



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

**Board of Directors Regular Meeting
Wednesday, December 9, 2020**

**4:30 pm Work Session
5:15 pm Executive Session
6:15 pm Regular Meeting**

AGENDA

1. [Work Session: 2021 Legislative Policy](#)
2. Executive Session*
 - A. Land
3. Call Regular Meeting to Order
4. Action Resulting from Executive Session
5. Presentations:
 - A. [Accept: Audit Report on Park District Financial Statements for Fiscal Year 2019/20](#)
 - B. [Budget Committee Interviews](#)
6. Audience Time**
7. Board Time
 - A. Committee Liaisons Updates
8. Consent Agenda***
 - A. [Approve: Minutes of October 28, 2020 Board Retreat](#)
 - B. [Approve: Minutes of November 12, 2020 Regular Board Meeting](#)
 - C. [Approve: Monthly Bills](#)
 - D. [Approve: Monthly Financial Statement](#)
 - E. [Approve: Service District Initiated Annexation Resolution](#)
 - F. [Approve: Amendment to Intergovernmental Agreement with Washington County for Cities and Special Districts Assistance Grant Allocation for COVID-19 Response Cost Relief](#)
 - G. [Award: SEQ2 Baker Loop Neighborhood Park Consultant Contract](#)
9. Unfinished Business
 - A. [Update: Revised Operating Plan](#)
 - B. [Information: General Manager's Report](#)
10. New Business
 - A. [Review: Proposed Amendments to Intergovernmental Agreements for System Development Charge Collection with City of Beaverton and Washington County](#)
 - B. [Approve: South Cooper Mountain Main Street Master Plan](#)
11. Adjourn

Due to the current State of Emergency as a result of the COVID-19 pandemic, the THPRD Board of Director's December 9, 2020 Regular Meeting will be conducted electronically. Live streaming of this meeting will be available at https://youtu.be/g_rtJEQ2W0o (work session) and <https://youtu.be/8tMzWsuFmsk> (regular meeting) and also posted on the district's website at www.thprd.org

***Executive Session:** Executive Sessions are permitted under the authority of ORS 192.660. Copies of the statute are available at the offices of Tualatin Hills Park & Recreation District.

**** Audience Time / Public Testimony:** Testimony is being accepted for this meeting by email only. If you wish to submit testimony, please do so **by 3 pm on December 9, 2020** to boardofdirectors@thprd.org. Testimony received by the designated time will be read into the record during the applicable agenda item with a 3-minute time limit.

*****Consent Agenda:** Testimony regarding an item on the Consent Agenda will be heard under Audience Time. Consent Agenda items will be approved without discussion unless there is a board member request to discuss a particular Consent Agenda item. The issue separately discussed will be voted on separately.

In compliance with the Americans with Disabilities Act (ADA), this material, in an alternate format, or special accommodations for the meeting, will be made available by calling 503-645-6433 at least 48 hours prior to the meeting.



MEMO

DATE: November 30, 2020
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: **Information Regarding the December 9, 2020 Board of Directors Meeting**

Agenda Item #1 – Work Session: 2021 Legislative Policy

Kylie Grunow, state legislative consultant for the district, will be in attendance at your work session to provide an overview of the district's legislative topic areas for the 2021 legislative session.

Agenda Item #5 – Presentations

A. Accept Audit Report on Park District Financial Statements for Fiscal Year 2019/20

Attached please find a memo reporting that Julie Fahey, Audit Partner with Talbot, Korvola & Warwick, LLP, will be at your meeting to present the Audit Report on the park district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020.

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, 2020.

B. Budget Committee Interviews

Attached please find a memo outlining the process for board interviews of candidates for the district's budget committee.

Agenda Item #8 – Consent Agenda

Attached please find the following consent agenda items for your review and approval:

- A. Approve: Minutes of October 28, 2020 Board Retreat**
- B. Approve: Minutes of November 12, 2020 Regular Board Meeting**
- C. Approve: Monthly Bills**
- D. Approve: Monthly Financial Statement**
- E. Approve: Service District Initiated Annexation Resolution**
- F. Approve: Amendment to Intergovernmental Agreement with Washington County for Cities and Special Districts Assistance Grant Allocation for COVID-19 Response Cost Relief**
- G. Award: SEQ2 Baker Loop Neighborhood Park Consultant Contract**

Agenda Item #9 – Unfinished Business

A. Revised Operating Plan

Attached please find the Updated Revised Operating Plan for the District for FY 2020/21.

B. General Manager's Report

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

Agenda Item #10 – New Business

A. [Proposed Amendments to Intergovernmental Agreements for System Development Charge Collection with City of Beaverton and Washington County](#)

Attached please find a memo presenting draft amendments to the district's Intergovernmental Agreements with the city of Beaverton and Washington County for collection of its System Development Charges. Staff will incorporate the board's feedback into negotiations with the city and county, and will return to the board at a future meeting for final approval of the amendments.

B. [South Cooper Mountain Main Street Master Plan](#)

Attached please find the preferred master plan that has been developed for Main Street Park located in South Cooper Mountain.

Action Requested: Board of directors' approval of the preferred master plan for Main Street Park.

Other Packet Enclosures

- [Monthly Capital Report](#)
- [Monthly Bond Capital Report](#)
- [System Development Charge Report](#)



MEMO

DATE: November 30, 2020
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: **Work Session, December 9, 2020 Board of Directors Meeting**

2021 Legislative Policy

Board concurrence is desired on the THPRD state legislative platform prior to the district actively engaging with legislators. Aisha Panas, director of Park & Recreation Services, and Kylie Grunow, the district's lobbyist, will be at your work session to provide a brief overview of the legislative platform topic areas and to answer any questions the board may have.



MEMO

DATE: December 1, 2020
TO: Doug Menke, General Manager
FROM: Lori Baker, Director of Business Services

RE: **Accept Audit Report on District Financial Statements for Fiscal Year 2019/20**

Julie Fahey, Audit Partner with Talbot, Korvola & Warwick, LLP, will be presenting the Audit Report on the park district's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2020, at the December 9, 2020 board meeting.

Staff and the district auditors, Talbot, Korvola and Warwick LLP, presented the draft CAFR to the district's Audit Committee on December 1, 2020 for their review and approval. A copy of the audited CAFR will be forwarded to Board members prior to the board meeting.

Furthermore, the district has once again received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the CAFR dated June 30, 2020. Julie will share the significance of this award and the various ways this ensures the district maintains fiscal credibility.

Action Requested

Board of directors' acceptance of the Audit Report on the park district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020.

Tualatin Hills Park & Recreation District Beaverton, Oregon



**Comprehensive Annual Financial Report
For the Year Ended June 30, 2020**

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

Comprehensive Annual Financial Report

For the year ended June 30, 2020



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

**Tualatin Hills
Park & Recreation District
Comprehensive Annual Financial Report
For the year ended June 30, 2020**

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Tualatin Hills
Park & Recreation District
Comprehensive Annual Financial Report
For the year ended June 30, 2020

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Introductory Section







December 4, 2020

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

In accordance with state statutes, the Comprehensive Annual Financial Report (CAFR) of the Tualatin Hills Park & Recreation District (district) for the fiscal year ended June 30, 2020 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the district. All disclosures necessary to enable the reader to gain the maximum understanding of the district's financial activities have been included.

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

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

Talbot, Korvola & Warwick, LLP has issued an unmodified opinion on the district's financial statements for the year ended June 30, 2020. The independent auditor's report is located at the front of the financial section of this report. Immediately following, the reader will find Management's Discussion and Analysis (MD&A) that provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The Tualatin Hills Park & Recreation District is a special service district formed in 1955, operating under Oregon Revised Statutes Chapter 266 as a separate municipal corporation. The district is governed by a five member board of directors, elected to four-year terms of office, with daily operations administered by a general manager. The district provides year-round park and recreation services to a diverse population of approximately 250,000 residents within 50 square miles of east Washington County, Oregon, including the City of Beaverton.

- District facilities include: five indoor and two outdoor swim centers; a combined recreation/aquatic center; two recreation centers; an athletic center with six indoor multi-purpose athletic courts and a running track; a senior center; historic sites (Jenkins Estate, Fanno Farmhouse and John Quincy Adams Young House); a 220-acre Nature Park and Interpretive Center; the Cooper Mountain Nature Park and Interpretive Center; a tennis center with six indoor and eight outdoor courts (covered by two air structures for fall and winter season usage); and a camp for developmentally disabled youth.
- The district maintains, either through direct ownership or joint use agreement (including school sites): 52 outdoor basketball pads; 108 outdoor tennis courts; six indoor tennis courts; 147

soccer/football/lacrosse fields; 99 softball/baseball fields; three skate parks; four bocce courts; six volleyball courts; six long/high jump courts; and an outdoor hockey rink.

- The district has 305 park and recreation facility sites totaling approximately 2,495 acres, consisting of 1,371 acres of wetland/natural areas, and 1,124 acres of developed sites, including neighborhood, community and regional parks. District sites include three lakes, 27 miles of stream corridor, and 52 miles of off-street pathways.
- District programs include: aquatics instruction, leagues and drop-in programs; youth and adult sports leagues and fitness programs; youth and adult general and specialized recreation programs; youth after-school and day camps; senior fitness and recreation programs; developmentally disabled and special needs recreation programs; and natural resource education programs.

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

Factors Affecting Financial Conditions

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

Local economy – due to Ballot Measure 50, passed by voters in May 1997, the district has a permanent tax rate of \$1.3073 per \$1,000 of assessed value. An annual 3.0 percent increase is allowed on maximum assessed valuation of existing properties, along with increases due to new construction, land partitions, zoning changes, etc. The district was able to maintain a stable revenue base throughout the last recession. Over the past several years the district experienced significant revenue growth from System Development Charge (SDC) fees due to increased construction within the district boundaries and a fee increase in fiscal year 2015/16 based on updated methodology. However, in fiscal year 2018/19, fees decreased by 30.8 percent compared to the previous year, as a result of timing of new construction projects subject to SDC fees. In fiscal year 2019/20, SDC fees increased by 49.6 percent compared to the previous year, as a result of increases in new construction projects subject to SDC fees. SDC revenues are statutorily restricted to use for purchase or construction of new, or expansion of existing, facilities, improvements and land within the district, and do not fund district operations.

Because the district's 2020 assessed value is only 56.0 percent of market value, there is an inherent cushion in property tax collections on most properties. Fiscal year 2019/20 resulted in a growth of 4.6 percent in current year general fund property taxes over fiscal year 2018/19, consisting of approximately 3.0 percent approved valuation increase on existing properties, and 1.6 percent exception based growth (growth due to new development). Timing of collections on prior year property taxes resulted in a decrease of 0.7 percent in revenues for the fiscal year, due to a large settlement of prior year property taxes that occurred in fiscal year 2018/19. Property values are continuing to increase, and combined with three new urban expansion areas within the boundaries, the district is projecting growth in property taxes for fiscal year 2020/21 of 4.5 percent.

Beginning in March 2020, Washington County, the second most populous county in Oregon, experienced significant impacts to job growth and unemployment, as a result of state mandated stay at home orders, in response to the COVID-19 pandemic. County jobs declined 0.3 percent compared to the previous year. The following job categories showed a decline in jobs: manufacturing, leisure & hospitality, other services and government. The remaining job categories remained level or showed an increase, with a total net decrease of 983 jobs on an annual average basis. Furthermore, the county's unemployment rate as of June 2020 was 10.4 percent, compared to unemployment in June 2019 of 3.4 percent (seasonally adjusted). County unemployment was a lower rate than the state (11.6 percent) and national rates (11.1 percent).

The district also experienced operational impacts due to the health emergency resulting from the COVID-19 pandemic, as all district facilities and programs were closed, under order of the Oregon governor, from March 23, 2020 through the end of the fiscal year. The district lost an estimated \$4.5 million in program revenues during that time period, and is continuing to evaluate the impact of the closure. The district responded by implementing cost reductions, including layoff of nearly 800 part-time and seasonal employees, and 24 full-time employees, as well as furlough of 39 employees from May 15 through and beyond the end of the fiscal year.

In planning for fiscal year 2020/21, the district adopted a budget that reflects regular operations. Given that the pandemic situation was changing on a daily basis, and outcomes were not known during the budget process, the district determined that the best approach in the budget process was to adopt a regular budget, while continuing to monitor the situation and plan for possible contingencies. The district plans to continue monitoring the situation and manage operations to reflect any impacts on the budget.

Long-term financial planning

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

The final step necessary for this long-term focus was the completion of the five functional plans. These plans address five key areas (parks, programs, natural resources, trails and athletic fields) and provide a structured approach for implementation of the recommendations generated from the three main plans. All functional plans were completed during the 2015/16 fiscal year. Additionally, the Programs Functional Plan was updated in April 2017 and the Parks Functional Plan was updated in April 2019.

The district has completed a visioning process, the purpose of which was to conduct meaningful, cross-cultural, extensive engagement, to better understand the goals and aspirations of the patrons we serve. From the information learned through this effort, a guiding vision for the district's future will be developed to ensure the work we are doing meets the aspirational needs of our community.

To implement the key priorities as identified annually by the board of directors, the district will undertake to address or complete the following during the 2020/21 budget year:

Investing in our future through technology:

- Continue replacement of financial software to provide for growth and efficiency needs of the district
- Fund a project manager to begin evaluating business needs associated with the replacement of the registration system

Planning for future natural area, facility and trail needs and funding resources:

- Continue the completion of the Bond Capital program, which has added parks, natural areas, trail connections and athletic facilities
- Continue to manage the SDC capital program which will add new parks, trails and open space to serve newly developing, or redeveloping, areas of the district
- Continue to operate under a grant strategy that prioritizes the district's needs and matches them against available funding opportunities
- Acquire, conserve and enhance natural areas and open spaces within the district
- Complete analysis of park amenities on a walkable systems basis to reduce redundancies and provide opportunities for enhancement of amenities
- Complete a facilities functional plan to identify new major facilities needs and strategies for funding

Investing in our employees and volunteers:

- Provide lifeguard training courses that eliminate barriers to participation, such as providing financial assistance to allow individuals to participate in the course and testing, and providing language support for individuals during courses
- Extend Employee Assistance Program services to all employees

The district actively monitors deferred and projected maintenance replacements for both major and routine replacement needs. The five-year funding projection, prepared during the annual budget process, illustrates the importance of addressing this long-term need, to avoid a decline in district assets.

As part of the prior year audit, the district engaged a new actuary to value the net pension liability for the pension plan. This valuation resulted in changes to assumptions in the valuation to align with current activity in the plan, and a related decision to value the liability using the current year end of June 30, 2019 as the measurement date. These changes in estimate and measurement date, resulted in a restatement of the prior year balances related to pension. The district is continuing to review pension cashflow projections and is developing long-term funding plans to ensure that the pension plan funding issues are addressed. An updated investment policy for the plan was adopted in fiscal year 2020 and a pension funding policy is currently being developed that will allow the district to address the information identified in the current year pension liability calculation, and ongoing cash flow needs of the plan.

Major Initiatives

Bond measure

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

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

As of June 30, 2020, \$99.4 million total bond funds have been expended. Approximately \$5.3 million in funds are available for completion of the voter approved projects.

Future goals

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

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the district for its CAFR for the fiscal year ended June 30, 2019. This was the fifteenth year of submission, and subsequent receipt, of this prestigious award. In order to be awarded the Certificate of Achievement, the district had to publish an easily readable and efficiently organized CAFR that satisfied GFOA, accounting principles generally accepted in the United States of America (US GAAP), and applicable legal requirements.

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

The district's Adopted Budget Document for the 2019/20 Fiscal Year received the *Distinguished Budget Presentation* award from GFOA. This is the fifteenth year that the district has received such an award. In order to qualify, the budget document must be judged proficient as a policy document, a financial plan, an operations guide and a communications device.

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

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

Respectfully submitted,

A handwritten signature in black ink that reads "Lori Baker". The signature is written in a cursive, flowing style.

Lori Baker

Director of Business Services





Government Finance Officers Association

Certificate of
Achievement for
Excellence in
Financial
Reporting

Presented to

**Tualatin Hills Park and Recreation
District, Oregon**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

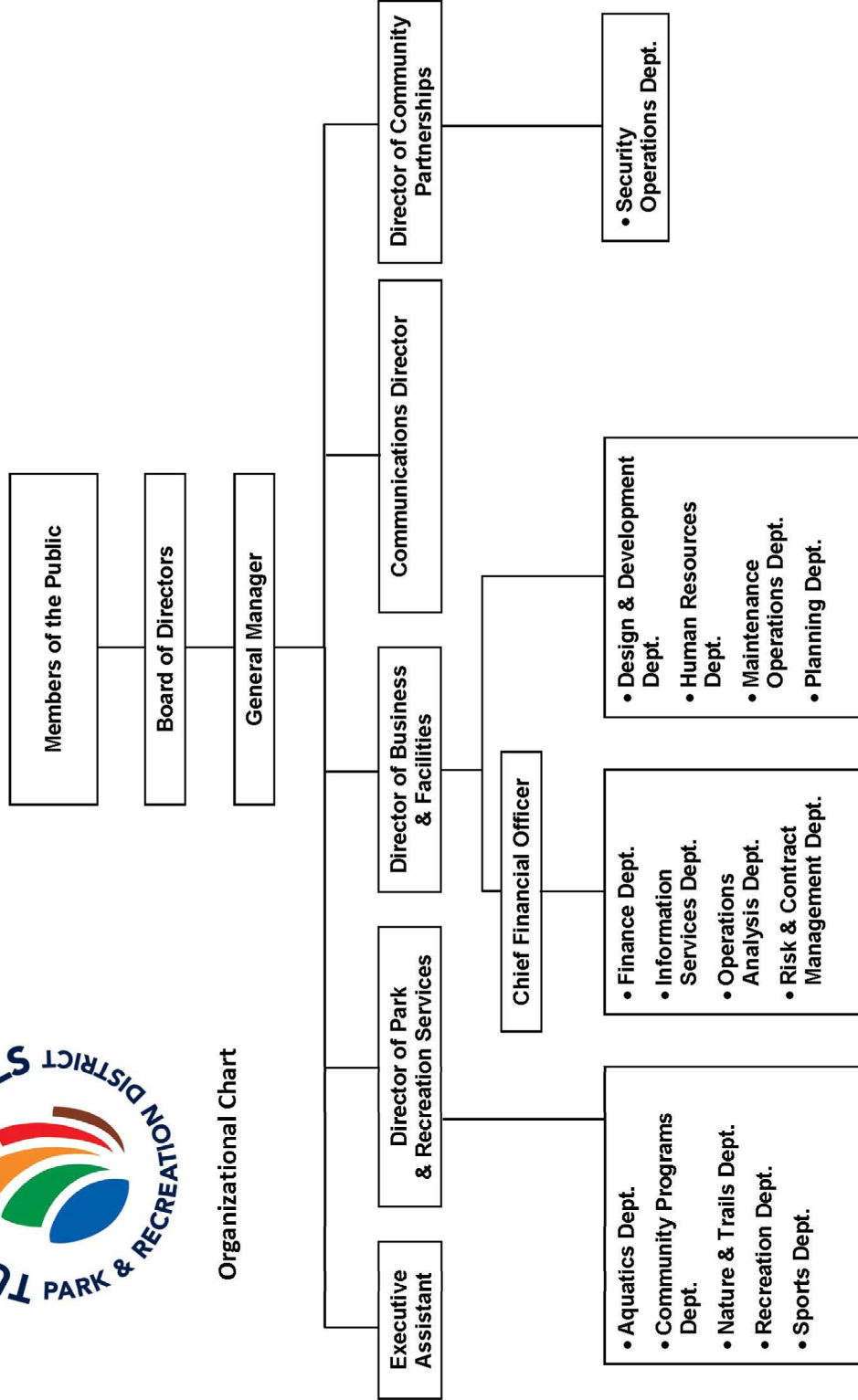
June 30, 2019

Christopher P. Morill

Executive Director/CEO



Organizational Chart



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

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

**Board of Directors
as of June 30, 2020**

<u>Name</u>	<u>Term Expires</u>
Ashley Hartmeier-Prigg, President	June 30, 2021
Tya Ping, Secretary	June 30, 2023
Wendy Kroger, Secretary Pro-tempore	June 30, 2021
Heidi Edwards	June 30, 2023
Felicita Montebianco	June 30, 2021

Registered Agent and Office

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

General Manager
Doug Menke

Director of Business Services
Lori Baker



Financial Section







Talbot, Korvola & Warwick, LLP 14945 SW Sequoia Parkway, Suite 150, Portland, Oregon 97224
P 503.274.2849 F 503.274.2853 www.tkw.com

INDEPENDENT AUDITOR'S REPORT

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

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Tualatin Hills Park & Recreation District (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

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

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



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INDEPENDENT AUDITOR'S REPORT (Continued)

Board of Directors
Tualatin Hills Park & Recreation District

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

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

Supplemental Information

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

Other Information

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

INDEPENDENT AUDITOR'S REPORT (Continued)

Board of Directors
Tualatin Hills Park & Recreation District

OTHER REPORTING REQUIRED BY OREGON MINIMUM STANDARDS

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated December 4, 2020, on our consideration of the District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.

TALBOT, KORVOLA & WARWICK, LLP

By 
Julie B. Fahey, Partner

Portland, Oregon
December 4, 2020



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

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

Financial Highlights

- The current health emergency resulting from the COVID-19 pandemic had a significant impact on our communities, and the district was similarly affected. The situation changed daily and our management team worked to stay ahead of this issue and plan for possible contingencies. The district closed indoor facilities, fields, play structures and other amenities in mid-March 2020, and at fiscal year-end, is just beginning to re-open. The district experienced program revenue losses during the closure period. In an effort to manage costs, the district implemented layoffs and furloughs of staff, and is continuing to evaluate steps to move forward under new guidelines being issued by the Oregon governor.
- The assets and deferred outflows of resources of the district exceeded its liabilities and deferred inflows at June 30, 2020 by \$182,115,519.
- Net investment in capital assets (net of accumulated depreciation and related debt) accounts for most of net position, with a value of \$185,215,804.
- Restricted net position of \$29,300,471 includes assets restricted for capital improvements and debt service.
- The remaining net position, (\$32,400,756) is negative as a result of the district's outstanding net pension obligation. The district is continuing to develop a long-term funding plan to address pension funding over the long-term, while continuing to meet the district's ongoing obligations to patrons and creditors.
- The district's total net position increased by \$25,541,334 or 16.3 percent over the previous year. The increase is mainly the result of improvements to park property, increases in property tax revenue, and decreases in costs resulting from cost management actions taken in response to the impact of the COVID-19 pandemic.
- As of the close of the current fiscal year, the district's governmental funds reported combined ending fund balances of \$45,877,778, a decrease of \$936,509, or 2.0 percent. Decreases were reported in the General Fund and Bond Capital Projects Fund. Increases were reported in the Bonded Debt Fund due to increased property tax revenues and the System Development Charges (SDC) Fund due to under-expenditure of budgeted costs and higher than anticipated SDC revenue for the fiscal year. As of June 30, 2020, fund balance for the General Fund was \$11,134,820 or 22.7 percent of total general fund expenditures, on a modified accrual basis.

Overview of the Financial Statements

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

Government-wide financial statements

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

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

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

The **statement of activities** presents information showing how the district's net position changed during the current fiscal year. On this statement, program revenue (revenue generated by specific programs through charges for services, grants and contributions) is shown separately from general revenue (revenue provided by taxes and other sources not tied to a particular program). This shows the extent each program relies on taxes for funding. All changes in net position are reported using the accrual basis of accounting, which requires that revenues be reported when they are earned and expenses be reported when goods and services are received. Items such as uncollected taxes, unpaid vendor invoices for items received by June 30, 2020, 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, 2020.

Fund Financial Statements

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

Governmental Funds

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

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

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

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

Budgetary highlights

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

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

Notes to the basic financial statements

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

Government-wide Financial Analysis

Statement of Net Position

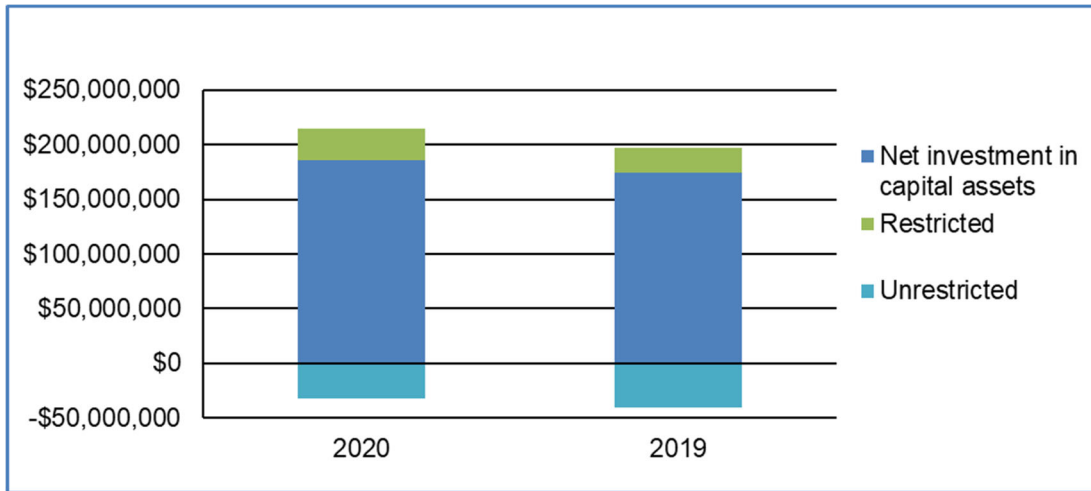
As noted earlier, net position may serve over time as an indicator of the district's financial position. As of June 30, 2020, the district's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$182,115,519.

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

	Governmental Activities	
	June 30, 2020	June 30, 2019
Cash and investments	\$ 47,998,261	\$ 49,547,376
Other assets	1,808,948	3,368,295
Capital assets	254,355,578	245,338,329
Total assets	304,162,787	298,254,000
Deferred outflow of resources - pension	1,489,457	1,604,040
Deferred outflow of resources - opeb	77,802	8,360
Deferred outflow of resources - charge on debt refunding	4,124,731	4,260,387
Total assets and deferred outflow of resources	309,854,777	304,126,787
Other liabilities	4,463,541	7,030,360
Debt liabilities	75,587,065	81,889,927
Net pension and opeb liabilities	31,165,542	58,632,315
Total liabilities	111,216,148	147,552,602
Deferred inflow of resources - pension	15,779,364	-
Deferred inflow of resources - opeb	743,746	-
Total liabilities and deferred inflow of resources	127,739,258	147,552,602
Net investment in capital assets	185,215,804	174,412,777
Restricted	29,300,471	22,307,182
Unrestricted	(32,400,756)	(40,145,774)
Total net position	\$ 182,115,519	\$ 156,574,185

The largest portion of the district's net position, \$185,215,804 reflects its investment in capital assets, less any related debt used to acquire these assets still outstanding. The district's assets (recorded at cost) are used to provide services to patrons. Consequently, these assets are not available for future spending, and debt repayment must be provided from other sources. An additional portion of the district's net position, \$29,300,471 represents resources that are subject to external restrictions on how they may be used. The remaining net position, (\$32,400,756) is negative as a result of the district's outstanding net pension obligation. The district is developing a long-term funding plan to address pension funding over the long-term, while continuing to meet the district's ongoing obligations to patrons and creditors.

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

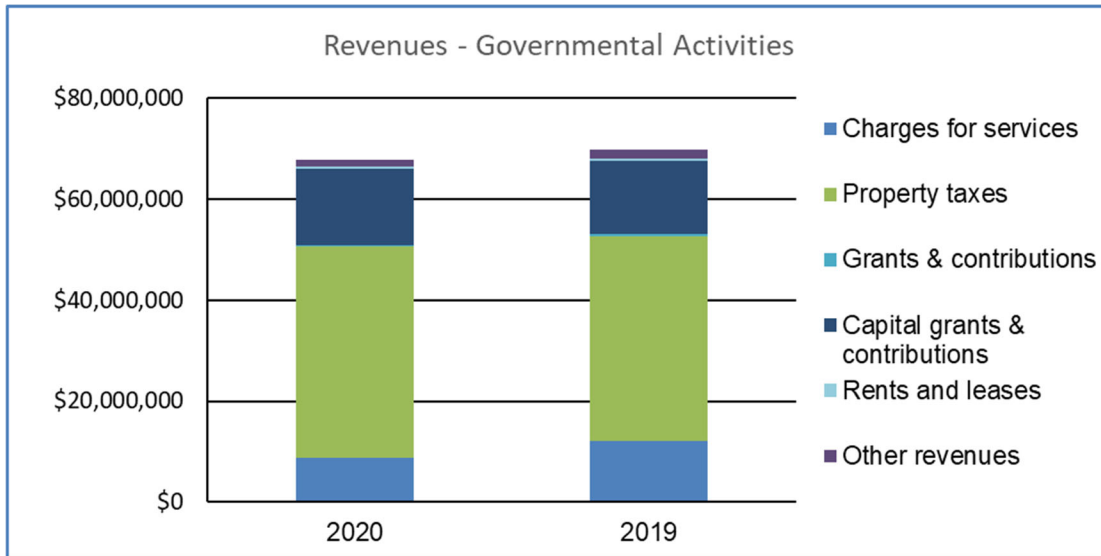


Statement of Activities

Governmental activities increased the district's net position by \$25,541,334 in this fiscal year. Key elements of this increase are included in the condensed version of the government-wide Statement of Changes in Net Position as follows:

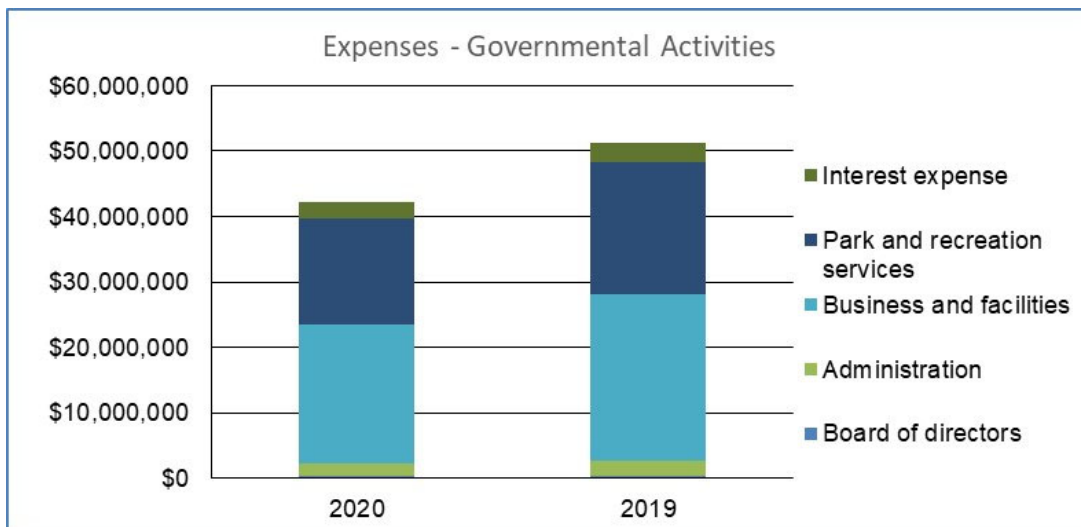
	Governmental Activities	
	For the year ended	
	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 8,716,600	\$ 12,141,602
Operating grants and contributions	67,081	87,829
Capital grants and contributions	15,073,128	14,485,201
Rents and leases	573,847	548,759
General revenues:		
Property taxes	42,020,224	40,631,613
Grants and contributions not restricted to specific programs	92,506	184,637
Other	1,294,234	1,649,752
Total revenues	<u>67,837,620</u>	<u>69,729,393</u>
Expenses:		
Board of directors	239,325	287,244
Administration	2,090,232	2,465,436
Business and facilities	21,184,639	25,269,252
Park and recreation services	16,108,717	20,303,450
Interest on long-term debt	2,673,373	2,878,707
Total expenses	<u>42,296,286</u>	<u>51,204,089</u>
Change in net position	25,541,334	18,525,304
Net position - beginning	156,574,185	138,048,881
Net position - ending	<u>\$ 182,115,519</u>	<u>\$ 156,574,185</u>

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



Property taxes increased \$1,388,611, or 3.4 percent. The increase is due primarily to statutorily allowed increases in assessed value of existing properties and new construction within the district boundaries. Charges for services decreased \$3,425,002 or 28.2 percent, resulting from closures of district facilities and programs for the last four months of the fiscal year, due to the COVID-19 pandemic. Capital grants and contributions increased \$587,927, or 4.1 percent due to increases in land contributions in the current year.

Expenses for the district decreased by 17.4 percent over last year. This decrease is due primarily to decreases in pension expense and cost reductions implemented in response to facility closures under state mandates related to the COVID-19 pandemic, offset by inflationary increases.



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

Financial Analysis of the District's Funds

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

Governmental funds analysis

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

During Fiscal Year 2019/20, the district's governmental funds reported a decrease in combined ending fund balances of \$936,509. The Bonded Debt Fund, System Development Charges Fund and Other Governmental Fund reported increases within the year while the remaining major funds reported decreases. The previous fiscal year had an increase of \$2,149,517, attributable primarily to timing differences between receipt of system development charge revenues and expenditure of those revenues for capital outlay.

The **General Fund** is the chief operating fund of the district. At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$10,884,501. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 22.1 percent of total General Fund expenditures, exceeding the district's financial policy guideline of 10.0 percent.

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

	General Fund	
	For the year ended	
	June 30, 2020	June 30, 2019
Revenues:		
Program revenues	\$ 8,716,600	\$ 12,141,602
Property taxes	33,893,914	33,091,556
Other revenues and bond proceeds	2,758,044	6,244,371
Total revenues	45,368,558	51,477,529
Expenditures:		
Board of directors	239,325	287,244
Administration	2,923,275	2,379,832
Business and facilities	19,504,673	17,816,512
Park and recreation services	21,322,667	19,625,019
Capital outlay	4,148,641	8,230,862
Debt service	935,376	881,655
Total expenditures	49,073,957	49,221,124
Change in fund balance	(3,705,399)	2,256,405
Fund balance - beginning	14,840,219	12,583,814
Fund balance - ending	\$ 11,134,820	\$ 14,840,219

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

Fund balance of the General Fund decreased by \$3,705,400 or 25.0 percent on the modified accrual method of accounting, due primarily to the impact of the state-ordered closures resulting from the COVID-19 pandemic.

Program revenues decreased \$3,425,002 or 28.2 percent. All categories of program revenues experienced decreases resulting from facility closures due to the COVID-19 pandemic. Revenues other than program revenues changed as follows:

- Increase of 2.4 percent or \$802,358 in property tax revenues related primarily to statutorily allowable growth in assessed property values, new construction in the district, offset by lower collections in prior year taxes in comparison to the prior year.
- Other revenues decreased \$3,486,326 or 55.8 percent. In Fiscal Year 2018/19 this category included debt proceeds of \$4,000,000, which was used to fund a portion of the Cedar Hills park development, and similar debt funding was not issued in Fiscal Year 2019/20. This decrease was offset by an increase in grant revenue in Fiscal Year 2019/20.

Non-capital and non-debt service operating expenditures increased 9.7 percent or \$3,881,333 primarily due to increases in personnel service costs including budgeted cost-of-living and merit increases, increases in health insurance costs, increased retirement plan costs and payroll taxes, offset in part by pandemic related staffing reductions that were implemented in the final two months of the fiscal year. Capital expenditures decreased from the previous year by \$4,082,221 or 49.6 percent due to timing of construction projects, including development at Cedar Hills park in Fiscal Year 2018/19.

The **Bonded Debt Fund** has a total fund balance of \$727,829, an increase of \$217,838 versus the previous year, and is restricted for payment of debt service on existing general obligation debt.

The **Bond Capital Projects Fund** accounts for the proceeds received from the sale of the general obligation bonds, Series 2009 for \$58,505,000 and Series 2011 for \$40,060,000, and Series 2015 for \$1,435,000 (new monies only). In November 2008, district voters authorized a total levy of \$100 million to target a specific list of projects and land acquisitions throughout the district. A total of \$4,381,427 was expended during the current fiscal year. The majority of capital projects have been substantially completed; however, one large park development and improvement project, natural resource land restoration and development of one new athletic field and one athletic facility will continue for at least one more year. As of the end of the year, total fund balance in this fund restricted for capital project development is \$5,257,725.

The **System Development Charges Fund** accounts for development impact fees assessed on new construction within the district boundaries. Total revenues increased by \$4,218,711 or 47.1 percent over last year, due to timing of new construction activity in the district. Total expenditures increased by \$1,932,819 or 43.2 percent due to timing of construction on district projects. Fund balance increased by \$6,775,451 or 31.1 percent over the previous year. This total fund balance of \$28,572,642 is entirely restricted for parks acquisition and development and improvements related to capacity expansion.

General Fund Budgetary Highlights

The district prepares and adopts its budget on an annual basis using a modified cash basis of accounting. General Fund revenues were less than budget by 24.5 percent, largely due to program and facility closures related to COVID-19 that led to program revenues less than budget of \$4,874,806, grant revenues less than budget of \$1,854,517 and the decision by the District to forego issuance of \$8,000,000 in debt that was included in the budget as a resource. Expenditures stayed well under budget by 35.8 percent, primarily due to non-expenditure of contingency and capital replacement reserve funds, control of costs in part-time personnel, COVID-19 related staffing reductions and capital expenditures at less than budgeted amounts. The Board approved a budget transfer from contingency during the current fiscal year, to allow for increased funding of the pension.

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

Capital Asset and Debt Administration

Capital assets

The district's investment in capital assets as of June 30, 2020 amounts to \$254,355,578 (net of accumulated depreciation). This investment in capital assets includes land, park sites and planning development, buildings and improvements, plus machinery, equipment and furnishings, and intangible assets. The net increase in the district's capital assets for the current fiscal year was \$9,017,249 or 3.7 percent, which reflected asset additions of \$15,845,146 and depreciation of \$6,827,897.

Additions of \$6,133,003 in land were primarily related to new acquisitions of park and natural area parcels. Additions of \$15,930,373 in park sites was due primarily to the completion of Cedar Hills Park and contributed park development received through SDC credits. Additions of \$1,350,762 in buildings and improvements was primarily due to various renovation projects throughout the district. Construction in process had additions of \$4,873,407 which included completion of construction at Cedar Hills park and work on the Westside trail, offset by transfers out for completed projects of \$12,681,314. Deferred maintenance was funded for both buildings and parks improvements, to the extent of available funds.

Capital Assets (net of depreciation)

	June 30	
	2020	2019
Land	\$ 118,664,749	\$ 112,531,746
Parks sites and planning development	79,282,285	67,715,968
Buildings and improvements	43,682,690	44,317,224
Equipment and furnishings	1,040,439	1,258,338
Intangible assets	36,906	58,637
Construction in progress	11,648,509	19,456,416
Total	\$ 254,355,578	\$ 245,338,329

Additional information on the district's capital assets can be found in Note IV.B on page 40 of this report.

Long-term debt and other long-term obligations

At June 30, 2020, the district had \$75,587,065 in debt and other long-term obligations outstanding compared to \$81,889,927 last year. \$7,313,750 of the debt outstanding and other long-term obligations at June 30, 2020 is due within one year. Debt decreased by a net of \$6,302,862, mainly due to the principal payments made on existing debt. During Fiscal Year 2020, the district advance refunded the 2019 direct borrowings and a portion of the Series 2010 Full Faith & Credit Bonds, to provide for future interest cost savings.

Outstanding Debt and Obligations

	June 30	
	2020	2019
General obligation bonds	\$ 58,550,000	\$ 63,860,000
Premiums	5,642,830	5,391,314
Full faith and credit obligations	11,125,000	8,340,000
Direct borrowing and loans	269,235	4,298,613
Total	\$ 75,587,065	\$ 81,889,927

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

The district's most recent credit rating was "Aa1", received from Moody's in January 2020 for the full faith and credit obligations. Previously, the district received ratings of "AA" from Standard & Poor's on both general obligation and full faith and credit obligations.

Due to the district's strong credit rating, bond insurance was not financially advantageous, nor necessary, for the series 2011, 2015 and 2016 general obligation issues or the series 2010 and 2020 full faith issues.

Additional information on the district's long-term obligations can be found in Note IV.D on pages 41 - 43.

Economic Factors and Next Year's Budget and Rates

Impact of COVID-19 Pandemic

In March 2020, the district closed all facilities, programs and certain outdoor amenities including athletic fields and playgrounds under order of the Oregon governor, due to the health emergency resulting from the COVID-19 global pandemic. To offset the impact of lost program revenues resulting from the closures, the district implemented cost reduction measures including layoff of all part-time staff, furloughs and layoffs of certain full-time staff, materials and services cost reductions, and reductions in capital spending.

Concurrently, the district supported the transition of most remaining staff to work-from-home status, and implemented on-line work capabilities for staff including on-line conferencing and virtual private network access to electronic work files and programs. The district also continued public meetings and hearings using on-line conferencing and a district internet streaming and subsequent access to recordings of all public meetings. Public comment was offered at the online meetings via call-in capability, and written comment read into the record of the meeting. The district also implemented an incident response team, which managed the district's operations and response to the pandemic, including facility closures, signage and communication requirements, and response to regularly updated state mandates for safe operation of the district. This response has allowed the district to address lost revenue, while still providing safe parks, trails and natural areas for our community.

Fiscal Year 2020/21 Budget

Due to uncertainties related to the impact of the COVID-19 pandemic, the district's board adopted a normal operating budget for the upcoming fiscal year in June 2020. The district also committed to completing regular revised operating plans, that will guide the operations of the district during the months that continue to be impacted by the pandemic.

Some of the factors considered during the preparation of the 2020/21 budget were:

- Assessed value on property was estimated to increase by approximately 4.5 percent over the previous year.
- Cost of living increases of 3.0 percent for full and regular part-time staff and continued increases in pension funding. The budget includes four upgraded regular part-time positions to full-time, and the elimination of one other vacant regular part-time position. The budget also reflects the conversion of a part-time position to full-time.
- Continued implementation of resource allocation strategy and evaluation of program offerings to ensure sustainable revenues for the future.
- Adjustment for expected water usage and rate increases while continuing to explore initiatives to reduce further utility cost impacts; for example, LED lighting, and upgrades to heating/cooling control software and equipment.

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

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

The district funds maintenance replacement at the maximum level available and it will continue to be a critical component of future budgetary plans. The district has seen growth in rental income from various properties and will actively target additional grant and contribution opportunities.

