA West Soffit Replacement			4,000	4,000	4,000	-	3,267	1,573	Award	4,840	4,840	(840)	(840)
Beaverton Pool Roof Gutter & Downspouts Replacement			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-	-
Raleigh Pool Office Circuit Panel			2,000	2,000	2,000	-	-	2,000	Budget	2,000	2,000	-	-
Cedar Hills Light Fixtures (Rms 5, D & Copy)			3,000	3,000	3,000	-	-	3,000	Budget	3,000	3,000	-	-
Cedar Hills Window AC Units (8 rms)			20,000	20,000	20,000	-	18,835	-	Complete	18,835	18,835	1,165	1,165
Aquatic Center Roof Exhaust Fans (3)			1,000	1,000	1,000	-	1,298	-	Complete	1,298	1,298	(298)	(298)
Stuhr Center Heat Coils (5 locations)			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
Aloha Pool Deck Heat Grate Vents			2,500	2,500	2,500	-	-	2,500	Budget	2,500	2,500	-	-
Cedar Hills & Stuhr Center Compressors			6,500	6,500	6,500	-	1,994	4,537	Award	6,531	6,531	(31)	(31)
Jenkins Estate Stable A/C Condensers			10,000	10,000	10,000	-	-	9,881	Award	9,881	9,881	119	119
Dryland & Harmon Rooftop HVAC Units			56,000	56,000	56,000	-	-	56,000	Budget	56,000	56,000	-	-
Aquatic Center Supply Fans			4,400	4,400	4,400	-	4,171	2,500	Award	6,671	6,671	(2,271)	(2,271)

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	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
<b>BUILDING REPLACEMENTS (continued)</b>													
Jenkins Estate Stable Furnace			15,400	15,400	15,400	-	-	15,232	Award	15,232	15,232	168	168
Fanno Farm House Furnace			3,500	3,500	3,500	-	-	3,500	Budget	3,500	3,500	-	-
Waters Htrs @ Somerset, Cedar Hills & Athletic Center			23,200	23,200	23,200	-	-	23,200	Budget	23,200	23,200	-	-
Cedar Hills Holding Tank (Showers)			2,000	2,000	2,000	-	-	2,000	Budget	2,000	2,000	-	-
Domestic Holding Tanks @ Aloha and Harmon Pools			20,600	20,600	20,600	-	-	20,600	Budget	20,600	20,600	-	-
CRA Exposed Drain Pipe Replacement			1,100	1,100	1,100	-	744	356	Budget	1,100	1,100	-	-
Somerset Pool Shower Stall Tile Replacement			7,480	7,480	7,480	-	-	7,480	Budget	7,480	7,480	-	-
CRA Rewire Underwater Lights			47,000	47,000	47,000	-	594	46,406	Budget	47,000	47,000	-	-
Tennis Center Emergency Lights Wiring			6,000	6,000	6,000	-	6,174	928	Award	7,102	7,102	(1,102)	(1,102)
Cedar Hills Washer and Dryer units			1,600	1,600	1,600	-	-	1,600	Budget	1,600	1,600	-	-
Cedar Hills Panic Bar Hardware Replacement (10 doors)			12,000	12,000	12,000	-	-	12,000	Budget	12,000	12,000	-	-
Cedar Hills Gymnastic Mats			3,000	3,000	3,000	-	-	3,000	Budget	3,000	3,000	-	-
Garden Home Weight Equipment			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-	-
<b>TOTAL BUILDING REPLACEMENTS</b>			<b>766,730</b>	<b>766,730</b>	<b>766,730</b>	<b>-</b>	<b>232,140</b>	<b>538,520</b>		<b>770,660</b>	<b>770,660</b>	<b>(1,680)</b>	<b>(3,930)</b>
<b>BUILDING IMPROVEMENTS</b>													
Aloha Pool Family Changing Room			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
HMT Admin Building Reception Area Remodeling			15,000	15,000	15,000	-	2,661	12,339	Budget	15,000	15,000	-	-
Stuhr Center Hardwood Floor (Exercise Room)			8,678	8,678	8,678	-	8,678	-	Complete	8,678	8,678	-	-
Stuhr Center Hardwood Floor (Pool Room)			7,360	7,360	7,360	-	7,318	-	Complete	7,318	7,318	42	42
Asbestos Abatement (2 sites)			9,000	9,000	9,000	-	-	9,000	Budget	9,000	9,000	-	-
Energy Efficiency Imp. (Performance Contract)			14,500	14,500	14,500	-	-	14,500	Budget	14,500	14,500	-	-
HMT Cable Phase II (switch gear to AC)			30,000	30,000	30,000	-	440	29,560	Budget	30,000	30,000	-	-
HMT Cable Phase III (switch gear to street)			67,000	67,000	67,000	-	-	67,000	Budget	67,000	67,000	-	-
East Annex Expansion Set Up Costs			35,000	35,000	35,000	-	36,306	4,342	Award	40,648	40,648	(5,648)	(5,648)
Harman Pool UV Sanitizer			31,000	31,000	31,000	-	29,314	-	Complete	29,314	29,314	1,686	1,686
HMT Pole Barn Restrooms			7,200	7,200	7,200	-	-	7,200	Budget	7,200	7,200	-	-
<b>TOTAL BUILDING IMPROVEMENTS</b>			<b>234,738</b>	<b>234,738</b>	<b>234,738</b>	<b>-</b>	<b>84,717</b>	<b>153,941</b>		<b>238,658</b>	<b>238,658</b>	<b>(3,920)</b>	<b>(3,920)</b>
<b>ADA PROJECTS</b>													
Sunset Pool Water Wheel Chair			1,800	1,800	1,800	-	-	1,800	Budget	1,800	1,800	-	-
Bethany Lake Pathway			5,000	5,000	5,000	-	5,000	-	Complete	5,000	5,000	-	-
Bethany Lake ADA Picnic Table			10,000	10,000	10,000	-	630	9,370	Budget	10,000	10,000	-	-
Cedar Hills ADA Sidewalk			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
<b>TOTAL ADA PROJECTS</b>			<b>41,800</b>	<b>41,800</b>	<b>41,800</b>	<b>-</b>	<b>5,630</b>	<b>36,170</b>		<b>41,800</b>	<b>41,800</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAY DIVISION</b>	<b>805,300</b>	<b>570,000</b>	<b>2,203,027</b>	<b>3,008,327</b>	<b>2,773,027</b>	<b>125,225</b>	<b>589,863</b>	<b>2,179,395</b>		<b>2,894,483</b>	<b>2,769,258</b>	<b>116,094</b>	<b>3,769</b>

