



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

**Board of Directors Regular Meeting
Wednesday, January 10, 2024**

**5:30 pm Executive Session
6:00 pm Regular Meeting**

Location: Tualatin Valley Water District, 1850 SW 170th Avenue Beaverton, OR

AGENDA

1. Executive Session*
 - A. Land
2. Call Regular Meeting to Order
3. Action Resulting from Executive Session
4. [Presentation: Accept: Audit Report on Park District Financial Statements for Fiscal Year 2022/23](#)
5. Audience Time**
6. Board Time
 - A. Committee Liaisons Updates
7. Consent Agenda***
 - A. [Approve: Minutes of December 13, 2023 Regular Board Meeting](#)
 - B. [Approve: Request for Reallocation of Funds Between Projects Within the 2023-24 System Development Charges Fund Budget](#)
 - C. [Approve: Resolution Modifying 20-Year System Development Charge Capital Improvement Project List](#)
 - D. [Approve: Intergovernmental Agreement with Metro for 2019 Parks and Nature Bond Measure Trails Grant Program](#)
 - E. [Approve: Intergovernmental Agreement with Washington County for Major Street Transportation Improvement Program \(MSTIP\) Opportunity Fund](#)
8. Unfinished Business
 - A. [Review: Maintenance Operations Overview](#)
 - B. [Approve: Resolution Calling for an Election in the Tualatin Hills Park & Recreation District on May 21, 2024, to Submit a Local Option Levy Measure to District Voters](#)
 - C. [Information: General Manager's Report](#)
9. New Business
 - A. [Review: Sunset Town Center Community Parks & Open Space Concept Plan](#)
 - B. [Review: Climate Action Plan](#)
10. Adjourn

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

**** Audience Time / Public Testimony:** Testimony is being accepted for this meeting in-person or virtually via MS Teams.

If you wish to testify in-person during the board meeting, please complete and turn in a testimony card at the meeting. Please wait until you are called upon by the board to speak and then proceed to the public

testimony table. Testimony will be taken with a 3-minute time limit during the applicable agenda item, or Audience Time.

If you wish to testify virtually during the board meeting, please sign up by emailing boardofdirectors@thprd.org **by 5 pm the day before the meeting** with your name, email address, phone number and testimony topic. You will be provided additional instructions and a link to access the meeting. Testimony will be taken with a 3-minute time limit during the applicable agenda item, or Audience Time.

Testimony regarding work session topics will be taken during Audience Time. At the board's discretion, agenda items may not be considered in the order listed. More information and helpful tips on how to provide testimony can be found at the following link: <https://www.thprd.org/district-information/how-to-give-testimony>

*****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.

If you wish to attend this meeting remotely (i.e., virtually), please email j.collins@thprd.org or call 503-645-6433 by Noon on January 10, 2024, to receive a meeting link. Meetings are conducted using MS Teams.

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.



MEMORANDUM

DATE: December 29, 2023
TO: Board of Directors
FROM: Doug Menke, General Manager
RE: Information Regarding the January 10, 2024 Board of Directors Meeting

Agenda Item #4 – [Audit Report on Park District Financial Statements for FY 2022/23](#)

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 Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023.

Action Requested: Board of directors' acceptance of the Audit Report on the district's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023.

Agenda Item #7 – Consent Agenda

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

- A. [Approve: Minutes of December 13, 2023 Regular Board Meeting](#)
- B. [Approve: Request for Reallocation of Funds Between Projects Within the 2023-24 System Development Charges Fund Budget](#)
- C. [Approve: Resolution Modifying 20-Year System Development Charge Capital Improvement Project List](#)
- D. [Approve: Intergovernmental Agreement with Metro for 2019 Parks and Nature Bond Measure Trails Grant Program](#)
- E. [Approve: Intergovernmental Agreement with Washington County for Major Street Transportation Improvement Program \(MSTIP\) Opportunity Fund](#)

Agenda Item #8 – Unfinished Business

A. [Maintenance Operations Overview](#)

Attached please find a memo noting that staff will provide an update on the current status of maintenance operations across the district.

B. [Resolution Calling for an Election in the Tualatin Hills Park & Recreation District on May 21, 2024, to Submit a Local Option Levy Measure to District Voters](#)

Attached please find a memo outlining the process for placing a local option levy measure on the May 21, 2024 ballot.

Action Requested: Board of directors' approval of the Resolution Calling for an Election in the Tualatin Hills Park & Recreation District on May 21, 2024, to Submit a Local Option Levy Measure to District Voters.

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

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

Agenda Item #9 – New Business

A. [Sunset Town Center Community Parks & Open Space Concept Plan](#)

Attached please find a memo noting that staff will present an overview of the draft Sunset Town Center Community Parks & Open Space Concept Plan.

B. [Climate Action Plan](#)

Attached please find a memo noting that staff will present a draft Climate Action Plan for the board's review and feedback.



MEMORANDUM

DATE: December 27, 2023
TO: Doug Menke, General Manager
FROM: Jared Isaksen, Finance Director
RE: **Audit Report on District Financial Statements for Fiscal Year 2022/23**

Julie Fahey, Audit Partner with Talbot, Korvola & Warwick, LLP, will be presenting the Audit Reports on the park district's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023, at the January 10, 2024 board meeting.

Staff and the district auditors, Talbot, Korvola and Warwick LLP, presented the draft ACFR to the district's Audit Committee on December 19, 2023 for their review and approval. A copy of the audited ACFR is attached.

Furthermore, the district has once again received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the ACFR dated June 30, 2022. 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 district's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023.



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

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

Attention: Alfredo Moreno, Board President

This letter is to inform the Board of Directors of Tualatin Hills Park & Recreation District (the District) about significant matters related to the conduct of our audit as of and for the year ended June 30, 2023, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities with Regard to the Financial Statement Audit

Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated July 27, 2023. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated August 9, 2023 regarding the planned scope and timing of our audit and identified significant risks.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

Under accounting principles generally accepted in the United States of America, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. During the year ended June 30, 2023, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement required the District to record development in progress related to the right to use information technology software currently being implemented by the District.

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.



RSM US Alliance is a premier affiliation of independent accounting and consulting firms. RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International. RSM US®, the RSM US Alliance logo and the RSM US Alliance signatures are proprietary to RSM US LLP, while RSM™ is used under license by RSM US LLP.

Significant Accounting Practices, Including Policies, Estimates and Disclosures (Continued)

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates.

The following describes accounting estimates reflected in the District's June 30, 2023, basic financial statements.

- Investments, described in Note I.D.1. of the Notes to the Basic Financial Statements, are valued at fair value based on quoted prices for identical investments.
- Depreciation, described in Note I.D.5. of the Notes to the Basic Financial Statements, is computed on the straight-line method based on the estimated useful lives of the individual assets.
- Compensated Absences, described in Note I.D.9. of the Notes to the Basic Financial Statements, is based on employees' accumulated earned but unused vacation benefits.
- Net Pension Liability, described in Note V.A. of the Notes to Basic Financial Statements, is actuarially determined based on information provided by the District to the actuary.
- Other Postemployment Benefits, described in Note V.D. of the Notes to Basic Financial Statements, are actuarially determined based on information and assumptions provided by the District to the actuary.
- For leases as lessee, as described in Note I.D. 11. of the Notes to Basic Financial Statements, the District recognizes an estimated lease liability and an intangible asset representing the lessee's right to use the leased asset based on the present value of lease payments to be paid discounted by the estimated incremental borrowing rate. The District reports amortization expense for using the leased asset over the term of the lease and interest expense on the lease liability.
- For leases as lessor, as described in Note I.D. 3 of the Notes to Basic Financial Statements, the District recognizes a lease receivable and a deferred inflow of resources based on the present value of lease payments to be received discounted by the estimated incremental borrowing rate. The District reports lease revenue, recognized over the term of the lease, and interest income on the receivable.

Audit Adjustments and Uncorrected Misstatements

There were no audit adjustments made to the original trial balance presented to us to begin our audit.

We identified the following uncorrected misstatements that management has concluded are not, individually or in the aggregate, material to the financial statements. We agree with management’s conclusion in that regard.

Description	Increase/(Decrease)				
	Assets	Liabilities	Net Position/Fund Balance	Revenue	Expenses/ Expenditures
<u>General Fund</u>					
To accrue payroll taxes for accrued wages	\$ -	\$ 119,541	\$ (119,541)	\$ -	\$ 119,541
<u>System Development Charges Fund</u>					
To correct investment balances and associated income as of June 30, 2023	(170,063)	-	(170,063)	(170,063)	-

Consultation with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Recently Issued Accounting Standards

The Governmental Accounting Standards Board (GASB) has recently issued the following statements:

- **GASB Statement No. 100, Accounting Changes and Error Corrections**

This Statement will be effective for fiscal years beginning after June 15, 2023, with earlier application encouraged. This Statement prescribes accounting and financial reporting for each category of accounting change and error corrections. This Statement also addresses how accounting changes and error corrections should be displayed in financial statements, disclosed in notes, and presented in required supplementary information and supplementary information.

- **GASB Statement No. 101, Compensated Absences**

This Statement will be effective for fiscal years beginning after December 15, 2023, with earlier application encouraged. This Statement aligns recognition and measurement guidance for all types of compensated absences under a unified model which will result in governments recognizing a liability that more appropriately reflects when they incur an obligation for compensated absences. The model also will lead to greater consistency in application and improved comparability across governments.

Generally, a liability for leave that has not been used would be recognized if the leave: is attributable to services already rendered; accumulates; and is more likely than not to be used for time off or otherwise paid or settled.

Shared Responsibilities: AICPA Independence

The American Institute of Certified Public Accountants (AICPA) regularly emphasizes that auditor independence is a **joint responsibility** and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with AICPA independence rules. For TKW to fulfill its professional responsibility to maintain and monitor independence, management, the Board of Directors, and TKW each play an important role.

Our Responsibilities

- AICPA rules require independence both of mind and in appearance when providing audit and other attestation services. TKW is to ensure that the AICPA's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality control over compliance with independence rules and firm policies.

The District's Responsibilities

- Timely inform TKW, before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, officers or persons in financial reporting oversight roles.
 - Change in corporate structure impacting affiliates such as add-on acquisitions or exits.
- Provide necessary affiliate information such as new or updated investment structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the District and its affiliates, officers, directors or persons in a decision-making capacity, engaging in business relationships with TKW.
- Not entering into relationships resulting in close family members of TKW covered persons, temporarily or permanently acting as an officer, director, or person in an accounting or financial reporting oversight role at the District.

Management Representations

Attached is a copy of the management representation letter.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

This report is intended solely for the information and use of the Audit Committee and Board of Directors and is not intended to be, and should not be, used by anyone other than these specified parties.

Talbot, Koszow & Warwick, LLP

Portland, Oregon
December 19, 2023



December 19, 2023

Talbot, Korvola & Warwick, LLP
14945 SW Sequoia Parkway, Suite 150
Portland, OR 97224

This representation letter is provided in connection with your audit of the basic financial statements of Tualatin Hills Park & Recreation District, Beaverton, Oregon (the District) as of and for the year ended June 30, 2023, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of December 19, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated July 27, 2023, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for 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.
3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Types of related party transactions engaged in by the District include:
 - a. Those with component units for which the District is accountable.
 - b. Those with other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete.
 - c. Interfund transactions.
6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.