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

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

Requests for Information

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

Basic Financial Statements





Tualatin Hills Park & Recreation District
Statement of Net Position
June 30, 2020

	Governmental Activities	Component Unit - Tualatin Hills Park Foundation
Assets:		
Cash and cash equivalents	\$ 47,974,181	\$ 778,490
Investments	-	66,416
Due from other governments	630,939	-
Receivables (net of reserve for uncollectible accounts)	927,690	44,231
Inventories	141,393	-
Prepays	108,926	-
Cash and cash equivalents - restricted	24,080	-
Capital assets (net of accumulated depreciation):		
Land	118,664,749	-
Park sites and planning development	79,282,285	-
Buildings and improvements	43,682,690	-
Equipment and furnishings	1,040,439	-
Intangible assets	36,906	-
Construction in progress	11,648,509	-
Total assets	304,162,787	889,137
Deferred Outflows of Resources:		
Deferred outflows - pension	1,489,457	-
Deferred outflows - opeb	77,802	-
Deferred outflows - charge on debt refunding	4,124,731	-
Total deferred outflows of resources	5,691,990	-
Liabilities:		
Accounts payable and other current liabilities	3,099,608	20,722
Accrued interest payable	235,425	-
Unearned revenue	270,865	-
Long-term debt:		
Due within one year	7,313,750	-
Due in more than one year	68,273,315	-
Compensated absences		
Due within one year	451,950	-
Due in more than one year	405,693	-
Net other post-employment benefits liability		
Due in more than one year	644,351	-
Net pension liability		
Due in more than one year	30,521,191	-
Total liabilities	111,216,148	20,722
Deferred Inflows of Resources:		
Deferred inflows - opeb	743,746	-
Deferred inflows - pension	15,779,364	-
Total deferred inflows of resources	16,523,110	-
Net Position:		
Net investment in capital assets	185,215,804	-
Restricted for:		
Capital improvements	28,572,642	-
Debt service	727,829	-
With donor restrictions	-	207,513
Unrestricted	(32,400,756)	660,902
Total net position	\$ 182,115,519	\$ 868,415

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

Tualatin Hills Park & Recreation District
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Program Revenues				Net Revenue (Expense) and Changes in Net Position		Component
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Rents and Leases	Governmental Activities	
Primary government:							
Governmental activities:							
Board of Directors	\$ 239,325	\$ -	\$ -	\$ -	\$ -	\$ (239,325)	\$ -
Administration	2,090,232	-	-	-	-	(2,090,232)	-
Business and facilities	21,184,639	-	-	15,073,128	573,847	(5,537,664)	-
Park and recreation services	16,108,717	8,716,600	67,081	-	-	(7,325,036)	-
Interest on long-term debt	2,673,373	-	-	-	-	(2,673,373)	-
Total primary government	\$42,296,286	\$ 8,716,600	\$ 67,081	\$ 15,073,128	\$ 573,847	(17,865,630)	-
Component unit:							
Tualatin Hills Park Foundation	\$ 173,298	\$ 70,945	\$ 36,680	\$ -	\$ -	-	(65,673)
General revenues:							
Property taxes levied for general purposes						33,922,038	-
Property taxes levied for debt service						8,098,186	-
Grants and contributions not restricted to specific programs						92,506	78,565
Unrestricted investments earnings						1,160,881	1,328
Miscellaneous						133,353	14,706
Total general revenues						43,406,964	94,599
Change in net position						25,541,334	28,926
Net position - beginning						156,574,185	839,489
Net position - ending						\$ 182,115,519	\$ 868,415

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

Tualatin Hills Park & Recreation District
Balance Sheet - Governmental Funds
June 30, 2020

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Fund	Total Governmental Funds
Assets						
Assets:						
Cash and cash equivalents	\$ 12,871,431	\$ 680,286	\$ 5,540,803	\$ 28,696,899	\$ 184,762	\$ 47,974,181
Investments	-	-	-	-	-	-
Receivables:						
Interest	559	422	-	-	-	981
Property taxes, net	648,372	155,625	-	-	-	803,997
Accounts receivable	122,323	-	389	-	-	122,712
Intergovernmental	122,872	-	-	508,067	-	630,939
Cash and cash equivalents-restricted	-	-	-	24,080	-	24,080
Prepays	108,926	-	-	-	-	108,926
Inventories	141,393	-	-	-	-	141,393
Total assets	<u>\$ 14,015,876</u>	<u>\$ 836,333</u>	<u>\$ 5,541,192</u>	<u>\$ 29,229,046</u>	<u>\$ 184,762</u>	<u>\$ 49,807,209</u>
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities:						
Accounts payable	\$ 755,619	\$ -	\$ 283,467	\$ 656,404	\$ -	\$ 1,695,490
Salaries payable	33,985	-	-	-	-	33,985
Retainages payable	54,120	-	-	-	-	54,120
Other current liabilities payable	1,316,013	-	-	-	-	1,316,013
Unearned revenue	270,865	-	-	-	-	270,865
Total liabilities	<u>2,430,602</u>	<u>-</u>	<u>283,467</u>	<u>656,404</u>	<u>-</u>	<u>3,370,473</u>
Deferred inflows of resources:						
Unavailable revenue - taxes	450,454	108,504	-	-	-	558,958
Fund balances:						
Nonspendable:						
Prepays	108,926	-	-	-	-	108,926
Inventory	141,393	-	-	-	-	141,393
Restricted:						
Debt service	-	727,829	-	-	-	727,829
Capital improvements	-	-	5,257,725	28,572,642	-	33,830,367
Committed - mitigation maintenance	-	-	-	-	184,762	184,762
Unassigned	10,884,501	-	-	-	-	10,884,501
Total fund balance	<u>11,134,820</u>	<u>727,829</u>	<u>5,257,725</u>	<u>28,572,642</u>	<u>184,762</u>	<u>45,877,778</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 14,015,876</u>	<u>\$ 836,333</u>	<u>\$ 5,541,192</u>	<u>\$ 29,229,046</u>	<u>\$ 184,762</u>	<u>\$ 49,807,209</u>

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

Tualatin Hills Park & Recreation District
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
June 30, 2020

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

Fund balances - total governmental funds:	\$ 45,877,778
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	254,355,578
Unavailable revenues for those amounts that were not available to pay current period expenditures.	558,958
Other long-term items are not available to pay for current period expenditures and, therefore, are deferred in the fund statements:	
Deferred outflows - pension	1,489,457
Deferred outflows - other post employment benefits	77,802
Deferred outflow - charge on debt refunding	4,124,731
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(235,425)
Bonds, FFC and loans payable	(75,587,065)
Compensated absences	(857,643)
Net opeb liability	(644,351)
Deferred inflows - pension	(15,779,364)
Deferred inflows - other post employment benefits	(743,746)
Net pension liability	(30,521,191)
Net position of governmental activities	\$ 182,115,519

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

Tualatin Hills Park & Recreation District
Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
For the Year Ended June 30, 2020

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Fund	Total Governmental Funds
Revenues:						
Property taxes	\$ 33,893,914	\$ 8,096,466	\$ -	\$ -	\$ -	\$ 41,990,380
Aquatic programs	2,086,197	-	-	-	-	2,086,197
Tennis center	886,052	-	-	-	-	886,052
Sports programs	1,280,082	-	-	-	-	1,280,082
Recreation programs	4,464,269	-	-	-	-	4,464,269
Grants and sponsorships	1,264,767	-	-	-	-	1,264,767
Rents and leases	573,847	-	-	-	-	573,847
System development charges	-	-	-	12,716,580	-	12,716,580
Interest earned	452,512	87,245	150,747	466,563	3,814	1,160,881
Charges for services	312,357	-	-	-	-	312,357
Miscellaneous revenues	154,562	-	-	-	2,467	157,029
Total revenues	45,368,559	8,183,711	150,747	13,183,143	6,281	66,892,441
Expenditures:						
Current:						
Board of Directors	239,325	-	-	-	-	239,325
Administration	2,923,275	-	-	-	-	2,923,275
Business and facilities	19,480,998	-	-	-	-	19,480,998
Park and recreation services	21,322,667	-	-	-	-	21,322,667
Capital outlay	4,148,641	-	4,381,427	6,407,692	-	14,937,760
Debt service	935,376	7,965,873	-	-	-	8,901,249
Total expenditures	49,050,282	7,965,873	4,381,427	6,407,692	-	67,805,274
Excess (deficiency) of revenues over (under) expenditures	(3,681,723)	217,838	(4,230,680)	6,775,451	6,281	(912,833)
Other financing sources (uses):						
Issuance of bonds	9,900,000	-	-	-	-	9,900,000
Premiums on bonds issued	1,294,716	-	-	-	-	1,294,716
Payment to refunded bonds escrow	(11,218,392)	-	-	-	-	(11,218,392)
Total other finance sources (uses)	(23,676)	-	-	-	-	(23,676)
Net change in fund balances	(3,705,399)	217,838	(4,230,680)	6,775,451	6,281	(936,509)
Fund balances at beginning of year	14,840,219	509,991	9,488,405	21,797,191	178,481	46,814,287
Fund balances at end of year	\$ 11,134,820	\$ 727,829	\$ 5,257,725	\$ 28,572,642	\$ 184,762	\$ 45,877,778

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

Tualatin Hills Park & Recreation District
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2020

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

Net changes in fund balances - total governmental funds	\$ (936,509)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (for capitalized assets) exceeded depreciation in the current period.	7,765,881
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.	1,251,368
Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received.	29,844
The issuance of long-term debt (e.g., bond, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	6,167,206
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Accrued interest payable	60,670
Accrued compensated absences payable	304,352
Net OPEB liability and related deferrals	(2,934)
Net pension liability and related deferrals	10,901,456
Change in net position of governmental activities	\$ 25,541,334

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

Tualatin Hills Park & Recreation District
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 33,447,201	\$ 33,447,201	\$ 33,893,914	\$ 446,713
Aquatic programs	3,819,780	3,819,780	2,086,197	(1,733,583)
Tennis center	1,208,172	1,208,172	886,052	(322,120)
Sports programs	1,911,530	1,911,530	1,280,082	(631,448)
Recreation programs	6,127,000	6,127,000	4,073,247	(2,053,753)
Nature & Trails programs	524,924	524,924	391,022	(133,902)
Grants and sponsorships	3,119,284	3,119,284	1,264,767	(1,854,517)
Rents and leases	923,110	923,110	573,847	(349,263)
Interest earned	590,000	590,000	452,512	(137,488)
Charges for services	250,000	250,000	312,357	62,357
Debt proceeds	8,000,000	8,000,000	-	(8,000,000)
Miscellaneous revenues	150,000	150,000	154,562	4,562
Total revenues	60,071,001	60,071,001	45,368,559	(14,702,442)
Expenditures:				
Board of Directors	267,956	267,956	239,325	28,631
Administration	2,891,689	3,263,689	2,923,275	340,414
Business and facilities	22,853,208	24,467,907	20,812,591	3,655,316
Park and recreation services	23,001,621	25,264,922	21,322,667	3,942,255
Capital outlay	20,017,227	20,017,227	3,776,100	16,241,127
Contingency	2,600,000	600,000	-	600,000
Transfers to other funds	4,768,000	2,518,000	-	2,518,000
Total expenditures	76,399,701	76,399,701	49,073,958	27,325,743
Net change in fund balance	(16,328,700)	(16,328,700)	(3,705,399)	12,623,301
Fund balances at beginning of year	16,328,700	16,328,700	14,840,219	(1,488,481)
Fund balances at end of year	\$ -	\$ -	\$ 11,134,820	\$ 11,134,820

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

Tualatin Hills Park & Recreation District
Statement of Fiduciary Net Position
June 30, 2020

	<u>Pension and OPEB Trust Funds</u>
Assets	
Cash and investments	<u>\$ 22,001,277</u>
Total assets	<u>22,001,277</u>
Liabilities	
Benefits payable	18,193,889
Accounts payable	<u>142,018</u>
Total liabilities	<u>18,335,907</u>
Net Position	
Restricted for pension	1,865,497
Restricted for other post-employment benefits	<u>1,799,873</u>
Total net position held in trust	<u><u>\$ 3,665,370</u></u>

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

Tualatin Hills Park & Recreation District
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2020

	Pension and OPEB Trust Funds
Additions:	
Contributions	
Employer	\$ 10,000,223
Employee	909,055
Total contributions	10,909,278
Investment earnings	255,476
Total additions	11,164,754
Deductions:	
Benefits paid	20,357,467
Administrative expenses	181,323
Total deductions	20,538,790
Change in net position	(9,374,036)
Net position, at beginning of year	13,039,406
Net position, at end of year	\$ 3,665,370

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements
June 30, 2020

I. Summary of significant accounting policies

A. Reporting entity

Tualatin Hills Park & Recreation District (the district) is a special service district governed by an elected five member Board of Directors (the board), and operates as a separate municipal corporation. The district, as a primary government, is a financial reporting entity, which has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As required by accounting principles generally accepted in the United States (GAAP), these financial statements present the financial status and activities of the district and its component unit. The discretely presented component unit, Tualatin Hills Park Foundation (the foundation), is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the district. The district has no other potential component units.

Discretely Presented Component Unit

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

B. Government-wide and fund financial statements

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

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

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

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

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

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

The district reports the following major governmental funds:

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

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

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

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

The other governmental fund includes the nonmajor funds of the district. The *Mitigation Maintenance Fund* is a special revenue fund that accounts for mitigation funds received from development impacting park property. This fund is accumulated for and committed to use on natural area restoration projects. The *Capital Replacement Reserve Fund* is a fund that accounts for dollars set aside to fund replacement of existing capital infrastructure. The fund and related board funding policy were placed on hold until June 30, 2025.

Additionally, the district reports fiduciary funds as follows:

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

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

Flow of resources

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

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

1. Cash, cash equivalents and investments

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

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

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

2. Receivables and payables

Recorded property taxes receivable that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue in the fund financial statements. The remaining balance is recorded as unavailable revenue because it is not deemed available to finance operations of the current period in the fund financial statements. An allowance for doubtful accounts is estimated based upon the history of collections of property tax, and any information received from the county related to settlements for outstanding tax balances. Property taxes are levied and become a lien on July 1. Collection dates are November 15, February 15 and May 15 following the lien date. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

3. Inventory and prepaid items

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

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

4. Capital assets

Capital assets, which include property, equipment, furnishings, improvements and intangible assets such as software, are reported in the government-wide financial statements. The district defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

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

5. *Deferred outflows/inflows of resources*

In addition to assets, another financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The items that qualify in this category are deferred charges from refunding, and the following items that relate to the defined benefit pension plan and OPEB plan: the difference between expected and actual experience, and the difference between projected and actual investment earnings. All four items are reported in the government-wide statement of net position. Deferred charges, resulting from the carrying value of refunded debt and its reacquisition price, are deferred and amortized over the shorter of the life of the refunded debt or refunding debt.

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

6. *Unearned revenue*

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

7. *Compensated absences*

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

8. Long-term obligations

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

In the fund financial statements, funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Fund balance

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

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

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

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

II. Reconciliation of government-wide and fund financial statements

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

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$(75,587,065) difference are as follows:

Bonds payable	\$ (58,550,000)
Plus: Issuance premiums (to be amortized over life of debt)	(4,372,793)
Full faith and credit obligations	(11,125,000)
Plus: Issuance premiums (to be amortized over life of debt)	(1,270,037)
Direct debt and loans payable	<u>(269,235)</u>
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ (75,587,065)</u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliations between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$7,765,881 difference are as follows:

Capital outlay (for capitalized assets)	\$ 14,593,778
Depreciation expense	<u>(6,827,897)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at changes in <i>net position of governmental activities</i>	<u>\$ 7,765,881</u>

Another element of that reconciliation states “the net effect of various miscellaneous transactions involving capital assets (i.e. donations) is to increase net position.” The details of this \$1,251,368 difference are as follows:

Donations of capital assets increase the net position in the statement of net position, but do not appear in the governmental funds because they are not financial resources	<u>\$ 1,251,368</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at changes in <i>net position of governmental activities</i>	<u>\$ 1,251,368</u>

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this \$6,167,206 difference are as follows:

Principal repayments:	
General obligation debt	\$ 5,310,000
Other long-term debt	324,378
Amortization of premiums	1,043,200
Amortization of deferred charges on refundings	(534,048)
Proceeds from issuance of debt	(9,900,000)
Debt Refunded	10,820,000
Deferred charge on refunding	398,392
Premiums on debt issued	<u>(1,294,716)</u>
Net adjustments to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u><u>\$ 6,167,206</u></u>

III. Stewardship, compliance and accountability

A. Budgetary information

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

Governmental fund budgets are established in accordance with state law, and are adopted on a fund level except the General Fund. The General Fund budget is adopted on an organizational unit level. Organizational units are the levels of control for all funds established by the resolution. The detail budget document, however, is required to contain more specific information for the above mentioned appropriation levels. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers and approval by the board. Original and supplemental budgets may be modified by the use of appropriations transfers between the levels of control. Such transfers require approval by the board. In the year ended June 30, 2020, the board approved a budget transfer in the general fund, from contingency, to cover additional funding of employee pension costs, and a transfer in the SDC fund, to cover unanticipated materials and services costs.

IV. Detailed notes on all funds

A. Cash, cash equivalents and investments

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

At June 30, 2020, the district had the following investments at contract value, in the Fiduciary funds:

Guaranteed long-term fund	\$5,465,474
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Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

At June 30, 2020, the district had the following cash, cash equivalents and investments at fair value:

Governmental funds:	
Demand deposits and short term commercial paper	\$ 1,109,996
Commercial paper	539,732
Investments in the State Treasurer's LGIP	46,348,533
Total governmental funds cash, cash equivalents and investments	47,998,261
Fiduciary funds:	
Stable value fund	5,465,474
Cash	36,936
Mutual funds	16,498,867
Total cash, cash equivalents and investments at fair value	\$ 69,999,538

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

Cash and cash equivalents	\$ 47,974,181
Cash, cash equivalents and investments - restricted	24,080
Total cash, cash equivalents and investments - governmental activities	47,998,261
Cash and investments - fiduciary activities	22,001,277
Total cash, cash equivalents and investments - fiduciary activities	22,001,277
Total cash, cash equivalents and investments	\$ 69,999,538

The district categorizes its investments according to the fair value hierarchy established by GAAP. GASB Statement No. 72, *Fair value Measurement and Application*, provides a fair value hierarchy based on valuation inputs to measure the fair value of the investment. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Assets valued at fair value as of June 30, 2020 are as follows:

	Level 1
Commercial paper	\$ 539,732
Mutual funds	16,498,867
Total	\$ 17,038,599

Current investments ratings and weighted average maturities are:

	Moody's AAA	Total	Weighted Average Maturity (years)
Commercial paper	\$ 539,732	\$ 539,732	0.0028

The LGIP, Stable value and mutual funds are unrated.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

A. Interest rate risk

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

Investments in the LGIP are stated at share value, which approximates fair value, and is the value at which the shares can be withdrawn. The LGIP does not report all investments at fair value in accordance with the provisions of GASB Statement No. 31. The LGIP is required by Oregon Revised Statutes (ORS) to compute the fair value of all investments maturing more than 270 days from the date the computation is made. If the fair value totals more than one percent of the balance of the LGIP in terms of unrealized gain or loss, the amount is required to be distributed to the pool participants. Fifty percent of the LGIP portfolio must mature within 93 days. Up to 25% of the LGIP portfolio may mature in over one year and no investment may mature in over three years. At June 30, 2020, the district's share of the amount of unrealized gain reported by the LGIP was considered immaterial.

A. Credit risk

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

B. Concentration of credit risk

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

In accordance with GASB Statement No. 40, the district is required to report all individual non-federal investments, which exceed 5% of total invested funds. As of June 30, 2020, the district did not hold any non-federal investments exceeding 5% of invested funds.

C. Custodial credit risk – deposits

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. The combined total bank balance is \$1,280,091. Of these deposits, \$250,000 is covered by federal depository insurance. As required by Oregon Revised Statutes, deposits in excess of federal depository insurance were held at a qualified depository for public funds. All qualified depositories for public funds are included in the multiple financial institution collateral pool that is maintained by and in the name of the Office of the State Treasurer.

D. Custodial credit risk – investments

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

B. Capital assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance 6/30/19	Increases	Decreases	Transfers	Ending Balance 6/30/20
Governmental activities					
Capital assets, not being depreciated					
Land	\$ 112,531,746	\$ 6,125,867	\$ -	\$ 7,136	\$ 118,664,749
Construction in progress	19,456,416	4,873,407	-	(12,681,314)	11,648,509
Total capital assets, not being depreciated	<u>131,988,162</u>	<u>10,999,274</u>	<u>-</u>	<u>(12,674,178)</u>	<u>130,313,258</u>
Capital assets, being depreciated					
Parks, sites and planning development	109,988,652	3,340,734	-	12,589,639	125,919,025
Buildings and improvements	76,596,288	1,266,223	-	84,539	77,947,050
Equipment and furnishings	8,422,839	238,915	(20,428)	-	8,641,326
Intangible assets	341,762	-	-	-	341,762
Total capital assets being depreciated	<u>195,349,541</u>	<u>4,845,872</u>	<u>(20,428)</u>	<u>12,674,178</u>	<u>212,849,163</u>
Less accumulated depreciation for:					
Parks, sites and planning development	(42,272,684)	(4,364,056)	-	-	(46,636,740)
Buildings and improvements	(32,279,064)	(1,985,296)	-	-	(34,264,360)
Equipment and furnishings	(7,164,501)	(456,814)	20,428	-	(7,600,887)
Intangible assets	(283,125)	(21,731)	-	-	(304,856)
Total depreciation	<u>(81,999,374)</u>	<u>(6,827,897)</u>	<u>20,428</u>	<u>-</u>	<u>(88,806,843)</u>
Total capital assets being depreciated, net	<u>113,350,167</u>	<u>(1,982,025)</u>	<u>-</u>	<u>12,674,178</u>	<u>124,042,320</u>
Governmental activities capital assets, net	<u>\$ 245,338,329</u>	<u>\$ 9,017,249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 254,355,578</u>

Depreciation expense of \$6,827,897 for governmental activities was charged to the business and facilities function.

The district has the following significant construction commitments related to projects begun prior to June 30, 2020:

	Commitments made before 6/30/20	Commitments made after 6/30/20	Total Commitments
Crowell Woods Park	\$ 67,209	\$ -	\$ 67,209
Southwest Quadrant Neighborhood Park	277,249	-	277,249
Bethany Creek Trail	482,684	54,455	537,139
Bonnie Meadow Neighborhood Park	1,050,660	64,193	1,114,853
Highland Park	58,466	-	58,466
Somerset West Park	962,358	68,544	1,030,902
Youth Athletic Fields - NW Quadrant	689,236	27,750	716,986
Bridges & Boardwalks	13,349	-	13,349
Conestoga Pool Tank and Deck	60,214	-	60,214
	<u>\$ 3,661,425</u>	<u>\$ 214,942</u>	<u>\$ 3,876,367</u>

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

C. Accrued compensated absences

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

	Beginning Balance 6/30/19	Increase	Repayments	Ending Balance 6/30/20	Due within one year
Compensated absences	\$ 1,161,995	\$ 281,928	\$ (586,280)	\$ 857,643	\$ 451,950

D. Long-term debt

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

	Beginning Balance 6/30/19	Increase	Repayments	Ending Balance 6/30/20	Due within one year
General Obligation Bonds					
Series 2011	\$ 19,665,000	\$ -	\$ (1,985,000)	\$ 17,680,000	\$ 2,155,000
Series 2015	35,485,000	-	(3,325,000)	32,160,000	3,645,000
Series 2016	8,710,000	-	-	8,710,000	-
Premium	5,381,413	-	(1,008,620)	4,372,793	927,873
Total General Obligation Bonds	<u>69,241,413</u>	<u>-</u>	<u>(6,318,620)</u>	<u>62,922,793</u>	<u>6,727,873</u>
Full Faith & Credit					
Series 2006	130,000	-	(130,000)	-	-
Series 2010A	1,205,000	-	(60,000)	1,145,000	70,000
Series 2010B	6,820,000	-	(6,820,000)	-	-
Series 2010C	185,000	-	(105,000)	80,000	80,000
Series 2020	-	9,900,000	-	9,900,000	290,000
Premium	9,901	1,294,716	(34,580)	1,270,037	115,613
Total Full Faith & Credit	<u>8,349,901</u>	<u>11,194,716</u>	<u>(7,149,580)</u>	<u>12,395,037</u>	<u>555,613</u>
Direct Borrowing					
Series 2019A	2,775,000	-	(2,775,000)	-	-
Series 2019B	1,225,000	-	(1,225,000)	-	-
Energy Savings Contract	298,613	-	(29,378)	269,235	30,264
Total Direct Borrowing	<u>4,298,613</u>	<u>-</u>	<u>(4,029,378)</u>	<u>269,235</u>	<u>30,264</u>
Total Long-term debt	<u>\$ 81,889,927</u>	<u>\$ 11,194,716</u>	<u>\$ (17,497,578)</u>	<u>\$ 75,587,065</u>	<u>\$ 7,313,750</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 2011 were issued on September 13, 2011 in the amount of \$40,060,000, as the second series of the 2008 bond measure, to complete the voter approved list of acquisitions and projects. Stated interest rates for specific maturities ranged from 2.00% to 4.00%, in accordance with the terms agreed at issuance. The bonds are paid annually, with interest payments semi-annually, over a term of eighteen years.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

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

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

Full Faith and Credit Obligations

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

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

On November 30, 2010, the district issued \$7,815,000 in Full Faith and Credit Obligations, to finance the acquisition, construction and renovation of a new maintenance facility and related capital projects, centrally located within district boundaries. The bonds were issued as Series 2010B and 2010C, for \$6,820,000 and \$995,000, respectively. Series 2010B was issued on a taxable basis, with a Recovery Zone Economic Development Bond subsidy associated with the issue. The stated coupon rates on specific maturities range from 5.25% to 6.741%, with a subsidy rate of 45% on the total interest cost, for the term of the bonds. In February 2020, the district advance refunded the Series 2010B bonds, and funds are held in irrevocable trust for future payment of the debt. As a result, this issue is considered defeased, and the liability was removed from the statement of net position. Because a portion of the new warehouse may be leased to a for-profit enterprise, Series 2010C was issued on a taxable basis with stated coupon rates on specific maturities ranging from 1.064% to 4.972%, in accordance with the terms agreed at issuance. Series 2010C bonds are paid annually, with interest payments semi-annually, over a term of 11 years, with the final payment due in fiscal year 2021.

Finally, on February 12, 2020, the district issued \$9,900,000 in full faith and credit bonds with interest rates between 3.0% and 4.0%. The proceeds were used to advance refund \$6,820,000 of the Series 2010B full faith and credit issue and \$4,000,000 of the 2019 direct borrowing. The net proceeds of \$11,194,716 (including a \$1,294,716 premium and payment of \$126,325 in closing costs) were deposited in an irrevoc-

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

able trust fund with an escrow agent to provide funds for future debt service payment on the refunded bonds. As a result, this portion of the Series 2010 bond is considered defeased and the liability was removed from the statement of net position and the 2019 direct borrowing was paid in full. The reacquisition price exceeded the net carrying amount of the old debt by \$398,392. This amount is amortized over the remaining life of the refunding debt. The bonds will be paid annually, with interest payments semi-annually, over a term of twenty years.

Direct Borrowing

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

On February 12, 2019, the district borrowed \$2,775,000 for funding a portion of the construction costs of two major capital improvement projects – Cedar Hills Park and Somerset Park. Additionally, the district borrowed \$1,225,000 for funding a portion of the construction costs of the same major capital improvement projects. These loans were paid in full with a portion of the proceeds of the 2020 full faith and credit bonds.

The district's outstanding notes from direct borrowings and direct placements contain an event of default provision that allows the escrow agent to enforce the financing agreement. Annual principal requirements for all issues are as follows:

Year Ending June 30,	General Obligation Series			Full Faith & Credit			Direct Borrowing	Total
	2011	2015	2016	2010A	2010C	2020	Energy Contract	
2021	\$ 2,155,000	\$ 3,645,000	\$ -	\$ 70,000	\$80,000	\$ 290,000	\$ 30,264	\$ 6,270,264
2022	2,315,000	3,980,000	-	75,000	-	380,000	31,175	6,781,175
2023	2,500,000	4,340,000	-	80,000	-	390,000	32,114	7,342,114
2024	2,675,000	4,725,000	-	85,000	-	395,000	33,082	7,913,082
2025	2,865,000	5,125,000	-	95,000	-	415,000	34,079	8,534,079
2026-2030	5,170,000	10,345,000	8,710,000	610,000	-	2,345,000	108,521	27,288,521
2031-2035	-	-	-	130,000	-	2,740,000	-	2,870,000
2036-2040	-	-	-	-	-	2,945,000	-	2,945,000
	<u>\$ 17,680,000</u>	<u>\$ 32,160,000</u>	<u>\$ 8,710,000</u>	<u>\$ 1,145,000</u>	<u>\$ 80,000</u>	<u>\$ 9,900,000</u>	<u>\$ 269,235</u>	<u>\$ 69,944,235</u>

Annual interest requirements for all issues are as follows:

Year Ending June 30,	General Obligation Series			Full Faith & Credit			Direct Borrowing	Total
	2011	2015	2016	2010A	2010C	2020	Energy Contract	
2021	\$ 615,756	\$ 1,502,000	\$ 292,550	\$ 45,670	\$ 3,978	328,550	\$ 7,826	\$ 2,796,330
2022	551,106	1,319,750	292,550	42,770	-	319,850	6,914	2,532,940
2023	458,506	1,120,750	292,550	39,670	-	308,450	5,975	2,225,901
2024	383,506	903,750	292,550	36,370	-	296,750	5,007	1,917,933
2025	299,912	667,500	292,550	32,770	-	280,950	4,011	1,577,693
2026-2030	773,600	565,250	527,000	94,395	-	1,140,350	5,749	3,106,344
2031-2035	-	-	-	2,730	-	693,000	-	695,730
2036-2040	-	-	-	-	-	255,600	-	255,600
	<u>\$ 3,082,386</u>	<u>\$ 6,079,000</u>	<u>\$ 1,989,750</u>	<u>\$ 294,375</u>	<u>\$ 3,978</u>	<u>\$ 3,623,500</u>	<u>\$ 35,482</u>	<u>\$ 15,108,471</u>

Short-term Debt

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

V. Other information

A. Defined benefit pension plan

The district maintains a single-employer defined benefit pension plan (“plan”) trusted by The Standard Insurance Company. The plan provides retirement and death benefits (pre-retirement) to plan members and beneficiaries. The plan does not issue a publicly available financial statement. Financial statements for the plan are included as Trust Funds in the Basic Financial Statements, and combining statements are included in the Supplemental Information. The plan’s authority for vesting and benefit provisions is provided by the Plan Agreement (last restatement July 1, 2016) and is governed by the district’s Board of Directors. Amendments to the plan require approval of the Board of Directors.

General Information About the Pension Plan

Plan Description

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

Membership in the Plan as of June 30, 2020 was:

Active members	164
Vested inactive members	34
Nonvested inactive members entitled to account balances	30
Retirees	18
Total	246

Benefits Provided

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

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

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

The plan does not have a disability benefit, but a participant qualified under a program administered by the Social Security Administration will continue to earn vesting service credits during the period of disability. In the event of death prior to retirement, an amount equal to the present value of the vested accrued benefit will be paid. Death benefits paid post-retirement are provided only by the annuity form elected at the time of retirement. Terminated employees who have completed five years of vesting service are entitled

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

to receive a vested monthly benefit starting at normal retirement date. A participant is always 100% vested in mandatory/IAP and voluntary employee accounts.

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

Contributions

The plan is funded by a combination of employer and employee contributions. Employer contributions used to liquidate the net pension liability are funded by the General Fund. The terms of the plan dictate that employee contributions are made on a pre-tax basis at a rate of 6% of eligible earnings for Tier I. Tier II employees are required to participate in the Individual Account Program Pension Plan, a defined contribution plan (see Note V.B. below). Per board direction, the employer contributions are based on an actuarially determined rate to contribute whatever amounts are required in addition to employee contributions, to provide benefits and pay expenses of the plan. Contributions are funded by the General Fund for the district. Total actual contributions to the plan for the year ended June 30, 2020 totaled \$10,909,278 which is 92.2% of annual covered payroll of \$11,833,548. Pension expense (benefit) for the fiscal year ended June 30, 2020 was (\$901,233).

Tier I participants 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.

Net Pension Liability

Actuarial Valuation Assumptions

The total pension liability reported as of June 30, 2020, with a measurement date of June 30, 2020, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal
Mortality assumptions	2019 adopted assumption for Oregon PERS General Service retirees (Pub-2010 retiree tables generationally projected).
Discount rate	6.0%
Salary growth assumption	4.0%
Inflation (post retirement COLA)	2.0%
Investment rate of return (net of expenses)	6.0%
Likelihood of a member selecting lump sum form of payment	50%

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

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

Changes in Net Pension Liability

The following table presents the changes in the net pension liability for the fiscal year ended June 30, 2020 based on the measurement date of June 30, 2020:

	Increases (Decreases)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balances @ 6/30/2019	\$ 68,561,884	\$ 11,245,290	\$ 57,316,594
Changes for the year:			
Service cost	3,160,771	-	3,160,771
Interest	2,158,354	-	2,158,354
Effect of plan changes	(3,594,865)	-	(3,594,865)
Effect of economic/demographic gains	(4,650,603)	-	(4,650,603)
Effect of changes in assumptions or inputs	(12,963,571)	-	(12,963,571)
Benefit payments	(20,285,282)	(20,285,282)	-
Employer contributions	-	(195,260)	195,260
Member contributions	-	909,054	(909,054)
Net investment income	-	191,472	(191,472)
Administration expense	-	10,000,223	(10,000,223)
Net changes	(36,175,196)	(9,379,793)	(26,795,403)
Balances @ 6/30/2020	<u>\$ 32,386,688</u>	<u>\$ 1,865,497</u>	<u>\$ 30,521,191</u>

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

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

	1% Decrease (5.00%)	Discount rate (6.00%)	1% Increase (7.00%)
Total pension liability	\$ 36,912,749	\$ 32,386,688	\$ 28,692,110
Fiduciary net position	1,865,497	1,865,497	1,865,497
Net pension liability	35,047,252	30,521,191	26,826,613

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

For the year ended June 30, 2020, the district recognized pension expense of (\$901,233). The following table presents the components of deferred inflows and outflows of resources for the fiscal year ended June 30, 2020:

	Inflows of Resources	Outflows of Resources
Differences between expected and actual experience	\$ 4,166,165	\$ -
Change of assumptions or inputs	11,613,199	1,295,705
Net difference between projected and actual earnings	-	193,752
Total	<u>\$ 15,779,364</u>	<u>\$ 1,489,457</u>

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

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

Fiscal Years Ended June 30,	Deferred Outflows (Inflows) of Resources
2021	\$ (1,585,798)
2022	(1,585,798)
2023	(1,585,800)
2024	(1,614,536)
2025	(1,641,421)
Thereafter	(6,276,554)
	<u>\$ (14,289,907)</u>

B. Individual account program pension

Effective July 1, 2020, the district transitioned the Individual Account Program (IAP), a single employer defined contribution plan, to a separate trust. At June 30, 2020, the assets of the IAP are co-mingled with the defined benefit trust, but are tracked separately. Standard Insurance is the administrator of the trust. Funding of the IAP occurs on a perpetual basis as part of the District's normal payroll processes.

Plan Description

The IAP is a defined contribution plan funded by mandatory pre-tax contributions from Tier II participants of the district defined benefit pension plan. Effective July 1, 2020, the district adopted the IAP, allowing for segregation of funds invested in participant directed accounts. Participants are eligible for the plan upon hire, and are fully vested at all times. The IAP is governed by the district's Board of Directors. Amendments to the plan require approval of the Board of Directors.

Plan Investments

Plan investments are reported at fair value. The district categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of an asset. Level 1 inputs are quoted prices in active markets for identical assets. Investments in the IAP are valued using quoted market prices (Level 1 inputs).

As of June 30, 2020, there were 85 active employees, respectively, covered by the IAP.

C. Deferred compensation plan

The district offers all employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457(b). The plan permits employees to defer a portion of their current salary until termination, retirement, death, or financial hardship. All assets and income of the plan are in a trust for the exclusive benefit of the participants and their beneficiaries. Plan participant investments are determined by the employee participants. A committee performs the administrative and fiduciary responsibilities of the employer under the plan.

**Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020**

D. Other post-employment benefits (OPEB)

General Information About OPEB

Plan Description

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

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

Funding Policy

The net OPEB liability is liquidated via employer contributions from the General Fund. The district does not pay any portion of the health insurance premium for retirees; however the retirees do receive benefits, as described below, through the district's retirement plan. Also, retirees receive an implicit benefit of a tiered healthcare premium at the same rate provided to active employees. Retirees may not convert either benefit into an in-lieu payment to secure coverage under independent plans. At June 30, 2020, 146 retirees were receiving post-employment healthcare benefits.

Net OPEB Liability

Actuarial Valuation Assumptions

The total OPEB liability reported as of June 30, 2020, with a measurement date of June 30, 2020, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal
Mortality assumptions	Pub-2010 General Employees table
Discount rate	7.0%
Salary growth assumption	3.5%
Inflation (post retirement COLA)	2.0%
Investment rate of return (net of expenses)	7.0%
Healthcare cost trend rates	6.8% in 2020/21, declining annual by 0.1% until 2038, 5.0% thereafter

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity	65%	9.2%
Fixed income	35	3.0

Changes in Net OPEB Liability

The following table presents the changes in the net OPEB liability for the fiscal year ended June 30, 2020 based on the measurement date of June 30, 2020:

	Increases (Decreases)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balances @ 6/30/2019	\$ 3,109,837	\$ 1,794,116	\$ 1,315,721
Changes for the year:			
Service cost	76,153	-	76,153
Interest	214,629	-	214,629
Differences between expected and actual experience	43,893	-	43,893
Changes of assumptions or other input	(836,714)	-	(836,714)
Employer contributions	-	91,389	(91,389)
Net investment income	-	82,265	(82,265)
Benefit payments	(163,574)	(163,574)	-
Administration expense	-	(4,323)	4,323
Net changes	(665,613)	5,757	(671,370)
Balances @ 6/30/2020	<u>\$ 2,444,224</u>	<u>\$ 1,799,873</u>	<u>\$ 644,351</u>

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

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

	1% Decrease (6.00%)	Discount rate (7.00%)	1% Increase (8.00%)
Net OPEB liability	\$ 854,789	\$ 644,351	\$ 457,909

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

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

	1% Decrease	Current trend rate	1% Increase
Net OPEB liability	\$ 535,987	\$ 644,351	\$ 769,044

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

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

For the year ended June 30, 2020, the district recognized OPEB expense of \$94,323. The following table presents the components of deferred outflows and deferred inflows of resources for the fiscal year ended June 30, 2020:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 743,746
Changes in assumptions or other inputs	39,016	-
Differences between expected and actual earnings on investments	38,786	-
	\$ 77,802	\$ 743,746

The following table presents the future amortization of deferred outflows and inflows of resources to be recognized in other post-employment benefits expense:

Fiscal Years Ended June 30,	Deferred Outflows (Inflows) of Resources
2021	\$ (77,872)
2022	(77,872)
2023	(77,872)
2024	(79,962)
2025	(88,091)
Thereafter	(264,275)
	\$ (665,944)

E. Risk management

The district is a member of the Special Districts Insurance Services (SDIS). The Special Districts Association of Oregon created SDIS in 1984 for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. SDIS has over 800 members, and is governed by a five member board of directors who are elected to three-year terms. In-house services of SDIS include risk management consultation, claims and litigation administration, investigation and loss analyses. SDIS contracts for specialists in land use problems and lobbyist services. SDIS is fully funded by its members, who pay annual assessments on an experience rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. New members initially contract for a one-year term, and thereafter automatically renew on an annual basis. Termination does not relieve a former member from its unresolved loss history incurred during membership. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

**Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020**

F. Commitments and contingencies

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

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

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

The Fanno Creek Service Center facility contains 90,000 square feet of interior space and was purchased and renovated at a cost of \$8.9 million in 2011-2012. Total annual depreciation expense for the facility is \$184,100 and the net carrying value as of June 30, 2020 approximates \$7.3 million. The synthetic turf practice field was purchased and constructed at a cost of \$2.1 million in 2011. Total annual depreciation for the constructed field approximates \$57,000 and the carrying value of the land and the constructed field approximates \$1.6 million.

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

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

G. Tax abatements

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

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

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements (continued)
June 30, 2020

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

The amount of tax abated during the year ended June 30, 2020 is:

Abatement Category	Abatement
Enterprise zone	\$ 9,000
Vertical housing	14,000
Nonprofit corporations low income housing	121,000
	\$ 144,000

H. Subsequent events

The district issued a Tax and Revenue Anticipation Note, Series 2020 in the amount of \$10,000,000 on July 1, 2020 to continue operations of the general government prior to receipt of annual tax revenue. This note matures December 31, 2020 and bears interest at a rate of 0.97%.



Required Supplementary Information





**Tualatin Hills Park & Recreation District
Required Supplementary Information
Pension Plan
Schedule of Changes in Net Pension Liability and Related Ratios**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability:						
Service cost	\$ 3,160,771	\$ 3,516,445	\$ 1,387,648	\$ 1,489,089	\$ 1,440,139	\$ 1,212,449
Interest	2,158,354	2,596,664	2,246,552	2,408,620	2,319,600	2,114,196
Effect of plan changes	(3,594,865)	-	-	-	-	-
Effect of changes in assumptions or inputs	(12,963,571)	1,682,483	-	-	-	-
Effect of economic/demographic gains	(4,650,603)	-	-	-	-	-
Benefit payments	(20,285,282)	(5,576,144)	(5,348,750)	(9,378,957)	(1,920,016)	(4,052,930)
Difference between expected and actual experience	-	-	1,252,327	3,112,507	-	2,366,480
Net change in total pension liability	(36,175,196)	2,219,448	(462,223)	(2,368,741)	1,839,723	1,640,195
Total pension liability, beginning	68,561,884	31,665,774	32,127,997	34,496,738	32,657,015	31,016,820
Restatement of total pension liability, beginning	-	34,676,662	-	-	-	-
Restated total pension liability, beginning	<u>68,561,884</u>	<u>66,342,436</u>	<u>32,127,997</u>	<u>34,496,738</u>	<u>32,657,015</u>	<u>31,016,820</u>
Total pension liability, ending	<u>32,386,688</u>	<u>68,561,884</u>	<u>31,665,774</u>	<u>32,127,997</u>	<u>34,496,738</u>	<u>32,657,015</u>
Plan fiduciary net position:						
Total contributions	10,909,277	4,848,951	3,385,841	3,288,096	3,103,438	3,191,093
Net investment income	191,472	418,421	1,986,626	(73,994)	(471,679)	2,972,365
Benefit payments	(20,285,282)	(5,576,144)	(5,348,750)	(9,378,957)	(1,920,016)	(3,999,039)
Administrative expense	(195,260)	(93,204)	(84,431)	(111,684)	(111,881)	(104,035)
Net change in plan net position	(9,379,793)	(401,976)	(60,714)	(6,276,539)	599,862	2,060,384
Plan net position, beginning	11,245,290	17,190,301	17,251,015	23,527,554	22,927,692	20,867,308
Restatement of plan net position, beginning	-	(5,543,035)	-	-	-	-
Restated plan net position, beginning	<u>11,245,290</u>	<u>11,647,266</u>	<u>17,251,015</u>	<u>23,527,554</u>	<u>22,927,692</u>	<u>20,867,308</u>
Plan net position, ending	<u>1,865,497</u>	<u>11,245,290</u>	<u>17,190,301</u>	<u>17,251,015</u>	<u>23,527,554</u>	<u>22,927,692</u>
Net pension liability	<u>\$ 30,521,191</u>	<u>\$ 57,316,594</u>	<u>\$ 14,475,473</u>	<u>\$ 14,876,982</u>	<u>\$ 10,969,184</u>	<u>\$ 9,729,323</u>
Plan fiduciary net position as a percent of						
total pension liability	5.8%	16.4%	54.3%	53.7%	68.2%	70.2%
Covered payroll	\$ 11,833,548	\$ 13,759,095	\$ 13,159,789	\$ 12,331,990	\$ 13,874,307	\$ 12,442,910
Net pension liability as a percent						
of covered payroll	257.9%	416.6%	110.0%	120.6%	79.1%	78.2%
Annual money-weighted return on pension plan						
investments	3.7%	3.7%	12.2%	-0.4%	-0.1%	2.2%

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

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

	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 10,000,223	\$ 4,022,258	\$ 3,590,968	\$ 3,384,945	\$ 3,286,864	\$ 3,098,289	\$ 3,191,093
Contributions recognized by the plan	10,000,223	4,022,258	3,590,968	3,384,945	3,286,864	3,098,289	3,191,093
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 11,833,548	\$ 13,759,095	\$ 13,613,440	\$ 13,159,789	\$ 12,331,990	\$ 13,874,307	\$ 12,442,910
Contributions as a percent of covered payroll	84.5%	29.2%	26.4%	25.7%	26.7%	22.3%	25.6%

Notes to Schedule

Valuation date:	June 30, 2020
Measurement Date:	June 30, 2020
Actuarial determined contribution method:	Aggregate cost
Actuarial cost method:	Entry age normal
Amortization method:	Level percentage of payroll, closed
Inflation (post retirement COLA)	2.0%
Discount rate	6.0%
Salary growth assumption:	4.0%
Investment rate of return (net of expenses):	6.0%
Mortality assumptions:	2019 adopted assumptions for Oregon PERS General Service retirees (Pub-2010 retiree tables generationally projected)

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

Tualatin Hills Park and Recreation District
Required Supplementary Information
Other Post-employment Benefits Plan
Schedule of Changes in Net OPEB Liability and Related Ratios

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:			
Service cost	\$ 76,153	\$ 73,577	\$ 71,089
Interest	214,629	205,773	195,921
Differences between expected and actual experience	43,893	-	-
Changes of assumptions or other input	(836,714)	-	-
Benefit payments	(163,574)	(144,672)	(110,357)
Net change in total OPEB liability	(665,613)	134,678	156,653
Total OPEB liability, beginning	<u>3,109,837</u>	<u>2,975,159</u>	<u>2,818,506</u>
Total OPEB liability, ending	<u>2,444,224</u>	<u>3,109,837</u>	<u>2,975,159</u>
 Plan fiduciary net position:			
Total contributions	91,389	101,524	60,016
Net investment income	82,265	109,441	136,475
Benefit payments	(163,574)	(144,672)	(110,357)
Administrative expense	(4,323)	(6,483)	(5,410)
Net change in plan net position	5,757	59,810	80,724
Plan net position, beginning	<u>1,794,116</u>	<u>1,734,306</u>	<u>1,653,582</u>
Plan net position, ending	<u>1,799,873</u>	<u>1,794,116</u>	<u>1,734,306</u>
Net OPEB liability	<u>\$ 644,351</u>	<u>\$ 1,315,721</u>	<u>\$ 1,240,853</u>
Plan fiduciary net position as a percent of total OPEB liability	73.6%	57.7%	58.3%
Covered payroll	\$14,434,641	\$ 13,759,095	\$ 13,613,440
Net OPEB liability as a percent of covered payroll	4.5%	9.6%	9.1%
Average Money-weighted return on OPEB investments	4.6%	6.2%	8.4%

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

**Tualatin Hills Park and Recreation District
Required Supplementary Information
Other Post-Employment Benefits Plan
Schedule of Contributions**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 91,389	\$ 101,524	\$ 60,016
Contributions recognized by the plan	91,389	101,524	60,016
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 14,434,641	\$ 13,759,095	\$ 13,613,440
Contributions as a percent of covered payroll	0.6%	0.7%	0.4%

Notes to Schedule

Valuation date:	July 1, 2020	July 1, 2017	July 1, 2017
Measurement Date:	June 30, 2020	June 30, 2019	June 30, 2018
Actuarial determined contribution method:	Aggregate cost	Aggregate cost	Aggregate cost
Actuarial cost method:	Entry age normal	Entry age normal	Entry age normal
Amortization method:	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Inflation (post retirement COLA)	2.0%	2.0%	2.5%
Discount rate	7.0%	7.0%	7.0%
Salary growth assumption:	3.5%	3.5%	3.5%
Investment rate of return (net of expenses):	7.0%	7.0%	7.0%
Mortality assumptions:	Pub-2010 General employees table	RP-2014, adjusted to 2006	RP-2014, adjusted to 2006
Medical inflation rate:	6.8% in 2020-21, declining annually by 0.1% until 2038; 5.0% thereafter	6.8% in 2019-20, declining annually by 0.1% until 2037; 5.0% thereafter	6.9% in 2018-19, declining annually by 0.1% until 2037; 5.0% thereafter

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

Supplemental Information





**Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual
For the Year Ended June 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
BOARD OF DIRECTORS				
Part time salaries	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Payroll taxes	300	300	258	42
Personnel services	<u>3,300</u>	<u>3,300</u>	<u>3,258</u>	<u>42</u>
Professional services	210,500	210,500	202,120	8,380
Technical services	7,500	7,500	1,013	6,487
Office supplies	5,031	5,031	3,439	1,592
Dues and memberships	3,300	3,300	1,200	2,100
Conferences	25,000	25,000	28,295	(3,295)
Other travel	13,325	13,325	-	13,325
Materials and services	<u>264,656</u>	<u>264,656</u>	<u>236,067</u>	<u>28,589</u>
Elections	-	-	-	-
Total Board of Directors	<u>267,956</u>	<u>267,956</u>	<u>239,325</u>	<u>28,631</u>
ADMINISTRATION				
General Manager				
Full time salaries	375,891	375,891	372,181	3,710
Employee benefits	226,603	347,995	307,254	40,741
Payroll taxes	28,261	28,261	26,184	2,077
Personnel services	<u>630,755</u>	<u>752,147</u>	<u>705,619</u>	<u>46,528</u>
Telecommunications	2,400	2,400	4,310	(1,910)
Office supplies	4,603	4,603	1,323	3,280
Program supplies	4,000	4,000	164	3,836
Dues and memberships	22,000	22,000	14,390	7,610
Conferences	22,500	22,500	9,610	12,890
Other travel	7,000	7,000	-	7,000
Technical training	9,600	9,600	13,626	(4,026)
Staff transportation	8,000	8,000	6,175	1,825
Small furniture & equipment	1,000	1,000	-	1,000
Materials and services	<u>81,103</u>	<u>81,103</u>	<u>49,597</u>	<u>31,506</u>
Total General Manager	<u>711,858</u>	<u>833,250</u>	<u>755,216</u>	<u>78,034</u>
Community Partnerships				
Full time salaries	155,448	155,448	143,240	12,208
Employee benefits	64,583	114,755	121,472	(6,717)
Payroll taxes	12,659	12,659	11,742	917
Personnel services	<u>232,690</u>	<u>282,862</u>	<u>276,454</u>	<u>6,408</u>
Professional services	33,620	33,620	18,586	15,034
Technical services	1,200	1,200	-	1,200
Staff transportation	3,600	3,600	2,850	750
Materials and services	<u>38,420</u>	<u>38,420</u>	<u>21,436</u>	<u>16,984</u>
Total Community Partnerships	<u>271,110</u>	<u>321,282</u>	<u>297,891</u>	<u>23,391</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Communications				
Full time salaries	\$ 519,925	\$ 519,925	\$ 476,922	\$ 43,003
Part time salaries	30,106	30,106	16,460	13,646
Employee benefits	293,636	461,445	469,491	(8,046)
Payroll taxes	48,480	48,480	45,123	3,357
Personnel services	<u>892,147</u>	<u>1,059,956</u>	<u>1,007,997</u>	<u>51,959</u>
Professional services	157,500	157,500	78,758	78,742
Technical services	20,800	20,800	11,349	9,451
Telecommunications	3,000	3,000	1,815	1,185
Printing and publications	159,874	159,874	146,455	13,419
Postage	110,750	110,750	90,339	20,411
Advertising	62,800	62,800	49,371	13,429
Office supplies	19,901	19,901	9,931	9,970
Program supplies	19,000	19,000	6,984	12,016
Dues and memberships	5,690	5,690	3,605	2,085
Conferences	8,000	8,000	-	8,000
Staff transportation	4,900	4,900	3,155	1,745
Small furniture and equipment	2,000	2,000	398	1,602
Materials and services	<u>574,215</u>	<u>574,215</u>	<u>402,160</u>	<u>172,055</u>
Total Communications	<u>1,466,362</u>	<u>1,634,171</u>	<u>1,410,157</u>	<u>224,014</u>
Security Operations				
Full time salaries	101,088	101,088	101,088	-
Part time salaries	143,154	143,154	139,126	4,028
Employee benefits	49,660	82,287	85,279	(2,992)
Payroll taxes	25,524	25,524	24,778	746
Personnel services	<u>319,426</u>	<u>352,053</u>	<u>350,271</u>	<u>1,782</u>
Technical services	97,595	97,595	82,187	15,408
Maintenance services	11,648	11,648	16,883	(5,235)
Printing and publications	165	165	401	(236)
Telecommunications	3,200	3,200	3,120	80
Office supplies	500	500	242	258
Program supplies	8,000	8,000	6,260	1,740
Dues and memberships	100	100	-	100
Conferences	225	225	-	225
Technical training	1,000	1,000	611	389
Staff transportation	150	150	-	150
Small furniture and equipment	350	350	35	315
Materials and services	<u>122,933</u>	<u>122,933</u>	<u>109,740</u>	<u>13,193</u>
Total Security Operations	<u>442,359</u>	<u>474,986</u>	<u>460,011</u>	<u>14,975</u>
Total Administration	<u>2,891,689</u>	<u>3,263,689</u>	<u>2,923,275</u>	<u>340,414</u>

**Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
BUSINESS AND FACILITIES				
Director of Business and Facilities				
Full time salaries	\$ 412,560	\$ 412,560	\$ 449,229	\$ (36,669)
Employee benefits	178,740	311,905	329,283	(17,378)
Payroll taxes	31,965	31,965	34,462	(2,497)
Personnel services	<u>623,265</u>	<u>756,430</u>	<u>812,974</u>	<u>(56,544)</u>
Professional services	7,000	7,000	74,050	(67,050)
Technical services	174,000	174,000	57,450	116,550
Other miscellaneous services	80,113	80,113	38,719	41,394
Rental equipment	48,600	48,600	42,799	5,801
Bank charges and fees	6,250	6,250	4,550	1,700
Printing and publications	5,350	5,350	4,051	1,299
Postage	46,800	46,800	13,104	33,696
Advertising	3,900	3,900	-	3,900
Telecommunications	6,780	6,780	3,671	3,109
Office supplies	46,800	46,800	12,717	34,083
Dues and memberships	3,955	3,955	2,795	1,160
Conferences	18,250	18,250	3,533	14,717
Technical training	2,600	2,600	75	2,525
Staff transportation	7,680	7,680	5,831	1,849
Other travel	3,200	3,200	462	2,738
Small furniture and equipment	2,000	2,000	-	2,000
Materials and services	<u>463,278</u>	<u>463,278</u>	<u>263,805</u>	<u>199,473</u>
Debt principal	624,378	474,379	474,379	-
Debt interest	1,525,147	972,146	460,997	511,149
Debt service	<u>2,149,525</u>	<u>1,446,525</u>	<u>935,376</u>	<u>511,149</u>
Total Director of Business and Facilities	<u>3,236,068</u>	<u>2,666,233</u>	<u>2,012,155</u>	<u>654,077</u>
Operations Analysis				
Full time salaries	170,189	170,189	175,449	(5,260)
Employee benefits	89,970	144,899	149,484	(4,585)
Payroll taxes	14,964	14,964	14,981	(17)
Personnel services	<u>275,123</u>	<u>330,052</u>	<u>339,914</u>	<u>(9,862)</u>
Technical services	32,000	32,000	1,350	30,650
Telecommunications	780	780	768	12
Office supplies	1,800	1,800	-	1,800
Dues and memberships	412	412	190	222
Conferences	10,700	10,700	466	10,234
Technical training	1,010	1,010	-	1,010
Staff transportation	1,200	1,200	244	956
Materials and services	<u>47,902</u>	<u>47,902</u>	<u>3,018</u>	<u>44,884</u>
Total Operations Analysis	<u>323,025</u>	<u>377,954</u>	<u>342,932</u>	<u>35,022</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Finance				
Full time salaries	\$ 548,198	\$ 548,198	\$ 607,201	\$ (59,003)
Part time salaries	274,611	274,611	-	274,611
Employee benefits	301,829	478,763	491,082	(12,319)
Payroll taxes	75,677	75,677	56,046	19,631
Personnel services	<u>1,200,315</u>	<u>1,377,249</u>	<u>1,154,329</u>	<u>222,920</u>
Professional services	14,400	14,400	11,860	2,540
Technical services	249,315	249,315	165,543	83,772
Bank charges and fees	18,000	18,000	14,984	3,016
Printing and publications	4,900	4,900	3,472	1,428
Telecommunications	-	-	1,725	(1,725)
Office supplies	1,250	1,250	185	1,065
Dues and memberships	900	900	1,415	(515)
Conferences	3,500	3,500	3,541	(41)
Technical training	3,910	3,910	679	3,231
Rental facility	-	-	18,725	(18,725)
Staff transportation	600	600	235	366
Small furniture and equipment	1,495	1,495	1,588	(93)
Materials and services	<u>298,270</u>	<u>298,270</u>	<u>223,950</u>	<u>74,320</u>
Total Finance	<u>1,498,585</u>	<u>1,675,519</u>	<u>1,378,280</u>	<u>297,239</u>
Human Resources				
Full time salaries	354,166	354,166	337,109	17,057
Part time salaries	17,820	-	-	-
Employee benefits	184,238	316,367	330,310	(13,943)
Payroll taxes	32,919	32,919	31,684	1,235
Personnel services	<u>589,143</u>	<u>703,452</u>	<u>699,102</u>	<u>4,350</u>
Professional services	29,958	29,958	11,602	18,357
Technical services	65,204	65,204	43,468	21,736
Printing and publications	1,400	1,400	390	1,010
Advertising	9,000	9,000	1,848	7,152
Telecommunications	1,680	1,680	1,815	(135)
Office supplies	4,000	4,000	5,648	(1,648)
Program supplies	-	-	310	(310)
Dues and memberships	1,944	1,944	3,145	(1,201)
Conferences	14,900	14,900	3,368	11,532
Technical training	43,200	43,200	15,922	27,278
Staff transportation	800	800	773	27
Small furniture and equipment	2,000	2,000	408	1,592
Materials and services	<u>174,086</u>	<u>174,086</u>	<u>88,696</u>	<u>85,390</u>
Total Human Resources	<u>763,229</u>	<u>877,538</u>	<u>787,798</u>	<u>89,740</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Information Services				
Full time salaries	\$ 521,699	\$ 521,699	\$ 441,931	\$ 79,768
Employee benefits	272,891	441,272	453,565	(12,293)
Payroll taxes	46,073	46,073	40,460	5,613
Personnel services	<u>840,663</u>	<u>1,009,044</u>	<u>935,956</u>	<u>73,088</u>
Professional services	58,000	58,000	13,740	44,260
Technical services	384,866	384,866	278,513	106,353
Telecommunications	76,000	76,000	13,664	62,336
Office supplies	-	-	31	(31)
Program supplies	39,000	39,000	17,406	21,594
Maintenance supplies	17,000	17,000	190	16,810
Technical training	8,000	8,000	2,474	5,526
Conferences	-	-	851	(851)
Staff transportation	1,000	1,000	26	974
Small furniture and equipment	3,990	3,990	1,402	2,588
Materials and services	<u>587,856</u>	<u>587,856</u>	<u>328,297</u>	<u>259,559</u>
Computer technology replacement	253,838	253,838	190,461	63,377
Computer technology improvement	2,000	2,000	2,000	-
Capital outlay	<u>255,838</u>	<u>255,838</u>	<u>192,461</u>	<u>63,377</u>
Total Information Services	<u>1,684,357</u>	<u>1,852,738</u>	<u>1,456,714</u>	<u>396,024</u>
Risk and Contract Management				
Full time salaries	275,149	275,149	297,404	(22,255)
Part time salaries	6,396	6,396	5,062	1,334
Employee benefits	140,391	229,197	237,734	(8,537)
Payroll taxes	24,828	24,828	26,459	(1,631)
Personnel services	<u>446,764</u>	<u>535,570</u>	<u>566,660</u>	<u>(31,090)</u>
Professional services	3,000	3,000	1,400	1,600
Technical services	8,500	8,500	795	7,705
Miscellaneous other services	5,300	5,300	5,237	63
Insurance	359,189	359,189	380,975	(21,786)
Printing and publications	800	800	59	741
Advertising	400	400	-	400
Telecommunications	1,920	1,920	2,355	(435)
Office supplies	1,475	1,475	1,001	474
Program supplies	12,600	12,600	28,170	(15,570)
Dues and memberships	6,950	6,950	5,015	1,936
Conferences	1,500	1,500	726	774
Technical training	9,300	9,300	2,854	6,446
Staff transportation	1,450	1,450	624	826
Small furniture and equipment	1,000	1,000	60	940
Materials and services	<u>413,384</u>	<u>413,384</u>	<u>429,270</u>	<u>(15,886)</u>
Total Risk and Contract Management	<u>860,148</u>	<u>948,954</u>	<u>995,930</u>	<u>(46,976)</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Maintenance Operations				
Full time salaries	\$ 3,905,518	\$ 3,905,518	\$ 3,655,973	\$ 249,545
Part time salaries	1,528,134	1,528,134	980,137	547,997
Employee benefits	2,279,600	3,540,127	3,606,720	(66,593)
Payroll taxes	573,015	573,015	490,685	82,330
Personnel services	<u>8,286,267</u>	<u>9,546,794</u>	<u>8,733,514</u>	<u>813,280</u>
Advertising	-	-	45	(45)
Professional services	3,000	3,000	-	3,000
Technical services	40,437	40,437	26,725	13,712
Heat	333,752	333,752	266,121	67,631
Electricity	622,248	622,248	476,996	145,252
Water and sewer	1,112,480	1,112,480	715,208	397,272
Refuse services	65,500	65,500	85,405	(19,905)
Rental equipment	13,000	13,000	11,735	1,265
Maintenance services	701,850	701,850	403,813	298,038
Vehicle and equipment services	32,950	32,950	8,273	24,677
Telecommunications	130,142	130,142	125,407	4,735
Office supplies	5,440	5,440	4,297	1,143
Program supplies	23,115	23,115	17,840	5,275
Maintenance supplies	942,487	942,487	668,925	273,562
Gas & oil (vehicles)	171,274	171,274	120,196	51,078
Dues and memberships	3,272	3,272	949	2,323
Conferences	2,950	2,950	1,902	1,048
Technical training	23,782	23,782	10,864	12,918
Staff transportation	8,576	8,576	4,922	3,654
Small furniture and equipment	500	500	979	(479)
Materials and services	<u>4,236,755</u>	<u>4,236,755</u>	<u>2,950,602</u>	<u>1,286,153</u>
Fleet capital replacement	<u>234,750</u>	<u>234,750</u>	<u>180,080</u>	<u>54,670</u>
Capital outlay	<u>234,750</u>	<u>234,750</u>	<u>180,080</u>	<u>54,670</u>
Total Maintenance Operations	<u>12,757,772</u>	<u>14,018,299</u>	<u>11,864,196</u>	<u>2,154,103</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Planning				
Full time salaries	\$ 389,084	\$ 389,084	\$ 349,101	\$ 39,983
Employee benefits	193,560	319,139	330,740	(11,601)
Payroll taxes	33,978	33,978	32,627	1,351
Personnel services	<u>616,622</u>	<u>742,201</u>	<u>712,468</u>	<u>29,733</u>
Telecommunications	4,000	4,000	1,685	2,315
Office supplies	300	300	2,062	(1,762)
Program supplies	-	-	188	(188)
Professional services	43,497	43,497	24,718	18,779
Dues and memberships	1,965	1,965	859	1,106
Conferences	2,410	2,410	165	2,245
Technical training	1,200	1,200	124	1,076
Staff transportation	4,500	4,500	2,035	2,465
Materials and services	<u>57,872</u>	<u>57,872</u>	<u>31,836</u>	<u>26,036</u>
Total Planning	<u>674,494</u>	<u>800,073</u>	<u>744,304</u>	<u>55,769</u>
Design and Development				
Full time salaries	604,390	604,390	599,263	5,128
Part time salaries	10,752	10,752	7,359	3,393
Employee benefits	317,145	512,215	529,278	(17,063)
Payroll taxes	54,163	54,163	51,939	2,224
Personnel services	<u>986,450</u>	<u>1,181,520</u>	<u>1,187,838</u>	<u>(6,318)</u>
Professional services	30,660	30,660	20,000	10,660
Telecommunications	2,000	2,000	1,996	4
Office supplies	8,000	8,000	5,030	2,970
Program supplies	10,000	10,000	8,785	1,215
Dues and memberships	2,020	2,020	1,015	1,005
Conferences	8,400	8,400	2,228	6,172
Technical training	2,500	2,500	1,242	1,258
Staff transportation	4,000	4,000	2,147	1,853
Small furniture and equipment	1,500	1,500	-	1,500
Materials and services	<u>69,080</u>	<u>69,080</u>	<u>42,443</u>	<u>26,637</u>
Total Design and Development	<u>1,055,530</u>	<u>1,250,600</u>	<u>1,230,281</u>	<u>20,319</u>
Total Business and Facilities	<u>22,853,208</u>	<u>24,467,908</u>	<u>20,812,591</u>	<u>3,655,317</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
PARK AND RECREATION SERVICES				
Director of Park and Recreation				
Full time salaries	\$ 225,939	\$ 225,939	\$ 227,091	\$ (1,152)
Employee benefits	105,368	178,211	186,472	(8,261)
Part time salaries	29,924	29,924	14,175	15,749
Payroll taxes	21,173	21,173	19,306	1,867
Personnel services	<u>382,404</u>	<u>455,247</u>	<u>447,043</u>	<u>8,204</u>
Professional services	68,000	68,000	15,285	52,715
Fee reductions-family assistance	300,002	300,002	187,741	112,261
Printing and publications	1,000	1,000	-	1,000
Telecommunications	5,000	5,000	1,878	3,122
Office supplies	20,000	20,000	5,455	14,545
Dues and memberships	3,500	3,500	5,150	(1,650)
Conferences	25,500	25,500	3,619	21,881
Technical training	2,000	2,000	-	2,000
Staff transportation	6,720	6,720	3,708	3,012
Materials and services	<u>431,722</u>	<u>431,722</u>	<u>222,837</u>	<u>208,885</u>
Total Director of Park and Recreation	<u>814,126</u>	<u>886,969</u>	<u>669,880</u>	<u>217,089</u>
Aquatics				
Full time salaries	1,701,423	1,701,423	1,583,615	117,808
Part time salaries	1,694,777	1,694,777	1,084,341	610,437
Employee benefits	963,232	1,512,377	1,546,872	(34,495)
Payroll taxes	350,485	350,485	265,736	84,749
Personnel services	<u>4,709,917</u>	<u>5,259,062</u>	<u>4,480,563</u>	<u>778,499</u>
Advertising	1,500	1,500	18	1,482
Bank fees	40,951	40,951	36,222	4,729
Telecommunications	5,000	5,000	5,069	(69)
Office supplies	6,078	6,078	1,551	4,527
Program supplies	79,850	79,850	56,463	23,387
Dues and memberships	200	200	290	(90)
Conferences	15,000	15,000	2,270	12,730
Technical training	18,100	18,100	10,914	7,186
Staff transportation	2,000	2,000	1,358	642
Small furniture and equipment	750	750	648	102
Materials and services	<u>169,429</u>	<u>169,429</u>	<u>114,803</u>	<u>54,626</u>
Total Aquatics	<u>4,879,346</u>	<u>5,428,491</u>	<u>4,595,366</u>	<u>833,125</u>
Sports				
Full time salaries	1,068,069	1,068,069	1,159,629	(91,560)
Part time salaries	1,572,512	1,572,512	1,095,011	477,501
Employee benefits	803,294	1,268,874	1,302,634	(33,760)
Payroll taxes	269,662	269,662	250,144	19,518
Personnel services	<u>3,713,537</u>	<u>4,179,117</u>	<u>3,807,418</u>	<u>371,699</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Sports				
Instructional services	\$ 78,210	\$ 78,210	\$ 61,781	\$ 16,429
Program services	-	-	166	(166)
Rental equipment	30,000	30,000	36,000	(6,000)
Printing and publications	350	350	31	319
Telecommunications	8,500	8,500	7,126	1,374
Heat	29,667	29,667	40,987	(11,320)
Electricity	140,981	140,981	106,231	34,750
Water & sewer	2,604	2,604	-	2,604
Bank fees	39,414	39,414	33,709	5,705
Rental equipment	1,845	1,845	793	1,052
Maintenance services	44,585	44,585	30,020	14,565
Maintenance supplies	31,539	31,539	23,937	7,602
Office supplies	11,341	11,341	6,471	4,870
Program supplies	324,015	324,015	190,694	133,321
Dues and memberships	400	400	-	400
Conferences	8,550	8,550	3,710	4,840
Technical services	5,200	5,200	705	4,496
Staff transportation	3,434	3,434	2,939	495
Small furniture and equipment	5,150	5,150	-	5,150
Materials and services	765,785	765,785	545,302	220,483
Total Sports	4,479,322	4,944,902	4,352,720	592,182
Recreation				
Full time salaries	1,883,489	1,883,489	1,820,778	62,711
Part time salaries	4,096,448	4,096,448	2,929,146	1,167,302
Employee benefits	1,349,306	2,066,801	2,104,638	(37,837)
Payroll taxes	599,998	599,998	520,938	79,060
Personnel services	7,929,241	8,646,736	7,375,501	1,271,235
Technical services	138	138	-	138
Instructional services	-	-	140	(140)
Maintenance services	56,435	56,435	30,234	26,201
Bank fees	113,980	113,980	91,898	22,082
Printing and publications	800	800	-	800
Postage	1,000	1,000	591	409
Advertising	9,200	9,200	2,153	7,047
Telecommunications	12,612	12,612	15,684	(3,072)
Heat	30,477	30,477	26,920	3,557
Electricity	64,489	64,489	51,860	12,629
Maintenance supplies	23,538	23,538	24,389	(851)
Office supplies	56,722	56,722	26,288	30,434
Program supplies	553,104	553,104	304,906	248,198
Dues and memberships	1,035	1,035	1,664	(629)
Conferences	15,000	15,000	5,582	9,418
Technical training	19,609	19,609	14,348	5,261

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Staff transportation	\$ 7,369	\$ 7,369	\$ 1,530	\$ 5,839
Water and sewer	100,369	100,369	88,101	12,268
Small furniture and equipment	14,100	14,100	2,073	12,027
Materials and services	<u>1,079,977</u>	<u>1,079,977</u>	<u>688,361</u>	<u>391,616</u>
Total Recreation	<u>9,009,218</u>	<u>9,726,713</u>	<u>8,063,861</u>	<u>1,662,852</u>
Community Programs				
Full time salaries	322,901	322,901	305,968	16,933
Part time salaries	95,905	95,905	54,866	41,039
Employee benefits	174,905	279,123	286,550	(7,427)
Payroll taxes	40,928	40,928	34,010	6,918
Personnel services	<u>634,639</u>	<u>738,857</u>	<u>681,394</u>	<u>57,463</u>
Technical services	64,584	64,584	43,748	20,836
Rental facility	2,400	2,400	3,000	(600)
Telecommunications	1,500	1,500	1,488	12
Office supplies	8,550	8,550	3,517	5,033
Program supplies	39,000	39,000	9,749	29,251
Dues and memberships	1,100	1,100	163	937
Conferences	7,500	7,500	2,271	5,229
Technical training	1,500	1,500	90	1,410
Staff transportation	2,900	2,900	1,316	1,584
Small furniture and equipment	-	-	360	(360)
Materials and services	<u>129,034</u>	<u>129,034</u>	<u>65,702</u>	<u>63,332</u>
Total Community Programs	<u>763,673</u>	<u>867,891</u>	<u>747,096</u>	<u>120,795</u>
Nature and Trails				
Full time salaries	1,096,859	1,096,859	1,087,270	9,589
Part time salaries	980,802	980,802	650,149	330,653
Employee benefits	383,622	737,641	756,438	(18,797)
Payroll taxes	191,798	191,798	162,728	29,070
Personnel services	<u>2,653,081</u>	<u>3,007,100</u>	<u>2,656,585</u>	<u>350,515</u>
Instructional services	3,460	3,460	1,753	1,707
Professional services	-	-	485	(485)
Technical services	85,300	85,300	60,866	24,434
Rental equipment	20,151	20,151	16,138	4,013
Maintenance services	33,187	33,187	10,821	22,366
Bank fees	6,375	6,375	4,176	2,199
Printing and publications	1,000	1,000	49	951
Advertising	600	600	552	48
Telecommunications	9,165	9,165	11,705	(2,540)
Office supplies	12,430	12,430	10,878	1,552
Program supplies	58,559	58,559	31,749	26,810
Heat	5,796	5,796	2,755	3,041
Electricity	13,186	13,186	8,723	4,463
Water and sewer	2,577	2,577	2,417	160
Refuse services	3,900	3,900	1,967	1,933

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures – Budget and Actual (continued)
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Maintenance supplies	\$ 86,580	\$ 86,580	\$ 18,651	\$ 67,929
Dues and memberships	1,700	1,700	1,452	248
Conferences	4,500	4,500	1,048	3,452
Technical training	47,500	47,500	45,627	1,873
Staff transportation	2,390	2,390	2,121	269
Small furniture and equipment	4,500	4,500	3,228	1,272
Materials and services	<u>402,856</u>	<u>402,856</u>	<u>237,159</u>	<u>165,697</u>
Total Nature and Trails	<u>3,055,937</u>	<u>3,409,956</u>	<u>2,893,743</u>	<u>516,213</u>
Total Park and Recreation Services	<u>23,001,621</u>	<u>25,264,921</u>	<u>21,322,667</u>	<u>3,942,254</u>
CAPITAL OUTLAY				
Carryforward projects	7,099,593	7,099,593	471,491	6,628,102
Athletic facility replacements	23,000	23,000	450	22,550
Athletic facility improvement	64,812	64,812	38,812	26,000
Park and trail replacement	690,000	690,000	142,163	547,837
Park and trail improvements	3,069,784	3,069,784	1,407,923	1,661,861
Building replacement	975,638	975,638	1,483,321	(507,683)
Building improvements	7,829,400	7,829,400	135,849	7,693,551
ADA projects	190,000	190,000	75,975	114,025
Program facility challenge grants	75,000	75,000	20,117	54,883
Total Capital Outlay	<u>20,017,227</u>	<u>20,017,227</u>	<u>3,776,100</u>	<u>16,241,127</u>
TRANSFERS TO OTHER FUNDS				
Transfers	4,768,000	2,518,000	-	2,518,000
CONTINGENCY				
Contingency	2,600,000	600,000	-	600,000
Total General Fund Expenditures	<u><u>\$ 76,399,701</u></u>	<u><u>\$ 76,399,701</u></u>	<u><u>\$ 49,073,958</u></u>	<u><u>\$ 27,325,743</u></u>

Tualatin Hills Park & Recreation District
Bonded Debt Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual
For the Year Ended June 30, 2020

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget-Positive (Negative)</u>
Revenues			
Property taxes	\$ 7,935,956	\$ 8,096,466	\$ 160,510
Interest earned	30,000	87,245	57,245
Total Revenues	<u>7,965,956</u>	<u>8,183,711</u>	<u>217,755</u>
Expenditures			
Debt service	<u>7,965,956</u>	<u>7,965,873</u>	<u>83</u>
Total Expenditures	<u>7,965,956</u>	<u>7,965,873</u>	<u>83</u>
Excess of revenues over expenditures	-	217,838	217,838
Fund balance at beginning of year	<u>-</u>	<u>509,991</u>	<u>509,991</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 727,829</u>	<u>\$ 727,829</u>

Tualatin Hills Park & Recreation District
Bond Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual
For the Year Ended June 30, 2020

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)
Revenues			
Interest earned	\$ 200,000	\$ 150,747	\$ (49,253)
Total Revenues	<u>200,000</u>	<u>150,747</u>	<u>(49,253)</u>
Expenditures			
Capital outlay	9,835,626	4,381,427	5,454,199
Total Expenditures	<u>9,835,626</u>	<u>4,381,427</u>	<u>5,454,199</u>
Deficiency of revenues under expenditures	(9,635,626)	(4,230,680)	5,404,946
Fund balance at beginning of year	<u>9,635,626</u>	<u>9,488,405</u>	<u>(147,221)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 5,257,725</u>	<u>\$ 5,257,725</u>

Tualatin Hills Park & Recreation District
System Development Charges Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual
For the Year Ended June 30, 2020

	<u>Original Budgeted Amount</u>	<u>Final Budgeted Amount</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues				
System development charges	\$ 7,404,694	\$ 7,404,694	\$ 12,716,580	\$ 5,311,886
Interest earned	139,800	139,800	466,563	326,763
Total Revenues	<u>7,544,494</u>	<u>7,544,494</u>	<u>13,183,143</u>	<u>5,638,649</u>
Expenditures				
Materials and services	-	90,000	-	90,000
Capital outlay	31,413,770	31,323,770	6,407,692	24,916,078
Total Expenditures	<u>31,413,770</u>	<u>31,413,770</u>	<u>6,407,692</u>	<u>25,006,078</u>
Excess (deficiency) of revenues over (under) expenditures	(23,869,276)	(23,869,276)	6,775,451	30,644,727
Other financing sources				
Transfers in	108,000	108,000	-	(108,000)
Total other financial sources	<u>108,000</u>	<u>108,000</u>	<u>-</u>	<u>(108,000)</u>
Net change in fund balance	(23,761,276)	(23,761,276)	6,775,451	30,536,727
Fund balance at beginning of year	<u>23,761,276</u>	<u>23,761,276</u>	<u>21,797,191</u>	<u>(1,964,085)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,572,642</u>	<u>\$ 28,572,642</u>

**Tualatin Hills Park & Recreation District
Mitigation Maintenance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual
For the Year Ended June 30, 2020**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)
Revenues			
Interest earned	\$ 3,000	\$ 3,814	\$ 814
Miscellaneous income	-	2,467	2,467
Total Revenues	<u>3,000</u>	<u>6,281</u>	<u>3,281</u>
Expenditures			
Materials and services	175,000	-	175,000
Total Expenditures	<u>175,000</u>	<u>-</u>	<u>175,000</u>
Excess (deficiency) of revenues over (under) expenditures	(172,000)	6,281	178,281
Fund balance at beginning of year	<u>172,000</u>	<u>178,481</u>	<u>6,481</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 184,762</u>	<u>\$ 184,762</u>

**Capital Replacement Reserve
Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual
For the Year Ended June 30, 2020**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)
Other financing sources			
Transfers from general fund	\$ 4,660,000	\$ -	\$ (4,660,000)
Total Other Financing Sources	<u>4,660,000</u>	<u>-</u>	<u>(4,660,000)</u>
Expenditures			
Capital outlay	410,000	-	410,000
Total Expenditures	<u>410,000</u>	<u>-</u>	<u>410,000</u>
Excess of other financing sources over expenditures	4,250,000	-	(4,250,000)
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ 4,250,000</u>	<u>\$ -</u>	<u>\$ (4,250,000)</u>

Tualatin Hills Park & Recreation District
Trust Funds
Combining Balance Sheet
June 30, 2020

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Trust Funds</u>
Assets			
Cash and investments	<u>\$20,201,404</u>	<u>\$1,799,873</u>	<u>\$22,001,277</u>
Total assets	<u>20,201,404</u>	<u>1,799,873</u>	<u>22,001,277</u>
Liabilities			
Accounts payable	142,018	-	142,018
Benefits payable	<u>18,193,889</u>	<u>-</u>	<u>18,193,889</u>
Total liabilities	<u>18,335,907</u>	<u>-</u>	<u>18,335,907</u>
Net Position			
Net position restricted for pension	1,865,497	-	1,865,497
Net position restricted for other post-employment benefits	<u>-</u>	<u>1,799,873</u>	<u>1,799,873</u>
Total net position	<u>\$ 1,865,497</u>	<u>\$1,799,873</u>	<u>\$ 3,665,370</u>

Tualatin Hills Park & Recreation District
Trust Funds
Statement of Changes in Net Position
For the Year Ended June 30, 2020

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Trust Funds</u>
Additions			
Contributions			
Employer	\$ 10,000,223	\$ -	\$ 10,000,223
Employee	909,055	-	909,055
	<u>10,909,278</u>	<u>-</u>	<u>10,909,278</u>
Total contributions			
Investment earnings	173,211	82,265	255,476
	<u>11,082,489</u>	<u>82,265</u>	<u>11,164,754</u>
Total additions			
Deductions			
Benefits paid	20,285,282	72,185	20,357,467
Administrative expenses	177,000	4,323	181,323
	<u>20,462,282</u>	<u>76,508</u>	<u>20,538,790</u>
Total deductions			
Change in net position	(9,379,793)	5,757	(9,374,036)
Net position at beginning of year	11,245,290	1,794,116	13,039,406
Net position at end of year	<u>\$ 1,865,497</u>	<u>\$ 1,799,873</u>	<u>\$ 3,665,370</u>



Other Financial Schedules





Tualatin Hills Park & Recreation District
Schedule of Property Tax Transactions and Outstanding Balances
For the Year Ended June 30, 2020

	Taxes Uncollected June 30, 2019	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, 2020
2019-2020	\$ -	\$43,274,691	\$(1,173,470)	\$ 9,570	\$ (143,597)	\$ (41,517,202)	\$ 449,992
2018-2019	419,009	-	216	15,570	(3,802)	(275,860)	155,133
2017-2018	112,852	-	54	8,565	(5,499)	(53,488)	62,484
2016-2017	62,305	-	(40)	11,023	(5,574)	(47,394)	20,320
2015-2016	26,338	-	(63)	5,982	(2,495)	(24,094)	5,668
2014-2015	10,048	-	(70)	1,113	(1,908)	(4,852)	4,331
Prior Years	33,793	-	(782)	2,564	(1,778)	(17,604)	16,193
	<u>\$ 664,345</u>	<u>\$43,274,691</u>	<u>\$(1,174,155)</u>	<u>\$54,387</u>	<u>\$ (164,653)</u>	<u>\$ (41,940,494)</u>	714,121
							June property tax receivable collected by the County 109,876
							Less allowance for uncollectibility (20,000)
							<u>\$ 803,997</u>
General Fund							
	\$ 532,783						\$ 574,636
							June property tax receivable collected by the County 88,736
							Less allowance for uncollectibility (15,000)
							<u>648,372</u>
Debt Service Fund							
	131,562						139,485
							June property tax receivable collected by the County 21,140
							Less allowance for uncollectibility (5,000)
							<u>155,625</u>
	<u>\$ 664,345</u>						<u>\$ 803,997</u>

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

Fiscal Year	Actuarially Determined Contribution (ADC)	District Contributions	District Contributions as a Percentage of ADC	Contribution Deficiency (Excess)
2011	\$ 2,411,109	\$ 2,440,915	101.24%	\$ (29,806)
2012	2,164,122	2,140,583	98.91	23,539
2013	2,294,355	2,198,333	95.81	96,022
2014	2,331,957	2,423,313	103.92	(91,356)
2015	2,321,835	2,318,042	99.84	3,793
2016	2,491,300	2,491,219	100.00	81
2017	2,582,219	2,582,762	100.02	(543)
2018	2,773,861	2,774,158	100.01	(297)
2019	4,022,258	4,022,258	100.00	-
2020	10,000,223	10,000,223	100.00	-

Source: The Standard Tualatin Hills Park & Recreation District Retirement Plan Actuarial Valuations (2011-2018);
Milliman Actuarial Valuations (2019-2020)

Statistical Section



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

CONTENTS	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how the district's financial performance and well-being have changed over time.</i>	76
Revenue Capacity <i>These schedules contain information to help the reader assess the district's most significant local revenue source, property tax revenue.</i>	80
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.</i>	87
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.</i>	91
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.</i>	94

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



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

	Fiscal Year									
	2011	2012	2013	2014	2015 (as restated)	2016	2017 (as restated)	2018 (as restated)	2019	2020
Governmental activities										
Net investment in capital assets	\$ 102,325,244	\$ 111,753,935	\$ 115,214,103	\$ 120,178,588	\$ 118,443,566	\$ 135,202,585	\$ 152,863,521	\$ 161,615,483	\$ 174,412,777	\$ 185,215,804
Restricted	4,966,711	3,393,951	5,506,718	8,113,102	13,104,560	12,350,287	9,760,567	17,307,632	22,307,182	29,300,471
Unrestricted	6,419,121	6,270,492	7,578,867	7,413,183	9,444,786	6,814,560	6,307,713	(40,874,234)	(40,145,774)	(32,400,756)
Total primary government net position	\$ 113,711,076	\$ 121,418,378	\$ 128,299,688	\$ 135,704,873	\$ 140,992,912	\$ 154,367,432	\$ 168,931,801	\$ 138,048,881	\$ 156,574,185	\$ 182,115,519

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities:										
Board of Directors	\$ 212,527	\$ 229,942	\$ 200,248	\$ 154,475	\$ 218,847	\$ 178,381	\$ 209,412	\$ 183,678	\$ 287,244	\$ 239,325
Administration	1,603,306	1,678,446	1,717,417	1,963,226	1,860,162	2,048,290	2,210,239	2,313,893	2,465,436	2,090,232
Business and facilities	14,061,469	14,337,163	14,917,033	15,126,974	14,575,963	16,447,289	23,818,025	24,953,742	25,269,252	21,184,639
Planning and development	571,594	640,871	800,198	897,304	554,465	550,044	-	-	-	-
Park and recreation services	17,750,967	18,210,409	19,536,037	19,758,250	19,188,743	21,180,758	15,186,213	16,186,439	20,303,450	16,108,177
Interest on long-term debt	3,106,160	4,085,516	4,124,974	3,946,193	3,853,264	3,334,042	3,074,328	2,965,355	2,878,707	2,673,373
Total governmental activities expenses	\$ 37,306,023	\$ 39,182,347	\$ 41,295,907	\$ 41,846,422	\$ 40,251,444	\$ 43,738,804	\$ 44,498,217	\$ 46,603,107	\$ 51,204,089	\$ 42,296,286
Program Revenues										
Governmental activities:										
Park and recreation services:										
Charges for services	\$ 9,087,924	\$ 9,622,209	\$ 10,248,497	\$ 10,244,780	\$ 10,633,560	\$ 10,485,707	\$ 10,641,932	\$ 11,830,934	\$ 12,141,602	\$ 8,716,600
Operating grants and contributions	155,727	195,890	173,616	214,865	91,112	32,385	161,744	56,719	87,829	67,081
Capital grants and contributions	3,522,996	3,621,810	3,925,320	4,685,175	7,096,827	9,994,883	10,276,395	13,795,425	14,485,201	15,073,128
Rents and leases	-	-	-	-	-	648,897	635,913	591,040	548,759	573,847
Total governmental program revenues	\$ 12,766,647	\$ 13,439,909	\$ 14,347,433	\$ 15,144,820	\$ 17,821,499	\$ 21,161,672	\$ 21,715,984	\$ 26,274,118	\$ 27,263,391	\$ 24,430,656
Net revenue/(expense)	(24,539,376)	(25,742,438)	(26,948,474)	(26,701,602)	(22,429,945)	(22,577,132)	(22,782,233)	(20,328,989)	(23,940,698)	(17,865,630)
Governmental activities	\$ (24,539,376)	\$ (25,742,438)	\$ (26,948,474)	\$ (26,701,602)	\$ (22,429,945)	\$ (22,577,132)	\$ (22,782,233)	\$ (20,328,989)	\$ (23,940,698)	\$ (17,865,630)
Total primary government net expense										
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	\$ 31,633,996	\$ 32,536,833	\$ 32,998,488	\$ 34,325,378	\$ 35,389,201	\$ 35,118,802	\$ 36,692,351	\$ 37,548,487	\$ 40,631,613	\$ 42,020,224
Unrestricted grants and contributions	197,632	233,515	245,112	237,636	281,528	185,805	183,894	184,024	184,637	92,506
Investment earnings	445,603	507,727	447,101	365,782	380,671	458,566	516,989	872,511	1,391,423	1,160,881
Gain on sale of capital assets	-	-	-	-	-	-	945,760	-	-	-
Miscellaneous	204,308	171,665	139,083	159,819	203,731	188,479	172,235	289,943	258,329	133,353
Total governmental activities	\$ 32,481,539	\$ 33,449,740	\$ 33,829,784	\$ 35,088,615	\$ 36,235,131	\$ 35,951,652	\$ 38,511,229	\$ 38,694,965	\$ 42,466,002	\$ 43,406,964
Change in Net Position										
Governmental activities	\$ 7,942,163	\$ 7,707,302	\$ 6,881,310	\$ 8,387,013	\$ 13,805,186	\$ 13,374,520	\$ 15,728,996	\$ 18,565,976	\$ 18,525,304	\$ 25,541,334
Total primary government	\$ 7,942,163	\$ 7,707,302	\$ 6,881,310	\$ 8,387,013	\$ 13,805,186	\$ 13,374,520	\$ 15,728,996	\$ 18,565,976	\$ 18,525,304	\$ 25,541,334

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

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

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

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General fund										
Nonspendable	\$ 93,642	\$ 64,728	\$ 211,223	\$ 225,668	\$ 172,449	\$ 316,161	\$ 179,842	\$ 182,432	\$ 383,337	\$ 250,319
Unassigned	5,302,475	3,773,265	4,895,327	5,302,635	8,284,609	8,955,176	9,740,569	12,401,382	14,456,882	10,884,501
Total general fund	\$ 5,396,117	\$ 3,837,993	\$ 5,106,550	\$ 5,528,303	\$ 8,437,058	\$ 9,271,337	\$ 9,920,411	\$12,583,814	\$14,840,219	\$11,134,820
All other governmental funds										
Restricted, reported in:										
Debt service fund	\$ 303,177	\$ 413,134	\$ 440,064	\$ 477,206	\$ 450,745	\$ 286,350	\$ 153,507	\$ -	\$ 509,991	\$ 727,829
Capital project funds	43,383,093	70,061,111	56,750,162	42,117,723	42,833,171	39,290,859	25,899,989	31,956,484	31,285,596	33,830,367
Committed, reported in:										
Special revenue fund	182,820	183,657	182,071	163,989	166,364	164,356	166,052	168,952	178,481	184,762
Unassigned, reported in:										
Debt service fund	-	-	-	-	-	-	-	(44,480)	-	-
Total all other governmental funds	\$43,869,090	\$70,657,902	\$57,372,297	\$42,758,918	\$43,450,280	\$39,741,565	\$26,219,548	\$32,080,956	\$31,974,068	\$34,742,958

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Property taxes	\$ 31,656,648	\$ 32,122,160	\$ 33,076,378	\$ 34,203,849	\$ 35,471,678	\$ 34,952,393	\$ 36,541,016	\$ 38,014,442	\$ 41,267,126	\$ 41,990,380
Aquatic programs	2,542,840	2,604,415	2,680,571	2,567,782	2,761,776	2,450,847	2,732,311	3,028,311	3,207,755	2,086,197
Tennis center	869,498	853,427	881,620	952,762	1,025,969	1,017,285	978,178	1,062,214	1,061,398	886,052
Sports programs	1,233,700	1,287,406	1,338,838	1,424,626	1,423,992	1,565,716	1,631,316	1,840,300	1,913,715	1,280,082
Recreation programs	4,555,062	4,770,489	5,295,594	5,177,432	5,060,475	5,451,861	5,300,127	5,900,109	5,958,734	4,464,269
Grants and sponsorships	1,441,320	1,742,561	1,608,261	1,275,106	1,300,759	279,707	806,995	1,718,491	611,325	1,264,767
Rents and leases	-	-	-	-	-	648,896	635,913	591,040	548,759	573,847
System development charges	1,939,855	1,897,759	2,676,196	3,858,370	5,855,512	5,367,366	9,631,364	12,287,677	8,500,336	12,716,580
Interest earned	445,603	507,727	447,101	365,782	380,671	458,566	516,988	872,511	1,391,423	1,160,881
Charges for services	712,478	799,091	689,931	579,099	511,362	328,170	367,696	337,469	294,820	312,357
Miscellaneous	192,203	278,137	190,957	281,997	565,079	188,479	172,235	289,943	258,329	157,029
Total revenues	45,589,207	46,863,172	48,885,447	50,686,805	54,357,273	52,709,286	59,314,139	65,942,507	65,013,720	66,892,441
Expenditures										
Board of Directors	212,527	229,942	200,248	154,475	218,847	178,381	274,731	226,289	287,244	239,325
Administration	1,590,784	1,675,574	1,713,305	1,953,992	2,028,622	2,104,826	2,193,086	2,334,048	2,379,832	2,923,275
Business and facilities	13,796,771	14,018,655	14,590,241	14,901,004	15,621,414	16,074,842	17,489,302	18,502,519	17,816,512	19,480,998
Planning and development	1,282,382	1,430,176	1,503,184	1,497,804	1,211,690	1,262,721	-	-	-	-
Park and recreation services	14,201,551	13,996,776	14,476,812	14,593,069	14,725,729	15,501,975	15,022,217	16,152,894	19,625,019	21,322,667
Capital outlay	28,607,214	22,534,645	19,924,569	22,563,320	9,421,194	12,539,440	30,504,743	11,841,833	18,141,926	14,937,760
Debt service										
Principal	5,695,000	5,100,000	4,605,000	5,018,988	5,390,327	3,961,090	4,436,876	4,817,686	5,208,520	5,784,379
Interest	3,298,121	4,566,274	4,346,236	4,195,779	4,225,622	3,960,447	3,789,741	3,542,427	3,405,150	3,116,870
Total expenditures	68,684,350	63,552,042	61,359,595	64,878,431	52,843,445	55,583,722	73,710,696	57,417,696	66,864,203	67,805,274
Excess of revenues over (under) expenditures	(23,095,143)	(16,688,870)	(12,474,148)	(14,191,626)	1,513,828	(2,874,436)	(14,396,557)	8,524,811	(1,850,483)	(912,833)
Other financing sources (uses)										
Proceeds from debt issuance	9,510,000	40,060,000	-	-	37,880,000	-	8,710,000	-	4,000,000	9,900,000
Premiums on debt issuance	22,166	1,859,558	-	-	6,987,825	-	1,283,919	-	-	1,294,716
Proceeds from sale of capital assets	-	-	-	-	399,283	-	1,404,391	-	-	-
Payment to escrow	-	-	-	-	(43,180,819)	-	(9,874,696)	-	-	(11,218,392)
Loan proceeds	-	-	457,100	-	-	-	-	-	-	-
Total other financing sources (uses)	9,532,166	41,919,558	457,100	-	2,086,289	-	1,523,614	-	4,000,000	(23,676)
Net change in fund balances	\$(13,562,977)	\$ 25,230,688	\$(12,017,048)	\$(14,191,626)	\$ 3,600,117	\$(2,874,436)	\$(12,872,943)	\$ 8,524,811	\$ 2,149,517	\$ (936,509)
Debt service as a percentage of noncapital expenditures	22.4%	23.3%	21.2%	21.5%	21.9%	18.0%	18.8%	18.1%	17.4%	16.9%

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

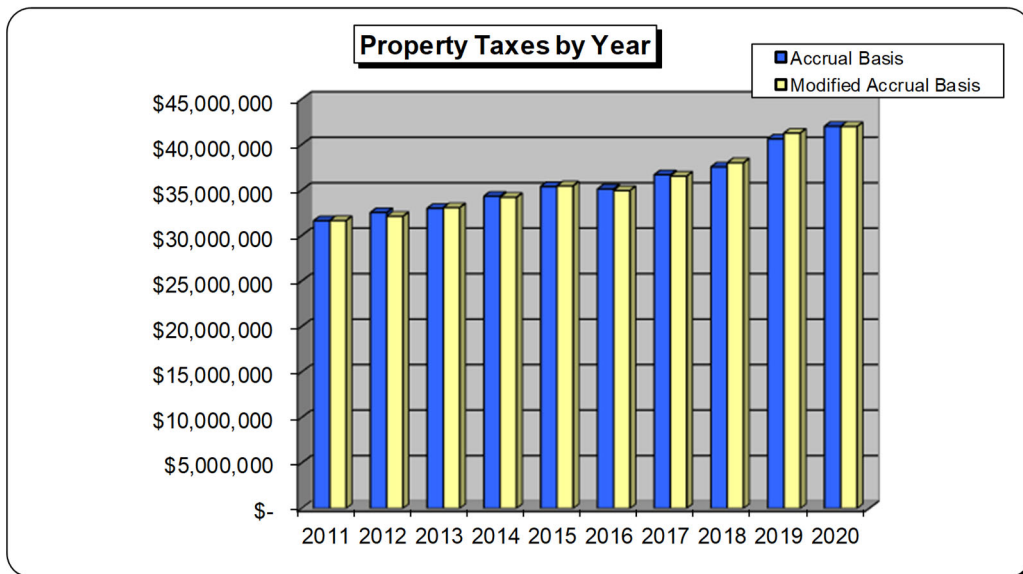
2) In FY 2017, Planning and Development expenditures were moved to Business and Facilities.