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	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
<b>INFORMATION SERVICES DEPARTMENT</b>													
System/workstn Replcmnt			70,000	70,000	70,000	-	13,757	56,243	Budget	70,000	70,000	-	-
Server Rplcmnt (4)			35,000	35,000	35,000	-	-	39,165	Award	39,165	39,165	(4,165)	(4,165)
LAN/WAN Replcmnt			35,000	35,000	35,000	-	48,313	1,834	Award	50,147	50,147	(15,147)	(15,147)
Printer/Network Printers			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Misc. Application Software			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
GIS Development			15,000	15,000	15,000	-	14,470	-	Complete	14,470	14,470	530	530
Email Risk Mgmt Server			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Telephone for Comm & Dev Position			400	400	400	-	-	400	Budget	400	400	-	-
Workstation/Telephone for Comm Specialist Position			2,000	2,000	2,000	-	-	2,000	Budget	2,000	2,000	-	-
AutoCad & Licensing			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Laptops for Rangers (2)			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Catering Software for Jenkins Estate			5,000	5,000	5,000	-	5,790	-	Complete	5,790	5,790	(790)	(790)
Fiber Line Installation to WAN			85,000	85,000	85,000	-	84,146	-	Complete	84,146	84,146	854	854
<b>TOTAL INFORMATION TECHNOLOGY IMPROVEMENTS</b>			<b>295,400</b>	<b>295,400</b>	<b>295,400</b>	<b>-</b>	<b>166,476</b>	<b>147,642</b>		<b>314,118</b>	<b>314,118</b>	<b>(18,718)</b>	<b>(18,718)</b>
<b>TOTAL INFORMATION SYSTEMS DEPARTMENT</b>	<b>-</b>	<b>-</b>	<b>295,400</b>	<b>295,400</b>	<b>295,400</b>	<b>-</b>	<b>166,476</b>	<b>147,642</b>		<b>314,118</b>	<b>314,118</b>	<b>(18,718)</b>	<b>(18,718)</b>
<b>MAINTENANCE DEPARTMENT</b>													
<u>BUILDING EQUIPMENT REPLACEMENT</u>													
Garden Home Carpet Extractor			3,650	3,650	3,650	-	2,883	-	Complete	2,883	2,883	767	767
Plasma Torch			1,500	1,500	1,500	-	1,519	-	Complete	1,519	1,519	(19)	(19)
Tennis Center Vacuum			2,800	2,800	2,800	-	3,247	-	Complete	3,247	3,247	(447)	(447)
Annex Compressor			1,200	1,200	1,200	-	-	1,200	Budget	1,200	1,200	-	-
Pallet Shelving Annex Set Up			9,200	9,200	9,200	-	4,803	4,837	Award	9,640	9,640	(440)	(440)
<b>TOTAL BUILDING EQUIPMENT REPLACEMENT</b>			<b>18,350</b>	<b>18,350</b>	<b>18,350</b>	<b>-</b>	<b>12,452</b>	<b>6,037</b>		<b>18,489</b>	<b>18,489</b>	<b>(139)</b>	<b>(139)</b>
<u>FLEET REPLACEMENTS</u>													
Large Rotary Mower			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
Trim Rotary Mowers (3)			33,000	33,000	33,000	-	31,984	-	Complete	31,984	31,984	1,016	1,016
Utility Vehicle			10,000	10,000	10,000	-	9,913	-	Complete	9,913	9,913	87	87
Full Size Pickups (2)			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Full Size Utility Truck			26,000	26,000	26,000	-	-	26,000	Budget	26,000	26,000	-	-
compact Pickups 93)			42,000	42,000	42,000	-	-	42,000	Budget	42,000	42,000	-	-
Spreader			4,000	4,000	4,000	-	3,564	-	Complete	3,564	3,564	436	436
Compact Hybrid SUV			29,500	29,500	29,500	-	-	28,154	Award	28,154	28,154	1,346	1,346
Synthetic Field Sweeper/Groomer			7,600	7,600	7,600	-	10,330	-	Complete	10,330	10,330	(2,730)	(2,730)
Synthetic Field Cleaner			3,600	3,600	3,600	-	3,600	-	Complete	3,600	3,600	-	-
15-Passenger Van (1)			21,500	21,500	21,500	-	-	21,500	Budget	21,500	21,500	-	-
<b>TOTAL FLEET REPLACEMENTS</b>			<b>267,200</b>	<b>267,200</b>	<b>267,200</b>	<b>-</b>	<b>59,391</b>	<b>207,654</b>		<b>267,045</b>	<b>267,045</b>	<b>155</b>	<b>155</b>
<b>TOTAL MAINTENANCE DEPARTMENT</b>	<b>-</b>	<b>-</b>	<b>285,550</b>	<b>285,550</b>	<b>285,550</b>	<b>-</b>	<b>71,843</b>	<b>213,691</b>		<b>285,534</b>	<b>285,534</b>	<b>16</b>	<b>16</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>805,300</b>	<b>570,000</b>	<b>2,783,977</b>	<b>3,589,277</b>	<b>3,353,977</b>	<b>125,225</b>	<b>828,182</b>	<b>2,540,728</b>	<b>-</b>	<b>3,494,135</b>	<b>3,368,910</b>	<b>97,392</b>	<b>(14,933)</b>



**Tualatin Hills Park and Recreation District**  
**Monthly Capital Project Report**  
**Estimated Cost vs. Budget**  
**Through 10/31/08**

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)		
<b>SDC FUND</b>													
<u>LAND ACQUISITION</u>													
Land Acquisition (FY 08)	500,000	50,000	-	500,000	50,000	24,395	5,054	44,946	Budget	74,395	50,000	425,605	-
Land Acquisition (FY 09)	-	-	325,000	325,000	325,000	-	5,793	319,207	Budget	325,000	325,000	-	-
Bonny Slope/BSL Land Acquisition	-	-	175,000	175,000	175,000	-	-	175,000	Budget	175,000	175,000	-	-
<b>TOTAL LAND ACQUISITION</b>	<b>500,000</b>	<b>50,000</b>	<b>500,000</b>	<b>1,000,000</b>	<b>550,000</b>	<b>24,395</b>	<b>10,847</b>	<b>539,153</b>	<b>-</b>	<b>574,395</b>	<b>550,000</b>	<b>425,605</b>	<b>-</b>
<u>IMPROVEMENT/DEVELOPMENT PROJECTS</u>													
PCC Rock Creek Recreation Complex Design/Construction	10,140,372	-	-	10,140,372	-	8,819,730	13,932	39,264	Complete	8,872,926	53,196	1,267,446	(53,196)
Beaverton Powerline Trail Segments 7-11	802,500	139,662	-	802,500	139,662	234,413	48,169	91,493	Budget	374,075	139,662	428,425	-
Synthetic Turf Field Matching Funds	800,000	600,000	-	800,000	600,000	200,000	-	600,000	Budget	800,000	600,000	-	-
Lowami Hart Woods Phase I	100,000	5,000	-	100,000	5,000	48,429	29,122	13,129	Award	90,680	42,251	9,320	(37,251)
Novice Skate Park	150,000	50,000	-	150,000	50,000	138,602	71,070	-	Complete	209,672	71,070	(59,672)	(21,070)
Fanno Creek Trail	640,000	640,000	671,950	1,311,950	1,311,950	118,735	9,065	1,302,885	Budget	1,430,685	1,311,950	(118,735)	-
SW Community Park Planning/Design	200,000	200,000	-	200,000	200,000	67,539	-	200,000	Budget	267,539	200,000	(67,539)	-
Old Wagon Trail Replacement Design	73,000	48,000	-	73,000	48,000	33,827	101	47,899	Budget	81,827	48,000	(8,827)	-
MTIP Grant Match for Westside Trail	40,000	40,000	-	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Winkleman Park Initial Site Improvements	-	-	25,000	25,000	25,000	-	6,070	18,930	Budget	25,000	25,000	-	-
Bonny Slope/BSL Trail Development	-	-	175,000	175,000	175,000	-	47	174,953	Budget	175,000	175,000	-	-
LGGP Grant Match/Camille Park Improvements	-	-	200,000	200,000	200,000	-	-	200,000	Budget	200,000	200,000	-	-
LWCF Grant Match/Schiffler Park Pavillion	-	-	40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
TE Grant Match/Westside Trail/Segment 1	-	-	105,000	105,000	105,000	-	-	105,000	Budget	105,000	105,000	-	-
Undesignated Projects	-	-	1,914,278	1,914,278	1,914,278	-	-	-	Budget	-	-	1,914,278	1,914,278
<b>TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS</b>	<b>12,945,872</b>	<b>1,722,662</b>	<b>3,131,228</b>	<b>16,077,100</b>	<b>4,853,890</b>	<b>9,661,275</b>	<b>177,576</b>	<b>2,873,553</b>	<b>-</b>	<b>12,712,404</b>	<b>3,051,129</b>	<b>3,364,696</b>	<b>1,802,761</b>
<b>Total - SDC Fund</b>	<b>13,445,872</b>	<b>1,772,662</b>	<b>3,631,228</b>	<b>17,077,100</b>	<b>5,403,890</b>	<b>9,685,670</b>	<b>188,423</b>	<b>3,412,706</b>		<b>13,286,799</b>	<b>3,601,129</b>	<b>3,790,301</b>	<b>1,802,761</b>

**KEY**  
 Budget Estimate based on original budget - not started and/or no basis for change  
 Reallocated Project Scope has been reduced to provide funding for another project  
 Award Estimate based on Contract Award amount or quote price estimates  
 Complete Project completed - no additional estimated costs to complete.



# TUALATIN HILLS PARK & RECREATION DISTRICT

## MEMORANDUM

Date: November 19, 2008  
 To: Board of Directors  
 From: Keith Hobson, Director of Business and Facilities  
 Re: **System Development Charge Report for September, 2008**

Below please find the various categories for System Development Charges, i.e., Single Family, Multiple Family, Manufactured Housing Unit, and Non-residential Development. Also listed are the collection amounts for both the City of Beaverton and Washington County, and the 1.6% handling fee for collections through **September 2008**.