7. The District followed either its established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.
8. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
9. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. Management has followed applicable laws and regulations in adopting, approving, and amending budgets.
12. Risk disclosures associated with deposit and investment securities are presented in accordance with GASB requirements.
13. Provisions for uncollectible receivables have been properly identified and recorded.
14. Capital assets, including infrastructure, intangible assets, and right of use assets are properly capitalized, reported and, if applicable, depreciated.
15. The District properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.
16. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
17. Revenues are appropriately classified in the Statement of Activities within program revenues and general revenues.
18. Expenses have been appropriately classified in or allocated to functions and programs in the Statement of Activities, and allocations have been made on a reasonable basis.
19. Interfund activity and balances have been appropriately classified and reported.
20. The District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and appropriately disclosed and that net position is properly recognized under the policy.
21. The District has disclosed tax abatements entered into by other governments that affect its revenues, including the names of the governments that entered into the agreements, the specified taxes being abated, and the gross dollar amount of taxes abated during the period, as required by GASB Statement No. 77, *Tax Abatement Disclosures*.

22. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
23. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
24. We have reviewed the GASB Statements effective for the fiscal year ended June 30, 2023, and concluded the implementation of the following Statements did not have a material impact on the basic financial statements:
 - a. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
 - b. GASB Statement No. 99, *Omnibus 2022*
25. We believe the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, is appropriate.
26. We have informed you of all uncorrected misstatements.

As of and for the year ended June 30, 2023, we believe that the effects of the uncorrected misstatements summarized below are immaterial to the General Fund and SDC Fund financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Description	Increase/(Decrease)				
	Assets	Liabilities	Net Position/Fund Balance	Revenue	Expenses/Expenditures
<u>General Fund</u>					
To accrue payroll taxes for accrued wages	\$ -	\$ 119,541	\$ (119,541)	\$ -	\$ 119,541
<u>System Development Charges Fund</u>					
To correct investment balances and associated income as of June 30, 2023	(170,063)	-	(170,063)	(170,063)	-

27. We have requested an unsecured electronic copy of the auditor's report and agree that the auditor's report will not be modified in any manner.

Information Provided

28. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence; and
 - d. Minutes of the meetings of the governing boards and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
29. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.
30. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.
31. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of an entity's system of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
32. We have no knowledge of allegations of fraud or suspected fraud affecting the District's basic financial statements involving:
- a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the basic financial statements.
33. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's basic financial statements received in communications from employees, former employees, analysts, regulators, or others.
34. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
35. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
36. We have disclosed to you the identity of the District's related parties and all the related-party relationships and transactions of which we are aware.
37. We are aware of no deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the District's ability to record, process, summarize and report financial data.
38. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

39. It is our responsibility to inform you of all current and potential affiliates of the District as defined by the "State and Local Government Client Affiliates" interpretation (ET sec. 1.224.020). Financial interests in, and other relationships with, affiliates of the District may create threats to independence. We have:
- a. Provided you with all information we are aware of with respect to current and potential affiliates, including degree of influence assessments and materiality assessments.
 - b. Notified you of all changes to relevant considerations that may impact our determination of the existence of current or potential affiliates involving (i) changes in the determination of the materiality of an entity to the District's financial statements as a whole, (ii) the level of influence the District has over an entity's financial reporting process or (iii) the level of control or influence the District or a potential or current affiliate has over an investee that is not trivial or clearly inconsequential, sufficiently in advance of their effective dates to enable the District and Talbot, Korvola & Warwick, LLP to identify and eliminate potential impermissible services and relationships between Talbot, Korvola & Warwick, LLP and those potential affiliates, prior to the effective dates.
 - c. Made you aware, to the best of our knowledge and belief, of any nonaudit services that the District or any of our affiliates has engaged Talbot, Korvola & Warwick, LLP to perform, if any.
40. We agree with the findings of the pension and OPEB plans' actuaries in evaluating the actuarial assumptions and methods used by the actuaries for determining the net pension and OPEB liabilities are appropriate in the circumstances and have adequately considered the qualifications of the actuaries in determining the amounts and disclosures used in the financial statements and underlying accounting records. We believe that the actuarial assumptions and methods used by the actuaries for the plans for funding purposes and for determining the plans' accumulated benefits are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the specialists with respect to the value or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the Plans' actuaries.
41. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.
42. We have presented Tualatin Hills Park Foundation (THPF) as a discretely presented component unit for the year ended June 30, 2023 based on an analysis of GASB Statements No. 14, 39, and 61. We recognize that in accordance with GASB Statement No. 80, THPF should be presented as a blended component unit; however, based on THPF representing approximately less than 1% of total assets and revenues of the District, we represent that THPF is not material to the financial statements of the District and the current presentation provides transparency to readers of the financial statements.

Supplemental Information

43. With respect to Supplemental Information presented in relation to the basic financial statements as a whole:
- a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When Supplemental Information is not presented with the audited basic financial statements, we will make the audited basic financial statements readily available to the intended users of the

Supplemental Information no later than the date of issuance of the Supplemental Information and the auditor's report thereon.

44. With respect to the Required Supplementary Information (Management's Discussion and Analysis and the schedules and notes in the Required Supplementary Information Section as listed in the Table of Contents of the ACFR) presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
- a. We acknowledge our responsibility for the presentation of such Required Supplementary Information.
 - b. We believe such Required Supplementary Information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Tualatin Hills Park & Recreation District



Doug Menke, General Manager



Jared Isaksen, CPA, Finance Director

Annual Comprehensive Financial Report

For the year ended June 30, 2023



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

Annual Comprehensive Financial Report

For the year ended June 30, 2023



**Prepared by the
Business Services Division
Finance Department**

**Tualatin Hills
Park & Recreation District
Annual Comprehensive Financial Report
For the year ended June 30, 2023**

Table of Contents

Introductory Section:	<u>Page</u>
Letter of Transmittal	6
Certificate of Achievement for Excellence in Financial Reporting	11
Organizational Chart	12
Directory of Officials	13
Financial Section:	
Independent Auditor's Report	15
Management's Discussion and Analysis	18
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	29
Statement of Activities	30
Fund Financial Statements:	
Balance Sheet – Governmental Funds	31
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	32
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	33
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	34
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	35
Statement of Fiduciary Net Position	36
Statement of Changes in Fiduciary Net Position	37
Notes to Basic Financial Statements	38
Required Supplementary Information:	
Schedule of Changes in Net Pension Liability and Related Ratios	66
Schedule of Contributions – Pension Plan	67
Schedule of Changes in Net OPEB Liability and Related Ratios	68
Schedule of Contributions – OPEB	69
Supplemental Information:	
Individual Fund Statements and Schedules:	
Schedule of Expenditures – Budget and Actual – General Fund	71
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Bonded Debt Fund	84
Bond Capital Projects Fund	85
System Development Charges Fund	86
Combining Balance Sheet – Nonmajor Governmental Funds	87
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	88
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Mitigation Maintenance Fund	89
Metro Bond Local Share Capital Fund	90
Combining Balance Sheet – Trust Funds	91
Schedule of Changes in Net Position – Trust Funds	92
Other Financial Schedules:	
Schedule of Property Tax Transactions and Outstanding Balances	94

Tualatin Hills
Park & Recreation District
Annual Comprehensive Financial Report
For the year ended June 30, 2023

Table of Contents (continued)

Statistical Section:	<u>Page</u>
Net Position by Component	97
Changes in Net Position	98
Fund Balance of Governmental Funds	99
Changes in Fund Balances of Governmental Funds	100
Governmental Activities Tax Revenues by Source	101
Assessed Values and Estimated Actual Value of Taxable Property	102
Property Tax Rates - Direct and Overlapping Governments	103
District Principal Property Taxpayers	104
Property Tax Levies and Collections	105
System Development Charge Revenue Schedule	106
Ratios of Outstanding Debt by Type	107
Ratios of General Bonded Debt Outstanding	108
Direct and Overlapping Governmental Activities Debt	109
Legal Debt Margin Information	110
Demographic and Economic Statistics	111
Major Employment Industries in Washington County	112
Full-Time Equivalent Employees by Function	113
Operating Indicators by Function	114
Capital Asset Statistics by Function	115
Audit Comments and Disclosures Section:	
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	117



Introductory Section





December 19, 2023

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

In accordance with state statutes, the Annual Comprehensive Financial Report (Annual Report) of the Tualatin Hills Park & Recreation District (district) for the fiscal year ended June 30, 2023 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 (TKW) to complete the audit of the district's records.

TKW has issued an unmodified opinion on the district's financial statements for the year ended June 30, 2023. 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. The 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 270,000 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): 50 outdoor basketball pads; 104 outdoor tennis courts; six indoor tennis courts; 147 soccer/football/lacrosse fields; 104 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 2,504 acres, consisting of 1,377 acres of wetland/natural areas, and 1,127 acres of developed sites, including neighborhood, community, and regional parks. District sites include three lakes, 27 miles of stream corridor, and 68 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 fee increases in fiscal years 2019/20, 2021/22, and 2022/23. The district updated the SDC methodology in fiscal year 2020/21. The update addressed three policy issues relating to equity: residential tiering, affordable housing, and level of service. 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 2023 assessed value is only 48.2 percent of market value, there is an inherent cushion in property tax collections on most properties. Fiscal year 2022/23 resulted in a growth of 3.8 percent in current year general fund property taxes over fiscal year 2021/22, consisting of approximately 3.0 percent approved valuation increase on existing properties,

and 0.9 percent exception-based growth (growth due to new development). Timing of collections on prior year property taxes resulted in an approximate additional \$297,000 in revenues for the fiscal year. Property values are continuing to increase, and combined with three new urban expansion areas within the boundaries, the district is projecting growth in property taxes for fiscal year 2023/24 of 3.3 percent.

The public health crisis put an end to the nation's longest modern economic expansion. Over the last few years, states and cities have had varied policies regarding stay-at-home orders, which have greatly impacted the economy. Local employment losses peaked in April 2020, though some of those losses rebounded as businesses reopened and customers returned. The Washington County unemployment rate ballooned to 11.0 percent in April 2020 but has completely recovered with the June 2023 reading coming in at 3.4 percent. Meanwhile, the local real estate market had stayed relatively strong compared to the broader economy, as a variety of market conditions have led to accelerating home price growth. However, as expected, this trend reversed with higher interest rates increasing borrowing costs and impacting both supply and demand.

The local economy has rebounded from the worst of the pandemic impact. However, worker shortages, and the disparate impact on different socioeconomic groups are working as headwinds. Meanwhile, incomes for higher paying industries and those with significant stock market holdings have largely remained intact or flourished over the past two years. As a result of both the labor market, emerging demographic trends, and very low interest rates, the real estate market had been robust during the pandemic. However, as expected given rising interest rates and the corresponding increase to borrowing costs, the real estate market slowed considerably during fiscal year 2022/23. This trend is expected to moderate in the short-term.

In planning for fiscal year 2023/24, the district adopted a budget that reflects regular operations but continues to monitor conditions each quarter and adjust actual spending plans in accordance with funding actuals throughout the year. The district plans to continue monitoring the situation and manage operations to reflect any impacts on the budget.

Long-term financial planning

The district places a high value on using comprehensive planning processes to address both ongoing and future funding and patron needs. The district continues to maintain the application of a long-term focus in decision-making. The district has a comprehensive strategic planning process that begins with community visioning. The district completed a community visioning outreach process and adopted a Vision Action Plan in September 2020. The visioning work provided the basis for updates to the district's Comprehensive Plan, which was adopted in February 2023. The 2023 Comprehensive Plan serves as a 20-year plan for growth and established seven goal areas that guide the work that the district does to serve the community.

The Strategic Plan, adopted in April 2023, details goals and action items the district intends to initiate over the next three to five years. The Strategic Plan carries forward the recommendations included for goals described in the Comprehensive Plan using budget priorities established by the THPRD Board of Directors. Together, the Comprehensive and Strategic Plans provide the foundation of the annual budget process.