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

<u>Fiscal Year</u>	<u>Property Tax</u>
2011	\$ 31,633,996
2012	32,536,833
2013	32,998,488
2014	34,325,378
2015	35,389,201
2016	35,118,802
2017	36,692,351
2018	37,548,487
2019	40,631,613
2020	42,020,224

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

<u>Fiscal Year</u>	<u>Property Tax</u>
2011	\$ 31,656,648
2012	32,122,160
2013	33,076,378
2014	34,203,849
2015	35,471,678
2016	34,952,393
2017	36,541,016
2018	38,014,442
2019	41,267,126
2020	41,990,380



Tualatin Hills Park & Recreation District
Assessed Values And Estimated Actual Value
Of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property		Personal Property and Manufactured Structures		Public Utilities			Total		Assessed Value as a Percentage of Market Value		Direct Tax Rate per \$1,000
	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Percentage of Market Value	Assessed Value		
2011	\$ 25,415,795,100	\$ 17,588,772,400	\$ 576,119,940	\$ 568,963,800	\$ 562,879,594	\$ 560,660,160	\$ 26,554,794,634	\$ 18,718,396,360	70.49%	\$ 1,7428		
2012	24,106,665,298	18,012,341,620	587,010,937	580,369,457	578,886,050	555,788,140	25,272,562,285	19,148,499,217	75.77	1,7372		
2013	23,607,540,340	18,581,040,050	617,142,106	610,830,076	624,892,048	559,899,100	24,849,574,494	19,751,769,226	79.49	1,7298		
2014	25,100,916,650	19,261,563,030	607,228,905	600,748,735	637,019,227	565,666,850	26,345,164,782	20,427,978,615	77.54	1,7282		
2015	27,933,899,694	20,049,326,753	610,281,231	603,605,791	647,433,574	592,184,300	29,191,614,499	21,245,116,844	72.78	1,7167		
2016	30,055,910,584	21,034,184,283	661,326,115	652,465,905	701,056,667	598,739,300	31,418,293,366	22,285,389,488	70.93	1,6246		
2017	33,870,049,729	22,045,761,923	697,114,641	683,052,351	721,904,470	704,324,200	35,289,068,840	23,433,138,474	66.40	1,6192		
2018	37,964,311,493	23,143,902,554	736,600,520	712,522,070	736,796,581	712,342,161	39,437,708,594	24,568,766,785	62.30	1,6111		
2019	42,018,755,716	24,394,680,474	788,727,155	746,681,555	643,170,899	642,837,559	43,450,653,770	25,784,199,588	59.34	1,6241		
2020	43,446,117,853	25,553,688,704	913,544,961	859,280,751	617,118,119	616,705,600	44,976,780,933	27,029,675,055	60.10	1,6141		

Source: Washington County, Department of Assessment and Taxation

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Direct Government:										
Tualatin Hills Park and Recreation District										
Permanent Tax Rate	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073	\$ 1.3073
Bond Levy Tax Rate	0.4355	0.4299	0.4225	0.4209	0.4094	0.3173	0.3119	0.3038	0.3168	0.3068
Total Tax Rate	1.7428	1.7372	1.7298	1.7282	1.7167	1.6246	1.6192	1.6111	1.6241	1.6141
Overlapping Government:										
Washington County	2.9798	2.9744	2.9670	2.9605	2.8254	2.8235	2.9354	2.9584	2.9583	2.8918
Washington County - Enhanced Patrol	1.2660	1.2477	1.2285	1.3165	1.3165	1.3165	1.3165	1.3165	1.3165	1.3165
Washington County - Road Maintenance	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456
Washington County - RFPD #2	1.6919	1.6919	1.6919	1.6919	1.6919	1.6919	1.6919	1.6919	-	-
Washington County - North Bethany SD	-	-	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500
Northwest Regional ESD	0.1538	0.1538	0.1536	0.1534	0.1530	0.1528	0.1523	0.1538	0.1538	0.1494
Multnomah ESD	0.4576	0.4134	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576
Portland Community College	0.6359	0.5981	0.6646	0.7329	0.7199	0.5837	0.6756	0.6756	0.6874	0.6769
School District No. 48, Beaverton	6.7841	6.8603	6.7749	8.0537	8.0368	7.9571	7.9205	8.0527	8.0205	7.9075
School District No. 1J, Hillsboro	7.5846	7.4663	7.4881	7.3794	7.3812	7.1812	7.1268	7.1512	7.1388	7.0178
School District No. 1J, Portland	6.5281	6.5166	7.2681	8.3571	8.3535	8.3632	8.3304	8.8052	9.7571	9.6734
Tualatin Valley Fire and Rescue District	1.8828	1.9302	1.9145	1.9061	1.8911	2.1078	2.0978	2.0457	2.0839	2.0725
Port of Portland	0.0701	0.0701	0.0701	0.0699	0.0697	0.0697	0.0694	0.0693	0.0701	0.0681
City of Beaverton	4.2034	4.1791	4.2350	4.3662	4.3517	4.3279	4.3109	4.2851	4.3196	4.3037
Urban Renewal - Beaverton	-	-	0.0113	0.0361	0.0929	0.1731	0.2233	0.2961	0.3718	0.4052
City of Hillsboro	5.3865	5.3827	5.3815	5.3755	5.3652	5.3621	5.3485	5.3387	5.3147	5.2823
Urban Renewal - Hillsboro	-	0.0141	0.0187	0.0415	0.0776	0.0867	0.1374	0.0856	0.1296	0.3514
City of Portland	7.0527	6.9497	7.0558	7.2043	7.1759	7.0455	6.9712	4.7097	4.7353	4.6867
Urban Renewal - Portland	1.1722	1.1314	1.1529	1.1727	1.0878	1.0608	1.1069	3.5073	3.5890	3.5492
Metro Service District	0.4088	0.3154	0.4043	0.4667	0.4575	0.3876	0.3960	0.3777	0.4342	0.6601
TriMet	0.0878	0.0583	-	-	-	-	-	-	-	-

Rate per \$1,000 of assessed valuation

Source: Washington County, Department of Assessment and Taxation

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

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Nike, Inc.	\$ 952,914,492	1	3.53 %	\$ 368,435,652	1	1.97 %
Nike IHM	216,673,430	2	0.80			
Portland General Electric	154,412,343	3	0.57	127,560,523	4	0.68
Comcast Corporation	152,204,000	4	0.56	118,667,000	5	0.63
Northwest Natural Gas Co.	133,604,000	5	0.49	83,887,000	9	0.45
Maxim Integrated Products, Inc.	120,005,560	6	0.44	99,825,420	7	0.53
Beaverton LLC	105,280,660	7	0.39			
Harsch Investment Corp	82,088,060	8	0.30			
Portland 2 LLC	69,325,260	9	0.26			
LaSalle Owner LLC	64,012,130	10	0.24			
Frontier Communications				148,704,100	2	0.79
Tektronix, Inc.				128,168,075	3	0.68
PS Business Parks LP				107,572,166	6	0.57
ERP Operating LP				80,435,660	8	0.43
Bernard Properties Partnership				57,821,473	10	0.31
All other taxpayers	24,979,155,120		92.42	17,397,319,261		92.96
Totals	<u>\$ 27,029,675,055</u>		<u>100.00 %</u>	<u>\$18,718,396,360</u>		<u>100.00 %</u>

Source: Washington County, Department of Assessment and Taxation

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

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Intel	\$ 1,970,829,308	1	2.90 %	\$ 1,086,959,550	1	2.32 %
Nike Inc.	1,011,210,140	2	1.49	431,605,315	2	0.92
Portland General Electric	616,308,814	3	0.91	390,952,730	3	0.84
Pacific Realty Associates	405,106,164	4	0.60	301,956,704	5	0.65
Northwest Natural Gas Co.	368,707,300	5	0.54	282,171,220	6	0.60
Genentech Inc.	274,026,540	6	0.40	231,546,750	7	0.49
Comcast Corporation	254,049,000	7	0.37	213,072,700	8	0.46
Verizon Communications	241,357,000	8	0.35			
Nike IHM	216,673,430	9	0.32			
Lam Research Corporation	190,462,687	10	0.28			
Frontier Communications				371,640,200	4	0.79
Maxim Integrated Products Inc.				137,021,824	9	0.29
Tektronix Inc.				128,237,247	10	0.27
All other taxpayers	62,483,625,744		91.84	43,226,703,997		92.36
Totals	\$68,032,356,127		100.00 %	\$46,801,868,237		100.00 %

Source: Washington County, Department of Assessment and Taxation

**Tualatin Hills Park & Recreation District
Property Tax Levies And Collections
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 32,641,290	\$ 30,901,476	94.7 %	\$ 693,337	\$ 31,594,813	96.8 %
2012	33,334,482	31,713,114	95.1	584,847	32,297,961	96.9
2013	34,166,612	32,623,087	95.5	730,946	33,354,033	97.6
2014	35,308,500	33,590,906	95.1	719,005	34,309,911	97.2
2015	36,433,185	34,828,560	95.6	582,747	35,411,307	97.2
2016	36,088,203	34,488,930	95.6	461,022	34,949,952	96.8
2017	37,804,820	36,089,763	95.5	419,860	36,509,623	96.6
2018	39,400,040	37,551,090	95.3	430,425	37,981,515	96.4
2019	41,606,766	39,939,463	96.0	260,290	40,199,753	96.6
2020	43,274,691	41,507,632	95.9	-	41,507,632	95.9

**Tualatin Hills Park & Recreation District
System Development Charge Revenue Schedule
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Rate per Type of Dwelling Unit		
	Single Family	Multi-Family	Non-residential
2011	\$ 5,551	\$ 4,151	\$ 144
2012	5,299	3,963	137
2013	5,247	3,924	136
2014	5,524	4,131	143
2015	6,450	4,824	167
2016	6,450	4,824	167
2017	10,800	8,619	360
2018	10,800	8,619	360
2019	11,545	9,214	385
2020	11,895	9,494	397

Source: Tualatin Hills Park and Recreation District

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

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income ^{a)}	Per Capita ^{b)}
	General Obligation Bonds	Full Faith & Credit Obligations	Direct Borrowing			
2011	\$ 60,577,893	\$ 10,755,454	\$ 100,000	\$ 71,433,347	0.310%	\$ 315.01
2012	97,915,383	10,059,107	60,000	108,034,490	0.444	470.77
2013	93,313,622	9,851,204	477,100	103,641,926	0.417	446.27
2014	88,345,559	9,634,002	433,112	98,412,673	0.374	418.73
2015	89,388,275	9,407,542	407,785	99,203,602	0.333	417.09
2016	84,691,847	9,161,865	381,695	94,235,407	0.298	391.50
2017	80,802,769	8,907,017	354,819	90,064,605	0.267	369.74
2018	75,200,647	8,633,003	327,133	84,160,783	0.231	341.41
2019	69,241,413	8,349,901	4,298,613	81,889,927	n/a	328.26
2020	62,922,793	12,395,037	269,235	75,587,065	n/a	299.40

n/a - not available at time of printing

^{a)} based on Washington County total population

^{b)} based on estimated population of district

Sources: State of Oregon, OLMIS
Portland State University Center for Population Research and Census
U.S. Department of Commerce, Bureau of Economic Analysis

**Tualatin Hills Park & Recreation District
Ratios Of General Bonded Debt Outstanding
Last Ten Fiscal Years**

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Assessed Taxable Value of Property	Per Capita ^{a)}
2011	\$ 60,577,893	\$ 303,177	\$ 60,274,716	0.32%	\$ 265.80
2012	97,915,383	413,134	97,502,249	0.51	424.87
2013	93,313,622	440,064	92,873,558	0.47	399.90
2014	88,345,559	477,206	87,868,353	0.43	373.87
2015	89,388,275	450,745	88,937,530	0.42	373.93
2016	84,691,847	286,350	84,405,497	0.38	350.67
2017	80,802,769	153,507	80,649,262	0.34	331.09
2018	75,200,647	-	75,200,647	0.31	305.06
2019	69,241,413	509,991	68,731,422	0.27	275.51
2020	62,922,793	727,829	62,194,964	0.23	246.35

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

Source: Portland State University Center for Population Research and Census

Tualatin Hills Park & Recreation District
Direct And Overlapping Governmental Activities Debt
June 30, 2020

<u>Overlapping Government</u>	<u>Overlapping Debt</u>	<u>Percentage Applicable</u>	<u>Estimated Share of Overlapping Net Direct Debt</u>
Debt repaid with property taxes:			
Tualatin Hills Park & Recreation District Direct debt	\$ 62,922,793 <u>62,922,793</u>	100.00 %	\$ 62,922,793 <u>62,922,793</u>
City of Beaverton	34,857,325	98.93	34,484,108
City of Hillsboro	79,819,407	0.12	96,182
City of Portland	838,525,454	0.01	61,212
Metro	979,745,000	13.06	127,968,413
Multnomah County SD 1J, Portland	1,191,001,582	0.40	4,728,276
Multnomah ESD	25,230,000	0.30	75,135
Northwest Regional ESD	2,643,426	32.73	865,093
Port of Portland	56,255,000	12.03	6,764,776
Portland Community College	644,797,061	16.44	105,974,976
Tualatin Valley Fire & Rescue	34,195,000	43.28	14,798,639
Washington County	213,232,118	40.92	87,263,965
Washington County SD 1J Hillsboro 7 Bd	777,521	3.18	24,731
Washington County SD 1J Hillsboro	576,809,671	3.17	18,307,362
Washington County SD 23J Tigard Tualatin	332,910,939	0.03	103,535
Washington County SD 48J Beaverton	955,103,871	82.62	789,087,716
Overlapping debt	<u>5,965,903,375</u>		<u>1,190,604,119</u>
Other Debt:			
Tualatin Hills Park & Recreation District Direct debt	12,664,272 <u>12,664,272</u>	100.00	12,664,272 <u>12,664,272</u>
City of Beaverton	133,542,645	98.93	132,112,805
City of Hillsboro	347,646,711	0.12	418,913
City of Portland	1,944,845,642	0.01	141,973
Clean Water Services	165,315,000	42.65	70,506,848
HFA Hillsboro	13,590,000	0.12	16,376
Home Forward	160,551,959	0.01	11,720
Metro	50,670,000	13.06	6,618,211
Port of Portland	1,093,606,826	12.03	131,508,403
TriMet	853,820,001	13.71	117,050,184
Tualatin Valley Water District	450,359,551	63.63	286,563,782
Washington County Housing Authority	37,194,085	40.92	15,221,456
Washington County SD 1J Hillsboro	2,164,679	3.18	68,853
West Slope Water District	2,460,000	100.00	2,460,000
Overlapping debt	<u>5,255,767,099</u>		<u>762,699,524</u>
Total Tualatin Hills Park & Recreation District	75,587,065		75,587,065
Total overlapping debt	11,221,670,474		1,953,303,643
Total direct and overlapping debt	<u>\$ 11,297,257,539</u>		<u>\$ 2,028,890,708</u>

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

Source: Oregon State Treasury, Municipal Debt Information System

Tualatin Hills Park & Recreation District
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 663,869,866	\$ 631,814,057	\$ 621,239,362	\$ 658,629,120	\$ 729,790,362	\$ 785,457,334	\$ 882,226,721	\$ 985,942,715	\$ 1,086,266,344	\$ 1,124,419,523
Total net debt application to limit	60,577,893	97,915,383	93,313,622	88,345,559	89,388,275	84,691,847	80,802,769	75,200,647	69,241,413	62,922,793
Legal debt margin	<u>\$603,291,973</u>	<u>\$533,898,674</u>	<u>\$527,925,740</u>	<u>\$570,283,561</u>	<u>\$640,402,087</u>	<u>\$ 700,765,487</u>	<u>\$801,423,952</u>	<u>\$910,742,068</u>	<u>\$1,017,024,931</u>	<u>\$ 1,061,496,730</u>
Total net debt applicable to the limit as a percentage of debt limit	9.12%	15.50%	15.02%	13.41%	12.25%	10.78%	9.16%	7.63%	6.37%	5.60%

Legal Debt Margin Calculation for Fiscal Year 2020

Real market value (2019/20)	\$44,976,780,933
General obligation debt capacity (2.5% of Real market value)	1,124,419,523
Less: Outstanding debt	62,922,793
Remaining legal debt capacity	<u>\$ 1,061,496,730</u>

Source: Tualatin Hills Park and Recreation District

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

Washington County

Fiscal Year	District Population (estimated)	Population (estimated) ^{a)}	Personal Income (amounts expressed in thousands) ^{b)}	Per Capita Personal Income ^{b)}	Unemployment Rate ^{c)}	School Enrollment ^{d)}
2011	226,764	540,410	\$ 23,042,656	\$ 42,639	7.9 %	38,571
2012	229,486	547,672	24,314,346	44,396	7.3	39,054
2013	232,239	554,996	25,919,173	46,735	6.6	38,775
2014	235,026	562,998	28,387,146	50,542	5.8	39,088
2015	237,847	574,326	30,840,797	53,878	5.0	40,725
2016	240,701	582,779	32,076,558	55,044	4.6	40,715
2017	243,589	589,957	33,765,596	57,331	3.7	40,912
2018	246,512	597,695	36,442,209	60,971	3.6	41,016
2019	249,470	601,592	n/a	n/a	3.4	40,860
2020	252,464	n/a	n/a	n/a	10.4	41,215

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

n/a data not available at time of printing

Tualatin Hills Park & Recreation District
Major Employment Industries In Washington County
Current Year and Nine Years Ago

Industry	2020		2011	
	Annual Average	Percentage of Total County Employment	Annual Average	Percentage of Total County Employment
Mining and logging	400	0.1 %	325	0.1 %
Construction	17,408	5.9	11,367	4.7
Manufacturing:				
Computer and electronic products	28,817		25,325	
Other durable goods	14,650		11,400	
Non-durable goods	<u>8,083</u>		<u>5,308</u>	
	51,550	17.3	42,033	17.5
Trade, transportation and utilities:				
Wholesale trade	13,758		16,158	
Retail trade	31,667		28,058	
Transportation, warehousing and utilities	<u>6,267</u>		<u>3,283</u>	
	51,692	17.3	47,499	19.8
Information	7,533	2.5	7,967	3.3
Financial activities	17,717	5.9	15,292	6.4
Professional and business services:				
Professional and technical services	16,350		11,350	
Management of companies and enterprises	17,367		5,700	
Administrative and waste services	<u>23,150</u>		<u>18,650</u>	
	56,867	19.1	35,700	14.9
Educational and health services	38,333	12.8	29,867	12.5
Leisure and hospitality	24,658	8.3	19,800	8.3
Other services	9,167	3.1	7,058	2.9
Government:				
Federal government	908		842	
State government	2,092		2,708	
Local government	8,842		7,567	
Local education	<u>11,233</u>		<u>11,950</u>	
	23,075	7.7	23,067	9.6
Total non-farm employment	<u>298,400</u>	<u>100.0 %</u>	<u>239,975</u>	<u>100.0 %</u>

Source: Oregon Labor Market Information System

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

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Administration										
Office of the General Manager	2	2	2	2	3	3	3	3	3	3
Communications	6	6	6	7	7	7	8	8	8	8
Security operations	4	4	4	4	4	4	4	5	5	5
Community partnerships	-	-	-	-	1	1	1	1	1	1
Business and facilities										
Director	4	4	4	4	4	4	3	3	3	3
Finance services	7	7	7	7	7	7	6	7	7	10
Information services	5	5	5	5	5	5	5	6	6	6
Human resources	3	3	3	3	4	4	4	4	4	5
Risk and contract management	2	2	2	2	2	2	2	2	2	3
Operations analysis	-	-	-	-	-	-	2	2	2	2
Maintenance										
Operations Manager	3	3	5	5	6	7	7	7	7	5
Park maintenance	46	46	43	43	45	45	46	-	-	-
Fleet maintenance	6	6	6	6	6	6	6	6	6	6
Athletic facilities	23	23	25	25	26	26	27	-	-	-
Building and pool maintenance	49	49	50	51	49	48	48	27	27	25
Park and athletic facilities north	-	-	-	-	-	-	-	35	35	36
Park and athletic facilities south	-	-	-	-	-	-	-	31	31	31
Planning	2	2	3	3	3	3	3	4	4	4
Design and development	10	10	11	9	8	7	6	7	7	7
Park and recreation										
Director	3	3	3	3	3	3	4	3	3	3
Aquatics	81	73	74	77	79	83	78	78	78	80
Sports	32	31	31	29	30	45	58	62	62	63
Community programs	42	41	42	42	38	23	14	18	4	7
Recreation	106	105	102	100	100	101	108	130	144	151
Nature and trails	24	23	25	25	27	29	29	38	38	38
Total full-time equivalent employees	460	448	453	452	457	463	472	487	487	502

Source: Tualatin Hills Park and Recreation District

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

	2011 actual	2012 actual	2013 actual	2014 actual	2015 actual	2016 actual	2017 actual	2018 actual	2019 actual	2020 estimate
Parks and Recreation										
Cultural and recreational activities:										
Aquatics										
Attendance at open/drop-in programs and classes	462,982	472,057	558,152	531,824	539,836	511,251	481,665	524,137	496,844	359,091
Number of classes held	5,740	5,123	5,282	4,823	5,029	5,237	4,289	4,128	5,347	4,630
Sports										
Attendance at open/drop-in programs and classes	710,364	679,600	650,623	607,130	781,490	792,878	652,680	750,272	755,094	564,850
Number of classes held	583	700	527	537	1,985	2,205	2,030	2,331	2,177	1,615
Recreation										
Attendance at open/drop-in programs and classes	947,841	944,324	945,676	1,022,117	929,397	983,487	984,343	995,770	973,541	751,765
Number of classes held	4,794	3,972	4,236	4,199	4,184	3,919	4,111	4,379	3,611	2,494
Community programs										
Attendance at open/drop-in programs and classes	375,255	284,232	285,698	265,174	140,440	141,000	143,000	145,000	148,198	114,153
Number of classes held	1,798	1,954	1,819	2,283	575	580	580	591	575	418
Nature and trails										
Attendance at open/drop-in programs and classes	171,449	180,704	198,997	197,877	233,790	234,967	249,189	250,310	249,407	250,693
Number of classes held	580	643	647	707	664	720	678	711	691	560
Maintenance activities:										
Buildings maintained (shown per 1,000 sq. ft.)	368	450	461	461	461	461	461	461	461	461
Cost per sq. ft. of buildings	\$8.20	\$6.30	\$6.52	\$6.61	\$6.63	\$7.07	\$7.00	\$6.55	\$6.52	\$8.83
Pool facilities maintained (shown per 1,000 sq. ft.)	152	117	117	117	117	125	125	125	125	125
Cost per sq. ft. of pools	\$12.57	\$17.01	\$16.15	\$16.29	\$17.28	\$15.35	\$15.34	\$16.66	\$16.42	\$18.49
Parks maintained - developed acres	1,083	1,026	1,024	1,052	1,062	1,067	1,089	1,089	1,098	1,118
Cost per developed acre	\$2,765	\$2,879	\$2,720	\$2,740	\$2,892	\$3,133	\$3,288	\$3,288	\$2,737	\$2,929
Parks maintained - undeveloped acres	900	1,186	1,233	1,236	1,244	1,276	1,290	1,290	1,308	1,347
Cost per undeveloped acre	\$175	\$131	\$254	\$260	\$274	\$293	\$308	\$308	\$255	\$275
Vehicle and equipment units maintained	436	436	472	490	490	502	514	530	540	653
Cost per vehicle and equipment unit	\$1,937	\$1,990	\$1,757	\$1,801	\$1,768	\$1,653	\$1,720	\$1,709	\$1,677	\$1,477

Source: Tualatin Hills Park & Recreation District

**Tualatin Hills Park & Recreation District
Capital Asset Statistics By Function
June 30, 2020**

Parks and Recreation:

Number of parks	305
Park acreage:	
Developed sites (neighborhood, community and regional parks)	1,118
Undeveloped sites (wetlands and natural areas)	1,371
Pathways and trails mileage	52
Lakes	3
Stream corridor mileage	27

Facilities:

Swim Centers:	
Indoor	5
Outdoor	2
Recreation Centers	2
Combined Recreation/Aquatic Center	1
Athletic Center	1
Senior Center	1
Historical Facilities (weddings, meetings, community events)	3
Interpretive Centers/Nature Parks	2
Tennis Center	1
Camp Rivendale (developmentally disabled patrons)	1

Fields and courts:

Tennis:	
Indoor	6
Outdoor ¹⁾	108
Basketball:	
Indoor	6
Outdoor ¹⁾	52
Volleyball ¹⁾	6
Sports fields: ¹⁾	
Soccer/football/lacrosse	147
Softball/baseball	99
Bocce	4
Hockey	1
Indoor running track	1
Skate park	3

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

Source: Tualatin Hills Park and Recreation District

Audit Comments and Disclosures Section







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

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Tualatin Hills Park & Recreation District (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 4, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

COMPLIANCE

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

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

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

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



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

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

PURPOSE OF THIS REPORT

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

Talbot, Kowala & Warwick, LLP

Portland, Oregon
December 4, 2020



MEMO

DATE: November 30, 2020
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: **Budget Committee Interviews**

Introduction

Interviews of budget committee applicants have been arranged to take place during your December 9, 2020 Regular Board meeting.

Background

There are two open positions on the district's budget committee due to the expiration of committee members' terms (Shannon Kennedy & Anthony Mills) on June 30, 2020. Budget committee positions are three-year terms.

Notice of the vacancies was published and applications to serve on the committee were accepted from October 19 through November 9, 2020. Nine applications were received. Board President Hartmeier-Prigg directed that each board member individually review and rank the applications received with the intent to conduct board interviews of the finalists at the December board meeting. Based on the results of the scoring exercise, three candidates have been selected for interviews.

Proposal Request

Staff requests that the board of directors conduct interviews of the following candidates (applications attached) during your December board meeting:

- Ann Albrich
- Elizabeth Edwards
- Alfredo Moreno

In order to facilitate a fair and random process, the recommendation is that the order of the interviews be conducted alphabetically based on last name.

Action Requested

No formal action is being requested. After interviews have been conducted at your December Regular meeting, district staff will request board discussion and appointment of two candidates at your January Regular Board meeting.

Budget Committee Application

First/Last Name: Ann Albrich Today's Date (mm/dd/yy): 11/02/2020

Address: _____ City: Beaverton Zip: 97003

Home Phone: _____ Work Phone: _____ Cell Phone: _____

Email: _____

Please answer the following questions.

1. Please explain your interest in serving on the THPRD Budget Committee.

As a lifelong Oregonian, I care about the Pacific Northwest and the diverse population of neighbors that call the greater Beaverton area home. Having a fiscal responsibility to our community matters to me. Recognizing and including neighborhoods and individuals who may have barriers to all THRPD has to offer would be gratifying to me. Knowing that THRPD values equity, sustainability, and a commitment to community vision is in direct line with my values.

My interest in serving on the THRPD Budget Committee stems from my recent involvement as a member of the THRPD Visioning Task Force. This experience gave me insight into the variety of voices within our community and their unique perspectives. It also demonstrated that THRPD is beautifully integrated within our community, and because of this it raises the quality of life for many. I was honored and fulfilled to be part of the process of serving my community. I would like to continue such work by serving on the Budget Committee.

2. What is THPRD's most notable asset to you as a user?

Of the many assets THPRD has to offer, one of the most notable to me is providing the opportunity to access nature, especially living in an urban environment. As I see many of the trees in my neighborhood disappear to the inevitable expansion of urban development, I value the protection granted to the natural environment. I am grateful for THRPD's careful planning and inclusion of environmental protection.

Because of this beneficial attribute, my family and I get to enjoy the wilderness on our nature hikes in our nearby THRPD parks. We enjoy the serenity and the wild life. We have observed deer, ducks, frogs, and even an owl feeding her owlets. I feel fortunate to have so many opportunities to explore nature in my 'backyard' thanks to the forethought of THRPD's thoughtful planning and vision.

3. Have you served on other (including THPRD) boards or volunteer committees? If so, please describe your involvement.

I have recently ended a wonderful year volunteering with THRPD Visioning Task Force. Reaching out to our community and ascertaining their vision for the future of THRPD at a variety of events was a life changing experience for me. The ability to elevate the concerns of individuals that may feel marginalized or underrepresented in our community was as inspiring as it was humbling. Listening to our diverse population of residents was educational and beneficial. Knowing what is important to our community will help direct our best efforts and future resources.

I have also served for over five years as the treasurer of the Housing Association Board of the community in which I live. As a board member of the Association I attend meetings throughout the year to discuss neighborhood and homeowner concerns. I have been ardent in my fiscal responsibilities and goal to keep the board within budget, as well as proposing equitable and creative solutions to various issues that arise.

4. Please describe your work experience or areas of expertise that you believe would benefit the Budget Committee.

Areas of work experience and expertise that would benefit the Budget Committee, include experience gained in my work as a Volunteer Task Force Member and my work as the Treasurer for Norola Meadows Homeowner's Association.

I have a strong work ethic, I am honest, compassionate and enthusiastic. This combined with a true concern for our community and a desire for equitable access for all would benefit the Budget Committee because I would be a strong advocate for the community being represented.

5. Do you live within the boundaries of the Tualatin Hills Park & Recreation District? Yes No
6. If you are not selected for the committee, would you be interested in other volunteer opportunities with THPRD? Yes No

Budget Committee Application

First/Last Name: Elizabeth Edwards Today's Date (mm/dd/yy): 10/16/20
 Address: _____ City: Portland Zip: 97223
 Home Phone: _____ Work Phone: _____ Cell Phone: _____
 Email: _____

Please answer the following questions.

1. Please explain your interest in serving on the THPRD Budget Committee.

My wife and I moved into the district about three years ago and have greatly appreciated the services and assets THPRD offers. We use our local community center, jog and ride bikes on the trails and play tennis with family. I have wanted to find a way to get more involved in our local community and THPRD Budget Committee feels like an excellent opportunity, especially now. Governments are having to find ways to adapt to the "new normal" caused by the pandemic both in how they serve their constituents and how to reallocate finite dollars to meet these goals. Finding ways to keep active and be outside safely are incredibly important to public health and community's ability to weather this protracted emergency. I would be honored to serve on the THPRD Budget Committee to help with continued adaptation, recovery and the new "new normal."

2. What is THPRD's most notable asset to you as a user?

Our Garden Home Recreation Center was what first brought us in and familiarized us with THPRD. While I wouldn't go so far as to say it is THPRD's "most notable asset," the system of recreation centers that provide affordable, convenient and fun places for community to gather, exercise and learn is. THPRD's recreation centers provide activities for all ages and interests and really gave my family a feeling of being part of our neighborhood.

3. Have you served on other (including THPRD) boards or volunteer committees? If so, please describe your involvement.

I currently serve on the board of the Wauna Lake Club (WLC), as well as its bylaws subcommittee. I represent associate members of WLC, review and draft proposed changes to the bylaws, and provide advice on COVID-19 adaptations in accordance with the law and public health guidance. This service includes reviewing WLC's financial statements and advising on capital investments.

4. Please describe your work experience or areas of expertise that you believe would benefit the Budget Committee.

I've spent most of my career working in government, including at the federal, state and local levels. For the last four years, I've led a small bureau charged with intergovernmental relations for an area local government. Through that role, I manage ten employees, a \$2 million budget, and centrally coordinate regional, state, federal, tribal and international relations for a city. My experience working in and for different governments, coupled with my understanding of public sector budgeting processes, would be beneficial to the THPRD Budget Committee.

5. Do you live within the boundaries of the Tualatin Hills Park & Recreation District? Yes No
6. If you are not selected for the committee, would you be interested in other volunteer opportunities with THPRD? Yes No

Budget Committee Application

First/Last Name: Alfredo V. Moreno Today's Date (mm/dd/yy): 10/20/2020
 Address: _____ City: Beaverton Zip: 97008
 Home Phone: _____ Work Phone: _____ Cell Phone: _____
 Email: _____

Please answer the following questions.

1. Please explain your interest in serving on the THPRD Budget Committee.

Whether in my role as the community relations manager for Portland Community College's Rock Creek Campus or in my personal life, I have a passion for contributing to my community in Beaverton and beyond. Since the pandemic, I have gained a greater appreciation for THPRD's role in our community and the fundamental value nature and recreation have when confronting societal turmoil. I am keenly interested in helping THPRD navigate this unprecedented financial challenge brought by the pandemic while continuing to expand access to ALL communities in its service district with a focus on equity.

2. What is THPRD's most notable asset to you as a user?

Speaking generally, THPRD provides opportunities for free (or reasonably priced) self-care for all people in its service district and beyond. It's where community members can go to play, relax, re-center, learn, and rejuvenate. During times of great challenge, the value of a peaceful walk in a park or forest, or watching your young children take a break from remote learning to laugh and run free on a playground cannot be underestimated.

3. Have you served on other (including THPRD) boards or volunteer committees? If so, please describe your involvement.

I am currently on the Board of Directors for the Five Oaks Museum (formerly Washington County Museum) as well as the Beaverton Chamber of Commerce (representing PCC in an ex-officio capacity). I also served on the Board of the Washington County Public Affairs Forum during the 2019-20 season. Finally, I served on the Development Committee for the Southminster Presbyterian Church in Beaverton in 2018-19.

4. Please describe your work experience or areas of expertise that you believe would benefit the Budget Committee.

Aside from overseeing my family household budget and working smartly within an operational budget throughout my professional career, I am generally familiar with the reporting methods of non-profit organizations. I believe I have an eye for detail and am generally not afraid to ask productive "why" questions based upon critical thought.

Having worked in communications, marketing, and community relations throughout my two decade career, I take great pride in my ability to be an effective listener and build consensus through effective communication, empathy, and pragmatism.

5. Do you live within the boundaries of the Tualatin Hills Park & Recreation District? Yes No
6. If you are not selected for the committee, would you be interested in other volunteer opportunities with THPRD? Yes No



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

A Retreat of the Tualatin Hills Park & Recreation District Board of Directors was held electronically at 5:30 pm on Wednesday, October 28, 2020.

Present:

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

Agenda Item #1 – Call to Order

A Retreat of the Tualatin Hills Park & Recreation District Board of Directors was called to order by President Ashley Hartmeier-Prigg on Wednesday, October 28, 2020 at 5:30 pm.

General Manager Doug Menke introduced facilitator, Thomas Bruner, with Bruner Strategies.

Agenda Item #2 – District Updates

General Manager Doug Menke provided a detailed overview of the current state of the district via a PowerPoint presentation, a copy of which was entered into the record, and which included the following topic areas:

- Pandemic Pivot
 - Key initiatives in response to rapidly-evolving health guidance
 - Continuation of critical business functions
- Guiding Documents
 - Comprehensive Plan Update
 - Service and Financial Sustainability Analysis
 - Strategic Plan & Service and Financial Sustainability Plan
 - Vision Action Plan
 - Functional Plans
- Budget Projections
 - Budget big picture considerations

Doug offered to answer any questions the board may have.

- ✓ Hearing none, Thomas opened the floor to discussion regarding the board’s Parking Lot.

Thomas provided a recap of the Parking Lot and Decision-Making Tool concepts discussed and agreed to by the board at their previous retreat in October 2019, intended to be used as a mechanism by which to thoughtfully evaluate ideas, suggestions, requests and opportunities identified by both the board and staff in an equitable and transparent manner.

Board discussion occurred regarding the single topic currently in the Parking Lot: digital programming offerings. President Hartmeier-Prigg described her Parking Lot submission in

greater detail as developing digital programming opportunities, such as art classes or nature curriculums, that could provide an additional revenue stream for the district. Board discussion focused on the district's digital programming already being offered in response to the pandemic, the public's desire for more in-person content provided in a safe and cost-effective manner, the public's "Zoom Fatigue," and the overabundance of free or inexpensive online programming already available on the market. President Hartmeier-Prigg agreed that this idea is already being addressed through staff's efforts and agreed to remove the suggestion from the Parking Lot.

Agenda Item #3 – Board Priorities Discussion

General Manager Doug Menke referenced the three core values identified by the board at their retreat last year: Equity, Sustainability and Community Vision. He shared some highlights of how those values have manifested in the district's work over the past year, via continuation of the PowerPoint presentation. Thomas opened the floor to discussion regarding the board's core values and whether the board wishes to reaffirm these values or discuss updated values.

The board members and staff reflected on the ways in which the core value of Equity was advanced over the past year, including:

- Diversity, Equity, Inclusion and Access (DEIA) training for all staff and the board members, as well as training opportunities through other organizations, such as Partners in Diversity.
- Robust policy discussion on the topic of affordable housing.
- Calling out and supporting the Black Lives Matter movement and elevating the voices of the BIPOC community.
- The district's preschool program at Chehalem Elementary School.
- Our partnership with Project Homeless Connect in providing a shelter at the Elsie Stuhr Center.
- Increased intentionality, relationship building, and authentic engagement through initiatives such as Centro de Bienvenida and the visioning process.
- Reevaluation of the district's hiring practices and expansion of the definition of supervisor.

Thomas inquired of the board what they would like to see more of in this area over the next year, while also acknowledging the district's financial constraints and limitations due to the current pandemic. Comments included:

- Leading with race and calling out race; not just equity. Acknowledging that the district needs to lead with BIPOC voices in order to do this work thoughtfully. Intentionality in our values of racial justice and racial equity, and holding one another accountable.
- Continuous DIEA training opportunities.
- Community-based programming and events that showcase underrepresented communities and cultures, including establishing partnerships with other cultural organizations for which the district can host their events.
- Creation of outdoor spaces with equity in mind, including multigenerational uses and providing a welcoming, safe and inclusive atmosphere for all.

The board members and staff reflected on the ways in which the core value of Sustainability was advanced over the past year, and what the board would like to see more of in this area over the next year. Comments included:

- Acquisition of the Findley property represented the culmination of years of work by the district's board and staff.
- A focus on providing nature play areas and leaning into staff's knowledge and expertise in the areas of environmental sustainability.
- Desire to see the district promote the various ways it is leading in sustainability efforts, such as changing to more environmentally-friendly maintenance equipment and recycling

efforts, and encouraging and educating the public in how they can take similar actions via social medial posts.

- Broadening the definition of sustainability to include financial and operational, recognizing that from a planning and strategy perspective, it takes funding to implement sustainability goals. The district's current financial status presents a great time to rethink and reevaluate long-standing district practices, such as the capital budgeting process, and cross-reference where to invest limited resources with the district's guiding documents, such as the newly-adopted Vision Action Plan.
- Community education and outreach as stewards of natural resource areas. Evaluate how to maintain natural areas as they age. Natural areas encroaching into trails was given as an example.
- Consider what the district's role should be in addressing climate change, including our own actions, as well as educating the community. Leading in this area with the board's values in addressing climate justice. Are there opportunities to share the district's experiences in terms of how our natural areas have been impacted by climate change?
- Continued strengthening of our partnerships in protecting existing natural resources that span multiple property owners, such as streams and wildlife corridors.
- Determine how best to balance public access with protecting some natural areas from human impact in order to encourage environmental benefits. Protecting some streams from children playing in them was given as an example.

The board members and staff reflected on the ways in which the core value of Community Vision was advanced over the past year, and what the board would like to see more of in this area over the next year. Comments included:

- The list of accomplishments in this area over the past year is long and was an impressive lift by staff.
- Explore ways to continue gathering ideas from the public considering that the Vision Action Plan outreach took place prior to the current pandemic. Prioritize projects or improvements that can be utilized by the community during the pandemic, such as through the construction of a four-season park. While the pandemic may not have changed the input received in development of the Vision Action Plan, it did magnify the importance of the district to community health.
- Consider how the Vision Action Plan will inform updates to the district's Functional Plans.
- The Vision Action Plan should serve as a guiding light in the development of the upcoming budget. Ensure that what is added within the budget is reflected by the community feedback.
- The more the plan is used as a lens in evaluating ideas and proposals that come before the board and district staff, the more it will become institutionalized and operationalized.
- Utilize this time period for long-term strategic planning, including exploring big ideas that could set the district apart.
- Consider how to integrate the community vision into the district's mission and vision statements to lead and guide the work of the district.

The board reaffirmed Equity, Sustainability and Community Vision as their core values for FY 2021/22.

Thomas referenced the three Priority Themes for FY 2020/21 Budgeting that the board identified at their retreat last year:

- Investing in our Future through Technology
- Planning for Future Natural Areas, Facility and Trail Needs, and Funding Resources
- Investing in our Employees and Volunteers

Thomas opened the floor to discussion regarding development of the board's budgeting priorities for FY 2021/22.

The board members discussed whether the board wishes to reaffirm these budgeting priorities or consider updated priorities. Comments and board discussion included:

- The board's desire to keep Investing in our Employees and Volunteers as a top priority, recognizing what the district's employees have been through over the past year due to the pandemic, as well as the community benefit received in retaining qualified staff.
- Thorough board discussion occurred regarding the financial impacts of the pandemic in relation to the priority of Investing in our Future through Technology and whether this item should be delayed. In conclusion, the board agreed to retain this priority due to the need to continue to evolve technologically in order to best serve the community, including during the pandemic, and the fact that some critical, operational projects contained within this priority are already in process.
- Planning for Future Natural Areas, Facility and Trail Needs, and Funding Resources will need to be heavily guided by the Vision Action Plan and the board's commitment to racial equity and sustainability due to the reduced funding that will be available for this area.
- The importance of evaluating these priorities through the lens of the board's values when determining funding levels given the financial constraints of the district.
- A suggestion for an additional priority around the concept of reimagining programming, taking into account the district's current programming challenges in light of the pandemic. After discussion, the board concluded not to add this as a priority, noting that it is already a focus area for district staff being addressed thoughtfully and intentionally and can also be managed within the existing budgeting priorities.
- The need to continue to focus on the district's grant program during this time of financial constraints.
- A suggestion that now might be the right time to begin conducting a trail survey, which can be done inexpensively and with the use of volunteers. This kind of information helps position the district well for when funding becomes available to move ahead.
- The current priorities reflect a good balance of addressing current needs while also investing in the future.
- A suggestion that the board consider retaining values and priorities, especially values, for a long-enough time that an impact can be made, rather than changing them annually.

The board reaffirmed the budgeting priorities for FY 2021/22 as:

- Investing in our Future through Technology
- Planning for Future Natural Areas, Facility and Trail Needs, and Funding Resources
- Investing in our Employees and Volunteers

President Hartmeier-Prigg concluded the Retreat by thanking Thomas and district staff, and offering the board's guidance should district staff need any assistance in refining the budgeting priorities and ideas discussed this evening in development of the FY 2021/22 Budget.

Agenda Item #4 – Adjourn

There being no further business, the retreat was adjourned at 8:00 pm.

Ashley Hartmeier-Prigg, President

Tya Ping, Secretary

Recording Secretary,
Jessica Collins



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

A meeting of the Tualatin Hills Park & Recreation District Board of Directors was held electronically on Thursday, November 12, 2020. Executive Session 5:15 pm; Regular Meeting 5:30 pm.

Present:

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

Agenda Item #1 – Executive Session (A) Legal

President Ashley Hartmeier-Prigg called executive session to order for the following purposes:

- To consider information or records that are exempt by law from public inspection, and
- To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.

The Executive Session is held under authority of ORS 192.660(2)(f) and (h).

President Hartmeier-Prigg noted that the news media and designated staff may attend executive session. Representatives of the news media were directed not to disclose information discussed during executive session. No final action or final decision may be made in executive session.

Agenda Item #2 – Call Regular Meeting to Order

A Regular Meeting of the Tualatin Hills Park & Recreation District Board of Directors was called to order by President Ashley Hartmeier-Prigg on Thursday, November 12, 2020, at 5:30 pm.

Agenda Item #3 – Action Resulting from Executive Session

There was no action resulting from Executive Session.

Agenda Item #4 – Public Hearing: Resolutions Adopting an Updated System Development Charge Methodology, Adopting the System Development Charge Fee Schedule, and Adopting a 20-year System Development Charge Capital Improvement Project List

A. Open Hearing

President Hartmeier-Prigg opened the public hearing.

B. Staff Report

As noted within the memo included within the board of directors' information packet, district staff is requesting the board conduct this public hearing in order to gather public input relating to the proposed System Development Charge (SDC) methodology update. At the close of the hearing, staff requests that the board approve resolutions adopting the updated SDC methodology, the SDC fee schedule, and a 20-Year SDC capital improvement project list.

Jeannine Rustad, Planning Manager, and Deb Galardi, Principal with Galardi Rothstein Group, the district's SDC Methodology Update consultant, provided a detailed PowerPoint presentation regarding the SDC Methodology Update, a copy of which was entered into the record, and which included the following information:

- Methodology Update Engagement Process
- Policy Issues and Recommendations
- SDC Costs and Schedules
- Resolutions for Consideration of Adoption:
 - 2020-25: Adopting an Updated System Development Charge Methodology
 - 2020-26: Adopting a System Development Charge Fee Schedule
 - 2020-27: Adopting a System Development Charge Capital Projects List

Jeannine and Deb offered to answer any questions the board may have.

- ✓ Hearing none, President Hartmeier-Prigg opened the floor to Public Comment.

C. Public Comment

There was no public comment received for the public hearing.

D. Board Discussion

Wendy Kroger thanked district staff and its consultant for their efforts throughout this rigorous process, which has taken over a year. She referenced her recent vote against using SDC funding to accommodate affordable housing fee waivers, but agrees with those who believe that there is an affordable housing problem within our community. She reiterated her concerns regarding the impact that the loss of this funding will have on the district's ability to provide services in the future; however, she acknowledged that the district's new affordable housing policy was passed by majority vote. She noted that parts of the larger SDC Methodology Update before the board this evening include a new tiering approach, a more appropriate fee schedule, more realistic levels of service, and a more current 20-year SDC capital projects list, and she supports the efforts in these areas. She is also cognizant of the statewide scrutiny of SDCs and that this is an attempt on THPRD's part to serve as an example of how to create a more equitable approach to SDCs. In conclusion, even though she does not support the earlier-adopted affordable housing policy, she does support the SDC Methodology Update as a whole.

Felicita Monteblanco thanked district staff and its consultant for the thoughtful work that went into this process, which included vigorous board discussion, proactive community engagement, and a lot of public feedback that helped shape the proposal before the board for consideration this evening.

Heidi Edwards thanked district staff, as well as her board peers for being open to having and considering dissenting voices, which is very important for a board.

Tya Ping expressed gratitude toward district staff as well, and excitement for the future to see the impact of the board's new policies.

President Hartmeier-Prigg echoed her fellow board members, and called out the amount of public outreach that was conducted as part of this process, and the collaborative conversations that resulted in policy that is reflective of the board's and community's values.

E. Close Hearing

President Hartmeier-Prigg closed the public hearing.

F. Board Action

Felicita Monteblanco moved that the board of directors approve Resolution 2020-25 Adopting an Updated System Development Charge Methodology; Resolution 2020-26

Adopting the System Development Charge Fee Schedule; and, Resolution 2020-27 Adopting a System Development Charge Capital Project List. Heidi Edwards seconded the motion. Roll call proceeded as follows:

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

The motion was UNANIMOUSLY APPROVED.

Agenda Item #5 – Audience Time

There was no public testimony received for audience time.

Agenda Item #6 – Board Time

A. Committee Liaisons Updates

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

- The Tualatin Hills Park Foundation will hold a quarterly meeting next week. Discussion is anticipated regarding facilitating holiday giving in the absence of the annual holiday event.
- The most recent Nature & Trails Advisory Committee meeting included continued education regarding the Natural Resources Functional Plan, including the plan's focus on community engagement and habitat management.

Felicita Monteblanco provided the following updates and comments during board time:

- Attended the recent virtual Westside Trail Bridge Community Conversation that she found to be inclusive and accessible.
- Attended a Talking Walls committee meeting leading up to the Talking Walls event taking place this Sunday at Greenway Park; she appreciates all of the work that has taken place leading up to this fantastic community event.
- Recognized that Veteran's Day was yesterday and thanked the district's veteran staff for their service.

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

- Provided an overview of the most recent pension committee meeting, noting that discussion topics included: plan asset updates, Individual Account Program spinoff status, investment policy, voluntary account program spinoff status, a fiduciary delegation charter update, and some participant appeals.
- The most recent Parks & Facilities Advisory Committee meeting included a review of the temporary dog run installed at Jackie Husen Park, with the committee recommending that the feature become permanent. The committee also discussed the Bark Day Pawty taking place this Saturday at Ridgewood Park. The committee is interested in exploring this area to locate additional dog runs and hopes to have two recommended sites per year.
- Announced that due to health reasons, she will not be running for reelection to the THPRD Board of Directors this spring, and provided comments regarding the valuable experience this has been for her.

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

- The most recent Programs & Events Advisory Committee meeting included a presentation on the district's fitness programming, and discussion regarding out-of-school programming and the welcoming packet in process.

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

- Thanked district staff for supporting the board during a busy meeting schedule in October.

- Referenced a previous request by the Tualatin Hills Park Foundation to present to the board, noting that January looks likely, and to please keep the board informed as to how they can help amplify the message of the foundation and assist in holiday giving.
- The district is sponsoring a gift card drive in lieu of the annual giving trees and could benefit from board promotion.
- Participated in the recent drive-thru trick-or-treat event in late October, noting that while there were some challenges with traffic, it was a fun event with many happy participants.

Agenda Item #7 – Consent Agenda

Wendy Kroger moved that the board of directors approve consent agenda items (A) Minutes of October 14, 2020 Regular Board Meeting, (B) Monthly Bills, (C) Monthly Financial Statement, and (D) Resolution Authorizing Amendment to the Tualatin Hills Park & Recreation District Retirement Plan Fiduciary Responsibility Delegation Charter. Felicita Monteblanco seconded the motion. Roll call proceeded as follows:

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

The motion was UNANIMOUSLY APPROVED.

Agenda Item #8 – Unfinished Business

A. General Manager’s Report

General Manager Doug Menke provided a brief update regarding the budget committee application process, noting that nine applications were received for two open positions, which will be reviewed by the board via a scoring matrix process in order to determine next steps. He also provided a brief update regarding a list of board work session topics currently in development, which will kick off in December with the topic of legislative priorities.

District staff provided the following presentations as listed within the General Manager’s Report included within the board of directors’ information packet:

- Park Ambassadors and Park Rangers Update
 - Bruce Barbarasch, Nature & Trails Manager, provided an overview of the activities of the district’s park ambassadors and park rangers, via a PowerPoint presentation, a copy of which was entered into the record.
- Westside Trail Bridge
 - Jeannine Rustad, Planning Manager, provided an update on the Westside Trail Bridge project’s field studies, community engagement and next steps, via a PowerPoint presentation, a copy of which was entered into the record.

Doug and the presenters offered to answer any questions the board may have.

Park Ambassadors and Park Rangers Update

Felicita Monteblanco expressed gratitude for the park ambassador volunteers and inquired whether any are bilingual and if there are lessons learned for moving forward with this program.

- ✓ Bruce replied that he is not aware that any of the current park ambassadors are bilingual, but that this would be a desired skill. The program is likely to be reviewed by the district’s new bilingual community engagement ranger in the spring for how best to move forward.

Westside Trail Bridge

Tya Ping inquired whether moving the powerlines is possible to accommodate the bridge.

- ✓ Jeannine replied that this will be one of the options explored.

Tya asked if THPRD will be the owner of the bridge and responsible for its maintenance.