Type of Dwelling Unit	Current SDC per Type of Dwelling Unit
Single Family	\$6,783.00 with 1.6% discount = \$6,674.47
Multi-Family	\$5,071.00 with 1.6% discount = \$4,989.86
Manufactured	\$2,521.00 with 1.6% discount = \$2,480.66
Non-residential	\$176.00 with 1.6% discount = \$173.18

<u>City of Beaverton Collection of SDCs</u>		<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
2,377	Single Family Units	\$5,748,625.26	\$176,020.19	\$5,924,645.45
15	Single Family Units at \$489.09	\$7,336.35	\$221.45	\$7,557.80
1,399	Multi-family Units	\$2,624,822.68	\$80,892.66	\$2,705,715.34
0	Less Multi-family credits	(\$7,957.55)	(\$229.36)	(\$8,186.91)
171	Non-residential	\$360,102.19	\$10,737.49	\$370,839.68
<b><u>3,962</u></b>		<b><u>\$8,732,928.93</u></b>	<b><u>\$267,642.43</u></b>	<b><u>\$9,000,571.37</u></b>

<u>Washington County Collection of SDCs</u>		<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
5,654	Single Family Units	\$13,388,519.76	\$404,151.15	\$13,792,670.91
-300	Less Credits	(\$623,548.98)	(\$19,285.02)	(\$642,834.00)
1,788	Multi-family Units	\$3,623,959.21	\$109,457.64	\$3,733,416.85
-24	Less Credits	(\$47,323.24)	(\$1,463.61)	(\$48,786.85)
70	Non-residential	\$190,368.55	\$5,648.53	\$196,017.08
<b><u>7,188</u></b>		<b><u>\$16,531,975.30</u></b>	<b><u>\$498,508.69</u></b>	<b><u>\$17,030,483.99</u></b>

<u>Recap by Agency</u>		<u>Percent</u>	<u>Receipts</u>	<u>Collection Fee</u>	<u>Total Revenue</u>
3,962	City of Beaverton	34.58%	\$8,732,928.93	\$267,642.43	\$9,000,571.37
7,188	Washington County	65.42%	\$16,531,975.30	\$498,508.69	\$17,030,483.99
<b><u>11,150</u></b>		<b><u>100.00%</u></b>	<b><u>\$25,264,904.23</u></b>	<b><u>\$766,151.12</u></b>	<b><u>\$26,031,055.36</u></b>

<u>Recap by Dwelling</u>	<u>Single Family</u>	<u>Multi-Family</u>	<u>Non-Resident</u>	<u>Total</u>
City of Beaverton	2,392	1,399	171	3,962
Washington County	<u>5,354</u>	<u>1,764</u>	<u>70</u>	<u>7,188</u>
	<u>7,746</u>	<u>3,163</u>	<u>241</u>	<u>11,150</u>

**Total Receipts to Date** **\$25,264,904.23**

**Total Payments to Date**

Refunds	(1,579,356.86)	
Administrative Costs	(\$18.65)	
Project Costs -- Development	(\$15,253,741.00)	
<u>Project Costs -- Land Acquisition</u>	<u>(\$5,271,332.36)</u>	<b><u>(\$22,104,448.87)</u></b>
		<b><u>\$3,160,455.36</u></b>

<u>Recap by Month, FY 2008-09</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Interest</u>	<u>SDC Fund Total</u>
through June 2008 (1)	\$24,766,077.37	(\$22,500,136.23)	\$1,868,611.51	\$4,134,552.65
July	\$197,152.49	\$488,525.60	\$9,909.81	\$695,587.90
August	\$197,464.19	(\$63,639.56)	\$11,759.66	\$145,584.29
September	\$104,210.18	(\$29,198.68)	\$10,425.09	\$85,436.59
October	\$0.00	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00
January	\$0.00	\$0.00	\$0.00	\$0.00
February	\$0.00	\$0.00	\$0.00	\$0.00
March	\$0.00	\$0.00	\$0.00	\$0.00
April	\$0.00	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00	\$0.00
June	\$0.00	\$0.00	\$0.00	\$0.00
	<b><u>\$25,264,904.23</u></b>	<b><u>(\$22,104,448.87)</u></b>	<b><u>\$1,900,706.07</u></b>	<b><u>\$5,061,161.43</u></b>

(1) Net of \$667,828.98 of SDC Credits awarded for park development projects.

Projected SDC receipts through June 30, 2008 per the budget were \$24,321,481. Actual receipts were \$23,692,502. This fiscal year's projected total receipts per the budget are \$3,316,596.

Tualatin Hills Park and Recreation District

Systems Development Charge - Monthly Accounting, Year-to-Date FY 2008-09

City of Beaverton Collection of S.D.C.'s

	Unit Rate	Revenue	Collection Fee	Total
607 Single Family Units	1,891.50	1,147,194.75	35,480.25	1,182,675.00
138 Single Family Units	2,102.96	290,208.48	8,975.52	299,184.00
327 Single Family Units	2,203.84	720,655.68	22,288.32	742,944.00
15 Single Family Units	489.09	7,336.35	221.45	7,557.80
331 Single Family Units	2,327.03	770,250.47	23,818.53	794,069.00
205 Single Family Units	2,457.01	503,687.05	15,577.95	519,265.00
281 Single Family Units	2,638.40	741,390.40	22,929.60	764,320.00
303 Single Family Units	2,891.57	876,145.71	27,097.29	903,243.00
167 Single Family Units	3,466.78	578,952.26	17,905.74	596,858.00
18 Single Family Units	6,674.47	120,140.46	1,946.99	122,087.45
464 Multi-family Units	1,454.03	674,669.92	20,866.08	695,536.00
0 Multi-family Units	1,616.99	0.00	0.00	0.00
0 Less Credits	(7,957.55)	(229.36)	(8,186.91)	(8,186.91)
110 Multi-family Units	1,694.59	186,404.90	5,765.10	192,170.00
74 Multi-family Units	1,789.65	132,434.10	4,095.90	136,530.00
245 Multi-family Units	1,889.56	462,942.20	14,317.80	477,260.00
68 Multi-family Units	2,029.24	137,988.32	4,267.68	142,256.00
332 Multi-family Units	2,224.21	738,437.72	22,838.28	761,276.00
0 Multi-family Units	2,445.37	0.00	0.00	0.00
102 Multi-family Units	2,666.53	271,986.06	8,411.94	280,398.00
4 Multi-family Units	4,989.86	19,959.46	329.88	20,289.34
171 Non-residential	Various	360,102.19	10,737.49	370,839.68
<b>3,962</b>	<b>Total</b>	<b>8,732,928.93</b>	<b>267,642.43</b>	<b>9,000,571.37</b>

Improvement Fee (1)	Reimbursemen t Fee (1)	Collection/ Admin Fee (1)	Total SDC Fee
1,048,032.00	27,292.50	107,350.50	1,182,675.00
265,123.05	6,904.25	27,156.70	299,184.00
658,362.68	17,144.86	67,436.46	742,944.00
6,697.37	174.41	686.02	7,557.80
703,667.30	18,324.67	72,077.03	794,069.00
460,148.68	11,983.04	47,133.28	519,265.00
677,305.11	17,638.15	69,376.74	764,320.00
800,412.26	20,844.07	81,986.68	903,243.00
528,908.01	13,773.65	54,176.34	596,858.00
108,188.26	2,817.42	11,081.77	122,087.45
545,663.32	86,768.81	63,103.87	695,536.00
0.00	0.00	0.00	0.00
(6,422.81)	(1,021.33)	(742.77)	(8,186.91)
150,761.60	23,973.40	17,435.00	192,170.00
107,110.79	17,032.25	12,386.96	136,530.00
374,420.98	59,538.66	43,300.36	477,260.00
111,602.97	17,746.58	12,908.45	142,256.00
597,237.68	94,969.95	69,068.36	761,276.00
0.00	0.00	0.00	0.00
219,978.41	34,979.93	25,439.66	280,398.00
15,917.39	2,531.12	1,840.79	20,289.34
337,130.36	0.00	33,709.32	370,839.68
<b>7,710,245.42</b>	<b>473,416.39</b>	<b>816,909.52</b>	<b>9,000,571.37</b>