The district also relies on a series of functional plans to carry out long-term planning efforts. These plans address five key areas (parks, programs, natural resources, trails and athletic

facilities) and provide a structured approach for implementation of the recommendations generated from the three main plans.

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 2023/24 budget year:

Investing in our employees and technology. Key items in the budget for this include:

- Continue replacement of Finance Services' financial software to provide for growth and efficiency needs of the district; and
- Attracting and retaining exceptional employees and prioritizing employee professional development, support, and well-being.

Focus on strengthening programming opportunities. Key items in the budget for this include:

- Focus on strengthening and innovating programming options that have been challenged due to the pandemic, staffing levels, and changes in public participation;
- Prioritize expanding program offerings;
- Continue to work to break down barriers and actively welcome historically underserved and marginalized people;
- Provide FREE community programming; and
- Expand our efforts through grant-supported partnerships, community events, and broaden our financial aid services.

Develop sustainable operating and financial models for the future. Key items in the budget for this include:

- Continue to offer programs, facilities, parks, and trails that meet the needs of our community; and
- Ensure that we can sustainably care for and maintain our offerings and spaces in the long term.

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.

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. In March 2021, the district advance refunded the remaining portion of the Series 2011 issue to achieve an economic gain of \$1.9 million. The district's debt structure, capital improvements and ultimately, the taxpayers have benefitted significantly from the low interest rate environment within the last nine years.

As of June 30, 2023, \$2.3 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 Annual Report for the fiscal year ended June 30, 2022. This was the eighteenth 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 Annual Report 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 Annual Report 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 2022/23 Fiscal Year received the *Distinguished Budget Presentation* award from GFOA. This is the eighteenth 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 to 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,

Jared Isaksen, CPA
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Tualatin Hills Park and Recreation District
Oregon**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

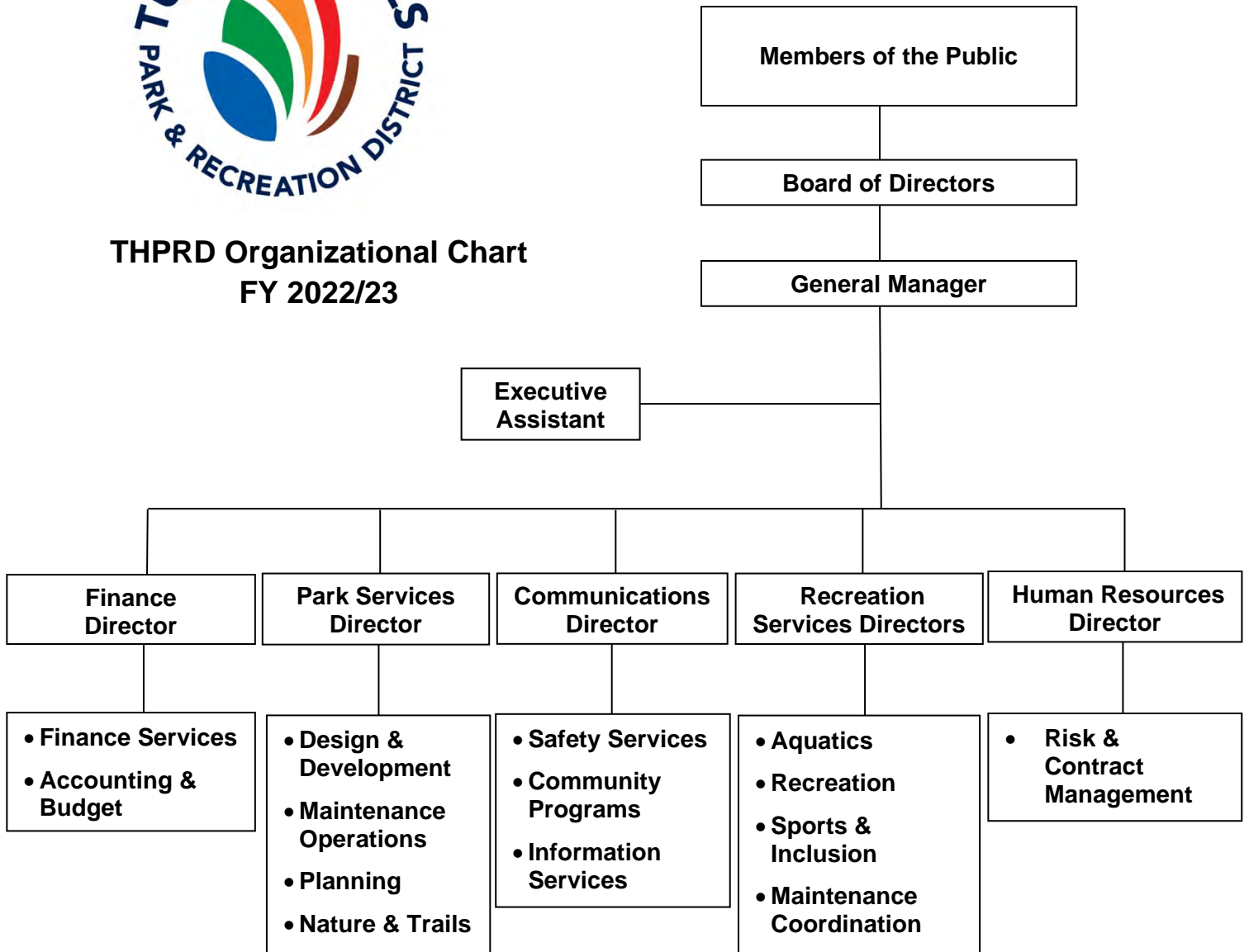
June 30, 2022

Christopher P. Morill

Executive Director/CEO



**THPRD Organizational Chart
FY 2022/23**



**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, 2023**

<u>Name</u>	<u>Term Expires</u>
Felicita Monteblanco, President	June 30, 2025
Barbie Minor, Secretary	June 30, 2025
Alfredo Moreno, Secretary Pro-tempore	June 30, 2025
Tya Ping	June 30, 2023
Heidi Edwards	June 30, 2023

Registered Agent and Office

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

General Manager
Doug Menke

Finance Director
Jared Isaksen



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 Audit of the Financial Statements

Opinions

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, Beaverton, Oregon (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying 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, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District’s management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



RSM US Alliance is a premier affiliation of independent accounting and consulting firms. RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International. RSM US®, the RSM US Alliance logo and the RSM US Alliance signatures are proprietary to RSM US LLP, while RSM™ is used under license by RSM US LLP.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 the 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 is the responsibility of management and, 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. Such 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. The 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.

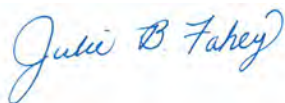
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section, Other Financial Schedules, and Statistical section, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection, with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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 19, 2023, 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.



For Talbot, Korvola & Warwick, LLP
Portland, Oregon
December 19, 2023

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 COVID-19 pandemic has had a significant impact on our communities and the district. The district has been able to reopen all facilities, which were closed due to the pandemic. However, some facilities are operating on reduced hours. Even though all facilities have reopened the district has been struggling with staffing levels due to pressures in the labor market. In response to those pressures during the fiscal year ended June 30, 2023 the district implemented two part-time pay increases and a full-time compensation/classification review increasing wages of the majority of full-time employees.
- The assets and deferred outflows of resources of the district exceeded its liabilities and deferred inflows at June 30, 2023 by \$270,372,607.
- Net investment in capital assets (net of accumulated depreciation and related debt) accounts for most of net position, with a value of \$205,227,631.
- Restricted net position of \$53,397,897 includes assets restricted for capital improvements and debt service.
- The remaining net position, \$11,697,079, is positive for the first time since fiscal year 2017 as a result of an influx of funds to the district's pension plan. The district adopted a funding plan in January 2021 to address pension funding over the long-term, while continuing to meet the district's ongoing obligations to patrons and creditors, and is on schedule to have the pension plan at or near 100 percent funded by July 1, 2032.
- The district's total net position increased by \$37,235,769 or 16.0 percent over the previous year. The increase is mainly the result of increases in interest earned from the district's investments, increases in property tax revenue, and decreases in expenses resulting from cost management actions and hiring struggles due to labor market constraints.
- As of the close of the current fiscal year, the district's governmental funds reported combined ending fund balances in excess of \$85.6 million, an increase just under \$18.5 million, or 27.5 percent. A decrease was reported in the Bond Capital Projects Fund. Increases were reported in the General Fund, due to increased property tax, interest, and program revenues and under-expenditure of budgeted costs, and the System Development Charges (SDC) Fund, due to under-expenditure of budgeted costs and higher than anticipated SDC revenue and interest for the fiscal year. As of June 30, 2023, fund balance for the General Fund was \$29,788,305 or 62.5 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

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, 2023, 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, 2023.

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 SDC Fund, all of which are considered major funds. Data from the other governmental funds, the Mitigation Maintenance Fund and the Metro Bond Local Share Capital Fund are 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.

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

Budgetary highlights

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

Notes to the basic financial statements

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

Government-wide Financial Analysis

Statement of Net Position

As noted earlier, net position may serve over time as an indicator of the district's financial position. As of June 30, 2023, the district's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$270,372,607.

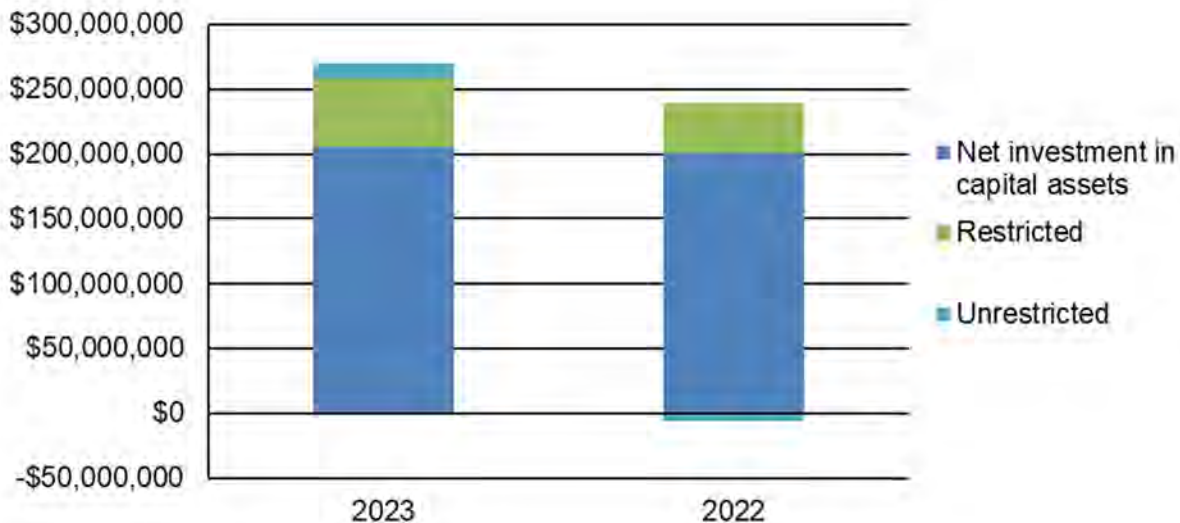
The following is a condensed version of the government-wide Statement of Net Position.