- ✓ Jeannine confirmed this.

Tya suggested that, if the project budget allows, an art component be considered along the walls of the bridge, like a Talking Walls mural.

- ✓ Jeannine confirmed that an art element is being explored for the project.

Tya inquired whether the bridge will be used by any Sunset High School students once the high school boundary changes take effect.

- ✓ Jeannine replied possibly, but that she would double check.

Wendy Kroger asked whether this project is impacted by Metro's transportation bond measure that failed to pass earlier this month.

- ✓ Jeannine replied that it is hard to determine, since it was not certain whether the project would have received any funding if the measure had passed. However, they are seeking out funding from Metro's successful natural areas bond measure in terms of the paths connecting to the bridge, or the bridge itself. Funding conversations with partner agencies have been taking place for a few years now.

Wendy expressed agreement with Tya's suggestion regarding inclusion of an art component, noting that metal artwork would be a good fit, as well.

Heidi Edwards asked district staff to let the board know if their assistance is needed in reaching out to fellow elected officials in order to help secure funding sources.

Felicita Montebianco expressed support for the project, noting that she is pleased with the prioritization of community feedback.

President Hartmeier-Prigg commented on the commuter use expected for this bridge and inquired about the district's practice in lighting such bridges and trails that serve a transportation purpose.

- ✓ Jeannine replied that lighting the bridge will be investigated through the design process. In the past, the district has not installed lighting along trails for several reasons, but would like to explore this in the future specifically for trails that are major transportation routes. Considerations for lighting include being able to accommodate Bonneville Power Administration regulations, sensitivity to lighting trails through natural areas, as well as trails near residential properties. It will take finding a balance. Best practices will be explored for this topic when updating the Trails Functional Plan, as well as through the design work for the bridge. She also noted that conversations with the city and county are ongoing regarding lighting for trails that run parallel to roadways.
- ✓ Felicita expressed appreciation for this discussion around safety and may contemplate submitting an item for the board's Parking Lot in relation to this topic.

Wendy Kroger referenced the Management Report included within the board of directors' information packet and asked if there is an update regarding the Tualatin Valley Trail community engagement process.

- ✓ Jeannine replied that more information will be available next month, noting that district staff will be attending the Washington County Planning Commission's meeting next week where an update on this project will be provided.

Wendy referenced the System Development Charge Report for September 2019 included within the board of directors' information packet and asked for confirmation that SDC collections are under expectations at this point.

- ✓ Jeannine confirmed that SDC collections are lower than anticipated due to the impact the pandemic had on building activities earlier this year. The city and county are reporting that collections have increased somewhat but are still a little lower than anticipated. She will be returning to the board at a future meeting with an updated Five-Year SDC Capital Improvement Program, which will include revised forecasts.

Agenda Item #9 – New Business

A. System Development Charges Administrative Procedures Guide

Jeannine Rustad, Planning Manager, provided an overview of the memo and draft System Development Charges (SDC) Administrative Procedures Guide (APG) included within the board of directors' information packet, via a PowerPoint presentation, a copy of which was entered into the record, and which included the following information:

- What is an Administrative Procedures Guide?
 - Procedures for implementation and administration of the district's system development charges for new development within the district
- Key Updates
 - Definitions
 - Accessory dwelling units
 - Single-family & multi-family to reflect tiering consistent with methodology
 - Index to be used for annual adjustment
 - Update non-residential categories for simplification and consistency with current data
 - Affordable Housing Policy
 - Update to Section 7 – SDC credits to reflect lessons learned over last 4 years
- Affordable Housing Policy
 - Make it clear that staff will continue to seek public open space in affordable housing developments
 - Requirements for annual reporting to the board
 - Both number and value on an annual and cumulative basis
 - Requirements for eligibility
 - Reflect board adopted policy on waivers
 - Provide that SDC credits for public improvements be applied before waivers
- Section 7 – SDC Credit Projects
 - Recognizes that the district provides credits beyond what is required in ORS
 - Will make using 3rd party estimators preferred option to avoid disputes over costs
 - Added items such as soft costs for developers and our project management

Jeannine concluded her presentation by noting that district staff will incorporate input from the board received this evening, as well as stakeholders, into a final SDC APG to be brought to the board for consideration of approval in January 2021, and offered to answer any questions the board may have.

Wendy Kroger complimented Jeannine on the development of this helpful guide, and thanked her for inclusion of the items specific to public open space and the annual reporting requirements. She suggested that a definition for Affordable Housing also be included.

President Hartmeier-Prigg complimented the APG as accessible and readable.

General Manager Doug Menke commented that the APG is a tool to further the district's relationships with developers in providing transparency and consistency.

Agenda Item #10 – Adjourn

There being no further business, the meeting was adjourned at 6:55 pm.

Ashley Hartmeier-Prigg, President

Tya Ping, Secretary

Recording Secretary,
Jessica Collins

Check #	Check Date	Vendor Name	Check Amount
314086	10/28/2020	NORTHWEST PUBLIC EMPLOYEES DIVERSITY CONFERENCE	1,250.00
		Advertising	\$ 1,250.00
82931	10/1/2020	HOME DEPOT CREDIT SERVICES	99.01
83026	10/1/2020	PLATT ELECTRIC SUPPLY	308.14
		Capital Outlay - ADA Projects	\$ 407.15
ACH	10/7/2020	MILLER NASH GRAHAM & DUNN LLP	2,128.00
ACH	10/28/2020	MILLER NASH GRAHAM & DUNN LLP	418.00
		Capital Outlay - Bond - Land Acquisition	\$ 2,546.00
ACH	10/7/2020	ASH CREEK FOREST MANAGEMENT LLC	4,523.00
314037	10/14/2020	STILLWATER SCIENCES	6,636.25
ACH	10/14/2020	ASH CREEK FOREST MANAGEMENT LLC	3,793.31
ACH	10/14/2020	TREECOLOGY INC	2,640.00
ACH	10/21/2020	ASH CREEK FOREST MANAGEMENT LLC	1,710.86
		Capital Outlay - Bond - Natural Resources Projects	\$ 19,303.42
314048	10/21/2020	2.INK STUDIO	1,345.54
ACH	10/21/2020	PAUL BROTHERS INC	195,513.61
		Capital Outlay - Bond - New/Redevelop Neighborhood Parks	\$ 196,859.15
83010	10/1/2020	STEP FORWARD ACTIVITIES INC	315.15
		Capital Outlay - Bond - Youth Athletic Field Development	\$ 315.15
82931	10/1/2020	HOME DEPOT CREDIT SERVICES	52.58
82956	10/1/2020	GRAINGER	2,527.92
82996	10/1/2020	LOVETT INC	1,975.80
83060	10/1/2020	COMMERCIAL AIR FILTRATION	5,489.73
ACH	10/7/2020	EC COMPANY	35,780.61
314023	10/14/2020	APEX ENVIRONMENTAL CONSULTING SERVICES INC	5,240.82
314091	10/28/2020	RMS PUMP INC	2,820.00
		Capital Outlay - Building Replacements	\$ 53,887.46
ACH	10/7/2020	TYLER TECHNOLOGIES INC	265,045.01
ACH	10/28/2020	TYLER TECHNOLOGIES INC	35,615.99
		Capital Outlay - ERP Software	\$ 300,661.00
83003	10/1/2020	WASHINGTON COUNTY	1,540.19
83010	10/1/2020	STEP FORWARD ACTIVITIES INC	24.24
ACH	10/7/2020	MILLER NASH GRAHAM & DUNN LLP	2,660.00
ACH	10/7/2020	R FRANCO RESTORATION INC	18,593.02
ACH	10/14/2020	EC COMPANY	15,444.45
314047	10/21/2020	2.INK STUDIO	10,160.00
314076	10/21/2020	WH PACIFIC INC	14,431.39
ACH	10/21/2020	LYDA EXCAVATING INC	82,185.03
314083	10/28/2020	WASHINGTON COUNTY	3,992.04
ACH	10/28/2020	3 KINGS ENVIRONMENTAL	152,265.34
ACH	10/28/2020	MILLER NASH GRAHAM & DUNN LLP	1,938.00
		Capital Outlay - SDC - Park Development/Improvement	\$ 303,233.70

Check #	Check Date	Vendor Name	Check Amount
314015	10/7/2020	PORTLAND GENERAL ELECTRIC	2,938.66
314068	10/21/2020	PORTLAND GENERAL ELECTRIC	5,898.56
ACH	10/21/2020	PORTLAND GENGERAL ELECTRIC (CLEAN WIND)	1,867.08
314088	10/28/2020	PORTLAND GENERAL ELECTRIC	35,033.15
		Electricity	\$ 45,737.45
313991	10/1/2020	KAISER FOUNDATION HEALTH PLAN	211,086.17
313992	10/1/2020	MODA HEALTH PLAN INC	23,969.00
313993	10/1/2020	STANDARD INSURANCE COMPANY	11,826.18
313994	10/1/2020	UNUM LIFE INSURANCE - LTC COMPANY OF AMERICA	1,529.30
		Employee Benefits	\$ 248,410.65
314045	10/15/2020	PACIFICSOURCE ADMINISTRATORS INC	1,469.30
ACH	10/15/2020	CHARLES SCHWAB & CO INC	11,924.85
ACH	10/15/2020	INTERNATIONAL CITY MANAGEMENT ASSOC RETIRE CO	16,708.97
ACH	10/15/2020	MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY	13,841.15
314094	10/30/2020	PACIFICSOURCE ADMINISTRATORS INC	1,500.80
314095	10/30/2020	PACIFICSOURCE ADMINISTRATORS INC	3,798.12
314096	10/30/2020	PACIFICSOURCE ADMINISTRATORS INC	6,424.18
ACH	10/30/2020	CHARLES SCHWAB & CO INC	11,836.11
ACH	10/30/2020	INTERNATIONAL CITY MANAGEMENT ASSOC RETIRE CO	16,929.55
ACH	10/30/2020	MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY	13,841.60
ACH	10/30/2020	THPRD - EMPLOYEE ASSOCIATION	7,796.79
		Employee Deductions	\$ 106,071.42
ACH	10/21/2020	NW NATURAL	4,014.41
ACH	10/28/2020	NW NATURAL	6,474.32
		Heat	\$ 10,488.73
82935	10/1/2020	AMAZON.COM	76.60
82955	10/1/2020	GUARANTEED PEST CONTROL SERVICE CO INC	1,997.00
83007	10/1/2020	WASTE MANAGEMENT OF OREGON INC	2,285.38
83036	10/1/2020	TURF STAR INC	1,451.21
		Maintenance Services	\$ 5,810.19
82931	10/1/2020	HOME DEPOT CREDIT SERVICES	1,341.55
82932	10/1/2020	HYDER GRAPHICS	165.00
82935	10/1/2020	AMAZON.COM	592.63
82939	10/1/2020	AIRGAS NORPAC INC	7,691.73
82956	10/1/2020	GRAINGER	103.94
82993	10/1/2020	OFFICE DEPOT INC	186.52
83008	10/1/2020	TARGET SPECIALTY PRODUCTS	1,570.20
83010	10/1/2020	STEP FORWARD ACTIVITIES INC	10,374.09
83026	10/1/2020	PLATT ELECTRIC SUPPLY	1,259.24
314041	10/14/2020	WALTER E NELSON COMPANY	1,458.90
314089	10/28/2020	POWER RENTS LLC	425.00
314092	10/28/2020	WALTER E NELSON COMPANY	2,470.79
		Maintenance Supplies	\$ 27,639.59

Check #	Check Date	Vendor Name	Check Amount
314036	10/14/2020	SPECIAL DISTRICTS ASSOCIATION OF OREGON	1,000.00
		Miscellaneous Other Services	\$ 1,000.00
82935	10/1/2020	AMAZON.COM	478.69
82940	10/1/2020	AT&T MOBILITY	172.92
82954	10/1/2020	RICOH USA INC	485.01
82993	10/1/2020	OFFICE DEPOT INC	224.91
		Office Supplies	\$ 1,361.53
ACH	10/14/2020	LITHTEX INC	2,944.00
		Printing & Publication	\$ 2,944.00
ACH	10/7/2020	MILLER NASH GRAHAM & DUNN LLP	11,870.00
314024	10/14/2020	GALARDI CONSULTING LLC	10,651.00
314040	10/14/2020	VENEZUELAS VOICE IN OREGON	2,000.00
314050	10/21/2020	COLOR OUTSIDE THE LINES	6,500.00
314061	10/21/2020	INDEPENDENT ACTUARIES INC	6,500.00
ACH	10/21/2020	PROVIDENCE HEALTH & SERVICES OREGON	1,815.00
ACH	10/28/2020	MILLER NASH GRAHAM & DUNN LLP	29,161.00
314094	10/30/2020	PACIFICSOURCE ADMINISTRATORS INC	645.75
		Professional Services	\$ 69,142.75
82925	10/1/2020	AED SUPERSTORE	1,529.46
82931	10/1/2020	HOME DEPOT CREDIT SERVICES	139.57
82932	10/1/2020	HYDER GRAPHICS	1,220.00
82935	10/1/2020	AMAZON.COM	4,250.58
82949	10/1/2020	PRECOR COMMERCIAL FITNESS	1,736.00
82951	10/1/2020	UGLY JUICE LLC	1,400.53
82954	10/1/2020	RICOH USA INC	6.22
82993	10/1/2020	OFFICE DEPOT INC	1,257.08
83063	10/1/2020	MOTION PICTURE LICENSING CORPORATION	1,914.87
		Program Supplies	\$ 13,454.31
83007	10/1/2020	WASTE MANAGEMENT OF OREGON INC	3,888.34
		Refuse Services	\$ 3,888.34
82954	10/1/2020	RICOH USA INC	3,635.20
314089	10/28/2020	POWER RENTS LLC	850.00
		Rental Equipment	\$ 4,485.20
314053	10/21/2020	HARSCH INVESTMENT PROPERTIES LLC	3,518.00
		Rental Facility	\$ 3,518.00
82935	10/1/2020	AMAZON.COM	129.20
82943	10/1/2020	AVERTIUM LLC	2,000.00
82955	10/1/2020	GUARANTEED PEST CONTROL SERVICE CO INC	145.00
83028	10/1/2020	TECHNOLOGY INTEGRATION GROUP (TIG)	10,000.00
313996	10/7/2020	GRUNOW, KYLIE	1,500.00
ACH	10/7/2020	SMITH DAWSON & ANDREWS	3,000.00
ACH	10/7/2020	TRUVIEW BSI LLC	1,482.50

<u>Check #</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
82961	10/8/2020	AUDIO PROFESSIONALS NW	1,272.00
314051	10/21/2020	ELEVATE TECHNOLOGY GROUP	2,925.00
		Technical Services	\$ 22,453.70
82940	10/1/2020	AT&T MOBILITY	8,518.55
ACH	10/14/2020	ALLSTREAM BUSINESS US	6,096.21
		Telecommunications	\$ 14,614.76
313995	10/7/2020	CARSON OIL INC	1,477.41
314049	10/21/2020	CARSON OIL INC	1,584.67
		Vehicle Gas & Oil	\$ 3,062.08
82921	10/1/2020	TUALATIN VALLEY WATER DISTRICT	32,834.50
83043	10/1/2020	BEAVERTON , CITY OF	28,423.97
		Water & Sewer	\$ 61,258.47
		Grand Total	\$ 1,523,804.20



Tualatin Hills Park & Recreation District

General Fund Financial Summary October, 2020

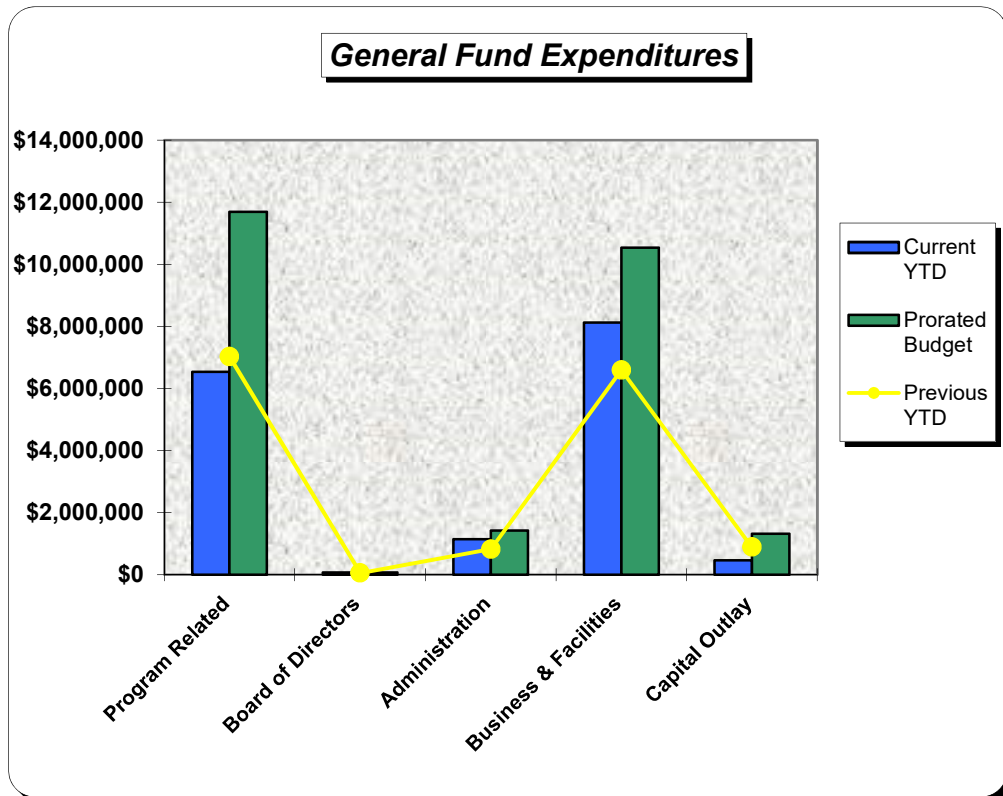
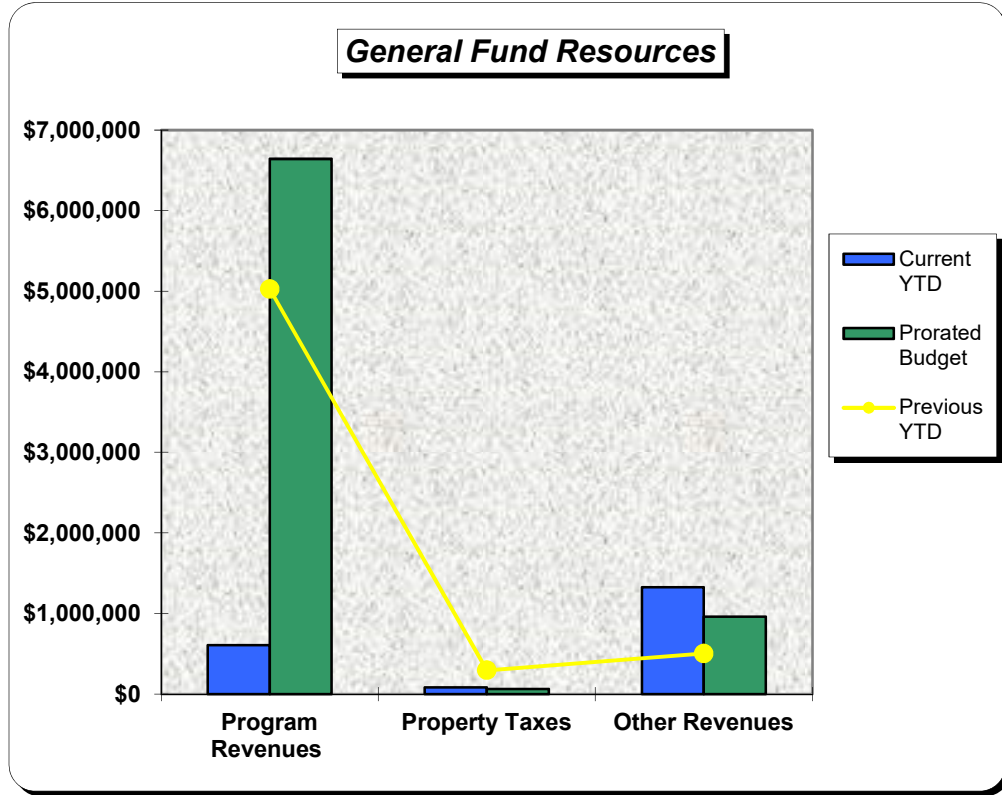
	ACTUAL		BUDGET		
	Current Month	Year to Date	Year to Date	% YTD Actual to Budget	Full Fiscal Year
Program Resources:					
Aquatic Centers	\$ 13,838	\$ 20,134	\$ 1,739,375	1.2%	\$ 3,780,320
Tennis Center	35,419	46,814	444,467	10.5%	1,260,017
Recreation Centers & Programs	63,200	194,080	3,344,726	5.8%	6,382,547
Sports Programs & Field Rentals	48,069	347,802	768,705	45.2%	1,992,613
Natural Resources	6,000	(302)	344,312	-0.1%	564,425
Total Program Resources	166,526	608,528	6,641,584	9.2%	13,979,922
Other Resources:					
Property Taxes	26,722	84,533	62,618	0.0%	34,914,382
Interest Income	5,898	34,421	102,184	33.7%	500,000
Facility Rentals/Sponsorships	11,264	87,102	123,933	70.3%	660,183
Grants	7,500	1,001,162	626,371	159.8%	2,900,700
Miscellaneous Income	79,061	203,972	106,561	191.4%	465,000
Debt Proceeds	-	-	-	0.0%	-
Total Other Resources	130,446	1,411,190	1,021,667	138.1%	39,440,265
Total Resources	\$ 296,971	\$ 2,019,719	\$ 7,663,251	26.4%	\$ 53,420,187
Program Related Expenditures:					
Parks & Recreation Administration	98,069	306,209	364,190	84.1%	846,987
Aquatic Centers	(515,265) *	561,566	2,479,948	22.6%	5,232,202
Tennis Center	(323,830) *	73,059	757,566	9.6%	1,661,764
Recreation Centers	428,901	2,365,776	4,512,585	52.4%	9,680,044
Community Programs	149,005	443,787	481,658	92.1%	938,148
Athletic Center & Sports Programs	381,474	1,351,622	1,518,185	89.0%	3,278,507
Natural Resources & Trails	475,702	1,434,221	1,577,358	90.9%	3,358,192
Total Program Related Expenditures	694,056	6,536,241	11,691,490	55.9%	24,995,844
General Government Expenditures:					
Board of Directors	37,093	72,682	73,761	98.5%	346,658
Administration	146,537	1,137,899	1,417,524	80.3%	3,088,592
Business & Facilities	931,969	8,123,582	10,539,844	77.1%	23,736,891
Capital Outlay	324,436	464,699	1,321,990	35.2%	7,268,673
Contingency/Capital Replacement Reserve	-	-	-	0.0%	4,000,000
Total Other Expenditures:	1,440,033	9,798,863	13,353,119	73.4%	38,440,814
Total Expenditures	\$ 2,134,089	\$ 16,335,104	\$ 25,044,608	65.2%	\$ 63,436,658
Revenues over (under) Expenditures	\$ (1,837,118)	\$ (14,315,385)	\$ (17,381,358)	82.4%	\$ (10,016,471)
Beginning Cash on Hand		11,134,816	10,016,471	111.2%	10,016,471
Ending Cash on Hand		\$ (3,180,570)	\$ (7,364,887)	100.0%	\$ -

* October current month expenditures includes a reallocation of pension expense to reflect the impact of facility closures in FY 2021.

Tualatin Hills Park and Recreation District

General Fund Financial Summary

October, 2020





MEMO

DATE: November 25, 2020
TO: Doug Menke, General Manager
FROM: Jeannine Rustad, Planning Manager

RE: **Service District Initiated Annexation Resolution**

Introduction

Staff is seeking board of directors' approval for the Service District Initiated Annexation Resolution, which approves the actual applications for annexation to the district. With board approval, staff will submit the annexation application packet to Washington County for processing.

Background

Oregon Revised Statue (ORS) section 198.850(3) authorizes initiation of annexation into a special district by resolution of the district's board of directors. In accordance with Washington County Comprehensive Plan Policy 15(h), annexations to special service districts are consistent with the Washington County Comprehensive Plan if they are:

- Consistent with an urban service agreement; or
- Where no urban service agreement applies, the service district is designated a party in a cooperative agreement adopted pursuant to ORS 195.020 and the district has a master plan for the area.

Washington County Comprehensive Plan Policy 15(q) identifies the district as the park provider for unincorporated areas of Washington County lying between the Hillsboro, Tigard and Portland Urban Service Boundaries, excluding properties outside of THPRD that were added to the Regional Urban Growth Boundary after 2001; or north of NW Springville Road. The properties proposed to be annexed are within the unincorporated area of the county and subject to the county and district's Comprehensive Plans.

In 2005, the district began a Service District Initiated Annexation (SDIA) program. This program is also referred to as the Voluntary Annexation Program (VAP), as annexation pursuant to this program is voluntary, not compulsory. The SDIA program is offered to all property owners in the district's ultimate service boundary whose property is not currently within the district. The district has offered the program twelve times. As shown in Table 1, during the previous fifteen years that the SDIA program has been available, 366 properties have been annexed into the district. As shown in the chart, the program was initially offered annually, but due to declining application rates the district has opted since 2014 to offer it biennially.

Table 1: Voluntary Annexation History

Year	# of Properties Annexed
2005	128
2006	23
2007	47
2008	23
2009	22
2010	25
2011	13
2012	25
2013	14
2014	18
2016	10
2018	18
Total	366

Typically, staff would kick-off the SDIA program by sending VAP brochures inviting all out-of-district residential property owners whose properties are within THPRD's ultimate service boundary to annex into the district; however, in recognition of the increased financial strain facing many area families due Covid-19, THPRD adopted a softer approach to the 2020 program. In 2020, the district reduced its outreach efforts by releasing a digital annexation brochure via the program's website and only contacting those homeowners who reached out to express interest in annexation. This allowed interested property owners to annex into the district without delay while also recognizing that pandemic-induced resource constraints would likely negatively affect SDIA program participation. Four invitations were extended to property owners from within the district's ultimate service boundary who expressed interest in joining the district.

The main benefit of the SDIA program to property owners is the offer by the district to pay for all the annexation fees and mapping services assessed by Washington County and other agencies. Additionally, the program incentivizes annexation by offering a \$500 credit to match the first \$500 that members of a newly annexed household spend on district programs. The resulting benefit to property owners is the opportunity to receive "in-district" benefits, including:

- Priority registration for classes and programs;
- The lowest rates for classes and programs;
- Eligibility to serve on district advisory committees; and
- Voting eligibility in district elections.

Similar to the previous year, staff will be working on the annexation land use application in-house without the aid of a consultant. Staff has started preparing the necessary documents and applications to submit, with the board of directors approved resolution, to Washington County.

The application period closed on October 11, 2020, and the last day to withdraw a previously submitted application expired on October 25, 2020. The 2020 SDIA program had limited advertisement on the district's website. At the end of the withdrawal period, six annexation applications had been returned to the district from four property owners requesting annexation of their properties into the district (see attached Exhibits A & B¹). These six properties account for an additional 6.35 acres that will be added to the district.

¹ The Exhibit A annexation list shows six tax lots annexing into the district whereas the Exhibit B map shows only five. This difference was expected and exists because Exhibit A properties #1-4 are part of a redevelopment that split property #3 into two tax lots (Exhibit A properties #3 and #4). This tax lot division was reviewed and certified by Washington County, but has not yet been reflected in the county GIS.

Proposal Request

Staff are requesting board of directors' approval of the Service District Initiated Annexation Resolution No. 2020-29 approving the annexation of six new properties into the district. With board approval, staff will work to submit the annexation land use application packet to Washington County for processing.

The attached resolution has been reviewed and approved by THPRD's legal counsel.

Benefits of Proposal

The most important benefit regarding this proposal is the addition of a total of six new properties and 6.35 acres to the district. All of these properties will yield additional tax base revenue. These properties have an assessed market value of \$3.18 million, which will result in approximately \$5,100 in annual taxes. Fees and costs of approximately \$5,500 are associated with the application process and credit voucher. This cost is offset by a contribution from Findley CM LLC of \$3,000 towards the county fee. The remaining cost to the district of \$2,500 will be recouped in one year with the annual increase in tax revenue.

Potential Downside of Proposal

There is no apparent downside to this proposal.

Action Requested

Board of directors' approval of the Service District Initiated Annexation Resolution No. 2020-29 approving the annexation of six new properties into the district.

RESOLUTION NO. 2020-29

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE TUALATIN HILLS PARK & RECREATION DISTRICT
APPROVING PETITIONS FOR ANNEXATION TO THE DISTRICT**

WHEREAS, ORS 198.850(3) authorizes the Board of Directors (“Board”) of the Tualatin Hills Park and Recreation District (“District”) to initiate the annexation of property to the district by Resolution; and

WHEREAS, the Board directed staff to review the District boundaries and determine whether there are property owners who wish to request having their property annexed into the District; and

WHEREAS, several property owners responded favorably and signed petitions to annex their properties into the District, which petitions are on file in the district administrative offices; and

WHEREAS, the properties proposed for annexation are listed on Exhibit A and the locations shown on Exhibit B; and

WHEREAS, ORS 198.850 provides that the annexations must be approved by the District Board and then forwarded to Washington County (“County”) for approval by the County Board of Commissioners; and

WHEREAS, the Board finds that the proposed annexations comply with the District Comprehensive Plan, the Washington County Comprehensive Plan, and intergovernmental service and cooperation agreements as required by ORS 198.850(3); and

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

- Section 1. The proposed annexation of the properties listed on the attached Exhibit A and depicted on the attached Exhibit B is hereby approved.
- Section 2. District staff is hereby authorized and directed to submit this Resolution together with Exhibits A and B and the signed annexation petitions to Washington County for approval by the County in accordance with ORS 198.857.
- Section 3. The proposed annexation is supported by signed petitions from all the owners of all land in the territory proposed to be annexed as required by ORS 198.857, and therefore an election is not required prior to annexation of the affected properties to the district. The District Board requests that the Washington County Board of Commissioners approve the annexation following a public hearing and declare the affected properties annexed to the district.

RESOLUTION NO. 2020-29

Section 4. This Resolution shall be effective immediately upon its adoption by the board.

Adopted by the Board of Directors this 9th day of December 2020.

TUALATIN HILLS PARK & RECREATION
DISTRICT

Ashley Hartmeier-Prigg, Board President

Tya Ping, Board Secretary

Adoption and date attested by:

Jessica Collins, Recording Secretary



Exhibit A: 2020 Tualatin Hills Park and Recreation District Voluntary Annexation

	Owner	Taxlot ID	Tax Parcel #	Legal	Assessed Value*	Acres	Site Address	City	State	Zip
1	BALES FOR FOODS INC	1N134BC04800	R2112209	SEE ATTACHED LEGAL DESCRIPTION	\$ 428,740	2.01	1050 NW SALTZMAN RD	PORTLAND	OR	97229
2	FINDLEY CM LLC	1N134BC04400	R638705	SEE ATTACHED LEGAL DESCRIPTION	\$ 256,610	0.92	12317 NW CORNELL RD	PORTLAND	OR	97229
3	FINDLEY CM LLC	1N134BC05000	R2213634	SEE ATTACHED LEGAL DESCRIPTION	\$ 1,777,180	2.50	12525 NW CORNELL RD	PORTLAND	OR	97229
4	FINDLEY CM LLC	1N134BC05100	R2213635	SEE ATTACHED LEGAL DESCRIPTION	\$ -	0.49				
5	Jonathan & Jessica Lobell	1N120AD07100	R2054880	BETHANY VIEW ESTATES NO.2, LOT 63, ACRES .19	\$ 390,500	0.19	5019 NW 146TH TER	PORTLAND	OR	97229
6	Herteg Living Trust, Megan and Geoffrey Herteg (Trustees)	1N119DA09100	R2063463	STOLLER FARMS NO.2, LOT 164, ACRES .24	\$ 323,940	0.24	4715 NW 169TH PL	PORTLAND	OR	97229
*Assessed Value based on Washington County Taxlot GIS data - 2020 valuation to be confirmed by Washington County					\$ 3,176,970	6.35				







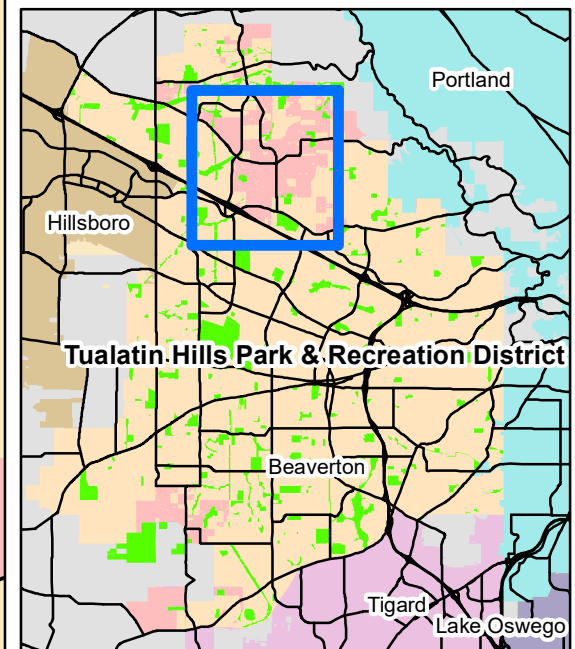
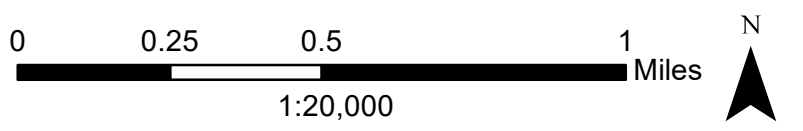
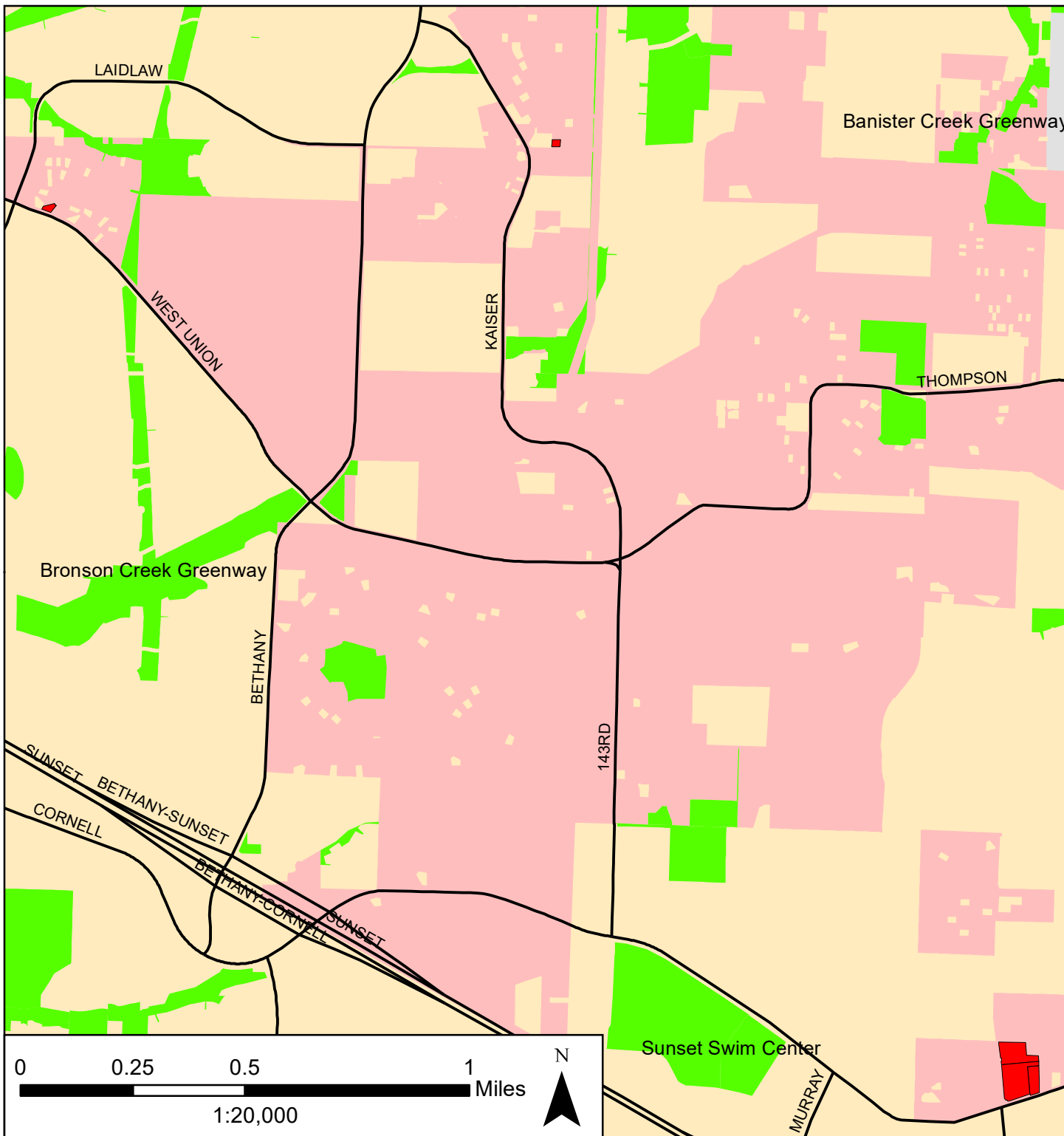
TUALATIN HILLS
PARK & RECREATION DISTRICT

Exhibit B:
Voluntary Annexation Program
Tualatin Hills Park &
Recreation District Annexation
Washington County, Oregon

Map Prepared: 11/12/2020

Legend

-  Annexing Tax Lots
-  THPRD Properties
-  THPRD Boundary
-  THPRD Ultimate Boundary





MEMO

DATE: December 1, 2020
TO: Doug Menke, General Manager
FROM: Lori Baker, Director of Business Services

RE: **Amendment to Intergovernmental Agreement with Washington County for Cities and Special Districts Assistance Grant Allocation for COVID-19 Response Cost Relief**

Introduction

Washington County awarded the district \$1,085,662 of grant funds from the Cities and Special Districts Assistance Grant in August 2020. The County has recently identified additional funding available for the program and has awarded an additional \$3,135,153 to the district. Staff are seeking board of directors' approval of an amendment to the intergovernmental agreement and associated documents with Washington County and authorization for the general manager or designee to execute the necessary documents to facilitate the additional funding.

Background

On March 27, 2020, the federal government approved the CARES Act to address the critical negative impacts of the pandemic. The CARES Act provided \$150 billion in Coronavirus Relief Funds (CRF) for state and local governments. Washington County was awarded \$104,660,474. The County formed a CRF Work Group to consider the highest priority public health, business and community stabilization needs. The Cities and Special Districts Assistance Grant was one of the programs approved by the Board of County Commissioners. The County allocated \$7 million in funding to the Cities and Special Districts Assistance Grant program, and determined that funds were best allocated using a budget-based allocation mechanism.

THPRD submitted an application for the Cities and Special Districts Assistance Grant, for a total reimbursement request of \$5,531,360. The County allocated \$585,662 to the district under the program. Under the terms of a funding exchange agreement to provide funding for community events and mobile programs, the County allocated an additional \$500,000 to the district under the program. In November, the County identified an additional \$15,000,000 in public health program budget savings under the CARES Act, and has reallocated \$2,500,000 to the Cities and Special Districts Assistance Grant program. The district submitted an application for this additional funding and was awarded \$3,135,153.

The next step in the process is to undertake an amendment to the intergovernmental agreement with Washington County for disbursement of the Cities and Special Districts Assistance Grant allocation. All grant funds awarded are subject to 2 CFR 200, Department of Treasury CARES Act Guidance, Section 601(d) of the Social Security Act, the County's Cities and Special Districts grant description, and any additional federal guidance that applies.

Proposal

Staff are seeking board of directors' approval of an amendment to the intergovernmental agreement (IGA) and associated documents with Washington County and authorization for the

general manager or designee to execute the necessary documents to facilitate the project. A draft amendment to the IGA, is attached (Exhibit A).

Benefits of Proposal

The proposal will result in additional funding to reimburse the district for a portion of the costs incurred in response to COVID-19.

Potential Downside of Proposal

There is no apparent downside to the proposal.

Action Requested

Board of directors' approval of the amendment to the intergovernmental agreement and associated documents with Washington County and authorization for the general manager or designee to execute the necessary documents to facilitate the project.

Contract No:

INTERGOVERNMENTAL AGREEMENT AMENDMENT NO. 2

This Amendment is made and entered into by and between, Tualatin Hills Park & Recreation District (“Organization”) and Washington County, a political subdivision of the State of Oregon (“County”), County and Organization may be jointly referred to as the “Parties” or individually as a “Party.”

This Amendment modifies that certain contract between the Parties, the original contract number being 20-1368.

Recitals:

WHEREAS, on September 14, 2020, Contract was amendment to increase the allocation amount by \$500,000; and,

WHEREAS, on November 3, 2020, the Washington County Board of Commissioners approved an additional allocation of \$2,500,000.00 for the Cities and Special Districts Assistance Program; and,

WHEREAS, On December 1, 2020, County allocated an additional amount of \$4,165,380 for a total additional allocation of \$6,665,380 for the Cities and Special Districts Assistance Program; and,

WHEREAS, on December 1, 2020, Organization was allocated an additional \$3,135,153 to its portion of the Cities and Special Districts Assistance Program to be expended on or before December 30, 2020.

The contract is amended as follows:

Section 1.1 shall be replaced in its entirety by:

County shall distribute at total of up to \$4,220,815 from the Cities and Special Districts Assistance Program funds to Organization within ten (10) days of receipt of the required reports described in Sections 2.2 through 2.4 of this Agreement, including backup documentation for actual incurred expenses from Organization.

Section 2.1 shall be replaced in its entirety by:

Organization may request reimbursement from the County for up to \$4,220,815 of the Cities and Special Districts Assistance Program funds in the initial report and following monthly reports for actually incurred eligible expenditures.

Section 2.2 shall be replaced in its entirety by:

Organization shall submit an initial report with reimbursement request no later than August 31st, 2020 to the County for expenditures actually incurred from March 1st, 2020 through July 31st, 2020 to be reimbursed with Cities and Special Districts Assistance Program funds. This report and all other reports shall include copies of all receipts, invoices, payroll reports, or other relevant backup for all expenditures that Organization is asking to be reimbursed for. All reports and documentation are to be submitted to the Program Coordinator, Christine Thornhill, Christine_Thornhill@co.washington.or.us

Section 2.4 shall be replaced in its entirety by:

Organization shall submit a Final report and reimbursement request on or before January 15th, 2021 for expenditures incurred between November 15th, 2020 through December 30th, 2020.

Section 2.11.3 shall be replaced in its entirety by:

Were incurred during the period that begins March 1, 2020 and ends on December 30, 2020.

Section 4.1 shall be replaced in its entirety by:

This Amendment extends the termination date of the Agreement from December 30, 2020 to March 1, 2021, unless extended by mutual written consent of the Parties.

Attachment R is replaced in its entirety by the attached.

Effective Date of Amendment: December 2, 2020, or upon final signature, whichever is later.

All other terms and conditions of the original contract shall remain in full force and effect.

This Amendment is agreed upon by the Parties and executed by the duly authorized signatures below.

WASHINGTON COUNTY, OREGON

AUTHORIZED SIGNATURE

DATE

PRINTED NAME

TITLE

**TUALATIN HILLS PARKS &
RECREATION DISTRICT**

AUTHORIZED SIGNATURE #1

DATE

PRINTED NAME

TITLE



MEMO

DATE: November 23, 2020
TO: Doug Menke, General Manager
FROM: Aisha Panas, Director of Park and Recreation Services
RE: **SEQ2 Baker Loop Neighborhood Park Consultant Contract**

Introduction

Staff are requesting board of directors' approval of the qualified consultant team based on a proposal for professional consulting services for the SEQ2 Baker Loop Neighborhood Park improvement project, and authorization for the general manager or designee to execute a professional consulting services contract agreement.

Background

At the September 2020 Regular Board meeting, the board approved the reallocation of system development charge (SDC) appropriated funds between projects within the FY 2020/21 Adopted Budget. One of the requested action items was the reallocation of funds from the South Cooper Mountain (SCM) Master Plan to SEQ2 Baker Loop Neighborhood Park master plan. The vicinity map (Exhibit A) and aerial map (Exhibit B) of the new park's location are attached for reference.

On September 21, 2020, a Request for Proposals (RFP) was publicly advertised in the *Daily Journal of Commerce* (DJC) to solicit landscape architecture firms for the SEQ2 Baker Loop Neighborhood Park improvements. During the solicitation period, over 20 professional firms requested information and nine submitted proposals. An internal review committee evaluated all nine proposals in accordance with the scoring criteria of the RFP, and determined Environmental Science Associates (ESA), along with their team of subconsultants, to be the qualified candidate for this project. ESA's proposal reflects a great understanding of the project, and the technical expertise to deliver a high-quality neighborhood park to our community. The proposal is detailed, clear and identifies the relevant tasks necessary to achieve the project goals and objectives. The firm is committed to supporting a diverse workforce that includes women and people of color, and four minority subconsultant businesses.

ESA's proposed a total fee of \$285,706 for professional services from master plan engagement, to design development and permitting, to construction administration. The total fee will be distributed over the course of the project's budget in conjunction with the 5-Year Capital Improvement Project (CIP) list. ESA's fee for the master plan phase is \$66,355 and is within the current budgeted amount of \$173,500 that was adopted for the master planning phase by the board in September. The remaining funds necessary to complete design development and permitting, and construction administration for the neighborhood park will be addressed when staff returns to the board in January 2021 with an updated 5-Year CIP list.

Proposal Request

Staff are requesting board of directors' approval of the qualified consultant team led by ESA for professional consulting services for the SEQ2 Baker Loop Neighborhood Park improvement project for the proposed fee of \$285,706.

Staff are also requesting authorization for the general manager or designee to execute the professional services contract agreement.

Benefits of Proposal

Authorization to execute a contract with ESA will allow staff to proceed with the master plan development phase and begin extended community outreach.

Potential Downside of Proposal

There is no apparent downside to the proposal.

Action Requested

Board of directors' approval of the following items:

1. Approval of the qualified consultant team led by ESA for professional consulting services for the SEQ2 Baker Loop Neighborhood Park project; and
2. Authorization for the general manager or designee to execute a professional services contract agreement in the amount of \$285,706.