Washington County Collection of S.D.C.'s Revenue

	Unit Rate	Revenue	Collection Fee	Total
1,916 Single Family Units	1,891.50	3,624,114.00	112,086.00	3,736,200.00
(91) Less SFR Credits	1,891.50	(172,126.50)	(5,323.50)	(177,450.00)
351 Single Family Units	2,102.96	738,138.96	22,829.04	760,968.00
(91) Less SFR Credits	2,102.96	(191,369.36)	(5,918.64)	(197,288.00)
741 Single Family Units	2,203.84	1,633,036.71	50,515.29	1,683,552.00
(118) Less SFR Credits	2,203.84	(260,053.12)	(8,042.88)	(268,096.00)
714 Single Family Units	2,327.03	1,661,582.84	51,294.16	1,712,877.00
666 Single Family Units	2,457.01	1,636,368.66	50,609.34	1,686,978.00
523 Single Family Units	2,638.40	1,379,883.20	42,676.80	1,422,560.00
315 Single Family Units	2,981.57	910,844.55	28,170.45	939,015.00
328 Single Family Units	3,466.78	1,137,103.84	35,168.16	1,172,272.00
100 Single Family Units	6,674.47	667,447.00	10,801.91	678,248.91
117 Multi-family Units	1,454.03	169,830.51	5,552.49	175,383.00
41 Multi-family Units	1,616.99	66,296.59	2,050.41	68,347.00
68 Multi-family Units	1,694.59	115,232.12	3,563.88	118,796.00
194 Multi-family Units	1,789.65	347,192.10	10,737.90	357,930.00
(24) Less MFR Credits	1,789.65	(47,323.24)	(1,463.61)	(48,786.85)
508 Multi-family Units	1,889.56	959,896.48	29,687.52	989,584.00
563 Multi-family Units	2,029.24	1,142,101.28	35,322.58	1,177,423.86
139 Multi-family Units	2,224.21	309,165.19	9,561.81	318,727.00
118 Multi-family Units	2,666.53	314,650.54	9,731.46	324,382.00
40 Multi-family Units	4,989.86	199,594.40	3,249.59	202,843.99
0 Manufactured Housing	1,483.13	0.00	0.00	0.00
0 Manufactured Housing	2,039.91	0.00	0.00	0.00
0 Manufactured Housing	2,445.37	0.00	0.00	0.00
70 Non-residential	Various	190,368.55	5,648.53	196,017.08
<b>7,188</b>	<b>Total</b>	<b>16,531,975.30</b>	<b>498,508.69</b>	<b>17,030,483.99</b>

Improvement Fee (1)	Reimbursemen t Fee (1)	Collection/ Admin Fee (1)	Total SDC Fee
3,310,848.00	86,220.00	339,132.00	3,736,200.00
(177,450.00)	0.00	0.00	(177,450.00)
674,334.72	17,560.80	69,072.48	760,968.00
(174,827.52)	(4,552.80)	(17,907.68)	(197,288.00)
1,491,886.08	38,851.20	152,814.72	1,683,552.00
(237,574.30)	(6,186.83)	(24,334.87)	(268,096.00)
1,517,872.54	39,527.93	155,476.53	1,712,877.00
1,494,922.04	38,930.26	153,125.70	1,686,978.00
1,260,607.02	32,828.31	129,124.68	1,422,560.00
832,111.76	21,669.60	85,233.63	939,015.00
1,038,813.33	27,052.46	106,406.21	1,172,272.00
601,032.88	15,652.05	61,563.99	678,248.91
137,591.83	21,879.20	15,911.97	175,383.00
53,619.73	8,526.36	6,200.91	68,347.00
93,198.08	14,819.92	10,778.00	118,796.00
280,803.97	44,652.13	32,473.90	357,930.00
(38,274.36)	(6,086.21)	(4,426.28)	(48,786.85)
776,350.46	123,451.60	89,781.94	989,584.00
923,714.97	146,884.81	106,819.67	1,177,423.86
250,048.36	39,761.51	28,917.10	318,727.00
254,484.83	40,466.98	29,430.19	324,382.00
159,135.55	25,304.99	18,403.42	202,843.99
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
178,199.13	0.00	17,817.95	196,017.08
<b>14,701,449.10</b>	<b>767,214.27</b>	<b>1,561,816.16</b>	<b>17,030,483.99</b>

Recap by Agency

	Revenue	Collection Fee	Total	Percent
City of Beaverton	8,732,928.93	267,642.43	9,000,571.36	34.58%
Washington County	16,531,975.30	498,508.69	17,030,483.99	65.42%
<b>Total</b>	<b>25,264,904.23</b>	<b>766,151.12</b>	<b>26,031,055.35</b>	

Improvement Fee (1)	Reimbursemen t Fee (1)	Collection/ Admin Fee (1)	Total SDC Fee
7,710,245.42	473,416.39	816,909.52	9,000,571.36
14,701,449.10	767,214.27	1,561,816.16	17,030,483.99
<b>22,411,694.52</b>	<b>1,240,630.66</b>	<b>2,378,725.68</b>	<b>26,031,055.35</b>

<b>Add</b>	Allocation of interest earned	1,900,706.07	1,471,212.57	176,090.12	253,403.38	1,900,706.07
	Grant rec'd (Wa Cty) & Coparanis pledge	24,000.00				24,000.00
<b>Less</b>	SDC Credits for Land Donation Paid in Cash	(1,215,149.84)	(736,652.08)	0.00	(478,497.76)	(1,215,149.84)
	Refunds of SFR Fees Collected in Error	(364,207.02)	(305,148.23)	2,727.21	(61,786.00)	(364,207.02)
	Administrative Costs Paid	(18.65)	0.00	0.00	(18.65)	(18.65)
	Collection Fees paid to City and County	(766,151.13)	(766,151.13)	0.00	(766,151.13)	(766,151.13)

Project Costs

Inger Land Acquisition	(690,517.55)	(690,517.55)	0.00	0.00	(690,517.55)
Husen Land Acquisition	(448,254.93)	(448,254.93)	0.00	0.00	(448,254.93)
Fanno Trail Matching	(153,189.85)	(153,189.85)	0.00	0.00	(153,189.85)
Stover/JQAY Acquisition	(164,160.04)	(164,160.04)	0.00	0.00	(164,160.04)
PGE Land Acquisition	(3,500.00)	(3,500.00)	0.00	0.00	(3,500.00)
Rock Creek/Bethany	(775,329.38)	(775,329.38)	0.00	0.00	(775,329.38)
Camp Rivendale	(628,794.95)	(628,794.95)	0.00	0.00	(628,794.95)
Conestoga Play Structure	(27,951.70)	(27,951.70)	0.00	0.00	(27,951.70)
Synthetic Turf Project	(315,242.42)	(315,242.42)	0.00	0.00	(315,242.42)
Stuhr Building Expansion	(148,261.65)	(148,261.65)	0.00	0.00	(148,261.65)
Bluffs Park Development	(107,645.65)	(107,645.65)	0.00	0.00	(107,645.65)
Foege Park Development	(130,871.23)	(130,871.23)	0.00	0.00	(130,871.23)
Kelvin Land Acquisition	(46,448.00)	(46,448.00)	0.00	0.00	(46,448.00)
Beaverton Pwrln Trail	(253,314.28)	(253,314.28)	0.00	0.00	(253,314.28)
Kaiser Woods	(1,016,829.86)	(1,016,829.86)	0.00	0.00	(1,016,829.86)
PCC Athletic Fields MP & Construction	(9,401,063.65)	(9,401,063.65)	0.00	0.00	(9,401,063.65)
Synthetic Turf Field 2	(531,551.57)	(531,551.57)	0.00	0.00	(531,551.57)
Winkelman Land Acquisition	(27,000.00)	(27,000.00)	0.00	0.00	(27,000.00)
BSD Synth Turf Field Matching Funds	(200,000.00)	(200,000.00)	0.00	0.00	(200,000.00)
Nature Park Infrastructure	(98,362.62)	(98,362.62)	0.00	0.00	(98,362.62)
HMT Play Structure Phase II	(135,277.74)	(135,277.74)	0.00	0.00	(135,277.74)
Other Land Acquisition (thru FY07)	(627,196.85)	(627,196.85)	0.00	0.00	(627,196.85)
Novice Skate Park	(201,255.83)	(201,255.83)	0.00	0.00	(201,255.83)
CRA Backyard Master Plan	(103,987.26)	(103,987.26)	0.00	0.00	(103,987.26)
Mt. Williams Land Acquisition	(1,600,220.00)	(1,600,220.00)	0.00	0.00	(1,600,220.00)
Tennis Air Structure	(528,651.17)	(528,651.17)	0.00	0.00	(528,651.17)
Lowami Hart Woods Phase I	(49,040.90)	(49,040.90)	0.00	0.00	(49,040.90)
Garden Home Parking Lot Expansion	(300,050.89)	(300,050.89)	0.00	0.00	(300,050.89)
Aloha Park School Fields Restoration	(107,196.50)	(107,196.50)	0.00	0.00	(107,196.50)
Old Wagon Trail Rplcment Design	(33,902.59)	(33,902.59)	0.00	0.00	(33,902.59)
Land Acquisition (thru FY08)	(37,143.27)	(37,143.27)	0.00	0.00	(37,143.27)
Rystadt Property Acquisition	(88,001.85)	(88,001.85)	0.00	0.00	(88,001.85)
March Property Acquisition	(932,569.52)	(932,569.52)	0.00	0.00	(932,569.52)
Brady Property Acquisition	(355,708.77)	(355,708.77)	0.00	0.00	(355,708.77)
Nopper/Turner Property Acquisition	(268,913.36)	(268,913.36)	0.00	0.00	(268,913.36)
Winkelman Park Initial Site Imp.	(5,969.31)	(5,969.31)	0.00	0.00	(5,969.31)
Land Acquisition (thru FY09)	(651.01)	(651.01)	0.00	0.00	(651.01)
Young House & Property	(5,000.00)	(5,000.00)	0.00	0.00	(5,000.00)
Bonny Slope/BSO Trail Dev.	(47.20)	(47.20)	0.00	0.00	(47.20)