	Governmental Activities	
	June 30, 2023	June 30, 2022
Cash and investments	\$ 85,614,149	\$ 71,472,467
Other assets	11,257,195	6,812,067
Capital assets	252,322,596	254,730,616
Total assets	349,193,940	333,015,150
Deferred outflow of resources - pension	4,540,374	2,187,088
Deferred outflow of resources - opeb	298,828	385,596
Deferred outflow of resources - charge on debt refunding	2,358,180	2,869,305
Total deferred outflow of resources	7,197,382	5,441,989
 Total assets and deferred outflow of resources	 356,391,322	 338,457,139
 Other liabilities	 8,235,994	 7,580,120
Debt liabilities	51,706,862	59,920,320
Net pension and opeb liabilities	10,895,015	20,404,446
Total liabilities	70,837,871	87,904,886
Deferred inflow of resources - pension	10,572,034	12,461,863
Deferred inflow of resources - opeb	479,702	574,793
Deferred inflow of resources - lease resources	4,129,108	4,378,759
Total deferred inflow of resources	15,180,844	17,415,415
 Total liabilities and deferred inflow of resources	 86,018,715	 105,320,301
 Net investment in capital assets	 205,277,631	 200,271,924
Restricted	53,397,897	38,823,872
Unrestricted	11,697,079	(5,958,958)
Total net position	\$ 270,372,607	\$ 233,136,838

The largest portion of the district's net position, \$205,277,631 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, \$53,397,897 represents resources that are subject

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

to external restrictions on how they may be used. The remaining net position, \$11,697,079 is positive for the first time since fiscal year 2017 as a result of an influx of funds to the district's pension plan. The district adopted a funding plan in January 2021 to address pension funding over the long-term, while continuing to meet the district's ongoing obligations to patrons and creditors, and is on schedule to have the pension plan at or near 100 percent funded by July 1, 2032.

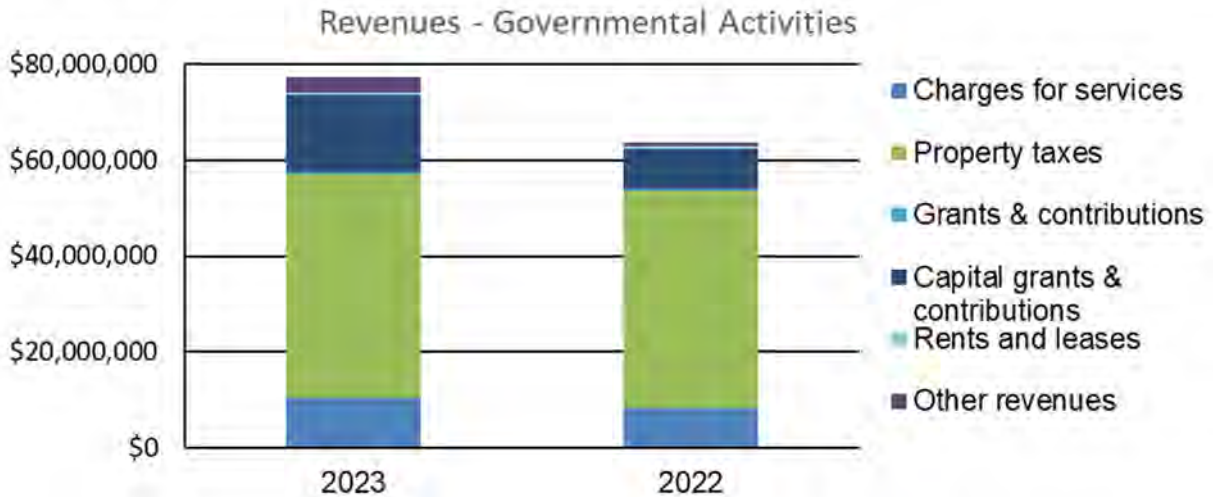


Statement of Activities

Governmental activities increased the district's net position by \$37,235,769 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:

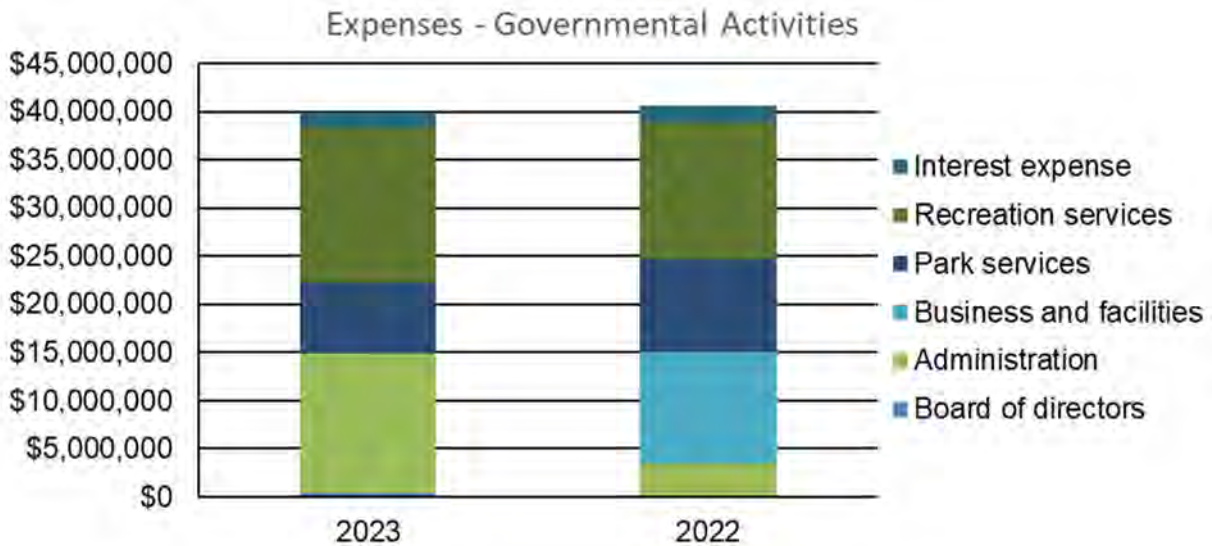
	Governmental Activities	
	For the year ended	
	June 30, 2023	June 30, 2022
Revenues:		
Program revenues:		
Charges for services	\$ 10,385,213	\$ 8,300,331
Operating grants and contributions	382,274	382,591
Capital grants and contributions	16,114,045	8,301,147
Rents and leases	575,863	598,733
General revenues:		
Property taxes	46,737,624	45,371,462
Other	3,088,476	734,195
Total revenues	<u>77,283,495</u>	<u>63,688,459</u>
Expenses:		
Board of directors	351,088	199,592
Administration	14,657,122	3,245,954
Business and facilities	-	11,587,219
Park services	7,392,144	9,554,414
Recreation services	16,109,044	14,368,060
Interest on long-term debt	1,538,328	1,678,766
Total expenses	<u>40,047,726</u>	<u>40,634,005</u>
Change in net position	37,235,769	23,054,454
Net position - beginning	233,136,838	210,082,384
Net position - ending	<u>\$ 270,372,607</u>	<u>\$ 233,136,838</u>

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



Property taxes increased \$1,366,162, or 3.0 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 increased \$2,084,882 or 25.1 percent, resulting from reopening of district facilities and increased programs throughout the fiscal year, which were closed in the prior fiscal year due to the COVID-19 pandemic. Capital grants and contributions increased \$7,812,898, or 94.1 percent due to an increase in SDCs received throughout the year.

Expenses for the district decreased by 1.4 percent over last year due to cost management actions and hiring struggles due to labor market constraints.



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

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

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 the fiscal year ended June 30, 2023, the district's governmental funds reported an increase in combined ending fund balances of \$18,448,198. The General Fund, Bonded Debt Fund, and SDC Fund reported increases within the year while the Bond Capital Projects Fund reported a decrease. The previous fiscal year had an increase of \$9,156,744, attributable primarily to increased property tax and SDC revenues, and the under-expenditure of budgeted costs.

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 \$29,500,447. 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 62.0 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:

	For the year ended	
	June 30, 2023	June 30, 2022
Revenues:		
Program revenues	\$ 10,385,213	\$ 8,300,331
Property taxes	38,401,470	36,999,109
Other revenues	3,019,737	2,692,900
Total revenues	51,806,420	47,992,340
Expenditures:		
Board of directors	351,088	199,592
Administration	9,559,639	4,145,290
Business and facilities	-	5,202,235
Park services	12,811,916	12,250,007
Recreation services	20,931,493	16,747,616
Capital outlay	3,111,148	3,549,939
Debt service	877,403	905,918
Total expenditures	47,642,687	43,000,597
Other financing sources (uses):		
Additional lease	14,676	-
Transfer out	-	(650,000)
Change in fund balance	4,178,409	4,341,743
Fund balance - beginning	25,609,896	21,268,153
Fund balance - ending	\$ 29,788,305	\$ 25,609,896

Fund balance of the General Fund increased by \$4,178,409 or 16.3 percent on the modified accrual method of accounting, due to continued measured reopening of district facilities and programs that had closed due to the COVID-19 pandemic.

Program revenues increased \$2,084,882 or 25.1 percent. All categories of program revenues experienced increases due to continued reopening of district facilities and programs. Revenues other than program revenues changed as follows:

- Increase of 3.8 percent or \$1,402,361 in property tax revenues related primarily to statutorily allowable growth in assessed property values, new construction in the district.

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

- Other revenues increased \$326,837 or 12.1 percent, due primarily to increases in interest revenue.

Non-capital and non-debt service operating expenditures increased 13.3 percent or \$5,109,396 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, and increased recreation activities and programs offered to patrons. Capital expenditures decreased from the previous year by \$438,791 or 12.4 percent due to timing of construction projects.

The **Bonded Debt Fund** has a total fund balance of \$476,124, an increase of \$36,815 compared with 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 \$319,541 was expended during the current fiscal year. The majority of capital projects have been substantially completed; however, natural resource land restoration and development of one new athletic facility continued during the current year and will do so in future years. As of the end of the year, total fund balance in this fund restricted for capital project development is \$2,303,717.

The **SDC Fund** accounts for development impact fees assessed on new construction within the district boundaries. Total revenues increased by \$9,290,112 or 146.3 percent over last year, due to timing of new construction activity in the district and increasing interest revenue. Total expenditures decreased by \$711,078 or 39.2 percent due to timing of construction on district projects. Fund balance increased by \$14,537,210 or 37.9 percent over the previous year. This total fund balance of \$52,921,773 is 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 budgeted by 22.7 percent, largely due to measured reopening of programs and facilities closed due to the COVID-19 pandemic and decreased grants and sponsorships than anticipated in the preparation of the budget. This led to program revenues falling short of budgeted amounts by \$4,266,424. Expenditures stayed well under budget by 42.8 percent, due to functioning on a revised operating plan and capital projects not moving as fast as anticipated. The revised operating plan was put into place to provide a measured approach to reopening the district facilities and programs. The district also struggled with filling vacant positions and therefore was not able to offer all of the programs/classes that were offered pre-pandemic.

Capital Asset and Debt Administration

Capital assets

The district's investment in capital assets as of June 30, 2023 amounts to \$252,322,596 (net of accumulated depreciation). This investment in capital assets includes land, parks, sites and

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

planning development, buildings and improvements, equipment and furnishings, construction in progress, development in progress, leased assets, and intangible assets. The net decrease in the district's capital assets for the current fiscal year was \$2,435,050 or 1.0 percent, which reflected asset additions of \$4,799,666 and depreciation and amortization of \$7,234,123.

Additions of \$1,416,024 in land were related to new acquisitions of park and natural area parcels. Additions of \$84,402 in park sites was due primarily to work completed at the Schiffler Park Community Garden. Additions of \$823,960 in buildings and improvements was primarily due to the replacement of the Garden Home roof. There were also \$399,172 in additions of various equipment and vehicles throughout the year and \$14,676 in additional leased assets. Construction in process had additions of \$1,675,200 which included the building of three permanent restrooms project, Highland Park, renovations at Harman Swim Center, and work on the Lombard Baker and North-West neighborhood parks and trails, offset by transfers out for completed projects of \$4,579,047, \$1,392,389 of which was for the development of the Tyler Enterprise ERP system. The development in progress had \$386,232 of additions for the development of the Tyler Enterprise ERP system. Deferred maintenance was funded for both buildings and parks improvements, to the extent of available funds.