SEQ2 Lombard Ave & Baker Lp

- Subject Property
 - THPRD Owned/Maintained Properties
 - Beaverton School District Properties
- 0 0.25 0.5 Miles

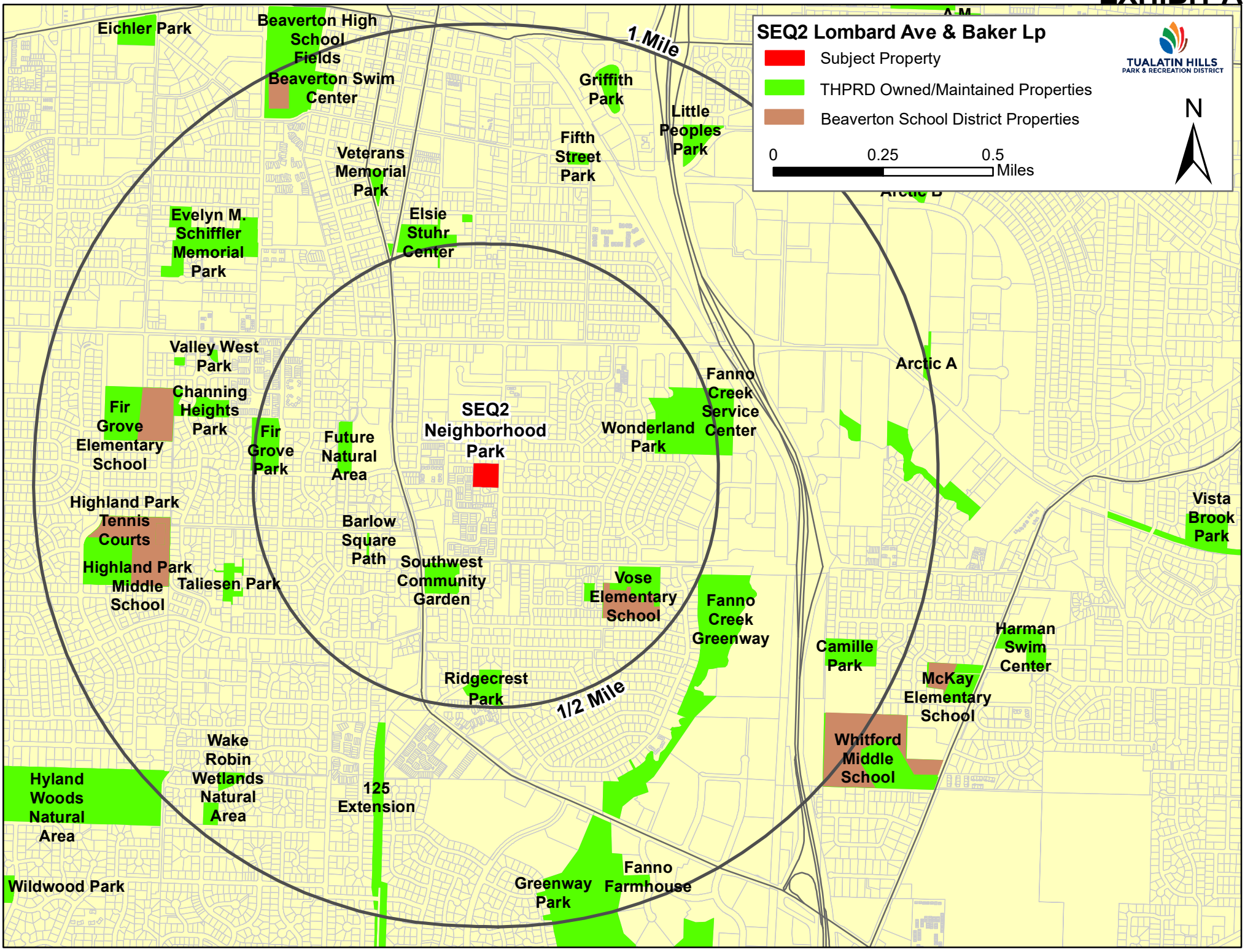


EXHIBIT B


SEQ2 Lombard Ave & Baker Lp

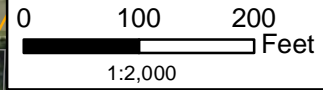
Taxlot: 1S122BC00100

Acreage: 1.98 ac

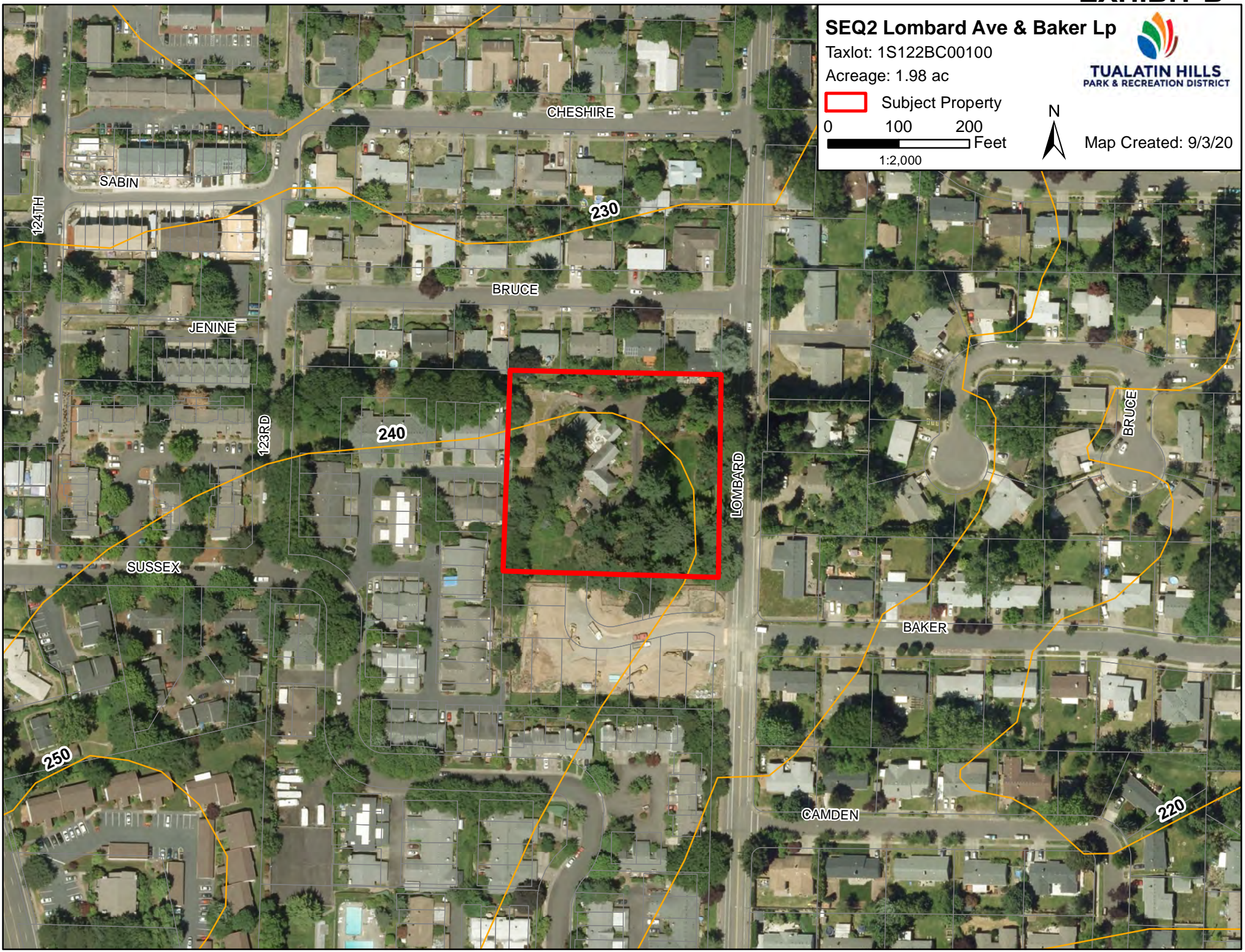


TUALATIN HILLS
PARK & RECREATION DISTRICT

 Subject Property



Map Created: 9/3/20





MEMO

DATE: November 17, 2020
TO: Doug Menke, General Manager
FROM: Lori Baker, Director of Business Services

RE: Revised Operating Plan – November Update

Attached please find the Updated Revised Operating Plan for the District for FY 2020/21. The Board adopted the District Budget on June 16, 2020. At that time, we notified the Board that we were aware of the need to monitor our operations in a different manner in the upcoming year. We moved forward with the budget adoption to allow management the ability to react and adjust to circumstances as they occurred throughout the year. In August, we presented the first version of the district's revised operating plan to the Board.

The attached Updated Revised Operating Plan, includes recent projections on facility timelines and estimates on programming, maintenance services and other operational activities that are planned for the year, given our current status with COVID-19. The operating plan gives revised projections for each division, department and center in the district.

As we move forward with operations and opening plans this year, we will be utilizing revised operating plans and quarterly forecasts. Our next forecast will be our Mid-year forecast, which will be presented at our first budget committee meeting on February 24, 2021. Our management team will work closely together as we continue to evaluate different program and opening scenarios. This will allow us to continue to be financially strong, while having the flexibility to respond to current conditions, all within the limits established via the budget adopted by the Board for FY 2020/21.



TUALATIN HILLS
PARK & RECREATION DISTRICT

Revised Operating Plan November Update

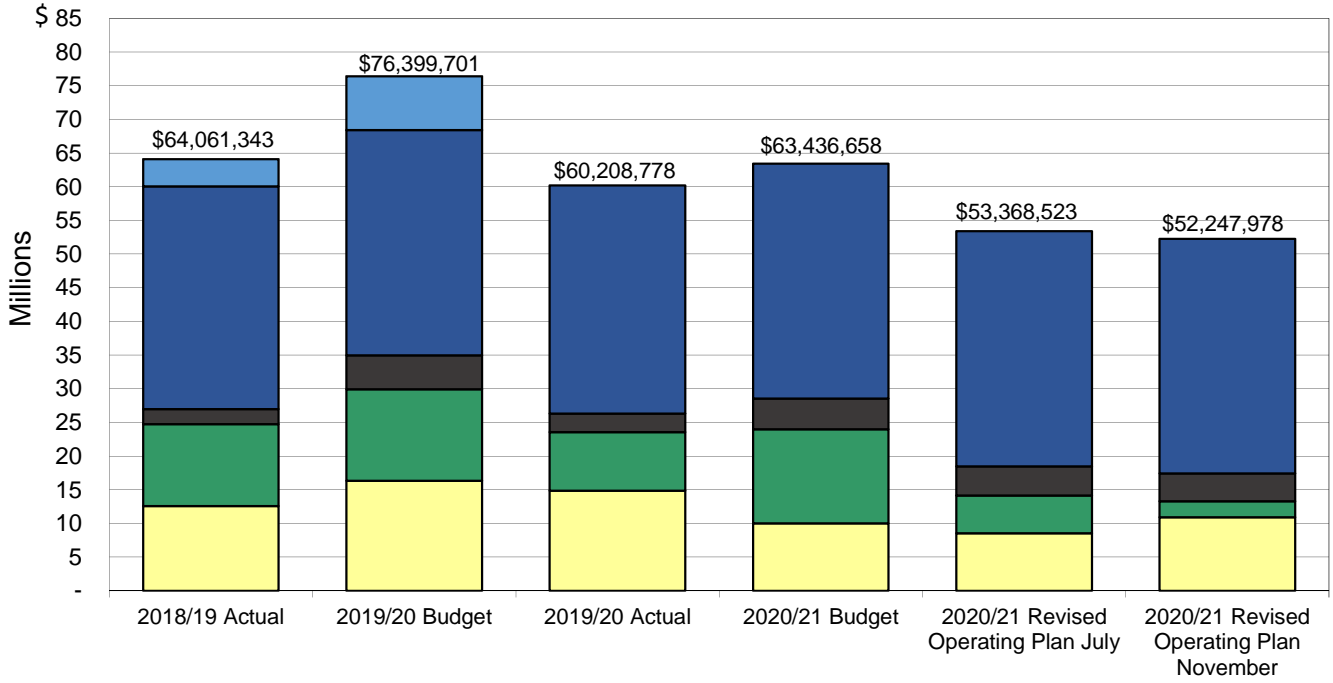
Fiscal Year 2020/21



**Revised Operating Plan
Fiscal Year 2020/21**

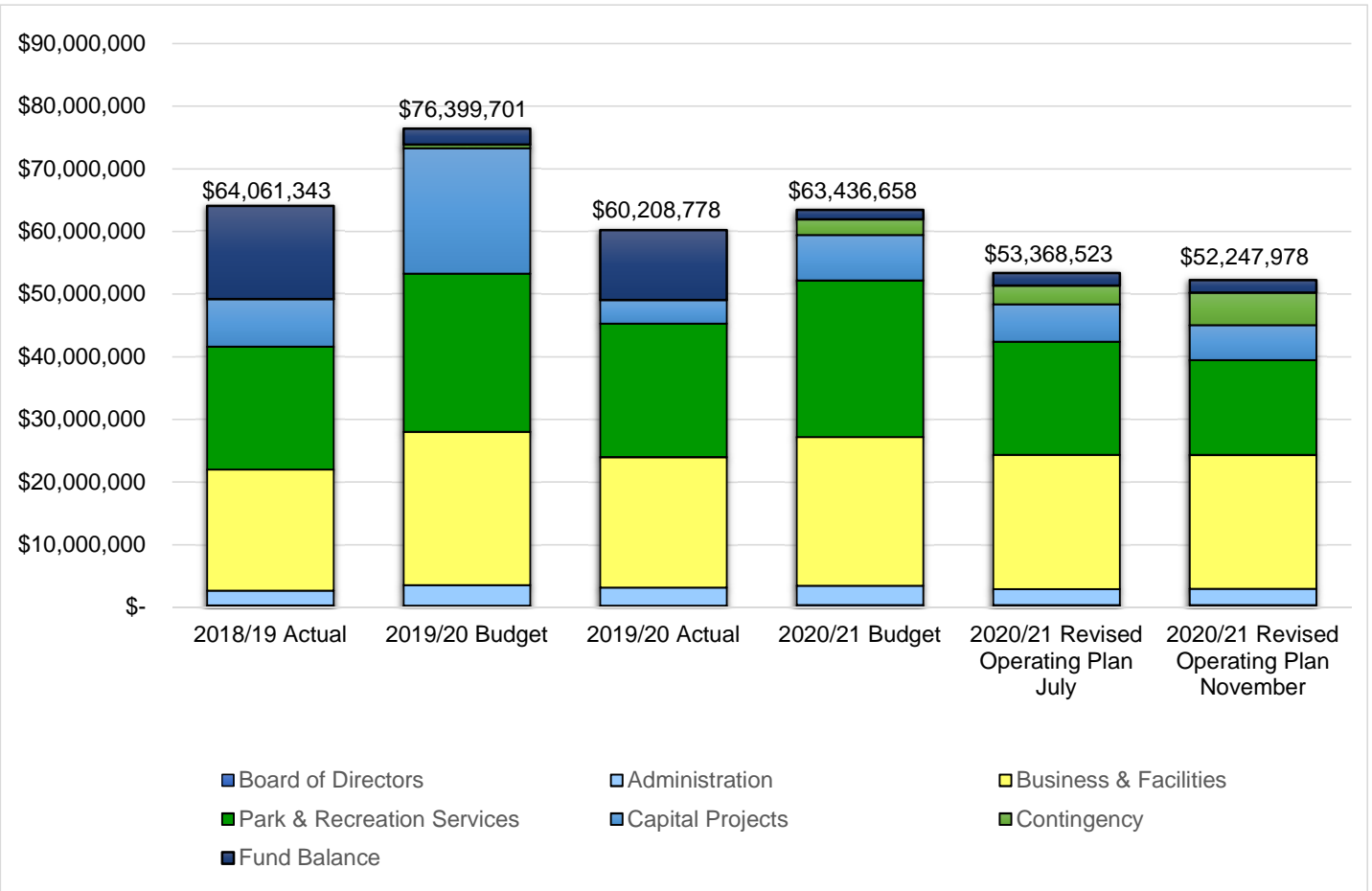
	Adopted Budget 2020/21	July Revised Operating Plan 2020/21	November Revised Operating Plan 2020/21
RESOURCES			
Cash on Hand for Fiscal Year	\$ 5,200,000	\$ 3,700,000	\$ 6,068,030
Balance Forward from Previous Year Projects	2,816,471	2,816,471	2,816,471
Previously Levied Taxes estimated to be received during ensuing year	200,000	200,000	100,000
Program Resources	13,979,922	5,639,137	2,388,561
Other Resources	6,525,883	6,298,533	6,160,534
Subtotal Resources except taxes to be levied	28,722,276	18,654,141	17,533,596
Current Year Taxes (Permanent Rate multiplied by Assessed Value)	34,714,382	34,714,382	34,714,382
TOTAL RESOURCES	\$ 63,436,658	\$ 53,368,523	\$ 52,247,978
EXPENDITURES			
Board of Directors	\$ 346,658	\$ 333,414	\$ 337,631
Administration	4,026,740	3,425,049	3,497,874
Business Services	6,903,372	6,959,993	6,563,222
Planning	763,138	751,569	750,067
Design	1,247,611	1,231,046	1,242,190
Human Resources	914,617	937,090	965,693
Maintenance	13,320,833	11,553,720	11,438,464
Park & Recreation Services	24,057,696	17,195,232	14,250,636
Capital Projects & Replacement Reserve	9,355,993	7,981,410	8,002,201
Contingency	2,500,000	3,000,000	5,200,000
TOTAL EXPENDITURES	\$ 63,436,658	\$ 53,368,523	\$ 52,247,978

Tualatin Hills Park & Recreation District
Revised Operating Plan
General Fund Resources



■ Carry Forward-Project/Non-project
 ■ Program Fees & Charges
 ■ Other Revenue
 ■ Taxes
 ■ Debt Proceeds

Tualatin Hills Park & Recreation District
Revised Operating Plan
General Fund Expenditures



Tualatin Hills Park & Recreation District
Summary of Revised Operating Plan - November 2020
Fiscal Year 2020/21

Changes in Resources (As Compared to Adopted Budget):

Increased Cash Carryforward from FY 19/20		\$ 868,030
Program Revenue Reductions:		
Aquatics		(2,634,294)
Sports		(2,392,391)
Recreation		(6,113,515)
Nature & Trails		(453,511)
Total Program Revenue Reductions		(11,593,711)
Increased Revenue from Washington County Grants		993,762
Reduced Prior Year Tax Collections		(100,000)
Reduced Miscellaneous Revenue (Rent, Capital Grants, Other)		(976,761)
Reduced Interest Income resulting from lower cash carryforward		(380,000)
Total Reductions to Resources		\$ (11,188,680)

Balancing Reductions to Expenditures:

Eliminate or defer General Fund capital projects		\$ (1,353,791)
Reduced Part time staff hours		(6,487,742)
Full time and Regular part time staff layoffs and furloughs		(4,039,106)
Reduced Materials & Services spending		(2,008,041)
Increase contingency to fund upcoming budget beginning cash		2,700,000
Total Reductions to Expenditures		\$ (11,188,680)

Tualatin Hills Park & Recreation District
Cash Carryforward July 2020
Comparison - Projection to Actual

Projected Cash Carryforward - July Revised Plan	\$ 3,700,000
Changes in Revenues:	
Property Tax Revenue Higher Than Projection	643,914
Program Revenue Lower Than Projection	(34,587)
Changes in Expenditures:	
Less Than (More Than) Projection:	
Board	10,485
Business & Facilities	509,401
Park & Recreation	367,737
Administration	(56,698)
Additional Capital Outlay Savings	<u>927,778</u>
Actual Cash Carryforward July 2020	<u>\$ 6,068,030</u>
Adopted Budget	<u>5,200,000</u>
Increase over Adopted Budget	<u>\$ 868,030</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Board of Directors

	Adopted Budget	Revised Plan July	Revised Plan November
Part-time salaries	\$ 12,000	\$ 12,000	\$ 12,000
Payroll taxes	1,200	1,200	1,200
Professional services	15,888	5,000	5,000
Office Supplies	5,157	4,000	2,000
Dues and Memberships	3,650	3,650	10,000
Conferences	21,000	20,000	20,000
Legal services	150,163	150,164	150,031
Advisory Committee facilitation	5,000	5,000	5,000
Audit services	57,400	57,400	57,400
Elections	75,000	75,000	75,000
Revised Operating Plan	<u>\$ 346,458</u>	<u>\$ 333,414</u>	<u>\$ 337,631</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Administration Division

	General Manager	Communications	Security Operations	Community Programs	Community Partnerships	Total
Full-time salaries	\$ 319,164	\$ 470,064	\$ 104,122	\$ 342,714	\$ -	\$ 1,236,064
Employee benefits & Taxes	323,080	546,910	122,720	439,337	3,569	1,435,616
Part-time salaries	-	6,306	144,817	48,423	-	199,546
Materials & Services	29,006	421,447	104,780	71,415	-	626,648
	<u>\$ 671,250</u>	<u>\$ 1,444,727</u>	<u>\$ 476,439</u>	<u>\$ 901,889</u>	<u>\$ 3,569</u>	<u>\$ 3,497,874</u>
Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,350</u>	<u>\$ -</u>	<u>\$ 2,350</u>
Net Expense	<u>\$ 671,250</u>	<u>\$ 1,444,727</u>	<u>\$ 476,439</u>	<u>\$ 899,539</u>	<u>\$ 3,569</u>	<u>\$ 3,495,524</u>
Net Expense Revised Plan July	<u>\$ 669,815</u>	<u>\$ 1,409,438</u>	<u>\$ 485,754</u>	<u>\$ 857,692</u>	<u>\$ -</u>	<u>\$ 3,422,699</u>
Adopted Budget	<u>\$ 722,081</u>	<u>\$ 1,592,619</u>	<u>\$ 477,923</u>	<u>\$ 938,148</u>	<u>\$ 295,969</u>	<u>\$ 4,026,740</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Business Services Division

	<u>Administration</u>	<u>Finance</u>	<u>Operations Analysis</u>	<u>Information Services</u>	<u>Risk/Safety</u>	<u>Total</u>
Full-time salaries	\$ 238,176	\$ 718,322	\$ 138,891	\$ 463,887	\$ 289,391	\$ 1,848,667
Employee benefits & Taxes	299,376	708,895	166,439	499,028	275,063	1,948,801
Part-time salaries	-	65,000	-	-	-	65,000
Materials & Services	391,307	293,271	809	551,551	457,528	1,694,466
Debt Service	1,006,288	-	-	-	-	1,006,288
	<u>\$ 1,935,147</u>	<u>\$ 1,785,488</u>	<u>\$ 306,139</u>	<u>\$ 1,514,466</u>	<u>\$ 1,021,982</u>	<u>\$ 6,563,222</u>
Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Net Expense	<u>\$ 1,935,147</u>	<u>\$ 1,785,488</u>	<u>\$ 306,139</u>	<u>\$ 1,514,466</u>	<u>\$ 1,011,982</u>	<u>\$ 6,553,222</u>
Net Expense Revised Plan July	<u>\$ 2,225,630</u>	<u>\$ 1,864,573</u>	<u>\$ 326,719</u>	<u>\$ 1,509,476</u>	<u>\$ 1,023,595</u>	<u>\$ 6,949,993</u>
Adopted Budget	<u>\$ 2,160,620</u>	<u>\$ 1,794,126</u>	<u>\$ 351,549</u>	<u>\$ 1,584,830</u>	<u>\$ 1,012,247</u>	<u>\$ 6,903,372</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Planning

	Adopted Budget	Revised Plan July	Revised Plan November
Full-time salaries	\$ 390,905	\$ 374,285	\$ 374,291
Employee benefits & Taxes	335,323	333,178	364,012
Materials & Services	36,910	44,106	11,764
	<u>\$ 763,138</u>	<u>\$ 751,569</u>	<u>\$ 750,067</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Design & Development

	Adopted Budget	Revised Plan July	Revised Plan November
Full-time salaries	\$ 636,573	\$ 603,074	\$ 616,676
Employee benefits	557,387	600,473	603,573
Part-time salaries	10,976	5,824	-
Materials & Services	42,675	21,675	21,941
	<u>\$ 1,247,611</u>	<u>\$ 1,231,046</u>	<u>\$ 1,242,190</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Human Resources

	Adopted Budget	Revised Plan July	Revised Plan November
Full-time salaries	\$ 375,276	\$ 349,060	\$ 351,690
Employee benefits & taxes	332,844	351,747	362,851
Part-time salaries	18,266	48,638	53,188
Materials & services	188,231	187,645	197,964
	<u>\$ 914,617</u>	<u>\$ 937,090</u>	<u>\$ 965,693</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Maintenance

	Administration	Parks & Athletic Facilities North	Parks & Athletic Facilities South	Building Maintenance	Fleet	Total
Full-time salaries	\$ 206,304	\$ 917,483	\$ 896,718	\$ 950,176	\$ 378,421	\$ 3,349,102
Employee benefits & taxes	305,335	1,029,429	951,647	1,182,253	382,127	3,850,791
Part-time salaries	18,850	403,007	278,486	124,875	-	825,218
Materials & Services	43,837	1,268,756	658,111	1,171,084	271,565	3,413,353
Total Expense	<u>\$ 574,326</u>	<u>\$ 3,618,675</u>	<u>\$ 2,784,962</u>	<u>\$ 3,428,388</u>	<u>\$ 1,032,113</u>	<u>\$ 11,438,464</u>
Expense Revised Plan July	<u>\$ 445,095</u>	<u>\$ 3,599,649</u>	<u>\$ 2,743,721</u>	<u>\$ 3,635,365</u>	<u>\$ 1,129,889</u>	<u>\$ 11,553,719</u>
Adopted Budget	<u>\$ 814,340</u>	<u>\$ 4,114,598</u>	<u>\$ 3,046,547</u>	<u>\$ 4,187,499</u>	<u>\$ 1,157,849</u>	<u>\$ 13,320,833</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Park & Recreation Division

	<u>Administration</u>	<u>Aquatics</u>	<u>Sports</u>	<u>Recreation</u>	<u>Nature & Trails</u>
Full-time & RPT salaries	\$ 235,395	\$ 419,033	\$ 922,823	\$ 1,794,948	\$ 1,087,123
Employee benefits & taxes	282,783	644,492	1,166,650	2,426,827	1,501,043
Part-time salaries	17,047	222,942	605,190	1,018,444	283,014
Materials & Services	339,163	58,844	475,995	448,108	300,772
	<u>\$ 874,388</u>	<u>\$ 1,345,311</u>	<u>\$ 3,170,658</u>	<u>\$ 5,688,327</u>	<u>\$ 3,171,952</u>
Revenue	<u>\$ 7,912</u>	<u>\$ 325,547</u>	<u>\$ 860,239</u>	<u>\$ 1,081,599</u>	<u>\$ 110,914</u>
Net Expense	<u>\$ (866,476)</u>	<u>\$ (1,019,764)</u>	<u>\$ (2,310,419)</u>	<u>\$ (4,606,728)</u>	<u>\$ (3,061,038)</u>
July Revised Plan					
Revenue	\$ 7,360	\$ 916,369	\$ 1,441,791	\$ 2,996,543	\$ 274,724
Expense	815,139	3,261,209	3,131,007	6,873,888	3,113,989
Net Expense	<u>\$ (807,779)</u>	<u>\$ (2,344,840)</u>	<u>\$ (1,689,216)</u>	<u>\$ (3,877,345)</u>	<u>\$ (2,839,265)</u>
Adopted Budget					
Revenue	\$ 29,440	\$ 2,959,841	\$ 3,252,630	\$ 7,173,586	\$ 564,425
Expense	846,987	5,232,202	4,940,271	9,680,044	3,358,192
Net Expense	<u>\$ (817,547)</u>	<u>\$ (2,272,361)</u>	<u>\$ (1,687,641)</u>	<u>\$ (2,506,458)</u>	<u>\$ (2,793,767)</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan November Update
Fiscal Year 2020/21
Aquatics

	<u>Administration</u>	<u>Aloha</u>	<u>Aquatic Center</u>	<u>Beaverton</u>	<u>Harman</u>	<u>Sunset</u>	<u>Raleigh</u>	<u>Somerset West</u>	<u>Total</u>
Full-time salaries	\$ -	\$ -	\$ 417,580	\$ 1,453	\$ -	\$ -	\$ -	\$ -	\$ 419,033
Employee benefits & taxes	3,569	14,284	596,807	14,482	14,302	-	-	1,048	644,492
Part-time salaries	-	-	212,466	-	-	-	-	10,476	222,942
Materials & Services	36,669	67	19,901	67	67	302	67	1,704	58,844
	<u>\$ 40,238</u>	<u>\$ 14,351</u>	<u>\$ 1,246,754</u>	<u>\$ 16,002</u>	<u>\$ 14,369</u>	<u>\$ 302</u>	<u>\$ 67</u>	<u>\$ 13,228</u>	<u>\$ 1,345,311</u>
Revenue	<u>\$ -</u>	<u>\$ 481</u>	<u>\$ 310,187</u>	<u>\$ 905</u>	<u>\$ -</u>	<u>\$ 144</u>	<u>\$ -</u>	<u>\$ 13,830</u>	<u>\$ 325,547</u>
Net Expense	<u>\$ (40,238)</u>	<u>\$ (13,870)</u>	<u>\$ (936,567)</u>	<u>\$ (15,097)</u>	<u>\$ (14,369)</u>	<u>\$ (158)</u>	<u>\$ (67)</u>	<u>\$ 602</u>	<u>\$ (1,019,764)</u>
July Revised Plan									
Revenue	\$ -	\$ 110,328	\$ 416,567	\$ 114,964	\$ 92,860	\$ 119,444	\$ 48,376	\$ 13,830	\$ 916,369
Expense	34,575	503,968	1,077,947	528,206	584,453	494,249	24,583	13,228	3,261,209
Net Expense	<u>\$ (34,575)</u>	<u>\$ (393,640)</u>	<u>\$ (661,380)</u>	<u>\$ (413,242)</u>	<u>\$ (491,593)</u>	<u>\$ (374,805)</u>	<u>\$ 23,793</u>	<u>\$ 602</u>	<u>\$ (2,344,840)</u>
Adopted Budget									
Revenue	\$ -	\$ 491,346	\$ 934,084	\$ 590,896	\$ 434,435	\$ 402,995	\$ 92,255	\$ 13,830	\$ 2,959,841
Expense	315,179	869,529	1,247,419	994,185	896,032	828,123	68,507	13,228	5,232,202
Net Expense	<u>\$ (315,179)</u>	<u>\$ (378,183)</u>	<u>\$ (313,335)</u>	<u>\$ (403,289)</u>	<u>\$ (461,597)</u>	<u>\$ (425,128)</u>	<u>\$ 23,748</u>	<u>\$ 602</u>	<u>\$ (2,272,361)</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Sports

	<u>Administration</u>	<u>Athletic Center</u>	<u>Tennis Center</u>	<u>Camp Rivendale</u>	<u>Total</u>
Full-time & RPT salaries	\$ 120,386	\$ 699,139	\$ 103,298	\$ -	\$ 922,823
Employee benefits & taxes	79,267	999,317	84,906	3,160	1,166,650
Part-time salaries	102,101	416,548	57,408	29,133	605,190
Materials & Services	11,760	305,633	154,013	4,589	475,995
	<u>\$ 313,514</u>	<u>\$ 2,420,637</u>	<u>\$ 399,625</u>	<u>\$ 36,882</u>	<u>\$ 3,170,658</u>
Revenue	<u>\$ -</u>	<u>\$ 455,688</u>	<u>\$ 366,421</u>	<u>\$ 38,130</u>	<u>\$ 860,239</u>
Net Expense	<u>\$ (313,514)</u>	<u>\$ (1,964,949)</u>	<u>\$ (33,204)</u>	<u>\$ 1,248</u>	<u>\$ (2,310,419)</u>
July Revised Plan					
Revenue	\$ -	\$ 1,045,805	\$ 355,026	\$ 40,960	\$ 1,441,791
Expense	264,171	2,333,818	504,398	28,620	3,131,007
Net Expense	<u>\$ (264,171)</u>	<u>\$ (1,288,013)</u>	<u>\$ (149,372)</u>	<u>\$ 12,340</u>	<u>\$ (1,689,216)</u>
Adopted Budget					
Revenue	\$ -	\$ 1,887,950	\$ 1,260,017	\$ 104,663	\$ 3,252,630
Expense	247,816	2,883,909	1,661,764	146,782	4,940,271
Net Expense	<u>\$ (247,816)</u>	<u>\$ (995,959)</u>	<u>\$ (401,747)</u>	<u>\$ (42,119)</u>	<u>\$ (1,687,641)</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Recreation

	<u>Administration</u>	<u>Cedar Hills</u>	<u>Conestoga Rec/Aquatic</u>	<u>Garden Home</u>	<u>Stuhr Center</u>	<u>Total</u>
Full-time & RPT salaries	\$ 118,138	\$ 529,618	\$ 619,250	\$ 527,942	\$ -	\$ 1,794,948
Employee benefits & taxes	145,482	763,971	928,977	588,397	-	2,426,827
Part-time salaries	-	355,752	616,322	46,370	-	1,018,444
Materials & services	19,297	190,382	83,051	94,449	60,929	448,108
	<u>\$ 282,917</u>	<u>\$ 1,839,723</u>	<u>\$ 2,247,600</u>	<u>\$ 1,257,158</u>	<u>\$ 60,929</u>	<u>\$ 5,688,327</u>
Revenue	<u>\$ -</u>	<u>\$ 419,381</u>	<u>\$ 586,740</u>	<u>\$ 75,478</u>	<u>\$ -</u>	<u>\$ 1,081,599</u>
Net Expense	<u>\$ (282,917)</u>	<u>\$ (1,420,342)</u>	<u>\$ (1,660,860)</u>	<u>\$ (1,181,680)</u>	<u>\$ (60,929)</u>	<u>\$ (4,606,728)</u>
July Revised Plan						
Revenue	\$ 80,000	\$ 1,158,215	\$ 1,335,083	\$ 251,296	\$ 171,949	\$ 2,996,543
Expense	342,122	2,152,233	2,173,390	1,571,325	634,818	6,873,888
Net Expense	<u>\$ (262,122)</u>	<u>\$ (994,018)</u>	<u>\$ (838,307)</u>	<u>\$ (1,320,029)</u>	<u>\$ (462,869)</u>	<u>\$ (3,877,345)</u>
Adopted Budget						
Revenue	\$ 118,800	\$ 2,295,097	\$ 2,852,068	\$ 1,398,109	\$ 509,512	\$ 7,173,586
Expense	343,009	2,698,315	3,024,781	2,250,388	1,363,551	9,680,044
Net Expense	<u>\$ (224,209)</u>	<u>\$ (403,218)</u>	<u>\$ (172,713)</u>	<u>\$ (852,279)</u>	<u>\$ (854,039)</u>	<u>\$ (2,506,458)</u>

Tualatin Hills Park & Recreation District
Revised Operating Plan - November Update
Fiscal Year 2020/21
Nature & Trails

	<u>Nature & Trails</u>	<u>Nature Center</u>	<u>Total</u>
Full-time salaries	\$ 719,256	\$ 367,867	\$ 1,087,123
Employee benefits & taxes	982,611	518,432	1,501,043
Part-time salaries	7,654	275,360	283,014
Materials & services	191,344	109,428	300,772
	<u>\$ 1,900,865</u>	<u>\$ 1,271,087</u>	<u>\$ 3,171,952</u>
Revenue	<u>\$ -</u>	<u>\$ 110,914</u>	<u>\$ 110,914</u>
Net Expense	<u>\$ (1,900,865)</u>	<u>\$ (1,160,173)</u>	<u>\$ (3,061,038)</u>
July Revised Plan			
Revenue	\$ -	\$ 274,724	\$ 274,724
Expense	1,848,795	1,265,194	3,113,989
Net Expense	<u>\$ (1,848,795)</u>	<u>\$ (990,470)</u>	<u>\$ (2,839,265)</u>
Adopted Budget			
Revenue	\$ -	\$ 564,425	\$ 564,425
Expense	1,891,052	1,467,140	3,358,192
Net Expense	<u>\$ (1,891,052)</u>	<u>\$ (902,715)</u>	<u>\$ (2,793,767)</u>



MEMO

DATE: November 25, 2020
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: General Manager's Report for December 9, 2020

Volunteer Services: Girl Scout Gold Award Project Update

In coordination with THPRD's Volunteer Services department, Miriam Van Orman, a Gold Award scout with the Girl Scouts of America, recently completed the construction and installation of a library nook at Schlottman Creek Greenway. The nook, a pilot project, will soon be registered as a part of the Little Free Library network and was installed in partnership with a local neighbor and approved by the neighborhood HOA. Books were donated from a local library and the nook was stocked at the end of November. Miriam, along with Melissa Marcum, Volunteer Coordinator, will be at your meeting to provide a brief presentation of her project.



MEMO

DATE: November 30, 2020
TO: Doug Menke, General Manager
FROM: Jeannine Rustad, Planning Manager
RE: **Proposed Amendments to Intergovernmental Agreements for System Development Charge Collection with City of Beaverton and Washington County**

Introduction

Staff is presenting proposed amendments to the district's intergovernmental agreements (IGAs) with the City of Beaverton ("city") and Washington County ("county") for the collection of system development charges (SDCs). Staff will incorporate the board's feedback into negotiations with the city and county, and will have the IGA amendments reviewed by legal counsel prior to returning to the board for final approval of the amendments.

Background

In December 2007, the board approved IGAs with the city and county for the collection of the park district's SDCs. These IGAs contain the same language for each jurisdiction and have not been changed or amended since their approval (Exhibit A¹). The proposed amendments (Exhibit B) are required to implement the updated methodology adopted by the board on November 12, 2020 and reflect other changes since 2007. The proposed amendments to the IGAs to accommodate these changes include:

- An increase of the fee charged by the city/county for the collection and disbursement of parks SDCs from 1.6% to 2.6%. This increase was substantiated by the jurisdictions during the methodology update and included in the methodology (i.e., the cost is built into the SDC fee and does not result in additional cost to the district). The fee increase is primarily based on forecasted additional staff time needed to implement the tiered approach to single-family SDCs, as well as increased staff salaries since 2007. Because this fee is an administrative cost that can be changed during the district's annual SDC adjustment, the IGA amendment also allows the city/county to request a change in fee annually.
- The district is increasingly entering into credit or waiver agreements with developers to incentivize developer construction of park amenities. Entry of such waivers by the city/county at the time of permitting takes staff time. The amendment allows for the city or county to charge a fee up to \$50/permit for waivers/credits on market rate housing or non-residential permits. This rate reflects the time required for entering and tracking waivers by the city/county.
- Given the value of affordable housing to the community and the city and county's commitments to encouraging the development of affordable housing, no fees will be charged for SDC waivers for affordable housing granted pursuant the district's SDC affordable housing policy.

¹ Because the 2007 IGA language is the same, only the city IGA and proposed amendments is included.

- The tiering structure will take modification of the city/county permitting software to implement. To compensate the city/county for staff and consultant time to implement this change, a one-time reimbursement not to exceed \$10,000 is provided for in the IGA. This reimbursement was included in the methodology.
- A requirement that the city/county make a good-faith effort to collect any SDC that it failed to charge due to an erroneous determination that the building site was outside of the district's ultimate boundary. Currently, the IGA does not require the city/county to take any action in such instances, and it is uncertain whether there is any legal remedy to collect such missed fees.
- Changed reference from the district's SDC "implementing ordinance or resolution" to its "Administrative Procedures Guide."
- Adds a requirement of the district to provide documentation to the city/county for waivers or credits and the format of such documentation.

Proposal Request

Staff is presenting a proposed amendment to the district's IGAs with the city and county for the collection of SDCs. Staff will incorporate the board's feedback into negotiations with the city and county. Staff will also have the IGA amendments reviewed by legal counsel prior to returning to the board for final approval of the amendments.

Benefits of Proposal

Approval of the IGA amendments is necessary for implementation of the updated methodology.

Potential Downside of Proposal

There is no apparent downside of the proposal.

Action Requested

There is no formal action being requested. Staff is presenting proposed amendments to the district's IGAs with the city and county for the collection of SDCs. Staff will incorporate the board's feedback into negotiations with the city and county. Staff will also have the IGA amendments reviewed by legal counsel prior to returning to the board for final approval of the amendments.

RESOLUTION NO. 2007 - ____

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
TUALATIN HILLS PARK & RECREATION DISTRICT**

**APPROVING INTERGOVERNMENTAL AGREEMENTS WITH WASHINGTON
COUNTY AND THE CITY OF BEAVERTON FOR THE COLLECTION OF SYSTEM
DEVELOPMENT CHARGES**

WHEREAS, ORS 223.297 to 223.314 authorize the District to establish system development charges (“SDC’s”) to provide for the acquisition and construction of certain capital improvements; and

WHEREAS, in November 1998, the District adopted “A Resolution to Establish a Parks and Recreation System Development Charge on New Development Applicable at the Time of Application for a Building Permit.” The Resolution established SDC’s for the construction of certain capital park and recreation uses within the District; and

WHEREAS, the District territory encompasses the City of Beaverton (“City”) and portions of unincorporated Washington County (“County”); and

WHEREAS, SDC’s are assessed at the time building permits are issued and the City and County issue building permits within the District territory; and

WHEREAS, the District is authorized under ORS 190.010 to enter into intergovernmental agreements (“IGA’s”) for the performance of any or all functions and activities that a party to the agreement has authority to perform; and

WHEREAS, District staff has negotiated IGA’s with both the City and County to have the City and County assess and collect the District’s SDC’s at the time the City and County issue building permits for property located within the District’s boundary; and

WHEREAS, the IGA’s authorize the City and County to retain an amount equal to 1.6 percent of the SDC revenue to reimburse the City and County for the administrative costs of collecting the SDC and remitting it to the District; and

WHEREAS, the proposed IGA with the City is attached as Attachment A to this Resolution and hereby incorporated by reference; and

WHEREAS, the proposed IGA with the County is attached as Attachment B to this Resolution and hereby incorporated by reference.

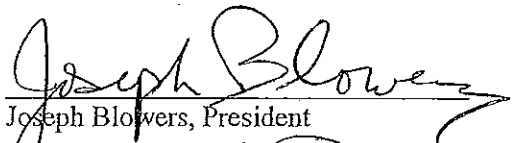
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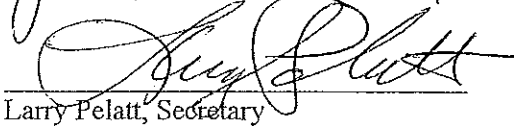
Resolution No. 2007-____ APPROVING INTERGOVERNMENTAL AGREEMENTS WITH
WASHINGTON COUNTY AND THE CITY OF BEAVERTON FOR THE COLLECTION OF SDCA

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


- Section 1. The proposed Intergovernmental Agreement with the City of Beaverton for the collection of District system development charges is hereby approved.
- Section 2. The proposed Intergovernmental Agreement with Washington County for the collection of District system development charges is hereby approved.
- Section 3. The District President is authorized to execute the IGA's with the City of Beaverton and Washington County for the collection of District system development charges on behalf of the District.
- Section 4. This Resolution shall be effective immediately upon its adoption by the Board.

Adopted this 10th day of December, 2007


Joseph Blowers, President


Larry Pelatt, Secretary

ATTEST:


Doug Menke, General Manager

INTERGOVERNMENTAL AGREEMENT
between
CITY OF BEAVERTON and TUALATIN HILLS PARK AND RECREATION DISTRICT
FOR SYSTEM DEVELOPMENT CHARGE COLLECTION

This agreement is entered into by TUALATIN HILLS PARK and RECREATION DISTRICT, hereinafter "DISTRICT" and CITY OF BEAVERTON, hereinafter "City," both political subdivisions of the State of Oregon.

RECITALS

ORS 190.007 provides for the furthering of economy and efficiency in local government and that intergovernmental cooperation is a matter of statewide concern; and

ORS 190.010 provides that units of government may enter into agreements for the performance of any and all functions and activities that a party of the agreement, its officers, or agencies have authority to perform; and

ORS 223.297 to 223.314 authorize governmental units to establish system development charges (hereinafter "SDCs") to provide for the construction of certain capital improvements, including parks. Charges are imposed on development at the time building permits are issued.

On November 17, 1998, the District adopted "A Resolution to Establish a Parks and Recreation System Development Charge on New Development Applicable at the Time of Application for a Building Permit" (hereinafter "Resolution"), to establish an SDC for construction of certain capital improvements for park and recreation uses within the District. The methodology report, which satisfies the requirements of ORS 223.297 to 223.314, is part of the Resolution. The District's territory encompasses the City of Beaverton and portions of unincorporated Washington County.

District has proposed that City collect SDCs for parks and recreation on certain development within District boundaries and within the unincorporated area of City on behalf of the District. So long as the liability of City is limited by the terms of this agreement, City is willing to collect the District's system development charge within this territory.

AGREEMENT

In consideration of the foregoing recitals and the mutual promises hereinafter stated, the parties agree as follows:

Section 1. General

- a. The purpose of this Agreement is to facilitate and coordinate the collection of SDCs for parks and recreation imposed by the District pursuant to the District Resolution.
- b. It is agreed that the District has adopted an SDC charge for park and recreation facilities solely for the benefit of the District and that the City shall collect such SDC charge as agent of the District.

Section 2. Collection of System Development Charge.

a. Subject to the limitations in subsections 2b, the City will collect, on behalf of the District, SDC charges imposed on development within the District in accordance with the District's Resolution described as either:

(1) The Resolution adopted November 17, 1998. A copy of the Resolution is attached as Exhibit "A" and is incorporated herein as if fully set forth; or

(2) Any later Ordinance or Resolution adopted by District, which amends or supersedes the Resolution described in paragraph (1) of this subsection or any other ordinance or resolution adopting and imposing an SDC on development within the District boundaries, a copy of which is provided by District to City not less than 30 days prior to the date such superseding ordinance or resolution is intended to become effective.

b. Before issuing a building permit for the construction of any structure in the City subject to the SDC fee, the City shall collect, in addition to all other applicable fees, the District's SDC. The amount collected as the District's SDC shall be distributed as follows:

(1) The City shall remit the amounts collected to District at least every 30 days without request by District after retaining a fee equal to one and six tenths percent (1.6 %) to cover City's administrative and accounting expenses associated with collection and distribution.

(2) District system development charges, which have been collected but have not yet been distributed to District, shall be held in a separate account and treated in the same manner as other surplus City funds.

c. District's SDC shall be imposed on all development within the boundaries for the City and the District for which a building permit application is received on or after February 1, 1999. Except as otherwise specifically provided in District's Resolution, as the same may be amended, the District's SDC shall be collected in full at the time any building permit subject to the SDC is issued by the City.

Section 3. City Obligations

a. The City shall account for all such funds collected pursuant to this agreement separately from other funds received from the date of receipt until remitted to District.

b. The City shall make a good faith effort to determine whether a parcel of property for which a building permit (subject to payment of District's SDC) is sought is located within District boundaries. If the City mistakenly fails to collect the District's SDC based on an erroneous City determination that the building site was outside District territory, the City shall so inform the District but shall have no further obligation to collect the District's SDC. If the City mistakenly collects the District's SDC based on an erroneous City determination that the building site was inside District territory, it shall so inform District, and District shall promptly reimburse such mistakenly collected amount to the payee.

Section 4. District Obligations

a. District shall adopt and maintain a plan listing: (1) capital improvements to be funded by collected SDCs; (2) the estimated costs of those improvements; and (3) a timetable for completion of such improvements, as required by ORS Chapter 223. District shall provide City with a copy of the plan. District shall adopt an implementing ordinance or resolution, providing sufficient authority for District to impose an SDC on various categories of new development and, as determined appropriate by District, a method for determining credits, exemptions, and discounts, if any. District shall provide City with a

current copy of such implementing ordinance or resolution. District shall advise City of any changes to the plan and/or implementing ordinance or resolution and shall automatically provide City with copies of any such changes.

b. District shall expend collected parks SDC funds only as permitted under District's SDC Resolution then in effect and ORS 223.297 to 223.314. District shall perform all work under its plan and expend SDC funds for its own benefit and not as a contractor of the City.

c. District is responsible for payment of City's administrative and accounting expenses, as set forth in Section 2(b).

d. District shall provide City with a map showing District boundaries and an updated map showing such boundaries at least annually. District shall automatically provide notice to City of any changes to District boundaries. District shall, upon City's request, promptly verify District boundaries.

e. If allowed under District's Resolution and upon request by City or a permit applicant, District shall promptly approve, deny, or approve in part and deny in part requests for credits, exemptions and discounts, interpretations, calculations and alternative calculations, as to all or part of SDCs payable to District. Upon request District shall verify such decision in writing. The City shall refer questions regarding the validity, legality, interpretations or correctness of the District's SDC that may arise during the collection process to the District for resolution.

f. Defense and Indemnity of City. District shall defend, indemnify, and hold harmless City, its officers, agents, and employees from and against any and all claims, suits, actions, damages, costs, losses and expenses in any manner resulting from or arising out of any claim:

(1) challenging the validity of the SDCs, including without limitation on the methodology for such charges adopted by the District; or

(2) challenging the City's collection or calculation of such system development charges on behalf of the District; or

(3) for any and all injury to any and all persons or property caused directly or indirectly by reason of any and all acts or omissions of the District in the performance of this Agreement; or

(4) from decisions of City staff on permit applications concerning the amount of any District SDC, including without limitation calculation of such charge and/or any credits(s), exemptions(s), and discount(s); or

(5) refusal or denial of any permit for failure to pay District SDCs.