Total SDC Fund Cash Increase (Decrease)

5,061,161.43

2,292,033.43 | 1,419,447.99 | 1,325,675.52 | 5,061,161.43

## EDITORIAL

# Tualatin Hills parks not an immediate priority

Over the past three decades, we have probably never once advised voters to oppose a ballot measure to invest in Tualatin Hills Park and Recreation District facilities.

Tualatin Hills is an irreplaceable asset to the Beaverton area community. The district's high quality sports, recreation and fitness centers, neighborhood parks and unique natural areas add immeasurably to the health

and quality of life in the community.

But on Nov. 4, voters in the parks district should say "no, not at this time" to Ballot Measure 34-156, a \$100 million bond measure proposed by the district. The measure would cost taxpayers an average of 37 cents per \$1,000 assessed valuation over the next 20 years. It would pay for new and upgraded parks; expand the district's trail system; protect unique natural

areas; and expand and upgrade crowded facilities such as the Elsie Stuhr Senior Center and the Conestoga Recreation and Aquatic Center.

Some of these improvements are being pushed by local population growth. Others would improve aging facilities. Still others would land bank property for future parks and preserve natural areas.

Yet while these improve-

ments are all worthwhile, they are not an immediate priority in these economically turbulent times that have more and more local residents suffering.

That's why we think this measure is best invested in sometime in the future when the economy improves and local residents' financial securities has been restored. When that time arrives, we will strongly encourage voters to support Tualatin Hills's efforts to improve the district.



**THERE HE GOES —** Westview senior Alex Emberlin leads teammate Erik Myers down a straightaway during their team's win over Beaverton at Tualatin Hills last week.

MILES VANCE/  
The Times

## Parks bond will help provide safe recreation

For more than 15 years I have worked as Beaverton's chief of police to protect and serve our community. During this time I have witnessed what can happen when our children do not have adequate access to recreation. Without ball fields, trails and parks nearby it's all too easy for kids to be distracted by dangerous activities and habits.

Measure 34-156 — Tualatin Hills Park and Recreation District's "connecting people, parks and nature" bond measure — will provide for safe recreation for kids of all ages throughout the district.

In addition, Measure 34-156 will provide opportunities for all our children to live active, healthy lives. Less time spent inside and more time spent exercising, whether it is on the soccer field or biking down new trails, is critical for our children's health.

In this day and age, when competition for our kids' attention is at a premium, we all must do everything we can to ensure that our children are provided with the tools to make the right decisions. Measure 34-156 provides us with those tools — access to safe and healthy recreation.

Join me in voting "yes" on Measure 34-156 and say "yes" to safety, health and our future.

**DAVID G. BISHOP**  
Beaverton police chief

Beaverton Valley Times ■

## NEWS BRIEFS

### Boy Scouts name Doyle 'Citizen of the Year'

Citing his concern for the community and his work with youth, the Boy Scouts of America has named Beaverton mayor-elect and City Councilor Dennis Doyle as Citizen of the Year.

The award was presented to Doyle during a reception and dinner Wednesday at Ernesto's Italian Restaurant.

Doyle has served on the Tualatin Hills Park and Recreation Board as well as the Sexton Mountain Elementary School and Beaverton High School local school committees.

He founded the Westside Metros Soccer Club, served on the Westside Recreational Soccer Club Board, and has been on the board of the Beaverton Baseball and Softball Association.

"Denny Doyle has done much for Beaverton and the young people that it serves," said Eric Hearn, Boy Scouts of America Sunset Trail District director. "This event is an opportunity to recognize Denny for all the time, talent and contributions he's made to the families of the city."



**COMING HOME —**  
Beaverton's Nainoa Wilmes leads teammate Daivik Orth to the finish line against Westview last week at Tualatin Hills.

**MILES VANCE/**  
The Times

## Boomers bust enrollment records for cardio classes

**Elsie Stuhr** | Nearly 30 fitness classes are offered at the center, and some fill in hours

By **JOE FITZGIBBON**  
SPECIAL TO THE OREGONIAN

BEAVERTON — Fitness experts, backed by medical research, have a message for baby boomers: It's time to start exercising.

"Everyone wants to find a way to enhance their lives and have that ageless feeling," said fitness instructor Diane Brice. "One of my goals is to provide a challenging and total body workout in an hour."

Most sociologists describe baby boomers as those born from 1946 through 1964, or about 75.8 million Americans. As the oldest reach retirement age, they are looking for ways to stay fit.

According to Ann Satterfield, program coordinator at the Elsie Stuhr Center in Beaverton, the number of boomers enrolling in classes has increased dramati-

cally over the past six years.

Of the nearly 70 classes offered each quarter, at least 28 are geared to the active senior. Several classes regularly fill within hours after registration opens.

"We're seeing physical improvement, especially in coordination and muscle control, in about 75 percent of those enrolled," Satterfield said. "It's very exciting."

Brice, who began teaching fitness classes to adults about 10 years ago, said it's not unusual to find boomers who are concerned that physical activities and workouts will cause more harm than good.

"Actually, it's just the opposite — exercise is safe and important for people of all ages," Brice said as she prepared to teach her twice-weekly Boomer Bootcamp at the Stuhr Center. "It's the best way to stay healthy, work on balance and flexibility, and meet others who are facing some of the same issues."

Carla Fenwick, 63, has another view. An athlete in her 20s and 30s, Fenwick said she was con-



OLIVIA BUCKS/THE OREGONIAN

Diane Brice, 59, leads a Boomer Bootcamp class at the Elsie Stuhr Center in Beaverton. The center is reaching out to boomers, and Brice says as part of the demographic, she can understand boomer needs.

cerned that classes at the Stuhr Center would be too laid-back for her needs.

"Although the name 'boomer' caught my eye when I walked in, I still expected to see people moving at a much slower pace," Fenwick said. "I was surprised by how energetic everyone was."

Margaret Armentrout nods in agreement. At 57, she is one of the youngest in the class and joined to help deal with shoulder and elbow problems that have kept her from playing tennis and golf.

"This is a great workout for me, because Diane is always pushing us and educating us at the same time about what to do and what not to do with our bodies," Armentrout said. "I hope this will get me back outside soon."

During a recent 55-minute workout to music of the '50s and '60s, an energetic group stretched, lifted, danced and sweated as Brice kept their cardiovascular systems pumping.

"It can be pretty intense, but I

tell people to stay within their comfort zone," she said. "It's important that they become aware of the impact and work within their limits."

Laurel Lahmers, 56, has been working out with other boomers for the past two years and is convinced of the mental benefits of exercise.

"I know that helps with your memory, and certainly puts you in good spirit afterwards," Lahmers said. "You can see the change every time someone new joins us."

Brice adds a touch of relevancy to her program.

"Being a baby boomer myself, I think that it's easier for me to understand their needs than perhaps a fitness instructor in her 20s," said the 59-year-old teacher. "I know that I'm seeing people now who are 75 and in greater shape than when they were 70."