Capital Assets (net of depreciation)

	June 30	
	2023	2022
Land	\$ 125,739,209	\$ 121,136,527
Parks, sites and planning development	75,678,493	80,317,599
Buildings and improvements	40,898,016	42,215,817
Equipment and furnishings	800,396	744,194
Intangible assets	954	954
Construction in progress	7,411,678	10,315,525
Development in progress	1,778,621	-
Leased assets	15,229	27,030
Total	\$ 252,322,596	\$ 254,757,646

Additional information on the district's capital assets can be found in Note IV.C of the Notes to Basic Financial Statements section of this report.

Long-term debt and other long-term obligations

At June 30, 2023, the district had \$51,691,471 in debt and other long-term obligations outstanding compared to \$59,892,775 last year. \$8,611,730 of the debt outstanding and other long-term obligations at June 30, 2023 is due within one year. Debt decreased by a net of \$8,201,304, mainly due to the principal payments made on existing debt.

Outstanding Debt and Obligations

	June 30	
	2023	2022
General obligation bonds	\$ 37,870,000	\$ 44,310,000
Premiums	3,865,789	5,109,979
Full faith and credit obligations	9,780,000	10,265,000
Direct borrowing and loans	175,682	207,796
Total	\$ 51,691,471	\$ 59,892,775

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

The district's most recent credit rating was "Aa1", received from Moody's in March 2021 for the general obligation bonds. The full faith and credit obligations received a "Aa1" credit rating from Moody's in January 2020. 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 2015, 2016 and 2021 general obligation issues or the series 2020 and 2021 full faith issues.

Additional information on the district's long-term obligations can be found in Note IV.E of the Notes to Basic Financial Statements section of this report.

Economic Factors and Next Year's Budget and Rates

COVID-19 Pandemic – Continuing Fiscal Impacts

In March 2020, we closed all facilities, programs and certain outdoor amenities including fields and playgrounds under order by the Oregon governor, and those facilities remained closed for months. Today, more than three years later, we have not been able to return to pre-pandemic operational levels. And in reality, with current funding levels, we understand we will not be able to do so. At the beginning of the pandemic, like most institutions we spoke about "return to normal" or "building back" and today we understand that the world is very different, people are different, fiscal realities are different, and we must focus on moving forward from where we are today.

The pandemic resulted in life-altering changes to how we interact with each other and how we navigate the world. Today, the district, like most employers is facing unprecedented changes in the labor market. We have positions, such as aquatics professionals, with huge numbers of vacancies that are difficult to fill causing limitations in class offerings and programming options. As of the writing of this message, we continue to offer a fraction of the swim classes and programming we typically would offer due to the staffing shortages.

The tight labor market means THPRD must rethink our employee attraction and retention strategies. Wages for part-time workers have been increasing as well as additional benefit offerings to attract applicants. This past year the district updated classification and compensation for full-time employees to better position the district in this difficult labor market. Prior to the classification update, there were many positions at the district that were unable to be filled, such as in Information Services, due to the district falling behind labor market expectations.

Fiscal Year 2023/24 Budget

We are continuing the approach we developed last fiscal year to develop a full budget appropriation for the upcoming fiscal year, but we will continue to monitor conditions each quarter and adjust our actual spending plans in accordance with funding actuals throughout the year. District staff have done an excellent job learning to manage within even shorter planning cycles, adjusting the district's spending each quarter, in alignment with ever-changing realities brought on by the pandemic.

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

Some of the factors considered during the preparation of the 2023/24 budget were:

- Assessed value on property was estimated to increase by approximately 3.3 percent over the previous year.
- Cost of living increases of 4.0 percent for full-time and 10.0 percent for part-time staff and pension funding in compliance with the board approved pension funding policy.

Property taxes have been increased by the statutorily allowed 3.0 percent of assessed value on all properties. New development growth is estimated at 0.3 percent, for the combined rate of 3.3 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 Board approved an updated district pension funding that will allow the district to address the funding level of the defined benefit pension plan. If investment results for the plan meet projections, the funding plan will allow for close to 100 percent funding of the plan's pension liability by July 1, 2032.

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, 2023

	Governmental Activities	Component Unit - Tualatin Hills Park Foundation
Assets:		
Cash and cash equivalents	\$ 46,645,236	\$ 782,356
Investments	38,944,843	-
Due from other governments	3,948,731	-
Receivables (net of reserve for uncollectible accounts)	2,632,525	67,031
Lease receivables	4,388,081	-
Inventory	189,989	-
Prepays	97,869	2,352
Cash and cash equivalents - restricted	24,070	-
Capital assets (net of accumulated depreciation):		
Land	125,739,209	-
Parks, sites and planning development	75,678,493	-
Buildings and improvements	40,898,016	-
Equipment and furnishings	800,396	-
Intangible assets	954	-
Construction in progress	7,411,678	-
Development in progress	1,778,621	-
Lease assets	15,229	-
Total assets	<u>349,193,940</u>	<u>851,739</u>
Deferred Outflows of Resources:		
Deferred outflows - pension	4,540,374	-
Deferred outflows - opeb	298,828	-
Deferred outflows - charge on debt refunding	2,358,180	-
Total deferred outflows of resources	<u>7,197,382</u>	<u>-</u>
Liabilities:		
Accounts payable and other current liabilities	3,997,519	30,461
Accrued interest payable	164,601	-
Unearned revenue	2,549,335	-
Due within one year:		
Long-term debt	8,611,730	-
Compensated absences	650,514	-
Lease payable	4,672	-
Due in more than one year:		
Long-term debt	43,079,741	-
Compensated absences	874,025	-
Lease payable	10,719	-
Net pension liability	9,945,514	-
Net other post-employment benefits liability	949,501	-
Total liabilities	<u>70,837,871</u>	<u>30,461</u>
Deferred Inflows of Resources:		
Deferred inflows - pension	10,572,034	-
Deferred inflows - opeb	479,702	-
Deferred inflows - lease resources	4,129,108	-
Total deferred inflows of resources	<u>15,180,844</u>	<u>-</u>
Net Position:		
Net investment in capital assets	205,277,631	-
Restricted for:		
Debt service	476,124	-
Capital improvements	52,921,773	-
With donor restrictions	-	223,208
Unrestricted	11,697,079	598,070
Total net position	<u>\$ 270,372,607</u>	<u>\$ 821,278</u>

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

**Tualatin Hills Park & Recreation District
Statement of Activities
For the Year Ended June 30, 2023**

Functions/Programs	Program Revenues					Net Revenue (Expense) and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Rents and Leases	Governmental Activities	Component Unit - Tualatin Hills Park Foundation
Primary government:							
Governmental activities:							
Board of Directors	\$ 351,088	\$ -	\$ -	\$ -	\$ -	\$ (351,088)	
Administration	14,657,122	-	-	16,114,045	575,863	2,032,786	
Park services	7,392,144	-	-	-	-	(7,392,144)	
Recreation services	16,109,044	10,385,213	382,274	-	-	(5,341,557)	
Interest on long-term debt	1,538,328	-	-	-	-	(1,538,328)	
Total primary government	\$ 40,047,726	\$ 10,385,213	\$ 382,274	\$ 16,114,045	\$ 575,863	(12,590,331)	
Component unit:							
Tualatin Hills Park Foundation	\$ 195,332	\$ -	\$ 105,752	\$ -	\$ -		\$ (89,580)
General revenues:							
Property taxes levied for general purposes						38,441,264	-
Property taxes levied for debt service						8,296,360	-
Grants and contributions not restricted to specific programs						-	97,966
Unrestricted investments earnings						2,858,237	714
Miscellaneous						230,239	331
Total general revenues						49,826,100	99,011
Change in net position						37,235,769	9,431
Net position - beginning						233,136,838	811,847
Net position - ending						\$ 270,372,607	\$ 821,278

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, 2023

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Assets:						
Cash and cash equivalents	\$ 34,610,329	\$ 434,720	\$ 2,367,381	\$ 9,048,393	\$ 184,413	\$ 46,645,236
Investments	-	-	-	38,944,843	-	38,944,843
Receivables:						
Interest	822	587	-	370,313	-	371,722
Property taxes, net	648,758	140,752	-	-	-	789,510
Accounts receivable	649,201	-	8,015	814,077	-	1,471,293
Leases	4,388,081	-	-	-	-	4,388,081
Intergovernmental	16,650	-	-	3,932,081	-	3,948,731
Cash and cash equivalents - restricted	-	-	-	24,070	-	24,070
Prepays	97,869	-	-	-	-	97,869
Inventory	189,989	-	-	-	-	189,989
Total assets	<u>\$ 40,601,699</u>	<u>\$ 576,059</u>	<u>\$ 2,375,396</u>	<u>\$ 53,133,777</u>	<u>\$ 184,413</u>	<u>\$ 96,871,344</u>
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities:						
Accounts payable	\$ 1,361,459	\$ -	\$ 65,249	\$ 193,311	\$ 39,820	\$ 1,659,839
Salaries payable	523,993	-	-	-	-	523,993
Retainages payable	5,845	-	6,430	18,693	-	30,968
Other current liabilities payable	1,782,719	-	-	-	-	1,782,719
Unearned revenue	2,549,335	-	-	-	-	2,549,335
Total liabilities	<u>6,223,351</u>	<u>-</u>	<u>71,679</u>	<u>212,004</u>	<u>39,820</u>	<u>6,546,854</u>
Deferred inflows:						
Unavailable revenue - taxes	460,935	99,935	-	-	-	560,870
Unavailable revenue - leases	4,129,108	-	-	-	-	4,129,108
Total deferred inflows	<u>4,590,043</u>	<u>99,935</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,689,978</u>
Fund balances:						
Nonspendable:						
Prepays	97,869	-	-	-	-	97,869
Inventory	189,989	-	-	-	-	189,989
Restricted:						
Debt service	-	476,124	-	-	-	476,124
Capital improvements	-	-	2,303,717	52,921,773	-	55,225,490
Committed - mitigation maintenance	-	-	-	-	193,975	193,975
Unassigned	29,500,447	-	-	-	(49,382)	29,451,065
Total fund balance	<u>29,788,305</u>	<u>476,124</u>	<u>2,303,717</u>	<u>52,921,773</u>	<u>144,593</u>	<u>85,634,512</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 40,601,699</u>	<u>\$ 576,059</u>	<u>\$ 2,375,396</u>	<u>\$ 53,133,777</u>	<u>\$ 184,413</u>	<u>\$ 96,871,344</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, 2023

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

Fund balances - total governmental funds:	\$	85,634,512
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		252,322,596
Unavailable revenues for those amounts that were not available to pay current period expenditures.		560,870
Other long-term items are not available to pay for current period expenditures and, therefore, are deferred in the fund statements:		
Deferred outflows - pension		4,540,374
Deferred outflows - other post employment benefits		298,828
Deferred outflow - charge on debt refunding		2,358,180
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued interest payable		(164,601)
Bonds, FFC and loans payable		(51,691,471)
Compensated absences		(1,524,539)
Lease payable		(15,391)
Net opeb liability		(949,501)
Deferred inflows - pension		(10,572,034)
Deferred inflows - other post employment benefits		(479,702)
Net pension liability		(9,945,514)
Net position of governmental activities	<u>\$</u>	<u>270,372,607</u>