In the event a claimant successfully challenges the District's system development charge, or any action of District or City as described in this subsection, the District shall be solely responsible for paying any required refunds of the charge. City shall be allowed to retain any administrative and accounting expenses collected under this agreement. In addition, District shall be responsible for reimbursing the City the cost of City employee(s) providing testimony in any such proceeding, based on the hourly rate of pay and benefits for such employees(s). District's obligation to defend and indemnify City under this subsection shall not be limited by the Oregon Tort Claim Act, ORS 30.260.30.300. This provision shall survive termination and expiration of this agreement.

Section 5. Representatives and Notice

a. Contact Representatives. Each party shall appoint a contract representative to represent the party for the purpose of administering this agreement and giving or receiving any notice provided for in this agreement, and to perform such other functions as are set forth in this agreement and the Exhibits hereto. District and City will designate the initial contract representatives in writing. A party may change its contract representative by providing written notice to the other party, as provided in subsection b. of this section.

b. Notice. Any notices permitted or required by this agreement shall be deemed given when personally delivered or upon deposit in the United States Mail, first-class postage prepaid, and addressed to the contract representative of the other party. Either party may change its address by notice given to the other party in accordance with this paragraph.

Section 6. Costs and Attorney Fees

In the event that either party to this agreement shall take any action, judicial or otherwise, against the other party to enforce or interpret any of the terms of this agreement, each party shall be wholly responsible for its own expenses which may reasonably incur in taking such action, including costs and

attorney's fees, whether incurred in a suit or action or appeal from a judgment or decree therein or in connection with any nonjudicial action.

Section 7. Term and Cancellation

a. This agreement shall become effective at 12:01 a.m. on January 1, 2008. This agreement shall expire on June 30, 2009, but shall be automatically renewed for each succeeding fiscal year until canceled in accordance with subsection b. of this section.

b. Provided that neither party is in breach, either party may cancel this agreement by giving the other party at least 180 days in advance written notice of cancellation. In the event that a party shall fail to comply with any term or condition or fulfill any obligation of this agreement, the other party may terminate this agreement by giving thirty (30) days' written notice to the defaulting party. In the event of termination the City shall pay to District any undisbursed SDC revenues, less any amounts to which the City may be entitled for administrative accounting expenses.

Section 8. Entire Agreement; Severability

THIS AGREEMENT CONSTITUTES THE COMPLETE AND EXCLUSIVE STATEMENT OF THE AGREEMENT BETWEEN THE PARTIES RELEVANT TO THE PURPOSE DESCRIBED HEREIN AND SUPERSEDES ALL PRIOR AGREEMENTS OR PROPOSALS, ORAL OR WRITTEN, AND ALL OTHER COMMUNICATION BETWEEN THE PARTIES

RELATING TO THE SUBJECT MATTER OF THIS CONTRACT. NO WAIVER, CONSENT, MODIFICATION, OR CHANGE OR TERMS OF THIS CONTRACT WILL BE BINDING ON EITHER PARTY EXCEPT AS A WRITTEN ADDENDUM SIGNED BY AUTHORIZED AGENTS OF BOTH PARTIES.

District and City agree that, if any term or provision of this contract is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the contract did not contain the particular term or provision held to be invalid.

IN WITNESS WHEREOF, the City and the District have executed this agreement on the date first written above.

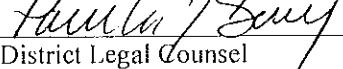
Tualatin Hills Parks & Recreation District

By: 

Title: General Manager

Date: December 12, 2007

Approved as to Legal Sufficiency

By: 
District Legal Counsel


City of Beaverton, Oregon

By: 

Title: Mayor

Date: 12/18/07

Approved as to Form:

By: 
City Attorney

**FIRST AMENDMENT TO
INTERGOVERNMENTAL AGREEMENT
between
CITY OF BEAVERTON and TUALATIN HILLS PARK AND RECREATION DISTRICT
FOR SYSTEM DEVELOPMENT CHARGE COLLECTION**

This First Amendment is entered into and effective as of the date of the last signature to this First Amendment by and between the City of Beaverton (hereinafter referred to as the “City”) and the Tualatin Hills Park & Recreation District (hereinafter referred to as “THPRD”), an Oregon park and recreation district organized and existing pursuant to ORS Chapter 266, collectively hereinafter referred to as the Parties.

WHEREAS, the City and THPRD entered into an Intergovernmental Agreement, effective January 1, 2008, related to the collection of system development charges by the City for THPRD (hereinafter referred to as “Agreement” or “IGA”); and

WHEREAS, the Tualatin Hills Park & Recreation District (THPRD) adopted a system development charge and corresponding methodology by resolution in November 1998 (the “SDC Resolution”), which was amended in September 2001 and August 2003, and updated in November 2007, March 2016 and November 2020; and

WHEREAS, on October 14, 2020, THPRD adopted Resolution 2020-24 adopting an SDC affordable housing waiver policy; and

WHEREAS, on November 12, 2020, THPRD adopted Resolutions 2020-25 (adopting an updated SDC methodology) (the “2020 Methodology”) 2020-26 (adopting an SDC fee schedule) and 2020-27 (adopting an SDC project list); and

WHEREAS, the 2020 Methodology provides for the “tiering” of single-family residential SDCs; and

WHEREAS, the Parties individually and collectively desire to amend the Agreement to reflect updated information and obligations regarding the collection of THPRD’s system development charges (“SDCs”).

NOW THEREFORE, based on the foregoing, the City and THPRD hereby agree as follows:

Terms of the Amendment

New text is indicated by underline and deleted text by ~~strikethrough~~.

A. Section 2.b is hereby amended to read as follows:

Before issuing a building permit for the construction of any structure in the City subject to the SDC fee, the City shall collect, in addition to all other applicable fees, the District’s SDC. The amount collected as the District’s SDC shall be distributed as follows:

- (1) The City shall remit the amounts collected to the District at least every 30 days without request by the District after retaining a fee in accordance with the fee schedule in Subsection 2.b(2) ~~equal to one and six tenths percent (1.6%) to cover City’s administrative and accounting expenses associated with collection and distribution.~~

[Type here]

- (2) Except in the case of waivers or credits provided by the District for affordable housing, for which no fee may be charged, the City may retain the following fees to cover its administrative costs:
 - a) 2.6% for SDCs paid by a permit applicant.
 - b) For waivers or credits for market rate housing or nonresidential development, a fee not to exceed \$50 per building permit.
- (3) The fee schedule in Section 2.b(2) may be changed on an annual basis under the following terms provided that the city provides notice and documentation supporting any fee increase to the district no later than May 1. Updated fees shall be implemented no earlier than July 1.
- (4) In addition to the fees provided for in Section 2.b(2), the City is entitled a one-time cost reimbursement not to exceed \$10,000 for reprogramming of its systems required to implement the 2020 Methodology. The City shall provide the District with an invoice detailing staff and consultant time required for such update, and invoice shall be paid by the District within thirty (30) days of receipt.
- (5) District SDCs, which have been collected but have not yet been distributed to the District, shall be held in a separate account and treated in the same manner as other surplus City funds.

B. Section 2.c is hereby amended to read as follows:

Unless a credit or waiver letter is provided to the City in accordance with Section 4.e., the District's SDC shall be imposed on all development within the boundaries for the City and the District for which a building permit application is received on or after February 1, 1999. Except as otherwise specifically provided in District's Resolution, as the same may be amended, the District's SDC shall be collected in full at the time any building permit subject to the SDC is issued by the City.

C. Section 3.b. is hereby amended to read as follows:

The City shall make a good faith effort to determine whether a parcel of property for which a building permit (subject to payment of District's SDC) is sought is located within District boundaries. The City shall refer questions regarding the validity, legality, interpretations or correctness of the District's SDC that may arise during the collection process to the District for resolution. If the City mistakenly fails to collect the District's SDC based on an erroneous City determination that the building site was outside District territory, the City shall so inform the District and shall make a good-faith effort to collect the fee including, but not limited to, requesting the applicant to submit the fee. ~~but shall have no further obligation to collect the District's SDC.~~ If the City mistakenly collects the District's SDC based on an erroneous City determination that the building site was inside District territory, it shall so inform District, and ~~District shall promptly reimburse such mistakenly collected amount to the payee and may deduct the fee, less the administrative fee charged, from the monthly disbursement to the District.~~

D. Section 4.a. is hereby amended to read as follows:

District shall adopt and maintain a plan listing: (1) capital improvements to be funded by collected SDCs; (2) the estimated costs of those improvements; and (3) a timetable for completion of such improvements, as required by ORS Chapter 223. District shall provide City with a copy of the plan.

[Type here]

District shall adopt ~~an implementing ordinance or resolution~~, Administrative Procedures Guide (APG) providing sufficient authority for District to impose an SDC on various categories of new development and, as determined appropriate by District, a method for determining credits, exemptions, and discounts, if any. District shall provide City with a current copy of such ~~APG implementing ordinance or resolution~~. District shall advise City of any changes to the ~~APG plan and/or implementing ordinance or resolution~~ and shall automatically provide City with copies of any such changes.

E. Section 4.e. is hereby amended to read as follows:

If allowed under District’s Resolution, APG or other District resolution as may be adopted from time to time, and upon request by City or a permit applicant, District shall promptly approve, deny, or approve in part and deny in part requests for credits, exemptions and discounts, interpretations, calculations and alternative calculations, as to all or part of SDCs payable to District. ~~Upon request~~ District shall verify such decision in writing. For credits and/or waivers, District shall provide City with a letter that includes (1) the permit applicant’s name, (2) the address and tax lots of the properties entitled to credits or waivers, (3) the permit numbers, if available, (4) whether credits or waivers are for affordable housing, market rate housing or non-residential development and (5) any such other information as City may require to process the credits or waivers. The City shall refer questions regarding the validity, legality, interpretations or correctness of the District's SDC that may arise during the collection process to the District for resolution, to which the District shall promptly reply.

IN WITNESS WHEREOF, this Amendment has been executed as of the dates below.

Tualatin Hills Park & Recreation District

City of Beaverton

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

Approved as to Legal Sufficiency

Approved as to Legal Sufficiency

By: _____

By: _____

District Legal Counsel

City Attorney



[10B]

MEMO

DATE: November 23, 2020
TO: Doug Menke, General Manager
FROM: Aisha Panas, Director of Park and Recreation Services

RE: South Cooper Mountain Main Street Park Master Plan

Introduction

Staff are requesting board approval of the preferred master plan for Main Street Park that is in South Cooper Mountain (SCM). The park would be designed and constructed by Wishcamper Development Partners (Wishcamper) for system development charges (SDC) credits. District staff have worked closely with Wishcamper's consultant, Otak, Inc., to refine the proposed master plan.

Background

Wishcamper is developing an affordable housing and commercial project in SCM that consists of two sub-developments: Main Street, a 9.8-acre commercial site, and Blackbird Farms, a 32-acre urban neighborhood site. The development is located north of SW Scholls Ferry Road, west of SW 175th Avenue, adjacent to Mountainside High School in Beaverton. Wishcamper plans to build 84 affordable multifamily housing units; 80 affordable independent multifamily senior living units, and approximately 30,000 sq. ft. of non-residential uses. It is estimated that the project will generate approximately \$1.3 million in residential SDC fees that can be applied toward the park for developer credits.

Main Street Park, defined as an urban plaza in the Parks Functional Plan (PFP), would be an exciting addition to the district's venture into urban spaces. The 0.26-acre park is modest in size, delineated by retaining walls and a descending stairway and ramp to preserve significant trees. The proposed park acts as an extension of the surrounding architecture and is connected to a commercial plaza that has the potential to host food carts, festivals, a farmers market and other activities. As an integral part of Main Street's commercial core, the park would serve neighboring families, seniors, and high school students. A vicinity map (Exhibit A) and aerial map (Exhibit B) of the new park's location are attached for reference.

Proposed improvements would include, but are not limited to:

1. Hard-surfaced pathways, stairs and ramps
2. Retaining and seat walls
3. Park furnishings
4. Stormwater utilities
5. Landscaping and irrigation
6. Signage

Wishcamper held a neighborhood meeting on April 29, 2020, to present the Main Street commercial project and park to the public and received no opposition. As part of the master

planning process, district staff presented the proposed master plan to the management team and to the Parks & Facilities Advisory Committee at its November 18, 2020 meeting. THPRD Planning, Design & Development, Maintenance, Programming, Security, and Safety staff have also reviewed the master plan. Comments from presentations and internal reviews were shared with the design consultant, Otak, Inc., along with staff direction to refine the preferred master plan. The preferred master plan (Exhibit C) and perspective renderings (Exhibit D) of the new park are attached for reference.

The Main Street commercial development is consistent with the 2014 South Cooper Mountain Community Plan. The community plan does not identify a park in this area of SCM but Wishcamper believed a public space is essential to the development. As noted above, the Main Street Park meets the criteria of the district's PFP and is consistent with an urban plaza. At the master plan level, the cost of the park to be constructed by Wishcamper is estimated at \$246,980. A final cost estimate would be determined at the completion of construction documents and agreed to by both parties through a memorandum of understanding.

Proposal Request

Staff are requesting board approval of the preferred master plan (attached). With board approval, staff will continue to work with Wishcamper and its consultants on the design development and construction documents to ensure district standards are met prior to the acceptance of the final park improvements. A park name has not yet been determined and a request for the name will come back to the board for approval at a later date. Wishcamper anticipates starting construction of the commercial infrastructure, which includes the park plaza improvements, in 2022/23.

Benefits of Proposal

Benefits of the proposal include implementation of the South Cooper Mountain Community Plan, and a continued partnership with Wishcamper on other amenities proposed for the Blackbird Farm development. Additionally, Main Street Park will establish the district's first urban plaza recreational space in SCM.

Potential Downside of Proposal

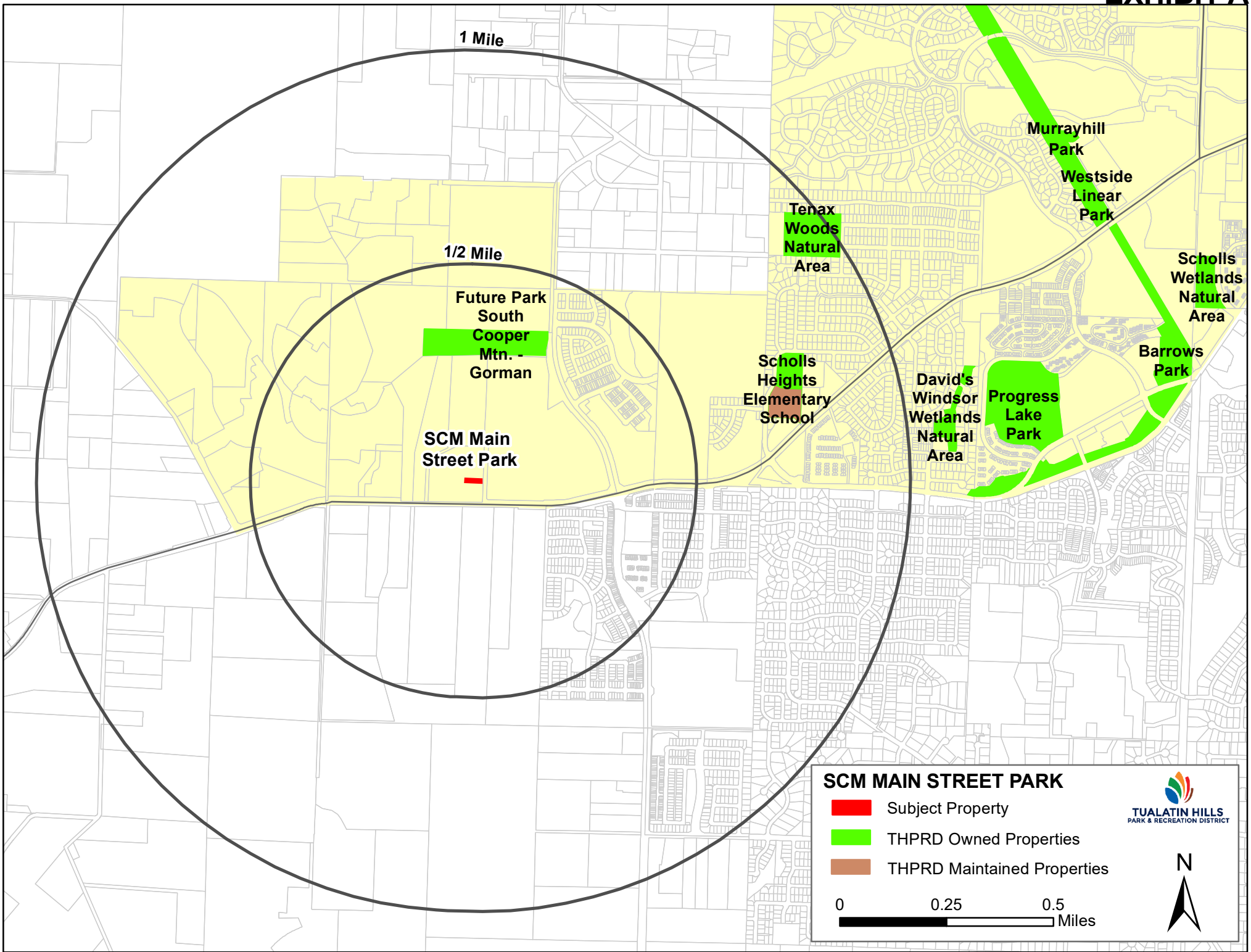
There is no apparent downside to the proposal.

Maintenance Impact

The annual maintenance cost of the proposed improvements for the new park is estimated at \$914.00.

Action Requested

Board of directors' approval of the preferred master plan for Main Street Park.





SCM MAIN STREET PARK

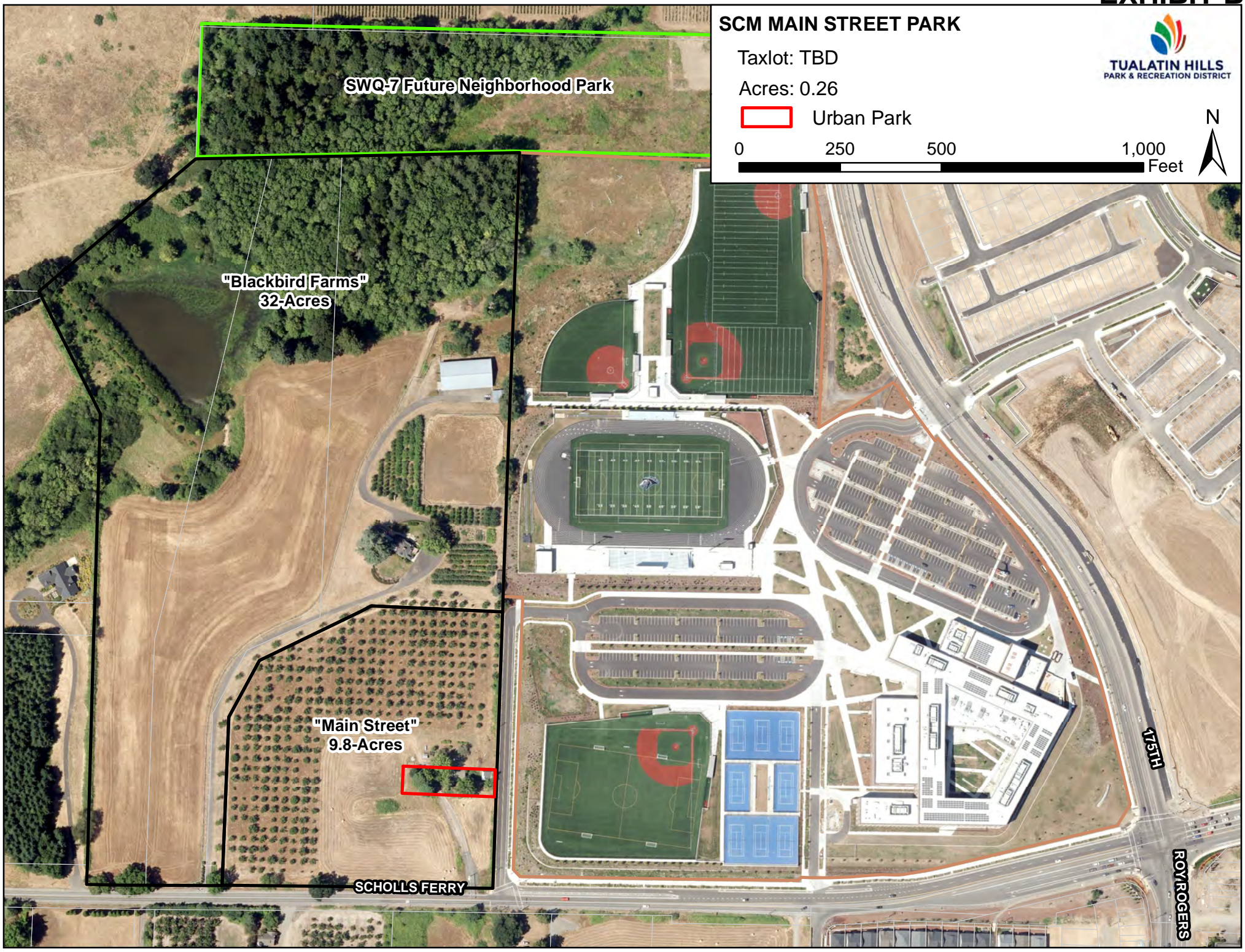
Taxlot: TBD

Acres: 0.26

 Urban Park

0 250 500

1,000
Feet



SWQ-7 Future Neighborhood Park

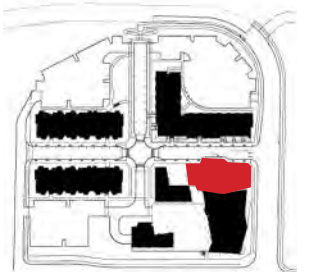
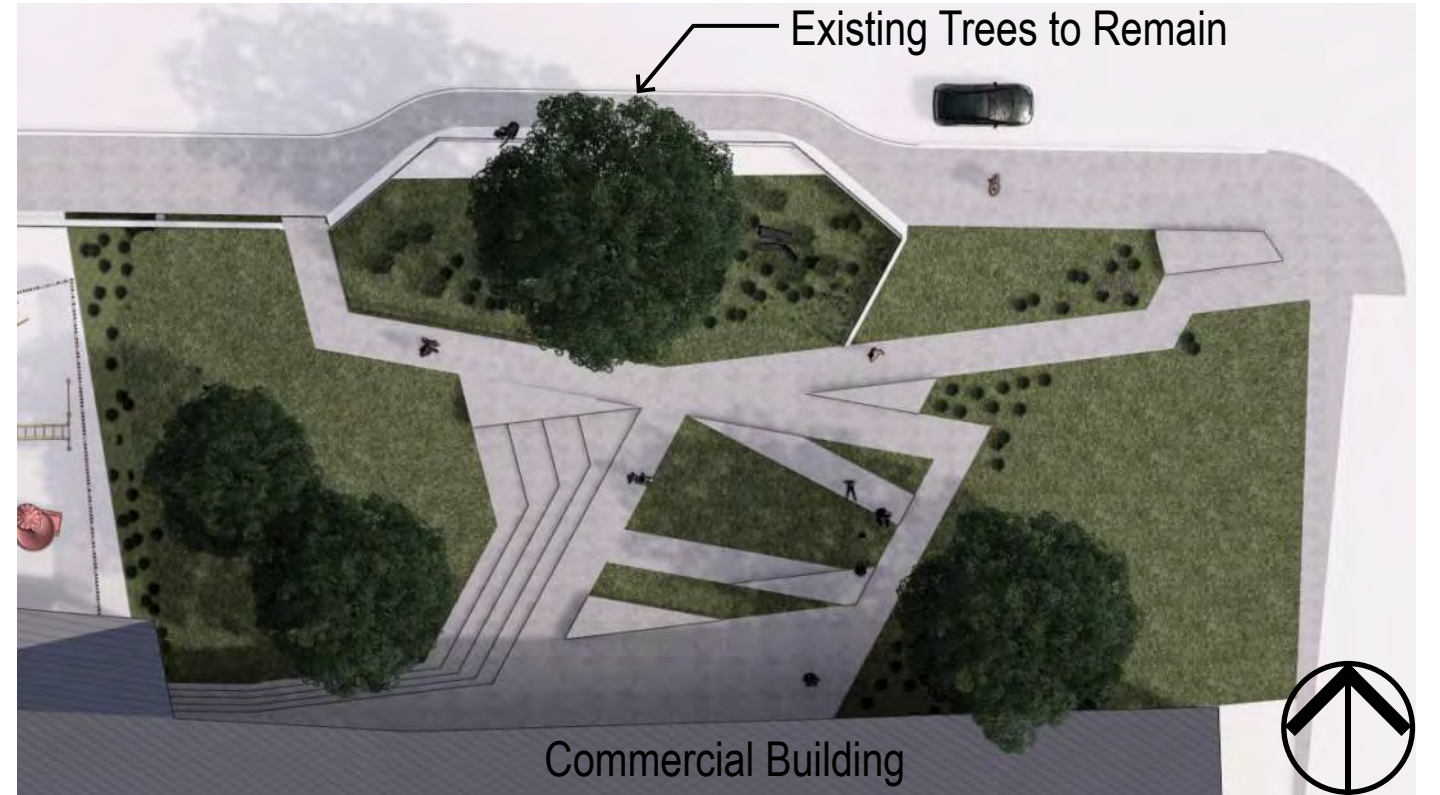
**"Blackbird Farms"
32-Acres**

**"Main Street"
9.8-Acres**

SCHOLLS FERRY

175TH

ROY ROGERS





SOUTH COOPER MOUNTAIN MAIN STREET | COMMERCIAL BUILDINGS

APRIL 29, 2020

WISHCAMPER
Development Partners



Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

10/31/2020

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

Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	PRELIM Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
GENERAL FUND													
CAPITAL OUTLAY DIVISION													
CARRY FORWARD PROJECTS													
Financial Software	803,958	792,458	-	803,958	792,458	91,796	313,261	404,563	Award	809,620	717,824	(5,662)	74,634
Roof Repairs and Analysis	250,000	250,000	-	250,000	250,000	14,632	-	235,368	Award	250,000	235,368	-	14,632
Boiler	188,000	188,000	-	188,000	188,000	1,518	-	186,482	Award	188,000	186,482	-	1,518
Panic Hardware	17,738	17,738	-	17,738	17,738	-	-	17,738	Budget	17,738	17,738	-	-
Stuhr Center Boiler Chemical Feeder Pot	4,000	4,000	-	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Bridges & Boardwalks (3 sites)	1,133,000	567,792	-	1,133,000	567,792	461,476	46,950	520,842	Award	1,029,268	567,792	103,732	-
Drone	8,645	2,000	-	8,645	2,000	2,821	-	2,000	Budget	4,821	2,000	3,824	-
Pool Tank (CRAC)	268,083	268,083	195,000	463,083	463,083	125,856	2,411	334,816	Budget	463,083	337,227	-	125,856
Pool Tank and Deck (Raleigh Park)	980,000	-	-	980,000	-	1,015,711	645	-	Unbudgeted	1,016,356	645	(36,356)	(645)
Pump and Motor (4 sites)	73,000	73,000	20,000	93,000	93,000	-	-	93,000	Budget	93,000	93,000	-	-
Asphalt Pedestrian Pathways (3 sites)	560,000	525,000	-	560,000	525,000	-	250	524,750	Budget	525,000	525,000	35,000	-
Skate Park Mesh and Rails	20,000	17,900	2,100	22,100	20,000	3,000	-	19,100	Budget	22,100	19,100	-	900
Desktop Printers	67,000	5,000	-	67,000	5,000	-	-	5,000	Budget	5,000	5,000	62,000	-
Servers	37,000	20,500	-	37,000	20,500	16,476	-	20,500	Budget	36,976	20,500	24	-
LAN / WAN Equipment	5,000	5,000	-	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
ADA Improvements	90,000	80,000	-	90,000	80,000	19,081	3,018	67,902	Budget	90,000	70,919	-	9,081
TOTAL CARRYOVER PROJECTS	4,505,424	2,816,471	217,100	4,722,524	3,033,571	1,752,366	366,535	2,441,060		4,559,961	2,807,595	162,563	225,976
ATHLETIC FACILITY REPLACEMENT													
Tennis Court Resurface (2 sites)			97,000	97,000	97,000	-	-	97,000	Budget	97,000	97,000	-	-
Cricket Net			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Protective Net			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-	-
Parking Lot			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-	-
TOTAL ATHLETIC FACILITY REPLACEMENT			137,000	137,000	137,000	-	-	137,000		137,000	137,000	-	-
PARK AND TRAIL REPLACEMENTS													
Bridges and Boardwalks			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
Concrete Sidewalk Repair (4 sites)			91,000	91,000	91,000	-	-	91,000	Budget	91,000	91,000	-	-
Drinking Fountain and Pad (2 sites)			19,000	19,000	19,000	-	-	19,000	Budget	19,000	19,000	-	-
Irrigation Systems (4 sites)			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
Asphalt Pedestrian Pathways (6 sites)			144,000	144,000	144,000	-	-	144,000	Budget	144,000	144,000	-	-
Pedestrian Pathway Design			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
Pedestrian Pathway Preventative Maintenance			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
Parking Lots (2 sites)			101,000	101,000	101,000	-	-	101,000	Budget	101,000	101,000	-	-
ADA Swings (7 sites)			6,085	6,085	6,085	-	6,040	45	Budget	6,085	6,085	-	-
Playground Components			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
TOTAL PARK AND TRAIL REPLACEMENTS			536,085	536,085	536,085	-	6,040	530,045		536,085	536,085	-	-
PARK AND TRAIL IMPROVEMENTS													
Memorial Benches			8,000	8,000	8,000	-	-	8,000	Budget	8,000	8,000	-	-
Subtotal Park and Trail Improvements			8,000	8,000	8,000	-	-	8,000		8,000	8,000	-	-
Tualatin Watershed Improvement Grant - Bonnie Meadow Neighborhood Park Community Garden			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Reser Family Foundation Grant - Somerset West Playground Redevelopment			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
Tualatin Watershed Improvement Grant - Northwest Quadrant Youth Athletic Field			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Local Government Grant Program - Highland Park			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
Capital Project Tourism Development - HMT Complex			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Local Government Grant Program - HMT Complex			600,000	600,000	600,000	-	-	600,000	Budget	600,000	600,000	-	-
Tourism Development - HMT Complex			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Tualatin River Environmental Enhancement - Irrigation Improvements			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
National Endowment for the Humanities - Nature Center Interpretative Signage			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Tualatin River Environmental Enhancement - Raleigh Park Creek Improvements			85,000	85,000	85,000	-	-	85,000	Budget	85,000	85,000	-	-
Land & Water Conservation Fund - Acquisition			750,000	750,000	750,000	-	-	750,000	Budget	750,000	750,000	-	-
Major Streets Transportation Improvement Program - Westside Trail Alignment Alternatives			200,000	200,000	200,000	-	-	200,000	Budget	200,000	200,000	-	-
Metro Nature in Neighborhoods - Fanno Creek Greenway Bridge Replacement			245,700	245,700	245,700	-	-	245,700	Award	245,700	245,700	-	-
Regional Flex Funds - Westside Trail Pedestrian & Bicycle Bridge			400,000	400,000	400,000	-	-	400,000	Budget	400,000	400,000	-	-
NW Quadrant Youth Athletic Field - Living Hope Driveway Funding			-	-	-	-	-	75,000	Unbudgeted	75,000	75,000	(75,000)	(75,000)
Subtotal Park and Trail Improvements (Grant Funded)			2,815,700	2,815,700	2,815,700	-	-	2,890,700		2,890,700	2,890,700	(75,000)	(75,000)
TOTAL PARK AND TRAIL IMPROVEMENTS			2,823,700	2,823,700	2,823,700	-	-	2,898,700		2,898,700	2,898,700	(75,000)	(75,000)

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

10/31/2020

KEY
 Budget Estimate based on original budget - not started and/or no basis for change
 Deferred Some or all of Project has been eliminated to reduce overall capital costs for year
 Award Estimate based on Contract Award amount or quote price estimates
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Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	PRELIM Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Project Cumulative	Current Year
CHALLENGE GRANTS													
Program Facility Challenge Grants			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
TOTAL CHALLENGE GRANTS			75,000	75,000	75,000	-	-	75,000		75,000	75,000	-	-
BUILDING REPLACEMENTS													
Natatorium Lighting			-	-	-	-	27,243	-	Unbudgeted	27,243	27,243	(27,243)	(27,243)
Cardio and Weight Equipment			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Boiler Repairs			24,000	24,000	24,000	-	53	23,947	Budget	24,000	24,000	-	-
Roof Repairs			120,000	120,000	120,000	-	-	120,000	Budget	120,000	120,000	-	-
Roof Treatment (4 sites)			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Ergonomic Equipment/Fixtures			6,000	6,000	6,000	-	405	5,595	Budget	6,000	6,000	-	-
Lead Abatement and Paint			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Community Event Furnishings			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Flooring and Partitions (2 sites)			86,000	86,000	86,000	-	-	86,000	Budget	86,000	86,000	-	-
Flooring Resurface			39,000	39,000	39,000	-	-	39,000	Budget	39,000	39,000	-	-
Duct Cleaning (2 sites)			11,200	11,200	11,200	-	-	11,200	Budget	11,200	11,200	-	-
Fan Bearing			2,500	2,500	2,500	-	-	2,500	Budget	2,500	2,500	-	-
Emergency Repairs			126,117	126,117	126,117	-	10,332	115,785	Budget	126,117	126,117	-	-
Boiler Cleaning			7,500	7,500	7,500	-	-	7,500	Budget	7,500	7,500	-	-
Lane Line Reels			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-	-
Thermal Pool Covers (2 sites)			56,000	56,000	56,000	-	-	56,000	Budget	56,000	56,000	-	-
Underwater Lights			35,000	35,000	35,000	-	-	35,000	Budget	35,000	35,000	-	-
Ventilation Systems			-	-	-	-	54,092	14,111	Unbudgeted	68,204	68,204	(68,204)	(68,204)
TOTAL BUILDING REPLACEMENTS			613,317	613,317	613,317	-	92,125	616,639		708,764	708,764	(95,447)	(95,447)
ADA PROJECTS													
ADA Improvement - Mid-block Crossings at Waterhouse Trail			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
ADA Improvement - Other			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
TOTAL ADA PROJECTS			50,000	50,000	50,000	-	-	50,000		50,000	50,000	-	-
TOTAL CAPITAL OUTLAY DIVISION	4,505,424	2,816,471	4,452,202	8,957,626	7,268,673	1,752,366	464,700	6,748,444		8,965,510	7,213,144	(7,884)	55,529
INFORMATION SERVICES DEPARTMENT													
INFORMATION TECHNOLOGY REPLACEMENTS													
AEDs			9,000	9,000	9,000	-	175	8,825	Budget	9,000	9,000	-	-
Desktop Replacement			27,000	27,000	27,000	-	-	35,150	Budget	35,150	35,150	(8,150)	(8,150)
Key Card Readers			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
LAN / WAN Equipment			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Network Servers			42,000	42,000	42,000	-	-	42,000	Budget	42,000	42,000	-	-
Security Cameras			45,000	45,000	45,000	-	-	45,000	Budget	45,000	45,000	-	-
Storage Array			90,000	90,000	90,000	-	-	90,000	Budget	90,000	90,000	-	-
TOTAL INFORMATION TECHNOLOGY REPLACEMENTS			228,000	228,000	228,000	-	175	235,975		236,150	236,150	(8,150)	(8,150)
TOTAL INFORMATION SYSTEMS DEPARTMENT			228,000	228,000	228,000	-	175	235,975		236,150	236,150	(8,150)	(8,150)
MAINTENANCE DEPARTMENT													
FLEET REPLACEMENTS													
10K Trailer (2)			30,000	30,000	30,000	-	-	30,000	Budget	30,000	30,000	-	-
Aerator (2)			14,000	14,000	14,000	-	-	14,000	Budget	14,000	14,000	-	-
Brush Cutter			3,000	3,000	3,000	-	-	3,000	Budget	3,000	3,000	-	-
Cordless Backpack Blowers (electric)			8,820	8,820	8,820	-	888	7,932	Budget	8,820	8,820	-	-
eWorkman (2)			30,000	30,000	30,000	-	-	30,000	Budget	30,000	30,000	-	-
Full Size Pick Up (PCC)			38,000	38,000	38,000	-	-	38,000	Budget	38,000	38,000	-	-
High Production Mower - Unit 7650			120,000	120,000	120,000	-	-	113,468	Award	113,468	113,468	6,532	6,532
Minibus			37,000	37,000	37,000	-	-	37,000	Budget	37,000	37,000	-	-
Plate Compactor			1,500	1,500	1,500	-	-	1,500	Budget	1,500	1,500	-	-
Pressure Washer			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Small Tractor for Jenkins Estate			28,000	28,000	28,000	-	-	28,000	Budget	28,000	28,000	-	-
Tractor			45,000	45,000	45,000	-	-	45,000	Budget	45,000	45,000	-	-
TOTAL FLEET REPLACEMENTS			359,320	359,320	359,320	-	888	351,900		352,788	352,788	6,532	6,532
TOTAL MAINTENANCE DEPARTMENT	-	-	359,320	359,320	359,320	-	888	351,900		352,788	352,788	6,532	6,532
GRAND TOTAL GENERAL FUND	4,505,424	2,816,471	5,039,522	9,544,946	7,855,993	1,752,366	465,763	7,336,319		9,554,448	7,802,082	(9,502)	53,911

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

10/31/2020

KEY
 Budget Estimate based on original budget - not started and/or no basis for change
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Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	PRELIM Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Project Cumulative	Current Year
SDC FUND													
<u>LAND ACQUISITION</u>													
Land Acq - N. Bethany Comm Pk	1,965,800	1,965,800	1,250,000	3,215,800	3,215,800	-	-	3,215,800	Budget	3,215,800	3,215,800	-	-
Subtotal Land Acq-N Bethany Comm Pk	1,965,800	1,965,800	1,250,000	3,215,800	3,215,800	-	-	3,215,800		3,215,800	3,215,800	-	-
Land Acq - N. Bethany Nghbd Pk	-	-	-	-	-	-	-	-		-	-	-	-
Subtotal Land Acq-N. Bethany Nghbd Pk	-	-	-	-	-	-	-	-		-	-	-	-
Land Acq - N Bethany Trails	455,000	455,000	750,000	1,205,000	1,205,000	-	10,259	1,194,741	Budget	1,205,000	1,205,000	-	-
Subtotal Land Acq-N Bethany Trails	455,000	455,000	750,000	1,205,000	1,205,000	-	10,259	1,194,741		1,205,000	1,205,000	-	-
Land Acq - Bonny Slope West Neighborhood Park	1,500,000	1,500,000	-	1,500,000	1,500,000	-	2,298	1,497,703	Budget	1,500,000	1,500,000	-	-
Subtotal Land Acq-Bonny Slope West Neighborhood Park	1,500,000	1,500,000	-	1,500,000	1,500,000	-	2,298	1,497,703		1,500,000	1,500,000	-	-
Land Acq - Bonny Slope West Trails	-	-	250,000	250,000	250,000	-	-	250,000	Budget	250,000	250,000	-	-
Subtotal Land Acq-Bonny Slope West Trails	-	-	250,000	250,000	250,000	-	-	250,000		250,000	250,000	-	-
Land Acq - S Cooper Mtn Trail	535,000	535,000	500,000	1,035,000	1,035,000	-	-	1,035,000	Budget	1,035,000	1,035,000	-	-
Subtotal S Cooper Mtn Trail	535,000	535,000	500,000	1,035,000	1,035,000	-	-	1,035,000		1,035,000	1,035,000	-	-
Land Acq - S Cooper Mtn Nat Ar	846,000	846,000	-	846,000	846,000	-	-	846,000	Budget	846,000	846,000	-	-
Subtotal S Cooper Mtn Nat Ar	846,000	846,000	-	846,000	846,000	-	-	846,000		846,000	846,000	-	-
Land Acq - Neighborhood Parks - S Cooper Mtn	6,495,000	6,495,000	1,500,000	7,995,000	7,995,000	-	23,897	7,971,103	Budget	7,995,000	7,995,000	-	-
Subtotal Neighborhood Parks - S Cooper Mtn	6,495,000	6,495,000	1,500,000	7,995,000	7,995,000	-	23,897	7,971,103		7,995,000	7,995,000	-	-
Land Acq - Neighborhood Parks - Infill Areas	-	-	1,600,000	1,600,000	1,600,000	-	5,099	1,594,901	Budget	1,600,000	1,600,000	-	-
Sub total Neighborhood Parks Infill Areas	-	-	1,600,000	1,600,000	1,600,000	-	5,099	1,594,901		1,600,000	1,600,000	-	-
TOTAL LAND ACQUISITION	11,796,800	11,796,800	5,850,000	17,646,800	17,646,800	-	41,553	17,605,247	-	17,646,800	17,646,800	-	-
<u>DEVELOPMENT/IMPROVEMENT PROJECTS</u>													
Bethany Creek Trail #2, Segment #3 - Design & Development	1,845,000	1,561,250	-	1,845,000	1,561,250	625,399	507,874	711,728	Award	1,845,000	1,219,601	-	341,649
Building Expansion - site to be determined	995,000	995,000	-	995,000	995,000	-	-	995,000	Budget	995,000	995,000	-	-
Cedar Mill Creek Community Trail Segment #4 Master Planning and Des	300,000	299,500	-	300,000	299,500	1,789	-	298,211	Budget	300,000	298,211	-	1,289
Dog Parks - expansions and new sites	70,000	44,000	26,000	96,000	70,000	6,152	16,694	53,306	Budget	76,152	70,000	19,848	-
Fanno Creek Trail Seg. #5 - Scholls Ferry Rd. to 92 Ave.	-	-	250,000	250,000	250,000	-	491	249,509	Budget	250,000	250,000	-	-
Highland Park - Design and Permitting	420,000	375,000	-	420,000	375,000	65,215	41,850	312,934	Budget	420,000	354,785	-	20,215
MTIP Grant Match - Beaverton Crk. Trail Land Acq./ROW	247,000	235,000	-	247,000	235,000	20,741	12,781	213,478	Budget	247,000	226,259	-	8,741
MTIP Grant Match - Westside Trail, Segment 18	3,459,820	426,320	-	3,459,820	426,320	3,928,371	142	342,820	Award	4,271,333	342,962	(811,513)	83,358
Natural Area Master Plan	100,000	100,000	-	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Neighborhood Park Construction - Highland Park (NWQ -6)	-	-	1,620,000	1,620,000	1,620,000	-	-	1,620,000	Budget	1,620,000	1,620,000	-	-
Neighborhood Park Master Planning - North Bethany (NWQ -8)	-	-	55,000	55,000	55,000	-	-	55,000	Budget	55,000	55,000	-	-
Neighborhood Park Master Planning - So Cooper Mtn (SWQ-6)	-	-	135,000	135,000	135,000	-	-	135,000	Budget	135,000	135,000	-	-
North Bethany Park and Trail Development - Proj. Mgmt.	141,000	50,000	-	141,000	50,000	181,125	10,974	39,026	Award	231,125	50,000	(90,125)	(0)
North Bethany Park and Trail Improvements	338,000	200,000	-	338,000	200,000	167,519	-	170,481	Budget	338,000	170,481	-	29,519
NW Quadrant New Neighborhood Park #4 Development (Bonnie Meado	2,320,000	2,285,000	-	2,320,000	2,285,000	62,985	495,799	1,761,216	Award	2,320,000	2,257,015	-	27,985
NW Quadrant New Neighborhood Park Development (Crowell) Marty Ln	2,100,000	58,500	-	2,100,000	58,500	1,775,416	11,906	46,594	Award	1,833,916	58,500	266,084	-
RFFA Active Transportation Project Readiness Match - Westside Trail, I	215,000	100,000	-	215,000	100,000	186,165	94	28,741	Award	215,000	28,835	-	71,165
So. Cooper Mtn Park and Trail Development - Project Mgmt.	50,000	49,500	-	50,000	49,500	7,042	14,906	28,052	Budget	50,000	42,958	-	6,542
Somerset West Park - Additional funding for bond project	-	-	220,000	220,000	220,000	-	-	220,000	Award	220,000	220,000	-	-
SW Quadrant Neighborhood Park #5 Master Planning	275,000	267,500	-	275,000	267,500	3,386	81	267,419	Award	270,886	267,500	4,114	-
Trail Development - 155th Ave Wetlands	-	-	500,000	500,000	500,000	-	2,273	497,727	Budget	500,000	500,000	-	-
Nghbd Pk MP-Lombard Baker SEQ2	-	-	38,500	38,500	38,500	-	5,555	32,945	Budget Trf	38,500	38,500	-	-
Conn OR Grnt Mtch-Wathse 4	-	-	-	-	-	-	1,295	-	Complete	1,295	1,295	(1,295)	(1,295)
Cedar Hills Pk-addtl bond fdg	-	-	65,000	65,000	65,000	-	6,015	58,985	Budget Trf	65,000	65,000	-	-
Undesignated Projects	-	-	7,843,408	7,843,408	7,843,408	-	-	7,843,408	Budget	7,843,408	7,843,408	-	-
TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS	12,875,820	7,046,570	10,752,908	23,628,728	17,799,478	7,031,305	1,128,730	16,081,579	-	24,241,615	17,210,310	(612,887)	589,168
GRAND TOTAL SDC FUND	24,672,620	18,843,370	16,602,908	41,275,528	35,446,278	7,031,305	1,170,284	33,686,826	-	41,888,415	34,857,110	(612,887)	589,168