*If you have an idea for a sports or fitness story, contact Joe Fitzgibbon at 503-223-0725 or [fitzgibbon@integra.net](mailto:fitzgibbon@integra.net)*

### Boomer Bootcamp:

**What:** Stretching, low-impact aerobics, balance activities, balls, ropes. Accompanied by music of the 1950s, '60s, and '70s.

**When:** 5:30 to 6:25 p.m. Tuesdays and Thursdays

**Where:** Elsie Stuhr Center, 5550 S.W. Hall Blvd., Beaverton

**Other boomer programs:** Ageless Athletes, 5:30 to 6:30 p.m. Mondays and Wednesdays; Aerobic Total Body Workout, 7:30 to 8:25 a.m. Mondays, Wednesdays and Fridays; Zumba Gold, 4:30 to 5:25 p.m. Mondays; Nia, 1:30 to 2:25 p.m. Tuesdays

**Fees:** Drop-in fee is \$3.25 to \$5.50 per class. 10- and 20-punch ticket available. People living outside the Tualatin Hills Park & Recreation District pay an additional quarterly fee of \$52.

**Information:** 503-629-6342 or [www.thprd.org](http://www.thprd.org)

## NEIGHBORHOOD

### CENTRAL/DOWNTOWN BEAVERTON

#### Crawly critters part of nature park's fun day

Newt Day at Tualatin Hills Nature Park is about more than just newts. This family fun day runs from noon to 4 p.m. Saturday at the park, 15655 S.W. Millikan Way.

Participants can learn about the nature park and some of its smallest residents. Caterpillars known as woolly bears, slugs, snails and birds, as well as the habitat and lifestyle of newts, are part of this educational event.

Craft stations will entertain the kids with paints, leaf art and face painting by local artists. Outside, a letter-boxing adventure will provide an opportunity to further explore the park. Refreshments of cookies and warm apple cider will be served. Admission is \$1 or two cans of food, which will go to the Oregon Food Bank.

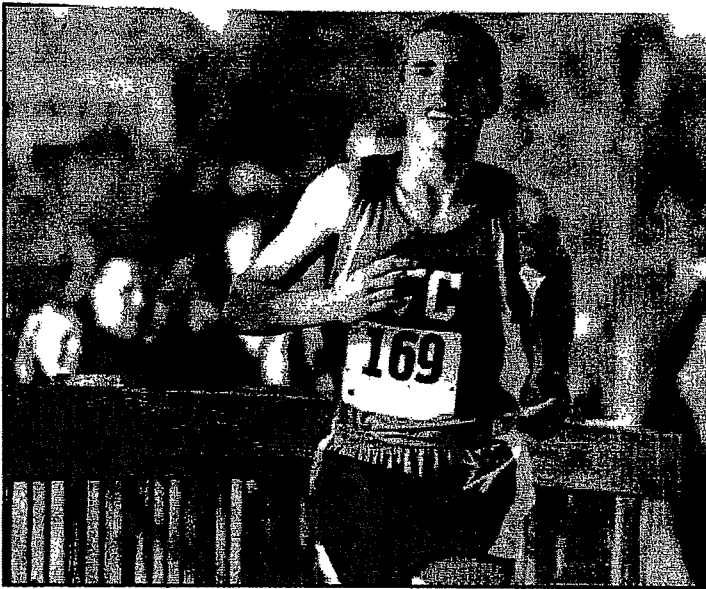
— Carol Marel

### Ongoing

**Aqua Fitness for Seniors:** 8:15-9:15 a.m. weekdays through Jan. 5. Sunset Swim Center offers lively warm-water fitness programs. Sunset Swim Center, 13707 N.W. Science Park Drive, Beaverton; \$30 for 20-visit pass for in-district seniors, \$40 for 20-visit pass for out-of-district seniors; \$3.50 single-visit in-district; plus \$52 quarterly assessment fee for people living outside Tualatin Hills Park & Recreation District; [www.thprd.org](http://www.thprd.org) or 503-629-6315

### Saturday

**Self-defense Clinic for Fathers and Sons:** 1-2 p.m. Garden Home Recreation Center will host a free program "No-Go-Yell-Tell" for boys ages 6 and older, and their dads. Co-sponsored by Tulen Center for the Martial Arts. Garden Home Recreation Center, 7475 S.W. Oleason Road, Garden Home; free; [www.thprd.org](http://www.thprd.org) or 503-629-6341



MILES VANCE/The Times

**ON HIS WAY** — Valley Catholic's Andy Holstrom raced to fourth place at district at Tualatin Hills.

## Sixth Annual Newt Day returns to Tualatin Hills Nature Park

The public is invited to attend the sixth annual Newt Day on Saturday from noon to 4 p.m. at the Tualatin Hills Nature Park and Interpretive Center, 15655 S.W. Millikan Way.

The family-friendly community event provides educational and experimental opportunities for participants of all ages to learn about the autumnal changes in nature.

Activities and other offerings provide motivation for visitors to explore nature at a time when most stay indoors.

The event includes exhibits, learning stations throughout the park and children's crafts including finger painting, leaf rubbing and face painting.

Admission is \$1 or two cans of nonperishable food per person. Cans will be donated to the Oregon Food Bank serving Washington County.

For more information, call 503-629-6350 or visit [www.thprd.org](http://www.thprd.org).

## Vote 'yes' on Tualatin Hills parks bond

This is exactly the time to vote "yes" on the Tualatin Hills Bond for Parks and Natural Areas (Measure 34-156):

- The cost of land is relatively cheap for the moment and available unlike the past few years;

- We'll get a much better cost on construction. Now more than ever local companies need and want the work;

- Yes, this measure will create jobs for people in our community;

- This measure will invest in one of our greatest economic strengths going into the future, this area's incredible livability and likeability, and for once ahead of the growth curve.

DICK SCHOUTEN  
Washington County commissioner

# PUBLIC MEETINGS

### THURSDAY, OCT. 30

**Board of Design Review** – 6:30 p.m., Beaverton City Hall, Council Chambers, 4755 S.W. Griffith Drive.

**Beaverton Schools Superintendent Listening Session** – 7 to 8:30 p.m., Hazeldale Elementary School, 20080 S.W. Farmington Road, Aloha. Superintendent Jerry Colonna will answer questions and gather community input on issues important to the Beaverton School District.

### MONDAY, NOV. 3

**Washington County Public Affairs Forum** – 11:30 a.m., Beaverton Elks Club, 3500 S.W. 104th Ave. Topic: Nov. 4 general election bond measures.

**Beaverton City Council** – 6:30 p.m., Beaverton City Hall, Council Chambers, 4755 S.W. Griffith Drive.

**Beaverton School Board Fall Work Session** – 6:30 p.m., Beaverton School District Administration Center, 16550 S.W. Merlo Road.

**Central Beaverton Neighborhood Association Committee** – 7 p.m., Beaverton Community Center, Community Room, 12350 S.W. Fifth St., Suite 100.

**Citizen Participation Organization 7** – 7 p.m., OSU Extension Office, Entrance D1 Room 1411 East, 18640 N.W. Walker Road.

**Tualatin Hills Park and Recreation District Board of Directors** – 7 p.m., Howard Terpenning Recreation Complex, Dryland Training Center, 15707 S.W. Walker Road.





MILES VANCE/The Times

**CROSSING OVER** — Valley Catholic's Austin Lundin makes her way across a bridge en route to a second-place finish at district at Tualatin Hills on Oct. 23.

**MONSTER MASH MOVIE NIGHT** — Tualatin Hills Aquatic Center, 15707 S.W. Walker Road, Beaverton. ■ Oct. 31, 6 to 9 p.m. Middle school age kids (I.D. required). Cost: \$5 per person. Includes: pizza, beverage, swimming and movie. Bring swimsuit, towel and a friend. Limited to first 200 students. Parent or guardian must enter the building to pick up participant no later than 9:15 p.m.

## 'Yes' on parks is a vote for the future

I'm disappointed that the Beaverton Valley Times recommended a "no" vote on the Tualatin Hills Park and Recreation District bond measure.

In doing so, the newspaper's editorial writers are guilty of the same short-term thinking as the lenders, borrowers, and investors who created our current financial disaster. They were making decisions based only on what they thought could make them rich today while ignoring the future consequences.

Beaverton-area voters have a chance to wisely plan for the future by voting yes on Measure 34-156. Houses near parks and natural areas better retain their value in a downturn. Local trails provide economical routes to work for strapped commuters. Local parks are a good place for exercise and recreation while cutting down on our use of gas.