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, 2023

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 38,401,470	\$ 8,290,928	\$ -	\$ -	\$ -	\$ 46,692,398
Aquatic programs	2,243,678	-	-	-	-	2,243,678
Tennis center	1,197,210	-	-	-	-	1,197,210
Sports programs	2,273,431	-	-	-	-	2,273,431
Recreation programs	4,670,894	-	-	-	-	4,670,894
Grants and sponsorships	844,590	-	-	-	-	844,590
Rents and leases	575,863	-	-	-	-	575,863
System development charges	-	-	-	14,235,705	-	14,235,705
Interest earned	1,236,662	152,436	57,965	1,405,650	5,524	2,858,237
Charges for services	133,581	-	-	-	-	133,581
Miscellaneous revenues	229,041	-	-	-	1,198	230,239
Total revenues	<u>51,806,420</u>	<u>8,443,364</u>	<u>57,965</u>	<u>15,641,355</u>	<u>6,722</u>	<u>75,955,826</u>
Expenditures:						
Current:						
Board of Directors	351,088	-	-	-	-	351,088
Administration	9,559,639	-	-	-	-	9,559,639
Park services	12,811,916	-	-	-	-	12,811,916
Recreation services	20,931,493	-	-	-	-	20,931,493
Capital outlay	3,111,148	-	319,541	1,073,208	49,382	4,553,279
Materials and services - SDC	-	-	-	30,937	-	30,937
Debt service	877,403	8,406,549	-	-	-	9,283,952
Total expenditures	<u>47,642,687</u>	<u>8,406,549</u>	<u>319,541</u>	<u>1,104,145</u>	<u>49,382</u>	<u>57,522,304</u>
Excess (deficiency) of revenues over (under) expenditures	4,163,733	36,815	(261,576)	14,537,210	(42,660)	18,433,522
Other financing sources (uses):						
Additional leases	14,676	-	-	-	-	14,676
Total other finance sources (uses)	<u>14,676</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,676</u>
Net change in fund balances	4,178,409	36,815	(261,576)	14,537,210	(42,660)	18,448,198
Fund balances at beginning of year	<u>25,609,896</u>	<u>439,309</u>	<u>2,565,293</u>	<u>38,384,563</u>	<u>187,253</u>	<u>67,186,314</u>
Fund balances at end of year	<u>\$ 29,788,305</u>	<u>\$ 476,124</u>	<u>\$ 2,303,717</u>	<u>\$ 52,921,773</u>	<u>\$ 144,593</u>	<u>\$ 85,634,512</u>

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, 2023**

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

Net changes in fund balances - total governmental funds	\$ 18,448,198
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.	(3,838,680)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.	1,415,431
Governmental funds report lease financing as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as amortization expense. This is the amount by which amortization exceeded lease financing.	353
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.	45,227
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.	7,690,179
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	28,615
Accrued compensated absences payable	(314,423)
Net OPEB liability and related deferrals	5,168
Net pension liability and related deferrals	13,755,701
Change in net position of governmental activities	\$ 37,235,769

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, 2023**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Property taxes	\$ 37,713,799	\$ 38,401,470	\$ 687,671
Aquatic programs	3,636,336	2,243,678	(1,392,658)
Tennis center	1,240,987	1,197,210	(43,777)
Sports programs	3,845,977	2,273,431	(1,572,546)
Recreation programs	5,928,337	4,670,894	(1,257,443)
Grants and sponsorships	13,421,248	844,590	(12,576,658)
Rents and leases	554,000	575,863	21,863
Interest earned	150,000	1,236,662	1,086,662
Charges for services	415,000	133,581	(281,419)
Miscellaneous revenues	150,000	229,041	79,041
Total revenues	<u>67,055,684</u>	<u>51,806,420</u>	<u>(15,249,264)</u>
Expenditures:			
Board of Directors	513,755	351,088	162,667
Administration	12,563,467	10,724,084	1,839,383
Park services	15,223,571	13,041,321	2,182,250
Recreation services	27,208,537	20,931,493	6,277,044
Capital outlay	17,513,781	2,594,701	14,919,080
Contingency	8,304,273	-	8,304,273
Capital replacement reserve	2,000,000	-	2,000,000
Total expenditures	<u>83,327,384</u>	<u>47,642,687</u>	<u>35,684,697</u>
Other financing sources (uses):			
Transfers out	(350,000)	-	350,000
Additional lease	-	14,676	14,676
Total other financing sources (uses)	<u>(350,000)</u>	<u>14,676</u>	<u>364,676</u>
Change in fund balance	<u>(16,621,700)</u>	<u>4,178,409</u>	<u>(20,800,109)</u>
Fund balances at beginning of year	<u>16,621,700</u>	<u>25,609,896</u>	<u>8,988,196</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 29,788,305</u>	<u>\$ 29,788,305</u>

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

Tualatin Hills Park & Recreation District
Statement of Fiduciary Net Position
June 30, 2023

	<u>Pension and OPEB Trust Funds</u>
Assets	
Cash	\$ 218,985
Investments @ fair value	
Mutual funds	37,177,951
US stock	397,265
Accrued interest	891
Loan receivable	<u>24,014</u>
Total assets	<u>37,819,106</u>
Net Position	
Restricted for pension	36,019,414
Restricted for other post-employment benefits	<u>1,799,692</u>
Total net position held in trust	<u><u>\$ 37,819,106</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, 2023

	<u>Pension and OPEB Trust Funds</u>
Additions:	
Contributions	
Employer	\$ 3,900,000
Employee	1,019,039
Other	<u>11,000,858</u>
Total contributions	<u>15,919,897</u>
Investment earnings	<u>2,130,498</u>
Total additions	<u>18,050,395</u>
Deductions:	
Benefits paid	(391,022)
Administrative expenses	<u>(41,798)</u>
Total deductions	<u>(432,820)</u>
Change in net position	17,617,575
Net position, at beginning of year	<u>20,201,531</u>
Net position, at end of year	<u>\$ 37,819,106</u>

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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 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's governmental funds. The fiduciary trust funds are excluded from the government-wide financial statements.

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 by 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 a separate accounting entity. Funds are reported separately to aid in financial management and to help demonstrate legal compliance in the 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

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 *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 bonds. 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 *Metro Bond Local Share Capital Fund* is a capital projects

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

fund that accounts for dollars set aside for the local match to the Metro bond grants to support clean water, protect and restore culturally significant native plant communities, protect and improve fish and wildlife habitat, reduce impacts of climate change, enhance trail networks, and make parks and natural areas more accessible and inclusive.

Additionally, the district reports fiduciary funds as follows:

The *Pension Trust Fund* accounts for activities of the district's defined benefit and defined contribution pension plans.

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

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 and U.S. Agencies, commercial paper, corporate indebtedness, certificates of deposit, bank time deposits/savings accounts, bankers' acceptances, municipal debt, 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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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. Lease receivables

Lease receivables are recognized at the net present value of the future lease payments at an interest rate either explicitly described in the agreement or implicitly determined by the district, reduced by principal payments received.

4. 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.

5. Capital assets

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset life 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
Lease assets	5

Tualatin Hills Park & Recreation District

Notes to Basic Financial Statements

Lease assets are assets which the district leases for a term of more than one year. The value of lease assets are determined by the net present value of the leases at the district's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

6. *Deferred outflows/inflows of resources*

In addition to assets, another financial statement element, *deferred outflows of resources*, represents a consumption of net assets 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 net difference between projected and actual investment earnings and changes in assumptions or inputs. 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 assets 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 and changes in assumptions or inputs that relates to the OPEB and pension plans and deferred lease resources.

7. *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.

8. *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.

9. *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

Tualatin Hills Park & Recreation District

Notes to Basic Financial Statements

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.

10. Lease payable

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

11. 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 Finance Services Director.
- 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

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 \$(51,691,471) difference are as follows:

Bonds payable	\$ (37,870,000)
Plus: Issuance premiums (to be amortized over life of debt)	(2,936,831)
Full faith and credit obligations	(9,780,000)
Plus: Issuance premiums (to be amortized over life of debt)	(928,958)
Direct debt and loans payable	<u>(175,682)</u>
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position-governmental activities</i>	<u><u>\$ (51,691,471)</u></u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliations between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$(3,838,680) difference are as follows:

Capital outlay (for capitalized assets)	\$ 3,368,966
Depreciation expense	<u>(7,207,646)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at changes in <i>net position of governmental activities</i>	<u><u>\$ (3,838,680)</u></u>

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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 \$1,415,431 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	\$ 1,416,024
Deletions of capital assets decrease the net position in the statement of net position, but do not appear in the governmental funds because they are not financial resources	<u>(593)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 1,415,431</u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this \$7,690,179 difference are as follows:

Principal repayments:	
General obligation debt	\$ 6,440,000
Other long-term debt	517,114
Amortization of premiums	1,244,190
Amortization of deferred charges/inflows on refundings	<u>(511,125)</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>\$ 7,690,179</u>

III. Stewardship, compliance and accountability

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

budget through 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 appropriations transfers between the levels of control. Such transfers require approval by the board. In the year ended June 30, 2023 there weren't any supplemental budgets or budget transfers.

IV. Detailed notes on all funds

A. Cash, cash equivalents and investments

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

At June 30, 2023, the district had the following cash, cash equivalents and investments at fair value:

Governmental funds:	
Demand deposits	\$ 1,414,176
Commercial paper	539,735
Investments in the State Treasurer's LGIP	44,715,395
Government and agency obligations	38,944,843
Total governmental funds cash, cash equivalents and investments	85,614,149
Fiduciary funds:	
Cash	218,985
Mutual funds	37,177,951
US stock	397,265
Other	891
Total cash, cash equivalents and investments at fair value	\$ 123,409,241

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

Cash and cash equivalents	\$ 46,645,236
Investments	38,944,843
Cash, cash equivalents and investments - restricted	24,070
Total cash, cash equivalents and investments - governmental activities	85,614,149
Cash and investments - fiduciary activities	37,795,092
Total cash, cash equivalents and investments - fiduciary activities	37,795,092
Total cash, cash equivalents and investments	\$ 123,409,241

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 are valued using prices quoted in active markets for those securities; Level 2 are valued based on

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

price data obtained from observed transactions and market price quotations from broker dealers and/or pricing vendors. Assets valued at fair value as of June 30, 2023 are as follows:

	Level 1	Level 2
Commercial paper	\$ -	\$ 539,735
Government and agency obligations	-	38,944,843
Mutual funds	37,177,951	-
US stock	397,265	-
Other	-	891
 Total	 \$ 37,575,216	 \$ 39,485,469

Current investments ratings and weighted average maturities are:

	Moody's AAA	Total	Weighted Average Maturity (years)
Commercial paper	\$ 539,735	\$ 539,735	0.60
Government and agency obligations	38,944,843	38,944,843	0.58

The LGIP and mutual funds are unrated.

1. Interest rate risk

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

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 percent of the LGIP portfolio may mature in over one year and no investment may mature in over three years. At June 30, 2023, the district's share of the amount of unrealized gain reported by the LGIP was considered immaterial.

2. Credit risk

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

3. Concentration of credit risk

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

In accordance with GASB Statement No. 40, the district is required to report all individual non-federal investments, which exceed 5 percent of total invested funds. As of June 30, 2023, the district did not hold any non-federal investments exceeding 5 percent of invested funds.

4. Custodial credit risk – deposits

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. The combined total bank balance is \$1,732,958. Of these deposits, \$250,000 is covered by federal depository insurance. As required by ORS, 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.

5. 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.