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Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance	Percent of Variance	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				Est. Cost (Over) Under Budget	Total Cost Variance to Budget		
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
BOND CAPITAL PROJECTS FUND														
<u>New Neighborhood Parks Development</u>														
SE	AM Kennedy Park & Athletic Field	1,285,250	50,704	1,335,954	1,674,551	-	1,674,551	-	Complete	1,674,551	(338,597)	-25.3%	125.3%	100.0%
SW	Barsotti Park & Athletic Field	1,285,250	27,556	1,312,806	1,250,248	-	1,250,248	-	Complete	1,250,248	62,558	4.8%	95.2%	100.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	771,150	16,338	787,488	731,629	-	731,629	-	Complete	731,629	55,859	7.1%	92.9%	100.0%
SW	Roy Dancer Park	771,150	16,657	787,807	643,447	-	643,447	-	Complete	643,447	144,360	18.3%	81.7%	100.0%
NE	Roger Tilbury Park	771,150	19,713	790,863	888,218	-	888,218	-	Complete	888,218	(97,355)	-12.3%	112.3%	100.0%
	Sub-total New Neighborhood Parks Development	4,883,950	130,968	5,014,918	5,188,093	-	5,188,093	-		5,188,093	(173,175)	-3.5%	103.5%	100.0%
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	173,175	173,175	-	-	-	-	N/A	-	173,175	n/a	n/a	n/a
	Total New Neighborhood Parks Development	4,883,950	304,143	5,188,093	5,188,093	-	5,188,093	-		5,188,093	-	0.0%	100.0%	100.0%
<u>Renovate & Redevelop Neighborhood Parks</u>														
NE	Cedar Mill Park, Trail & Athletic Fields	1,125,879	29,756	1,155,635	990,095	-	990,095	-	Complete	990,095	165,540	14.3%	85.7%	100.0%
SE	Camille Park	514,100	28,634	542,734	585,471	-	585,471	-	Complete	585,471	(42,737)	-7.9%	107.9%	100.0%
NW	Somers West Park	1,028,200	120,124	1,148,324	454,121	422,004	876,124	655,010	Award	1,531,134	(382,810)	-33.3%	76.3%	57.2%
NW	Pioneer Park and Bridge Replacement	544,934	21,278	566,212	533,358	-	533,358	-	Complete	533,358	32,854	5.8%	94.2%	100.0%
SE	Vista Brook Park	514,100	20,504	534,604	729,590	-	729,590	-	Complete	729,590	(194,986)	-36.5%	136.5%	100.0%
	Sub-total Renovate & Redevelop Neighborhood Parks	3,727,213	220,296	3,947,509	3,292,634	422,004	3,714,638	655,010		4,369,648	(422,139)	-10.7%	94.1%	85.0%
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	422,139	422,139	-	-	-	-	N/A	-	422,139	n/a	n/a	n/a
	Total Renovate & Redevelop Neighborhood Parks	3,727,213	642,435	4,369,648	3,292,634	422,004	3,714,638	655,010		4,369,648	-	0.0%	85.0%	85.0%
<u>New Neighborhood Parks Land Acquisition</u>														
NW	New Neighborhood Park - NW Quadrant (Biles)	1,500,000	28,554	1,528,554	1,041,404	-	1,041,404	-	Complete	1,041,404	487,150	31.9%	68.1%	100.0%
NW	New Neighborhood Park - NW Quadrant (Living Hope)	-	-	-	1,067,724	-	1,067,724	-	Complete	1,067,724	(1,067,724)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (Mitchell)	-	-	-	793,396	-	793,396	-	Complete	793,396	(793,396)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (PGE)	-	-	-	62,712	-	62,712	-	Complete	62,712	(62,712)	-100.0%	n/a	100.0%
NE	New Neighborhood Park - NE Quadrant (Wilson)	1,500,000	27,968	1,527,968	529,294	-	529,294	-	Complete	529,294	998,674	65.4%	34.6%	100.0%
NE	New Neighborhood Park - NE Quadrant (Lehman - formerly undesignated)	1,500,000	33,466	1,533,466	2,119,940	-	2,119,940	-	Complete	2,119,940	(586,474)	-38.2%	138.2%	100.0%
SW	New Neighborhood Park - SW Quadrant (Sterling Savings)	1,500,000	24,918	1,524,918	1,058,925	-	1,058,925	-	Complete	1,058,925	465,993	30.6%	69.4%	100.0%
SW	New Neighborhood Park - SW Quadrant (Altishin)	-	-	-	551,696	-	551,696	-	Complete	551,696	(551,696)	-100.0%	n/a	100.0%
SW	New Neighborhood Park - SW Quadrant (Hung easement for Roy Dancer Park)	-	-	-	60,006	-	60,006	-	Complete	60,006	(60,006)	-100.0%	n/a	100.0%
SE	New Neighborhood Park - SE Quadrant (Cobb)	1,500,000	15,547	1,515,547	2,609,880	-	2,609,880	-	Complete	2,609,880	(1,094,333)	-72.2%	172.2%	100.0%
NW	New Neighborhood Park (North Bethany) (McGettigan)	1,500,000	23,667	1,523,667	1,629,763	-	1,629,763	-	Complete	1,629,763	(106,096)	-7.0%	107.0%	100.0%
UND	New Neighborhood Park - Undesignated	-	-	-	-	-	-	-	Reallocated	-	-	-100.0%	n/a	0.0%
	Sub-total New Neighborhood Parks	9,000,000	154,120	9,154,120	11,524,740	-	11,524,740	-		11,524,740	(2,370,620)	-25.9%	125.9%	100.0%
UND	Authorized Use of Savings from New Community Park Land Acquisition Category	-	1,655,521	1,655,521	-	-	-	-	N/A	-	1,655,521	n/a	n/a	n/a
UND	Authorized Use of Savings from Community Center / Community Park Land Acquisition Category	-	715,099	715,099	-	-	-	-	N/A	-	715,099	n/a	n/a	n/a
	Total New Neighborhood Parks	9,000,000	2,524,740	11,524,740	11,524,740	-	11,524,740	-		11,524,740	-	0.0%	100.0%	100.0%
<u>New Community Park Development</u>														
SW	SW Quad Community Park & Athletic Field	7,711,500	343,963	8,055,463	10,520,819	-	10,520,819	151,550	Complete	10,672,369	(2,616,906)	-32.5%	130.6%	98.6%
	Sub-total New Community Park Development	7,711,500	343,963	8,055,463	10,520,819	-	10,520,819	151,550		10,672,369	(2,616,906)	-32.5%	130.6%	98.6%
UND	Authorized use of savings from Bond Facility Rehabilitation category	-	1,300,000	1,300,000	-	-	-	-	N/A	-	1,300,000	n/a	n/a	n/a
UND	Authorized use of savings from Bond Administration (Issuance) category	-	932,655	932,655	-	-	-	-	N/A	-	932,655	n/a	n/a	n/a

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Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance Est. Cost (Over) Under Budget	Percent of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
UND	Outside Funding from Washington County / Metro Transferred from Community Center Land Acquisition	-	384,251	384,251	-	-	-	-	N/A	-	384,251	n/a	n/a	n/a
	Total New Community Park Development	7,711,500	2,960,869	10,672,369	10,520,819	-	10,520,819	151,550		10,672,369	-	0.0%	98.6%	98.6%
	New Community Park Land Acquisition													
NE	New Community Park - NE Quadrant (Teufel)	10,000,000	132,657	10,132,657	8,103,899	-	8,103,899	-	Complete	8,103,899	2,028,758	20.0%	80.0%	100.0%
NE	Community Park Expansion - NE Quad (BSD/William Walker)	-	-	-	373,237	-	373,237	-	Complete	373,237	(373,237)	100.0%	n/a	100.0%
	Sub-total New Community Park	10,000,000	132,657	10,132,657	8,477,136	-	8,477,136	-		8,477,136	1,655,521	16.3%	83.7%	100.0%
UND	Authorized Use of Savings for New Neighborhood Parks Land Acquisition Category	-	(1,655,521)	(1,655,521)	-	-	-	-	N/A	-	(1,655,521)	n/a	n/a	n/a
	Total New Community Park	10,000,000	(1,522,864)	8,477,136	8,477,136	-	8,477,136	-		8,477,136	-	0.0%	100.0%	100.0%
	Renovate and Redevelop Community Parks													
NE	Cedar Hills Park & Athletic Field	6,194,905	449,392	6,644,297	7,684,215	-	7,684,215	-	Complete	7,684,316	(1,040,019)	-15.7%	115.7%	100.0%
SE	Schiffler Park	3,598,700	74,403	3,673,103	2,633,084	-	2,633,084	-	Complete	2,633,084	1,040,019	28.3%	71.7%	100.0%
	Total Renovate and Redevelop Community Parks	9,793,605	523,795	10,317,400	10,317,299	-	10,317,299	-		10,317,400	-	0.0%	100.0%	100.0%
	Natural Area Preservation - Restoration													
NE	Roger Tilbury Memorial Park	30,846	1,872	32,718	28,000	-	28,000	5,785	Establishment	33,785	(1,067)	-3.3%	85.6%	82.9%
NE	Cedar Mill Park	30,846	1,172	32,018	1,201	-	1,201	-	Complete	1,201	30,817	96.2%	3.8%	100.0%
NE	Jordan/Jackie Husen Park	308,460	8,961	317,421	36,236	-	36,236	-	Complete	36,236	281,185	88.6%	11.4%	100.0%
NW	NE/Bethany Meadows Trail Habitat Connection	246,768	16,178	262,946	-	-	-	-	On Hold	-	262,946	100.0%	0.0%	0.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	10,282	300	10,582	12,929	-	12,929	-	Complete	12,929	(2,347)	-22.2%	122.2%	100.0%
NW	Allenbach Acres Park	41,128	2,318	43,446	10,217	-	10,217	-	Complete	10,217	33,229	76.5%	23.5%	100.0%
NW	Crystal Creek Park	205,640	7,208	212,848	95,401	-	95,401	-	Complete	95,401	117,447	55.2%	44.8%	100.0%
NE	Foothills Park	61,692	1,172	62,864	46,178	-	46,178	-	Complete	46,178	16,686	26.5%	73.5%	100.0%
NE	Commonwealth Lake Park	41,128	778	41,906	30,809	-	30,809	-	Complete	30,809	11,097	26.5%	73.5%	100.0%
NW	Tualatin Hills Nature Park	90,800	2,323	93,123	27,696	-	27,696	-	Complete	27,696	65,427	70.3%	29.7%	100.0%
NE	Pioneer Park	10,282	254	10,536	9,421	-	9,421	-	Complete	9,421	1,115	10.6%	89.4%	100.0%
NW	Whispering Woods Park	51,410	914	52,324	48,871	-	48,871	-	Complete	48,871	3,453	6.6%	93.4%	100.0%
NW	Willow Creek Nature Park	20,564	389	20,953	21,877	-	21,877	-	Complete	21,877	(924)	-4.4%	104.4%	100.0%
SE	AM Kennedy Park	30,846	741	31,587	26,866	-	26,866	-	Complete	26,866	4,721	14.9%	85.1%	100.0%
SE	Camille Park	77,115	1,784	78,899	61,399	-	61,399	-	Complete	61,399	17,500	22.2%	77.8%	100.0%
SE	Vista Brook Park	20,564	897	21,461	5,414	-	5,414	-	Complete	5,414	16,047	74.8%	25.2%	100.0%
SE	Greenway Park/Koll Center	61,692	2,316	64,008	56,727	-	56,727	-	Complete	56,727	7,281	11.4%	88.6%	100.0%
SE	Bauman Park	82,256	2,024	84,280	30,153	-	30,153	-	Complete	30,153	54,127	64.2%	35.8%	100.0%
SE	Fanno Creek Park	162,456	6,736	169,192	65,147	-	65,147	-	Complete	65,147	104,045	61.5%	38.5%	100.0%
SE	Hideaway Park	41,128	1,105	42,233	38,459	-	38,459	-	Complete	38,459	3,774	8.9%	91.1%	100.0%
SW	Murrayhill Park	61,692	1,031	62,723	65,712	-	65,712	-	Complete	65,712	(2,989)	-4.8%	104.8%	100.0%
SE	Hyland Forest Park	71,974	1,342	73,316	65,521	-	65,521	-	Complete	65,521	7,795	10.6%	89.4%	100.0%
SW	Cooper Mountain	205,640	13,479	219,119	14	-	14	-	On Hold	14	219,105	100.0%	0.0%	100.0%
SW	Winkelman Park	10,282	241	10,523	5,894	-	5,894	-	Complete	5,894	4,629	44.0%	56.0%	100.0%
SW	Lowami Hart Woods	287,896	9,345	297,241	130,125	-	130,125	-	Complete	130,125	167,116	56.2%	43.8%	100.0%
SW	Rosa/Hazeldale Parks	28,790	722	29,512	12,754	-	12,754	-	Complete	12,754	16,758	56.8%	43.2%	100.0%
SW	Mt Williams Park	102,820	9,269	112,089	47,737	-	47,737	64,352	Establishment	112,089	-	0.0%	42.6%	42.6%
SW	Jenkins Estate	154,230	3,365	157,595	139,041	-	139,041	-	Complete	139,041	18,554	11.8%	88.2%	100.0%
SW	Summercrest Park	10,282	193	10,475	7,987	-	7,987	-	Complete	7,987	2,488	23.8%	76.2%	100.0%
SW	Morrison Woods	61,692	4,042	65,734	0	-	0	-	Cancelled	0	65,734	100.0%	0.0%	100.0%
UND	Interpretive Sign Network	339,306	9,264	348,570	326,776	-	326,776	-	Complete	326,776	21,794	6.3%	93.7%	100.0%
NW	Beaverton Creek Trail	61,692	4,043	65,735	-	-	-	-	On Hold	-	65,735	100.0%	0.0%	0.0%
NW	Bethany Wetlands/Bronson Creek	41,128	2,695	43,823	-	-	-	-	On Hold	-	43,823	100.0%	0.0%	0.0%
NW	Bluegrass Downs Park	15,423	1,010	16,433	-	-	-	-	On Hold	-	16,433	100.0%	0.0%	0.0%
NW	Crystal Creek	41,128	2,696	43,824	-	-	-	-	On Hold	-	43,824	100.0%	0.0%	0.0%
UND	Reallocation of project savings to new project budgets	-	(865,000)	(865,000)	-	-	-	-	Reallocation	-	(865,000)	100.0%	0.0%	0.0%
SE	Hyland Woods Phase 2	-	77,120	77,120	65,453	-	65,453	-	Complete	65,453	11,667	15.1%	84.9%	100.0%
SW	Jenkins Estate Phase 2	-	131,457	131,457	67,754	-	67,754	-	Complete	67,754	63,703	48.5%	51.5%	100.0%
NW	Somerset	-	161,030	161,030	49,000	-	49,000	112,030	Budget	161,030	-	0.0%	30.4%	30.4%
NW	Rock Creek Greenway	-	167,501	167,501	-	-	-	167,501	Establishment	167,501	-	0.0%	0.0%	0.0%

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		Initial Project Budget (1)	Adjustments (2)	Current Total Project Budget FY 19/20 (1+2)=(3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Total Expended to Date (4+5)=(6)							
NW	Whispering Woods Phase 2	-	102,661	102,661	-	-	-	102,661	Budget	102,661	-	0.0%	0.0%	0.0%
SE	Raleigh Park	-	118,187	118,187	8,500	2,000	10,500	107,687	Site Prep	118,187	-	0.0%	8.9%	8.9%
NE	Bannister Creek Greenway/NE Park	-	80,798	80,798	17,284	1,000	18,284	62,514	Site Prep	80,798	-	0.0%	22.6%	22.6%
NW	Beaverton Creek Greenway Duncan	-	20,607	20,607	-	-	-	-	Cancelled	-	20,607	100.0%	0.0%	0.0%
SE	Church of Nazarene	-	30,718	30,718	14,121	-	14,121	-	Complete	14,121	16,597	54.0%	46.0%	100.0%
SW	Lilly K. Johnson Woods	-	30,722	30,722	29,823	6,323	36,146	7,448	Establishment	43,594	(12,872)	-41.9%	117.7%	82.9%
UND	Restoration of new properties to be acquired	643,023	41,096	684,119	976	-	976	6,196	On Hold	7,172	676,947	99.0%	0.1%	13.6%
UND	Reallocation of project savings to new project budgets	-	(1,570,245)	(1,570,245)	-	-	-	-	Reallocation	-	(1,570,245)	100.0%	0.0%	0.0%
NE	NE Quadrant Property(Findley)	-	471,984	471,984	-	9,528	9,528	462,457	Budget	471,984	-	0.0%	2.0%	2.0%
NE	N. Johnson Greenway (Peterkort)	-	262,760	262,760	-	-	-	-	Cancelled	-	262,760	100.0%	0.0%	0.0%
NE	Commonwealth Lake Park	-	62,932	62,932	-	-	-	62,932	Budget	62,932	-	0.0%	0.0%	0.0%
SW	155th Wetlands	-	26,060	26,060	9,314	4,232	13,546	12,514	Award	26,060	-	0.0%	52.0%	52.0%
SW	Bronson Creek New Properties	-	104,887	104,887	-	-	-	104,887	Budget	104,887	-	0.0%	0.0%	0.0%
SE	Fanno Creek Greenway	-	83,909	83,909	-	-	-	83,909	Award	83,909	-	0.0%	0.0%	0.0%
NW	HMT north woods and stream	-	52,176	52,176	14,863	2,075	16,938	35,238	Site Prep	52,176	-	0.0%	32.5%	32.5%
NE	Cedar Mill Creek Greenway	-	31,260	31,260	11,886	5,471	17,357	13,903	Site Prep	31,260	-	0.0%	55.5%	55.5%
SW	Fir Grove Park	-	25,908	25,908	14,369	-	14,369	11,539	Site Prep	25,908	-	0.0%	55.5%	55.5%
SW	HL Cain Wetlands	-	25,989	25,989	11,966	3,014	14,980	11,009	Site Prep	25,989	-	0.0%	57.6%	57.6%
NW	Bronson Creek Park	-	26,191	26,191	2,701	-	2,701	23,490	Site Prep	26,191	-	0.0%	10.3%	10.3%
SE	Center Street Wetlands Area	-	20,939	20,939	4,504	-	4,504	16,435	Site Prep	20,939	-	0.0%	21.5%	21.5%
SW	Tallac Terrace Park	-	10,511	10,511	-	-	-	-	Cancelled	-	10,511	100.0%	0.0%	0.0%
NE	Forest Hills Park	-	10,462	10,462	1,714	-	1,714	8,748	Site Prep	10,462	-	0.0%	16.4%	16.4%
UND	Arborist/Tree Management	-	297,824	297,824	83,643	15,978	99,620	198,204	Award	297,824	-	0.0%	33.4%	33.4%
NW	North Bethany Greenway	-	26,131	26,131	5,508	-	5,508	20,623	Site Prep	26,131	-	0.0%	21.1%	21.1%
NW	Willow Creek Greenway II	-	26,031	26,031	13,110	3,541	16,651	9,380	Site Prep	26,031	-	0.0%	64.0%	64.0%
NW	Westside Trail Segment 18	-	26,221	26,221	-	475	475	25,746	Budget	26,221	-	0.0%	1.8%	1.8%
SW	Westside Trail- Burntwood area	-	25,813	25,813	18,751	1,711	20,462	5,351	Site Prep	25,813	-	0.0%	79.3%	79.3%
NW	Waterhouse Trail	-	26,207	26,207	654	561	1,216	24,991	Site Prep	26,207	-	0.0%	4.6%	4.6%
Sub-total Natural Area Restoration		3,762,901	293,026	4,055,927	1,900,457	55,908	1,956,365	1,767,529		3,723,894	332,033	8.2%	48.2%	52.5%
Authorized Use of Savings for Natural Area Preservation - Land Acquisition		-	(293,717)	(293,717)	-	-	-	-	N/A	-	(293,717)	n/a	n/a	n/a
Total Natural Area Restoration		3,762,901	(691)	3,762,210	1,900,457	55,908	1,956,365	1,767,529		3,723,894	38,316	1.0%	52.0%	52.5%
Natural Area Preservation - Land Acquisition														
UND	Natural Area Acquisitions	8,400,000	447,583	8,847,583	9,070,732	62,245	9,132,977	8,323	Budget	9,141,300	(293,717)	-3.3%	103.2%	99.9%
Sub-total Natural Area Preservation - Land Acquisition		8,400,000	447,583	8,847,583	9,070,732	62,245	9,132,977	8,323		9,141,300	(293,717)	-3.3%	103.2%	99.9%
Authorized Use of Savings from Natural Area Restoration		-	293,717	293,717	-	-	-	-	N/A	-	293,717	n/a	n/a	n/a
Total Natural Area Preservation - Land Acquisition		8,400,000	741,300	9,141,300	9,070,732	62,245	9,132,977	8,323		9,141,300	-	0.0%	99.9%	99.9%
New Linear Park and Trail Development														
SW	Westside Trail Segments 1, 4, & 7	4,267,030	85,084	4,352,114	4,381,083	-	4,381,083	-	Complete	4,381,083	(28,969)	-0.7%	100.7%	100.0%
NE	Jordan/Husen Park Trail	1,645,120	46,432	1,691,552	1,227,496	-	1,227,496	-	Complete	1,227,496	464,056	27.4%	72.6%	100.0%
NW	Waterhouse Trail Segments 1, 5 & West Spur	3,804,340	78,646	3,882,986	4,392,047	-	4,392,047	-	Complete	4,392,047	(509,061)	-13.1%	113.1%	100.0%
NW	Rock Creek Trail #5 & Allenbach, North Bethany #2	2,262,040	103,949	2,365,989	1,743,667	-	1,743,667	-	Complete	1,743,667	622,322	26.3%	73.7%	100.0%
UND	Miscellaneous Natural Trails	100,000	8,837	108,837	30,394	-	30,394	78,443	Budget	108,837	-	0.0%	27.9%	27.9%
NW	Nature Park - Old Wagon Trail	359,870	3,094	362,964	238,702	-	238,702	-	Complete	238,702	124,262	34.2%	65.8%	100.0%
NE	NE Quadrant Trail - Bluffs Phase 2	257,050	14,797	271,847	412,424	-	412,424	-	Complete	412,424	(140,577)	-51.7%	151.7%	100.0%
SW	Lowami Hart Woods	822,560	55,645	878,205	1,255,274	-	1,255,274	-	Complete	1,255,274	(377,069)	-42.9%	142.9%	100.0%
NW	Westside - Waterhouse Trail Connection	1,542,300	48,560	1,590,860	1,055,589	-	1,055,589	-	Complete	1,055,589	535,271	33.6%	66.4%	100.0%
Sub-total New Linear Park and Trail Development		15,060,310	445,044	15,505,354	14,736,676	-	14,736,676	78,443		14,815,119	690,235	4.5%	95.0%	99.5%
Authorized Use of Savings for Multi-field/Multi-purpose Athletic Field Development		-	(690,235)	(690,235)	-	-	-	-	N/A	-	(690,235)	n/a	n/a	n/a
Total New Linear Park and Trail Development		15,060,310	(245,191)	14,815,119	14,736,676	-	14,736,676	78,443		14,815,119	-	0.0%	99.5%	99.5%
New Linear Park and Trail Land Acquisition														
UND	New Linear Park and Trail Acquisitions	1,200,000	23,401	1,223,401	1,222,206	-	1,222,206	1,195	Budget	1,223,401	-	0.0%	99.9%	99.9%
Total New Linear Park and Trail Land Acquisition		1,200,000	23,401	1,223,401	1,222,206	-	1,222,206	1,195		1,223,401	-	0.0%	99.9%	99.9%

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		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				Est. Cost (Over) Under Budget	Total Cost Variance to Budget		
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
Multi-field/Multi-purpose Athletic Field Development														
SW	Winkelman Athletic Field	514,100	34,601	548,701	941,843	-	941,843	-	Complete	941,843	(393,142)	-71.6%	171.6%	100.0%
SE	Meadow Way Park	514,100	4,791	518,891	407,340	-	407,340	-	Complete	407,340	111,551	21.5%	78.5%	100.0%
NW	New Fields in NW Quadrant - Living Hope	514,100	77,969	592,069	181,356	465,547	646,903	610,158	Award	1,257,061	(664,992)	-112.3%	109.3%	51.5%
NE	New Fields in NE Quadrant (Cedar Mill Park)	514,100	14,184	528,284	527,993	-	527,993	-	Complete	527,993	291	0.1%	99.9%	100.0%
SW	New Fields in SW Quadrant - MVCP	514,100	59,494	573,594	32,460	-	32,460	541,892	Budget	574,352	(758)	-0.1%	5.7%	5.7%
SE	New Fields in SE Quadrant (Conestoga Middle School)	514,100	19,833	533,933	548,917	-	548,917	-	Complete	548,917	(14,984)	-2.8%	102.8%	100.0%
	Sub-total Multi-field/Multi-purpose Athletic Field Dev.	3,084,600	210,872	3,295,472	2,639,909	465,547	3,105,456	1,152,050		4,257,506	(962,034)	-29.2%	94.2%	72.9%
UND	Authorized Use of Savings from New Linear Park and Trail Development category	-	690,235	690,235	-	-	-	-	N/A	-	690,235	n/a	n/a	n/a
UND	Authorized Use of Savings from Facility Rehabilitation category	-	244,609	244,609	-	-	-	-	N/A	-	244,609	n/a	n/a	n/a
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	27,190	27,190	-	-	-	-	N/A	-	27,190	n/a	n/a	n/a
	Total Multi-field/Multi-purpose Athletic Field Dev.	3,084,600	1,172,906	4,257,506	2,639,909	465,547	3,105,456	1,152,050		4,257,506	-	0.0%	72.9%	72.9%
Deferred Park Maintenance Replacements														
UND	Play Structure Replacements at 11 sites	810,223	3,685	813,908	773,055	-	773,055	-	Complete	773,055	40,853	5.0%	95.0%	100.0%
NW	Bridge/boardwalk replacement - Willow Creek	96,661	1,276	97,937	127,277	-	127,277	-	Complete	127,277	(29,340)	-30.0%	130.0%	100.0%
SW	Bridge/boardwalk replacement - Rosa Park	38,909	369	39,278	38,381	-	38,381	-	Complete	38,381	897	2.3%	97.7%	100.0%
SW	Bridge/boardwalk replacement - Jenkins Estate	7,586	34	7,620	28,430	-	28,430	-	Complete	28,430	(20,810)	-273.1%	373.1%	100.0%
SE	Bridge/boardwalk replacement - Hartwood Highlands	10,767	134	10,901	985	-	985	-	Cancelled	985	9,916	91.0%	9.0%	100.0%
NE	Irrigation Replacement at Roxbury Park	48,854	63	48,917	41,902	-	41,902	-	Complete	41,902	7,015	14.3%	85.7%	100.0%
UND	Pedestrian Path Replacement at 3 sites	116,687	150	116,837	118,039	-	118,039	-	Complete	118,039	(1,202)	-1.0%	101.0%	100.0%
SW	Permeable Parking Lot at Aloha Swim Center	160,914	1,515	162,429	191,970	-	191,970	-	Complete	191,970	(29,541)	-18.2%	118.2%	100.0%
NE	Permeable Parking Lot at Sunset Swim Center	160,914	2,614	163,528	512,435	-	512,435	-	Complete	512,435	(348,907)	-213.4%	313.4%	100.0%
	Sub-total Deferred Park Maintenance Replacements	1,451,515	9,840	1,461,355	1,832,474	-	1,832,474	-		1,832,474	(371,119)	-25.4%	125.4%	100.0%
UND	Authorized Use of Savings from Facility Expansion & Improvements Category	-	200,634	200,634	-	-	-	-	N/A	-	200,634	n/a	n/a	n/a
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	170,485	170,485	-	-	-	-	N/A	-	170,485	n/a	n/a	n/a
	Total Deferred Park Maintenance Replacements	1,451,515	380,959	1,832,474	1,832,474	-	1,832,474	-		1,832,474	-	0.0%	100.0%	100.0%
Facility Rehabilitation														
UND	Structural Upgrades at Several Facilities	317,950	(194,874)	123,076	115,484	-	115,484	-	Complete	115,484	7,592	6.2%	93.8%	100.0%
SW	Structural Upgrades at Aloha Swim Center	406,279	8,497	414,776	518,302	-	518,302	-	Complete	518,302	(103,526)	-25.0%	125.0%	100.0%
SE	Structural Upgrades at Beaverton Swim Center	1,447,363	37,353	1,484,716	820,440	-	820,440	-	Complete	820,440	664,276	44.7%	55.3%	100.0%
NE	Structural Upgrades at Cedar Hills Recreation Center	628,087	18,177	646,264	544,403	-	544,403	-	Complete	544,403	101,861	15.8%	84.2%	100.0%
SW	Structural Upgrades at Conestoga Rec/Aquatic Ctr	44,810	847	45,657	66,762	-	66,762	-	Complete	66,762	(21,105)	-46.2%	146.2%	100.0%
SE	Structural Upgrades at Garden Home Recreation Center	486,935	21,433	508,368	513,762	-	513,762	-	Complete	513,762	(5,394)	-1.1%	101.1%	100.0%
SE	Structural Upgrades at Harman Swim Center	179,987	2,779	182,766	73,115	-	73,115	-	Complete	73,115	109,651	60.0%	40.0%	100.0%
NW	Structural Upgrades at HMT/50 Mtr Pool/Aquatic Ctr	312,176	4,692	316,868	233,429	-	233,429	-	Complete	233,429	83,439	26.3%	73.7%	100.0%
NW	Structural Upgrades at HMT Aquatic Ctr - Roof Replacement	-	203,170	203,170	446,162	-	446,162	-	Complete	446,162	(242,992)	-119.6%	219.6%	100.0%
NW	Structural Upgrades at HMT Administration Building	397,315	6,080	403,395	299,599	-	299,599	-	Complete	299,599	103,796	25.7%	74.3%	100.0%
NW	Structural Upgrades at HMT Athletic Center	65,721	85	65,806	66,000	-	66,000	-	Complete	66,000	(194)	-0.3%	100.3%	100.0%
NW	Structural Upgrades at HMT Dryland Training Ctr	116,506	2,137	118,643	75,686	-	75,686	-	Complete	75,686	42,957	36.2%	63.8%	100.0%
NW	Structural Upgrades at HMT Tennis Center	268,860	5,033	273,893	74,804	-	74,804	-	Complete	74,804	199,089	72.7%	27.3%	100.0%
SE	Structural Upgrades at Raleigh Swim Center	4,481	6	4,487	5,703	-	5,703	-	Complete	5,703	(1,216)	-27.1%	127.1%	100.0%
NW	Structural Upgrades at Somerset Swim Center	8,962	12	8,974	9,333	-	9,333	-	Complete	9,333	(359)	-4.0%	104.0%	100.0%
NE	Sunset Swim Center Structural Upgrades	1,028,200	16,245	1,044,445	626,419	-	626,419	-	Complete	626,419	418,026	40.0%	60.0%	100.0%
NE	Sunset Swim Center Pool Tank	514,100	275	514,375	308,574	-	308,574	-	Complete	308,574	205,801	40.0%	60.0%	100.0%
UND	Auto Gas Meter Shut Off Valves at All Facilities	-	275	275	17,368	-	17,368	-	Complete	17,368	(17,093)	100.0%	0.0%	100.0%
	Sub-total Facility Rehabilitation	6,227,732	132,222	6,359,954	4,815,345	-	4,815,345	-		4,815,345	1,544,609	24.3%	75.7%	100.0%

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		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(1,300,000)	(1,300,000)	-	-	-	-	N/A	-	(1,300,000)	n/a	n/a	n/a
	Sub-total Facility Rehabilitation	6,227,732	(1,167,778)	5,059,954	4,815,345	-	4,815,345	-		4,815,345	244,609	4.8%	n/a	n/a
UND	Authorized Use of Savings for Multi-field/Multi-purpose Athletic Field Development	-	(244,609)	(244,609)	-	-	-	-	N/A	-	(244,609)	n/a	n/a	n/a
	Total Facility Rehabilitation	6,227,732	(1,412,387)	4,815,345	4,815,345	-	4,815,345	-		4,815,345	-	0.0%	100.0%	100.0%
	Facility Expansion and Improvements													
SE	Elsie Stuhr Center Expansion & Structural Improvements	1,997,868	30,311	2,028,179	2,039,367	-	2,039,367	-	Complete	2,039,367	(11,188)	-0.6%	100.6%	100.0%
SW	Conestoga Rec/Aquatic Expansion & Splash Pad	5,449,460	85,351	5,534,811	5,414,909	-	5,414,909	-	Complete	5,414,909	119,902	2.2%	97.8%	100.0%
SW	Aloha ADA Dressing Rooms	123,384	158	123,542	178,764	-	178,764	-	Complete	178,764	(55,222)	-44.7%	144.7%	100.0%
NW	Aquatics Center ADA Dressing Rooms	133,666	1,083	134,749	180,540	-	180,540	-	Complete	180,540	(45,791)	-34.0%	134.0%	100.0%
NE	Athletic Center HVAC Upgrades	514,100	654	514,754	321,821	-	321,821	-	Complete	321,821	192,933	37.5%	62.5%	100.0%
	Sub-total Facility Expansion and Improvements	8,218,478	117,557	8,336,035	8,135,401	-	8,135,401	-		8,135,401	200,634	2.4%	97.6%	100.0%
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(200,634)	(200,634)	-	-	-	-	N/A	-	(200,634)	n/a	n/a	n/a
	Total Facility Expansion and Improvements	8,218,478	(83,077)	8,135,401	8,135,401	-	8,135,401	-		8,135,401	-	0.0%	100.0%	100.0%
	ADA/Access Improvements													
NW	HMT ADA Parking & other site improvement	735,163	19,544	754,707	1,019,771	-	1,019,771	-	Complete	1,019,771	(265,064)	-35.1%	135.1%	100.0%
UND	ADA Improvements - undesignated funds	116,184	2,712	118,896	72,245	-	72,245	-	Complete	72,245	46,651	39.2%	60.8%	100.0%
SW	ADA Improvements - Barrows Park	8,227	104	8,331	6,825	-	6,825	-	Complete	6,825	1,506	18.1%	81.9%	100.0%
NW	ADA Improvements - Bethany Lake Park	20,564	194	20,758	25,566	-	25,566	-	Complete	25,566	(4,808)	-23.2%	123.2%	100.0%
NE	ADA Improvements - Cedar Hills Recreation Center	8,226	130	8,356	8,255	-	8,255	-	Complete	8,255	101	1.2%	98.8%	100.0%
NE	ADA Improvements - Forest Hills Park	12,338	197	12,535	23,416	-	23,416	-	Complete	23,416	(10,881)	-86.8%	186.8%	100.0%
SE	ADA Improvements - Greenway Park	15,423	196	15,619	-	-	-	-	Cancelled	-	15,619	100.0%	0.0%	0.0%
SW	ADA Improvements - Jenkins Estate	16,450	262	16,712	11,550	-	11,550	-	Complete	11,550	5,162	30.9%	69.1%	100.0%
SW	ADA Improvements - Lawndale Park	30,846	40	30,886	16,626	-	16,626	-	Complete	16,626	14,260	46.2%	53.8%	100.0%
NE	ADA Improvements - Lost Park	15,423	245	15,668	15,000	-	15,000	-	Complete	15,000	668	4.3%	95.7%	100.0%
NW	ADA Improvements - Rock Crk Pwrlne Prk (Soccer Fld)	20,564	327	20,891	17,799	-	17,799	-	Complete	17,799	3,092	14.8%	85.2%	100.0%
NW	ADA Improvements - Skyview Park	5,140	82	5,222	7,075	-	7,075	-	Complete	7,075	(1,853)	-35.5%	135.5%	100.0%
NW	ADA Improvements - Waterhouse Powerline Park	8,226	183	8,409	8,402	-	8,402	-	Complete	8,402	7	0.1%	99.9%	100.0%
NE	ADA Improvements - West Sylvan Park	5,140	82	5,222	5,102	-	5,102	-	Complete	5,102	120	2.3%	97.7%	100.0%
SE	ADA Improvements - Wonderland Park	10,282	163	10,445	4,915	-	4,915	-	Complete	4,915	5,530	52.9%	47.1%	100.0%
	Sub-total ADA/Access Improvements	1,028,196	24,461	1,052,657	1,242,547	-	1,242,547	-		1,242,547	(189,890)	-18.0%	118.0%	100.0%
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	189,890	189,890	-	-	-	-	N/A	-	189,890	100.0%	n/a	n/a
	Total ADA/Access Improvements	1,028,196	214,351	1,242,547	1,242,547	-	1,242,547	-		1,242,547	-	100.0%	n/a	n/a
	Community Center Land Acquisition													
UND	Community Center / Community Park (SW Quadrant) (Hulse/BSD/Engel)	5,000,000	105,974	5,105,974	1,654,847	-	1,654,847	-	Complete	1,654,847	3,451,127	67.6%	32.4%	100.0%
UND	Community Center / Community Park (SW Quadrant) (Wenzel/Wall)	-	-	-	2,351,777	-	2,351,777	-	Complete	2,351,777	(2,351,777)	-100.0%	n/a	100.0%
	Sub-total Community Center Land Acquisition	5,000,000	105,974	5,105,974	4,006,624	-	4,006,624	-		4,006,624	1,099,350	21.5%	78.5%	100.0%
UND	Outside Funding from Washington County Transferred to New Community Park Development	-	(176,000)	(176,000)	-	-	-	-	N/A	-	(176,000)	n/a	n/a	n/a
UND	Outside Funding from Metro Transferred to New Community Park Development	-	(208,251)	(208,251)	-	-	-	-	N/A	-	(208,251)	n/a	n/a	n/a
UND	Authorized Use of Savings for New Neighborhood Parks Land Acquisition Category	-	(715,099)	(715,099)	-	-	-	-	N/A	-	(715,099)	n/a	n/a	n/a
	Total Community Center Land Acquisition	5,000,000	(993,376)	4,006,624	4,006,624	-	4,006,624	-		4,006,624	-	0.0%	100.0%	100.0%

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		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				Est. Cost (Over) Under Budget	Total Cost Variance to Budget		
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
Bond Administration Costs														
ADM	Debt Issuance Costs	1,393,000	(539,654)	853,346	68,142	-	68,142	-	Complete	68,142	785,204	92.0%	8.0%	100.0%
ADM	Bond Accountant Personnel Costs	-	241,090	241,090	288,678	-	288,678	-	Complete	288,678	(47,588)	-19.7%	119.7%	100.0%
ADM	Deputy Director of Planning Personnel Costs	-	57,454	57,454	57,454	-	57,454	-	Complete	57,454	-	-100.0%	n/a	100.0%
ADM	Communications Support	-	50,000	50,000	12,675	-	12,675	37,325	Budget	50,000	-	0.0%	25.4%	25.4%
ADM	Technology Needs	18,330	-	18,330	23,952	-	23,952	-	Complete	23,952	(5,622)	-30.7%	130.7%	100.0%
ADM	Office Furniture	7,150	-	7,150	5,378	-	5,378	-	Complete	5,378	1,772	24.8%	75.2%	100.0%
ADM	Admin/Consultant Costs	31,520	-	31,520	48,093	-	48,093	-	Complete	48,093	(16,573)	-52.6%	152.6%	100.0%
ADM	Additional Bond Proceeds	-	1,507,717	1,507,717	-	-	-	-	Budget	-	1,507,717	0.0%	0.0%	0.0%
Sub-total Bond Administration Costs		1,450,000	1,316,607	2,766,607	504,372	-	504,372	37,325		541,697	2,224,910	80.4%	18.2%	93.1%
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(170,485)	(170,485)	-	-	-	-	N/A	-	(170,485)	n/a	n/a	n/a
UND	Authorized Use of Savings for New Neighborhood Parks Development Category	-	(173,175)	(173,175)	-	-	-	-	N/A	-	(173,175)	n/a	n/a	n/a
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(932,655)	(932,655)	-	-	-	-	N/A	-	(932,655)	n/a	n/a	n/a
UND	Authorized Use of Savings for ADA/Access Improvements Category	-	(189,890)	(189,890)	-	-	-	-	N/A	-	(189,890)	n/a	n/a	n/a
UND	Authorized Use of Savings for Renovate & Redevelop Neighborhood Parks	-	(422,139)	(422,139)	-	-	-	-	N/A	-	(422,139)	n/a	n/a	n/a
UND	Authorized Use of Savings for Multi-field/ Multi-purpose Athletic Field Dev.	-	(27,190)	(27,190)	-	-	-	-	N/A	-	(27,190)	n/a	n/a	n/a
Total Bond Administration Costs		1,450,000	(598,927)	851,073	504,372	-	504,372	37,325		541,697	309,376	36.4%	59.3%	93.1%
Grand Total		100,000,000	4,632,386	104,632,386	99,427,464	1,005,704	100,433,168	3,851,425		104,284,695	347,692	0.3%	96.0%	96.3%

THPRD Bond Capital Program
Funds Reprogramming Analysis - Based on Category Transfer Eligibility
As of 10/31/2020

	Category (Over) Under Budget
Limited Reprogramming	
Land: New Neighborhood Park	-
New Community Park	-
New Linear Park	-
New Community Center/Park	-
	-
	-
Nat Res: Restoration	38,316
Acquisition	-
	-
	38,316
All Other	
New Neighborhood Park Dev	-
Neighborhood Park Renov	-
New Community Park Dev	-
Community Park Renov	-
New Linear Parks and Trails	-
Athletic Field Development	-
Deferred Park Maint Replace	-
Facility Rehabilitation	-
ADA	-
Facility Expansion	-
Bond Admin Costs	309,376
	309,376
	309,376
Grand Total	347,692



MEMORANDUM

Date: November 25, 2020
 To: Board of Directors
 From: Lori Baker, Business Services Director/CFO
 Re: **System Development Report for October 2020**

The Board of Directors approved a resolution implementing the System Development Charge program on November 17, 1998. Below please find the various categories for SDC's, i.e., Single Family, Multiple Family and Non-residential Development. Also listed are the collection amounts for both the City of Beaverton and Washington County, and the 1.6% handling fee for collections through October 2020. This report includes information for the program for fiscal year to date.

Current Rate per Unit		With 1.6% Discount		Current Rate per Unit		With 1.6% Discount	
Single Family				Multi-Family			
North Bethany	\$ 13,513.00	\$ 13,296.79	North Bethany	\$ 10,785.00	\$ 10,612.44		
Bonny Slope West	14,087.00	13,861.61	Bonny Slope West	11,251.00	11,070.98		
South Cooper			South Cooper				
Mountain	13,905.00	13,682.52	Mountain	11,097.00	10,919.45		
Other	11,895.00	11,704.68	Other	9,494.00	9,342.10		
Accessory Dwelling				Non-residential			
Other	6,776.00	6,667.58	Other	397.00	390.65		

City of Beaverton Collection of SDCs		Gross Receipts	Collection Fee	Net Revenue
37	Single Family Units	\$ 500,472.35	\$ 7,657.57	\$ 492,814.78
-	Single Family Units at \$489.09	-	-	-
144	Multi-family Units	1,345,261.84	21,874.18	1,323,387.66
-	Less Multi-family Credits	-	-	-
-	Accessory Dwelling Units	-	-	-
2	Non-residential	25,400.13	406.40	24,993.73
183		\$ 1,871,134.32	\$ 29,938.15	\$ 1,841,196.17

Washington County Collection of SDCs		Gross Receipts	Collection Fee	Net Revenue
137	Single Family Units	\$ 1,781,772.39	\$ 28,500.45	\$ 1,753,271.94
(18)	Less Credits	(237,384.07)	(3,859.90)	(233,524.17)
26	Multi-family Units	267,787.73	4,354.27	263,433.46
-	Less Credits	-	-	-
7	Accessory Dwelling Units	47,431.97	758.91	46,673.06
-	Non-residential	15,227.66	243.64	14,984.02
-	Processing fee for waived units	-	-	-
152		\$ 1,874,835.68	\$ 29,997.37	\$ 1,844,838.31

Recap by Agency		Percent	Gross Receipts	Collection Fee	Net Revenue
183	City of Beaverton	49.95%	\$ 1,871,134.32	\$ 29,938.15	\$ 1,841,196.17
152	Washington County	50.05%	1,874,835.68	29,997.37	1,844,838.31
335		100.00%	\$ 3,745,970.00	\$ 59,935.52	\$ 3,686,034.48

System Development Charge Report, October 2020

	Recap by Dwelling				Total
	Single Family	Multi-Family	ADU	Non-Resident	
City of Beaverton	37	144	-	2	183
Washington County	119	26	7	-	152
	156	170	7	2	335

Total Receipts Fiscal Year to Date

Gross Receipts	\$	3,745,970.00	
Collection Fees		(59,935.52)	
	\$	3,686,034.48	
Interest	\$	102,565.85	\$ 3,788,600.33

Total Payments Fiscal Year to Date

Refunds	\$	-	
Administrative Costs		(650.00)	
Project Costs -- Development		(1,128,730.40)	
Project Costs -- Land Acquisition		(41,553.47)	(1,170,933.87)
	\$		2,617,666.46

Beginning Balance 7/1/20		27,168,251.22
Current Balance	\$	29,785,917.67

Recap by Month, FY 2020/21

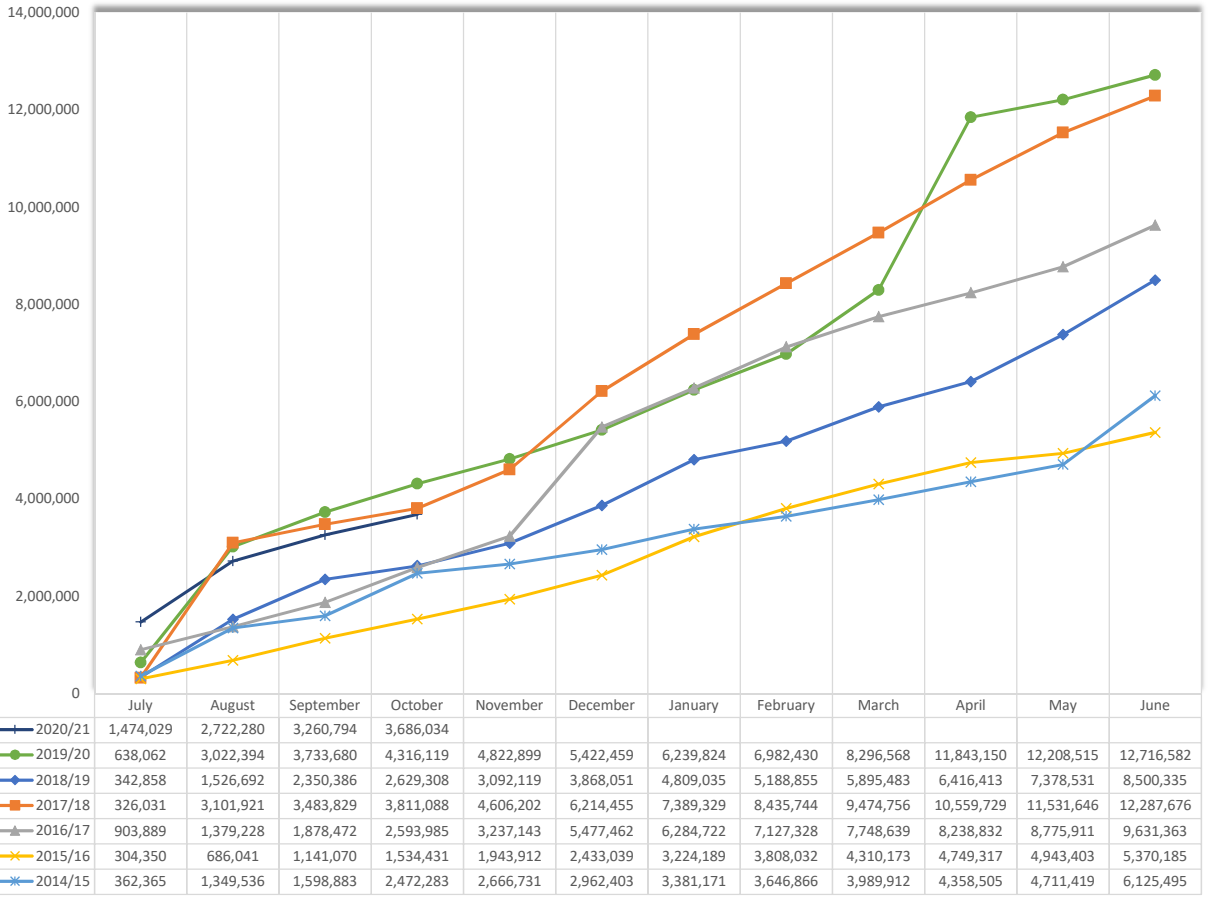
	Net Receipts	Expenditures	Interest	SDC Fund Total
July	\$ 1,474,029.05	\$ (336,745.01)	\$ 29,152.80	\$ 1,166,436.84
August	1,248,251.24	(186,571.28)	24,648.11	1,086,328.07
September	538,513.81	(312,712.12)	24,911.39	250,713.08
October	425,240.38	(334,905.46)	23,853.55	114,188.47
November	-	-	-	-
December	-	-	-	-
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
	\$ 3,686,034.48	\$ (1,170,933.87)	\$ 102,565.85	\$ 2,617,666.46

Beginning Balance 7/1/20		27,168,251.22
Current Balance	\$	29,785,917.67

Recap by Month, by Unit

	Single Family	Multi-Family	Non-Residential	ADU	Total Units
July	41	98	-	2	141
August	43	72	-	2	117
September	41	-	-	1	42
October	31	-	2	2	35
November	-	-	-	-	-
December	-	-	-	-	-
January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
	156	170	2	7	335

SDC NET RECEIPTS



SDC EXPENDITURES