If we choose not to protect our natural areas and streams; if we leave our trail system unfinished; if we forgo investing in our parks, it may be too late for us to rethink our mistake at some point in the future when "the economy is better."

**JOE BLOWERS**  
Tualatin Hills Park and Recreation District board member



**A newt is always a salamander . . .**

*. . . but a salamander is not always a newt.  
Confused? "Salamander" is the name of an  
entire group, or scientific order, of amphibians  
that have tails as adults.*

**Learn more about these amiable amphibians during Newt  
Day at Tualatin Hills Nature Park**

and more, find a breath of fresh air with help from [www.oregonlive.com/AandE/getout](http://www.oregonlive.com/AandE/getout)



DEBBIE CHITICK

**Newts have their day**

Many critters like to hibernate when winter approaches, but not the rough-skinned newt (a native salamander of the Northwest). Especially not in the Tualatin Hills Nature Park, where newts – a type of salamander that grows 5- to 8-inches long – come out of the underbrush after fall rains start. In celebration of that, the nature park will stage its sixth annual celebration of newts, plus snails and slugs. Check out displays, hands-on nature projects and crafts. Learn about the roles the slimy residents of the forest play in the ecosystem and how they've adapted to their habitat. Interactive exhibits help visitors learn about the rough-skinned newt, which spends part of its life in the water, part on land. The live salamander exhibit offers ways to learn about amphibians up close and discover their life cycles and preferred habitat. Other educational displays will offer information about trees, owls and slugs. Craft stations, face-painting and guided outdoor events round out the day. *Noon-4 p.m. Saturday, 15655 S.W. Millikan Way, Beaverton; \$1 or two cans of food per person; 503-629-6350*

# Tualatin Hills park proposal passing, two others failing

The economy hurt bids to fund parks in the cities of Tualatin and Hillsboro, say bond proponents

By **DAVID R. ANDERSON**  
THE OREGONIAN

Some Washington County voters were finding new and improved parks a luxury they couldn't afford Tuesday night.

Among three parks bond measures totaling nearly \$200 million for Beaverton, Hillsboro and Tualatin, voters were rejecting those in Tualatin and Hillsboro.

The biggest of the three, a \$100 million request from the Tualatin Hills Park & Recreation District, was passing by the slimmest of margins.

The measures had plenty of competition in the county. Voters saw a ballot that included funding requests for fire services, the Oregon Zoo, county fairground renovations and Portland Community College.

In the Tualatin Hills Park & Recreation District, which serves Beaverton and surrounding unincorporated areas, the measure had a 50.3 percent yes vote in partial returns. Larry Pelatt, the district's board president, said Tuesday night that he was optimistic.

"Truthfully, I thought we would have a little bigger lead," Pelatt said. "But given the economy, I'm not surprised. I think it will be tight."

A June survey for the district showed that 62 percent of voters supported a \$100 million bond measure.

The measure would cost 37 cents for each \$1,000 of assessed value for

Please see **PARKS**, Page B4

## Parks: Measure promises new fields

Continued from Page B1

20 years. For the owner of a \$250,000 house, that is \$92.50 a year in new taxes.

The measure promised natural areas for birdwatchers, at least 6½ miles of trails for hikers, 12 new athletic fields — including two with synthetic turf — for ball players, and about 40 acres of new parkland. It would spend \$12 million on stream corridors and wildlife habitat. It also would set aside nearly \$16 million for trails.

In Tualatin, a \$49.4 million parks bond was losing by more than a 2 to 1 margin.

That measure was opposed by City Council candidate Michael Zaretsky, who was losing his race for the City Council, and former Tualatin Mayor Steve Stolze, who said he would rather it was divided into two bonds. He did not support a community center included in the measure, but favored a smaller bond for park, field and trail upgrades. There were two reasons it was failing, Stolze said.

"The economics of the time, No. 1," he said. "And it was too big, too massive and really unnecessary in our city."

Dave Cook, the chairman of the committee trying to pass the Tualatin measure, said he didn't think it would have made a difference if the community center wasn't included.

"I think the economy just killed us," he said Tuesday

night.

At a tax rate of \$1.09 per \$1,000 of assessed value, the owner of a home assessed at \$200,000 would have paid about \$218 a year, with the bond to be paid off in 20 years.

In Hillsboro, city leaders were asking voters to approve a \$44.5 million request. That measure was losing by about 60 percent to 40 percent.

Corinne Bloomfield, Hillsboro parks' community resources manager, said parks officials were unsure the direction the vote would take and were disappointed voters didn't see more value in the recreation offerings.

"Of course, this doesn't change our commitment to quality," she said.

She said the city would continue to look for ways to make the recreation center happen.

City Councilor Doug Johnson said that would require returning to voters with a bond measure under better circumstances.

"There's a good plan there for a good facility, and we'll just have to wait and let the economy come back," he said.

Most of the bond money — \$39.5 million — would have gone toward building the indoor recreation center for the new 53rd Avenue Community Park. The remaining \$5 million was earmarked for improvements at seven sites.

The bond would have increased property taxes by about 41 cents per \$1,000 of assessed value. For the average Hillsboro home assessed at \$160,000 that would be about \$66 a year.

*Elizabeth Suh of The Oregonian staff contributed to this report. David R. Anderson: 503-294-5199; davidanderson@news.oregonian.com*

## Voters invest in local parks

Tualatin Hills Park and Recreation District officials and supporters kept a close eye on the numbers Tuesday night for the \$100 million Parks Bond Measure 34-156.

Unofficial election results revealed a 1,318-vote lead in voter support of the funding measure with 50.79 percent of residents voting yes and 49.21 percent voting no.

"It's been a pretty amazing night," said General Manager Doug Menke as he anxiously awaited Tuesday night's final tally. "The end result is we will have to wait until the last ballot is counted.

"It's been rather exciting. We've always been hopeful that voters will get through the chal-

■ See PARKS, A7

## Parks: Funds will improve trails, fields

■ Continued from A1

lenge of economic issues and really focus on the opportunity we have to really take a step forward in our quality of life."

The impact this measure will have on this community is great, Menke added.

With voter approval, the park district's funding measure will address growth and recreational needs within the district now and into the future.

Funding will be used for improvement projects including much-needed natural area preservation, trail expansions, park additions and upgrades, athletic field additions, building expansions, facility upgrades and land acquisition.

It would cost park district property owners an average of 37 cents per \$1,000 of assessed value per year throughout the 20-year life of the bonds. The average homeowner with a \$190,000 home would pay about \$70 a year or \$5.86 per month.

Before putting the issue before voters, the park district launched an extensive public outreach campaign, which included two public surveys, several open houses and an online survey.

"We listened carefully to what voters desired in a measure and formed a package based on that input," Menke said.

And in the end, the park district presented a package that voters chose to invest in for the future.

"I believe the voters are saying they respect the services the park district is currently providing and see the value in investing in the future," Menke said.



**MENKE**

THE OREGONIAN • THURSDAY, NOVEMBER 6, 2008

## Parks bond passing but no celebration yet

**Tualatin Hills** | The \$100 million measure led by 1,318, but about 7,000 ballots are uncounted

BEAVERTON — A \$100 million bond measure for the Tualatin Hills Park & Recreation District was winning Wednesday by 1,318 votes out of a total of 83,332.

But Washington County elections officials said there were as many as 7,000 ballots countywide that remained to be counted. So park district officials weren't ready to celebrate victory with a 50.8 percent yes vote, said Doug Menke, the district's general manager.

"I'm upgraded to cautiously optimistic," he said Wednesday. "We need to just wait it out. It's by no means a certainty."

The county still has about 3,000 ballots to count that were dropped off in other counties, said Mickie Kawai, the county's elections manager. In addition, as many as 3,000 ballots were challenged by elections workers, which include ballots with signatures that didn't match or voters using ballots from old addresses. Voters have until Nov. 14 to resolve those issues. And about 1,000 ballots had unclear markings that need to be hand counted. The elections office has until Nov. 24 to certify election results, Kawai said.

If the measure passes, the district's board will discuss the next steps at its Dec. 8 meeting, Menke said.

—David R. Anderson



## Cautious optimism on Tualatin Hills parks bond

Friday, November 07, 2008

By Nick Christensen

The Hillsboro Argus

The Argus

BEAVERTON - Officials with the Tualatin Hills Parks and Recreation District were cautiously optimistic Thursday as they waited for final results to come in from Tuesday's election.