B. Lease receivables

	Outstanding June 30, 2022	Additions	Decrease	Outstanding June 30, 2023
Training Facility Lease, interest at 4.30%, principal and interest ranges from \$222,863 to \$270,212 annually, due 2031	\$ 1,809,049	\$ -	\$ 149,733	\$ 1,659,316
Land & House Lease, interest at 2.41%, principal and interest of \$30,591 annually, due 2024	59,039	-	29,168	29,871
Garden Home Tenant, interest at 5.25%, principal and interest of \$2,426 monthly, due 2025	7,248	62,548	27,279	42,517
Garden Home Tenant, interest at 2.79%, principal and interest ranges from \$3,740 to \$5,576 monthly, due 2024	128,125	-	62,201	65,924
Garden Home Tenant, interest at 6.25%, principal and interest ranges from \$2,165 to \$3,665 monthly, due 2026	-	111,204	19,105	92,099
Garden Home Tenant, interest at 5.13%, principal and interest of \$1,701 monthly, due 2027	-	89,788	16,158	73,630

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

Continued	Outstanding June 30, 2022	Additions	Decrease	Outstanding June 30, 2023
Garden Home Tenant, interest at 5.13%, principal and interest of \$1,800 monthly, due 2024	-	31,114	15,256	15,858
Stuhr Center Tenant, interest at 6.27%, principal and interest of \$300 monthly, due 2025	-	6,752	1,068	5,684
Garden Home Telecom, interest at 2.90%, principal and interest ranges from \$10,000 to \$14,569 annually, due 2041	174,219	-	5,148	169,071
Garden Home Telecom, interest at 3.62%, principal and interest ranges from \$1,145 to \$1,329 monthly, due 2037	169,931	-	7,908	162,023
Garden Home Telecom, interest at 5.52%, principal and interest ranges from \$2,327 to \$2,420 monthly, due 2036	282,753	-	13,777	268,976
Garden Home Telecom, interest at 4.41%, principal and interest ranges from \$995 to \$1,596 monthly, due 2038	170,365	-	4,978	165,387
Morgan's Run Telecom, interest at 2.95%, principal and interest ranges from \$992 to \$1,519 monthly, due 2042	230,039	-	6,885	223,154
Murray Hill Telecom, interest at 4.41%, principal and interest ranges from \$800 to \$1,124 monthly, due 2037	125,892	-	5,268	120,624
Murray Hill Telecom, interest at 3.74%, principal and interest ranges from \$800 to \$1,354 monthly, due 2037	145,173	-	5,745	139,428
Murray Hill Telecom, interest at 4.26%, principal and interest ranges from \$10,800 to \$14,375 annually, due 2038	145,832	-	4,588	141,244
Stoller Farms Telecom, interest at 3.70%, principal and interest ranges from \$12,200 to \$21,394 annually, due 2041	216,773	-	4,545	212,228
Stoller Farms Telecom, interest at 3.63%, principal and interest ranges from \$11,042 to \$14,696 annually, due 2041	171,541	-	4,815	166,726
Waterhouse Telecom, interest at 6.81%, principal and interest ranges from \$661 to \$760 monthly, due 2027	33,552	-	7,043	26,509

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

Continued	<u>Outstanding June 30, 2022</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2023</u>
Hart Meadows Telecom, interest at 4.32%, principal and interest ranges from \$1,725 to \$2,282 monthly, due 2036	247,609	-	10,206	237,403
Sunset Park Telecom, interest at 4.40%, principal and interest ranges from \$16,617 to \$27,670 annually, due 2035	210,325	-	8,028	202,297
Lehman Telecom, interest at 3.72%, principal and interest ranges from \$1,134 to \$1,525 monthly, due 2032	124,413	-	9,952	114,461
Summercrest East Telecom, interest at 7.12%, principal and interest ranges from \$1,129 to \$1,264 monthly, due 2028	64,462	-	10,811	53,651
	<u>\$ 4,516,340</u>	<u>\$ 301,406</u>	<u>\$ 429,665</u>	<u>\$ 4,388,081</u>

Future maturities are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 471,771	\$ 180,206
2025	383,438	161,202
2026	351,058	144,353
2027	362,339	128,968
2028	349,795	113,861
2029 - 2033	1,532,976	338,080
2034 - 2038	739,458	99,674
2039 - 2042	197,246	12,788
	<u>\$ 4,388,081</u>	<u>\$ 1,179,132</u>

Deferred inflow of resources mirror the principal payment maturities described above.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

C. Capital assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance 6/30/22	Increases	Decreases	Transfers	Ending Balance 6/30/23
Non-depreciable					
Land	\$ 121,136,527	\$ 1,416,024	\$ -	\$ 3,186,658	\$ 125,739,209
Construction in progress	10,315,525	1,675,200	-	(4,579,047)	7,411,678
Development in progress	-	386,232	-	1,392,389	1,778,621
Total non-depreciable	<u>131,452,052</u>	<u>3,477,456</u>	<u>-</u>	<u>-</u>	<u>134,929,508</u>
Depreciable					
Parks, sites and planning development	136,164,014	84,402	-	-	136,248,416
Buildings and improvements	80,544,182	823,960	-	-	81,368,142
Equipment and furnishings	8,833,781	399,172	(74,494)	-	9,158,459
Intangible assets	341,762	-	-	-	341,762
Lease assets	74,358	14,676	(66,652)	-	22,382
Total depreciable	<u>225,958,097</u>	<u>1,322,210</u>	<u>(141,146)</u>	<u>-</u>	<u>227,139,161</u>
Accumulated depreciation					
Parks, sites and planning development	(55,846,415)	(4,723,508)	-	-	(60,569,923)
Buildings and improvements	(38,328,365)	(2,141,761)	-	-	(40,470,126)
Equipment and furnishings	(8,089,587)	(342,377)	73,901	-	(8,358,063)
Intangible assets	(340,808)	-	-	-	(340,808)
Lease assets	(47,328)	(26,477)	66,652	-	(7,153)
Total accumulated depreciation	<u>(102,652,503)</u>	<u>(7,234,123)</u>	<u>140,553</u>	<u>-</u>	<u>(109,746,073)</u>
Net depreciable assets	<u>123,305,594</u>	<u>(5,911,913)</u>	<u>(593)</u>	<u>-</u>	<u>117,393,088</u>
Capital assets, net	<u>\$ 254,757,646</u>	<u>\$ (2,434,457)</u>	<u>\$ (593)</u>	<u>\$ -</u>	<u>\$ 252,322,596</u>

Depreciation and amortization expense of \$7,234,123 for governmental activities was charged to the business and facilities function.

The district has the following significant construction commitments related to projects at June 30, 2023:

Commitments at June 30, 2023

Permanent Restroom - Greenway Park	\$ 16,129
Permanent Restrooms - Hazeldale and Schiffler Parks	622,149
Harman Swim Center ADA Improvements	31,551
Neighborhood Park SEQ-2 La Raiz	2,110,175
Neighborhood Park NWQ-5 Abbey Creek	87,114
MTIP-RFFA BCT PE Match Funds	87,778
Youth Athletic Fields - SW Quadrant	28,088
CIP - 97-750 Bronson Creek Greenway Laidlaw	230,510
	<u>\$ 3,213,494</u>

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

D. 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 6/30/22	Increase	Repayments	Ending Balance 6/30/223	Due within one year
Compensated absences	\$ 1,210,116	\$ 1,032,111	\$ (717,688)	\$ 1,524,539	\$ 650,514

E. Long-term debt

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

	Beginning Balance 6/30/22	Increase	Repayments	Ending Balance 6/30/23	Due within one year
General Obligation Bonds					
Series 2015	\$ 24,535,000	\$ -	\$ (4,340,000)	\$ 20,195,000	\$ 4,725,000
Series 2016	8,710,000	-	-	8,710,000	-
Series 2021	11,065,000	-	(2,100,000)	8,965,000	2,305,000
Premium	4,073,569	-	(1,136,738)	2,936,831	950,272
Total General Obligation Bonds	<u>48,383,569</u>	<u>-</u>	<u>(7,576,738)</u>	<u>40,806,831</u>	<u>7,980,272</u>
Full Faith & Credit					
Series 2020	9,230,000	-	(390,000)	8,840,000	395,000
Series 2021	1,035,000	-	(95,000)	940,000	100,000
Premium	1,036,410	-	(107,452)	928,958	103,376
Total Full Faith & Credit	<u>11,301,410</u>	<u>-</u>	<u>(592,452)</u>	<u>10,708,958</u>	<u>598,376</u>
Direct Borrowing					
Energy Savings Contract	207,796	-	(32,114)	175,682	33,082
Total Direct Borrowing	<u>207,796</u>	<u>-</u>	<u>(32,114)</u>	<u>175,682</u>	<u>33,082</u>
Total Long-term debt	<u>\$ 59,892,775</u>	<u>\$ -</u>	<u>\$ (8,201,304)</u>	<u>\$ 51,691,471</u>	<u>\$ 8,611,730</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.

On May 5, 2015, the district issued \$37,880,000 in general obligation bonds with interest rates ranging from 2.0 percent to 5.0 percent. 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 refunding bonds will

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

be paid annually, with interest payments semi-annually, over a term of fourteen years. As of June 30, 2023, there are no bonds outstanding that are considered defeased.

On October 12, 2016, the district issued \$8,710,000 in general obligation bonds with interest rates between 3.0 percent and 4.0 percent. 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 refunding bonds will be paid annually, with interest payments semi-annually, over a term of twelve years. As of June 30, 2023, there are no bonds outstanding that are considered defeased.

On March 30, 2021, the district issued \$13,265,000 in general obligation bonds with interest rates between 3.0 percent and 4.0 percent. The proceeds were used to advance refund \$15,525,000 of the Series 2011 general obligation issue. The net proceeds of \$15,792,984 (including a \$2,527,984 premium and payment of \$155,837 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, the remainder of the Series 2011 bonds are considered defeased and the liability was removed from the statement of net position. The difference between the reacquisition and the net carrying amount of the prior debt is being amortized over the remaining life of the refunding debt. The refunding bonds will be paid annually, with interest payments semi-annually, over a term of eight years. As of June 30, 2023, there are no bonds outstanding that are considered defeased.

Full Faith and Credit Obligations

On February 12, 2020, the district issued \$9,900,000 in full faith and credit bonds with interest rates between 3.0 percent and 4.0 percent. 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 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 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 refunding bonds will be paid annually, with interest payments semi-annually, over a term of twenty years. As of June 30, 2023, there are no bonds outstanding that are considered defeased.

On February 11, 2021, the district issued \$1,125,000 in full faith and credit bonds with an interest rate of 1.45 percent through November 30, 2025, and 1.95 percent from that date through the end of the term of the debt. The proceeds were used to refund \$1,080,000 of the Series 2010A full faith and credit obligations and \$38,687 in issuance costs. The obligations are paid annually, with interest payments semi-annually, through December 1, 2030.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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 percent and is payable over fifteen years. This loan is not collateralized.