On the ballot in Beaverton, Bethany, Aloha and Cedar Mill was a \$100 million bond for park and open space improvements in that area's parks district, primarily subsidizing park growth in fast-growing areas northeast of Hillsboro and in southern Beaverton.

The initiative had a 1,318-vote lead with 90 percent of Washington County ballots counted. That put it well within a margin of possible defeat once an estimated 10,000 remaining ballots were counted.

Still, Doug Menke, general manager of the parks district, was counting himself fortunate Thursday, as other parks initiatives on the ballot in the county didn't fare as well as his.

Voters in Hillsboro rejected a \$44 million parks bond, and Tualatin voters turned down a proposal for a recreation center.

"Our voters had a lot of choices to make," Menke said. "In the end, the good news is there appears to be a majority."

Local measures faced a tough road at the ballot box thanks to tough economic conditions. A survey conducted by the district in June showed 63 percent support for the measure.

Voters appeared to be decisive in the areas they chose to have their property taxes increased, approving safety measures but rejecting parks bonds.

Part of that was likely because of varying marketing efforts from proponents of the various bonds.

Where the Oregon Zoo had a television marketing campaign and a cute newborn elephant to pitch its proposal for expansion, the parks district and its boosters had to rely on a couple of mailers and public outreach efforts.

"We really went out to speak to any group willing to listen to us on an informational side," Menke said. In the end, he said, proponents did 39 presentations ranging from community and neighborhood groups to civic fraternities to the Beaverton Chamber of Commerce.

Menke said the proposal the district sent to voters was also restrained, not including an expensive community center in the package sent to voters.

The primary focus for the parks district's first bond in 14 years was to develop parkland in areas like Bethany and Murray Hill.

"We've had tremendous growth, not only in terms of population growth but demands for our programs and services," said Bob Wayt, the district's spokesman. "A Portland State study shows people are going to continue to move in there, with another 65,000 by the year 2026, so there's some major challenges we're trying to deal with."

And, if the initiative fails in the end, the district will have to find other ways to address that challenge.

"We'll just have to continue working with the resources that we have and do the very best job that we can," Wayt said.



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## Tualatin Hills park district bond maintains small lead

Posted: 04:00 AM PST Tuesday, November 18, 2008  
BY DJC STAFF

A \$100 million bond measure for the Tualatin Hills Parks & Recreation District appears likely to pass, with nearly 51 percent of voters in favor of the bond so far, according to a release by THPRD.

As of 3 p.m. on last Friday, bond measure 34-156 held a lead of 1,795 votes, with 47,355 in favor and 45,560 against. Ballots will continue to be counted by the election office, and another update is expected to be posted on Wednesday at 3 p.m.

The measure would provide funding for land acquisition and improvement projects for parks, trails, natural area preservation, and athletic fields, as well as expansions of the Elsie Stuhr Center and Conestoga Recreation and Aquatic Center. If passed, the average property owner will pay an additional \$5.86 per month, or \$70 per year, for a home with a value of \$190,000.

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## TUALATIN HILLS PARK AND RECREATION

# Bond officially passes with 51 percent of votes

The Washington County Elections Office certified passage of the Tualatin Hills Park and Recreation District's first bond measure in 14 years.

Nearly 51 percent of voters in the November general election supported Parks Bond Measure 34-156.

The \$100 million bond measure will provide funds for land acquisition and dozens of improvement projects focused on parks, trails, natural area preservation, athletic fields, expansions of the Elsie Stubb Center and the Conestoga Recreation and Aquatic Center and replacement and rehabilitation of aging facilities.

"Obviously, we're pleased and excited," said Doug Menke, general manager of the park district. "Many, many people put an awful lot of work into the bond measure and we are grateful for their support."

"But even more important, we want to thank the community. It shows that voters as a whole liked the proposal we brought forth, and they trust us to deliver on it. We won't let them down."

Election day was Nov. 4, but due to the closeness of the vote, the elections office held off on announcing official results until all ballots were counted. The final tally was 47,412 "yes" to 45,603 "no," a margin of 1,809 votes or 50.97 percent to 49.03 percent.

Menke said park district staff have already begun planning activities such as project schedules, budget development, staffing, communications to the public and more.

One of the near-term priorities for the board of directors will be to appoint a Citizens Oversight Committee. The committee will be made up of volunteers from the community whose charge will be to make sure that the \$100 million is invested as planned.

For more information, visit [www.thprd.org](http://www.thprd.org) or call 503-645-6433.

Valley Times, Nov. 27, 2008

## Park district facilities accept food donations

### Where to drop it off

Participating park district locations include:

- Aloha Swim Center, 18650 S.W. Kinnaman Road
- Beaverton Swim Center, 12850 S.W. Third St.
- Harman Swim Center, 7300 S.W. Scholls Ferry Road
- Sunset Swim Center, 13707 N.W. Science Park Drive
- Tualatin Hills Aquatic Center, 15707 S.W. Walker Road
- Cedar Hills Recreation Center, 11640 S.W. Park Way
- Conestoga Recreation and Aquatic Center, 9995 S.W. 125th Ave.
- Garden Home Recreation Center, 7475 S.W. Oleson Road
- Tualatin Hills Athletic Center, 50 N.W. 158th Ave.
- Elsie Stubb Center, 5550 S.W. Hall Blvd.
- Tualatin Hills Nature Park Interpretive Center, 15655 S.W. Millikan Way
- THPRD Administration Office, 15707 S.W. Walker Road

Now through the end of the year, 12 Tualatin Hills Park and Recreation District locations across town are accepting donations for the Oregon Food Bank.

It's part of the park district's annual "Drop In and Help Out the Hungry" food drive. All donations will be forwarded to Oregon Food Bank's Washington County division based in Hillsboro.

On Friday, Saturday and Sunday, the park district will again waive its usual drop-in fee for those who bring in at least two non-perishable food items.

Admission will be on a first-come, first-served basis for drop-in programs, including open/family swims, lap swims, open gyms, drop-in sports and fitness rooms.

The drop-in waiver is good

at all locations except the Nature Park Interpretive Center and the THPRD Administration Office, which do not have drop-in programs.

Oregon Food Bank's most

wanted foods include canned meats; canned and boxed meals; peanut butter; canned or dried beans and peas; pasta, rice, and cereal; canned fruits and 100 percent fruit juice.

For more information, visit [www.oregonfoodbank.org](http://www.oregonfoodbank.org).

"We're happy to partner with the Oregon Food Bank in this effort to help members of community with their basic needs," said Doug Menke, general manager of the park district. "In this economic downturn, demand for the food bank's services is especially high. All donations will make a difference for someone in need."



### **Exercise, swim for free with food donation**

Once again this year, Tualatin Hills Park & Recreation District will waive drop-in fees for the Thanksgiving weekend at selected locations for those bringing in donations for the Oregon Food Bank.

Friday through Sunday, donations of at least two non-perishable food items will allow free, first-come, first-served admission for swimming, open gyms and drop-in sports or fitness rooms.

Participating locations issuing the drop-in waivers are:

- Aloha Swim Center, 18650 S.W. Kinnaman Road.
- Beaverton Swim Center, 12850 S.W. Third St.
- Harman Swim Center, 7300 S.W. Scholls Ferry Road.
- Sunset Swim Center, 13707 N.W. Science Park Drive.
- Tualatin Hills Aquatic Center, 15707 S.W. Walker Road.
- Cedar Hills Recreation Center, 11640 S.W. Park Way.
- Conestoga Recreation & Aquatic Center, 9995 S.W. 125th Ave.
- Garden Home Recreation Center, 7475 S.W. Oleson Road.
- Tualatin Hills Athletic Center, 50 N.W. 158th Ave.
- Elsie Stuhr Center, 5550 S.W. Hall Blvd.

In addition, food will be collected at Tualatin Hills Nature Park Interpretive Center, 15655 S.W. Millikan Way, and the district's administrative center at

15707 S.W. Walker Road; however, these locations do not have drop-in programs and will not give waivers.

The food collection is part of the park district's annual "Drop In and Help Out the Hungry" drive, which runs through the end of the year. All donations collected by the district are turned over to Oregon Food Bank's Washington County division in Hillsboro.

Most-needed foods include canned meats, canned and boxed meals, peanut butter, canned or dried beans and peas, pasta, rice, cereal, canned fruits and 100 percent fruit juice. For details, go to [www.oregonfoodbank.org](http://www.oregonfoodbank.org).

— Roger Gregory