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

Annual principal requirements for all issues are as follows:

Year Ending June 30,	General Obligation Series			Full Faith & Credit		Direct Borrowing	
	2015	2016	2021	2020	2021	Energy Contract	Total
2024	\$ 4,725,000	\$ -	\$ 2,305,000	\$ 395,000	\$ 100,000	\$ 33,082	\$ 7,558,082
2025	5,125,000	-	2,525,000	415,000	105,000	34,079	8,204,079
2026	5,545,000	3,125,000	-	440,000	110,000	35,105	9,255,105
2027	4,800,000	3,355,000	-	450,000	120,000	36,163	8,761,163
2028	-	2,230,000	830,000	470,000	125,000	37,253	3,692,253
2029-2033	-	-	3,305,000	2,585,000	380,000	-	6,270,000
2034-2038	-	-	-	3,000,000	-	-	3,000,000
2039-2043	-	-	-	1,085,000	-	-	1,085,000
	<u>\$ 20,195,000</u>	<u>\$ 8,710,000</u>	<u>\$ 8,965,000</u>	<u>\$ 8,840,000</u>	<u>\$ 940,000</u>	<u>\$ 175,682</u>	<u>\$ 47,825,682</u>

Annual interest requirements for all issues are as follows:

Year Ending June 30,	General Obligation Series			Full Faith & Credit		Direct Borrowing	
	2015	2016	2021	2020	2021	Energy Contract	Total
2024	\$ 903,750	\$ 292,550	\$ 448,250	\$ 296,750	\$ 12,905	\$ 5,007	\$ 1,959,212
2025	667,500	292,550	333,000	280,950	11,419	4,011	1,589,430
2026	421,250	292,550	206,750	264,350	11,423	2,984	1,199,307
2027	144,000	167,550	206,750	246,750	11,018	1,927	777,995
2028	-	66,900	206,750	228,750	8,629	838	511,867
2029-2033	-	-	165,250	865,200	10,919	-	1,041,369
2034-2038	-	-	-	438,450	-	-	438,450
2039-2043	-	-	-	45,450	-	-	45,450
	<u>\$ 2,136,500</u>	<u>\$ 1,112,100</u>	<u>\$ 1,566,750</u>	<u>\$ 2,666,650</u>	<u>\$ 66,313</u>	<u>\$ 14,767</u>	<u>\$ 7,563,080</u>

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

F. Lease payable

	<u>Outstanding June 30, 2022</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2023</u>
Facility Lease, interest at 1.75%, principal and interest ranges from \$3,659 to \$3,805 monthly, due 2023	\$ 22,695	\$ -	\$ 22,695	\$ -
Finance Copier Lease, interest at 1.50%, principal and interest of \$246 monthly, due 2024	4,850	-	2,899	1,951
Mail Meter Lease, interest at 4.80%, principal and interest of \$141 monthly, due 2028	-	7,508	1,130	6,378
Envelope Machine Lease, interest at 4.87%, principal and interest of \$135 monthly, due 2028	-	7,168	106	7,062
	<u>\$ 27,545</u>	<u>\$ 14,676</u>	<u>\$ 26,830</u>	<u>\$ 15,391</u>

Future maturities are as follows:

Fiscal		
<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 4,672	\$ 608
2025	2,858	454
2026	3,000	312
2027	3,142	170
2028	1,719	48
	<u>\$ 15,391</u>	<u>\$1,592</u>

V. Other information

A. Defined benefit pension plan

The district maintains a single-employer defined benefit pension plan (“plan”) trustee by U.S. Bank National Association. 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.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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. 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, 2022 was:

Active members	159
Vested inactive members	43
Retirees	<u>21</u>
Total	<u><u>223</u></u>

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 percent 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 percent 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 percent 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 percent of unused vacation leave, and 50 percent of unused sick leave.

The plan does not have a disability benefit, but a participant qualified under a program administered by the Social Security Administration will continue to earn vesting service credits during the period of disability. In the event of death prior to retirement, an amount equal to the present value of the vested accrued benefit will be paid. Death benefits paid post-retirement are provided only by the annuity form elected at the time of retirement. Terminated employees who have completed five years of vesting service are entitled to receive a vested monthly benefit starting at normal retirement date. A participant is always 100 percent 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 percent (or negative 2 percent) 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.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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 percent 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, 2023 totaled \$3,900,000 which is 25.0 percent of annual covered payroll of \$15,571,548. Pension expense (benefit) for the fiscal year ended June 30, 2023 was \$1,144,372.

Tier I participants may make voluntary contributions up to a maximum of 10 percent 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, 2023 with a measurement date of June 30, 2023, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<p>Actuarial cost method Mortality assumptions</p>	<p>Entry age normal <u>Retirees and beneficiaries:</u> 2019 adopted assumption for Oregon PERS General Service retirees (Pub-2010 General Employees retiree tables, generationally projected with unisex Social Security data scale, one year setback for males only). <u>Active members:</u> 2019 adopted assumption for Oregon PERS General Service employees (Pub-2010 General Employees employee tables, generationally projected with unisex Social Security data scale, one year setback for males only, multiplied by 1.15 for males and 1.25 for females).</p>
<p>Discount rate Salary growth assumption</p>	<p>6.0 percent 9.0 percent prior to 4 years of service, 4.0 percent thereafter. One-time 10 percent increase effective 1/1/2023.</p>
<p>Inflation (post retirement COLA) Investment rate of return (net of expenses) Likelihood of a member electing lump sum form of payment</p>	<p>2.0 percent 6.0 percent 50 percent</p>

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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.

Changes in Net Pension Liability

The following table presents the changes in the net pension liability for the fiscal year ended June 30, 2023 based on the measurement date of June 30, 2023:

	Increases (Decreases)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balances @ 6/30/2022	\$ 35,120,941	\$ 15,662,841	\$ 19,458,100
Changes for the year:			
Service cost	1,685,751	-	1,685,751
Interest	2,202,448	-	2,202,448
Effect of plan changes	-	-	-
Effect of economic/demographic gains	1,698,699	-	1,698,699
Effect of changes in assumptions or inputs	1,667,603	-	1,667,603
Benefit payments	(201,367)	(201,367)	-
Employer contributions *	-	14,900,072	(14,900,072)
Member contributions	-	326,919	(326,919)
Net investment income	-	1,581,080	(1,581,080)
Administration expense	-	(40,984)	40,984
Net changes	7,053,134	16,565,720	(9,512,586)
Balances @ 6/30/2023	<u>\$ 42,174,075</u>	<u>\$ 32,228,561</u>	<u>\$ 9,945,514</u>

* *Employer contributions include approximately \$11 million reported in other income.*

Statement of Pension Net Position

Asset	
Cash	\$ 209,758
Investments @ fair value	32,017,962
Accrued interest	841
Total assets	<u>32,228,561</u>
Net Position	
Net position restricted for pension	<u>32,228,561</u>
Total net position	<u>\$ 32,228,561</u>

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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	\$ 47,990,761	\$ 42,174,076	\$ 37,418,363
Fiduciary net position	32,228,561	32,228,561	32,228,561
Net pension liability	15,762,200	9,945,515	5,189,802

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

For the year ended June 30, 2023, the district recognized pension expense of \$1,144,372. The following table presents the components of deferred inflows and outflows of resources for the fiscal year ended June 30, 2023:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,505,665	\$ 3,009,951
Change of assumptions or inputs	2,193,641	7,562,083
Net difference between projected and actual earnings	841,068	-
Total	<u>\$ 4,540,374</u>	<u>\$ 10,572,034</u>

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
2024	\$ (1,103,867)
2025	(1,130,751)
2026	(826,370)
2027	(1,411,586)
2028	(1,507,295)
Thereafter	(51,791)
	<u>\$ (6,031,660)</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. Mission Square (formerly ICMA-RC) is the administrator of the trust. Funding of the IAP occurs on a perpetual basis as part of the district's normal payroll processes. 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 schedules are included in the supplemental information.

Tualatin Hills Park & Recreation District

Notes to Basic Financial Statements

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 and voluntary contributions from Tier I participants. 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, 2023, there were 163 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.

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 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, 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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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, 2023, 61 retirees were receiving post-employment healthcare benefits.

Net OPEB Liability

Actuarial Valuation Assumptions

The total OPEB liability reported as of June 30, 2023, with a measurement date of June 30, 2023, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal, level percent of salary
Mortality assumptions	Active employees: PUB 2010 Employee Tables for General Employees, sex distinct, projected generationally.
	Active employee adjustments: 115 percent of published rates for males set back 12 months, 125 percent of published rates for females with no set back
	Retirees: PUB 2010 Retiree Tables for General Employees, sex distinct, projected generationally.
	Beneficiaries: PUB 2010 Employee and Retiree Tables for General Employees, sex distinct, set back 12 months, projected generationally.
	Beneficiary adjustments: Set back 12 months for males, no set back for females.
	Improvement Scale: Unisex Social Security Data Scale (60 year average), with data through 2017.
Discount rate	6.0 percent per year, based on the expected rate of return on assets. Based on the district's contribution history, we expect the plan to remain solvent indefinitely.
Payroll growth	3.5 percent per year.
Inflation (post retirement COLA)	2.0 percent per year.
Investment rate of return (net of expenses)	6.0 percent per year.
Healthcare cost trend rates	6.5 percent in 2022/23, declining annual by 0.1 percent until 2042, 4.5 percent 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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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.

Changes in Net OPEB Liability

The following table presents the changes in the net OPEB liability for the fiscal year ended June 30, 2023 based on the measurement date of June 30, 2023:

	Increases (Decreases)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balances @ 6/30/2022	\$ 2,693,298	\$ 1,746,952	\$ 946,346
Changes for the year:			
Service cost	64,502	-	64,502
Interest	160,398	-	160,398
Differences between expected and actual experience	-	-	-
Changes of assumptions or other input	-	-	-
Employer contributions	-	93,519	(93,519)
Employee contributions	-	960	(960)
Net investment income	-	127,266	(127,266)
Benefit payments	(169,005)	(169,005)	-
Net changes	55,895	52,740	3,155
Balances @ 6/30/2023	<u>\$ 2,749,193</u>	<u>\$ 1,799,692</u>	<u>\$ 949,501</u>

Statement of OPEB Net Position

Asset

Cash	\$ 8,272
Investments @ fair value	1,791,370
Accrued interest	50
Total assets	<u>1,799,692</u>

Net Position

Net position restricted for other post-employment benefits	<u>1,799,692</u>
Total net position	<u>\$ 1,799,692</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 (5.00%)	Discount rate (6.00%)	1% Increase (7.00%)
Net OPEB liability	\$ 1,193,148	\$ 949,501	\$ 732,540

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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	\$ 798,242	\$ 949,501	\$ 1,124,592

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

For the year ended June 30, 2023, the district recognized OPEB expense of \$88,351. The following table presents the components of deferred outflows and deferred inflows of resources for the fiscal year ended June 30, 2023:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 479,702
Changes in assumptions or other inputs	184,628	-
Net difference between expected and actual earnings on investments	114,200	-
	\$ 298,828	\$ 479,702

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 Ending June 30,	Deferred Outflows (Inflows) of Resources
2024	\$ (35,098)
2025	(43,229)
2026	(4,502)
2027	(72,259)
2028	(67,324)
Thereafter	41,538
	\$ (180,874)

E. Risk management

The district is a member of the Special Districts Association of Oregon. In 1985, SDAO created a self-insured Trust, Special District Insurance Services (SDIS) for the purpose of providing a pooling mechanism for members to control insurance costs by jointly pooling resources to self-insure for property, liability, auto, health, dental, and workers' compensation coverage. SDIS has over 900 members and is governed by a seven-member board of directors who are appointed to three-year terms. In-house services of SDIS include risk management consultation & training, claims and litigation administration, pre-loss legal, investigation and compliance reviews, and loss analyses. SDAO 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,

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

and administrative expenses. New members initially contract for a one-year term, and thereafter 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 insurance coverage in any of the past three years.

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 operates under a three-year collective bargaining agreement during the fiscal year, that was effective July 1, 2022, with an employee union defining compensation and other considerations that expires at June 30, 2025.

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.

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, 2023 is:

<u>Abatement Category</u>	<u>Abatement</u>
Enterprise zone	\$ 2,000
Vertical housing	64,000
Nonprofit corporations low income housing	76,000
	<u>\$ 142,000</u>



Required Supplementary Information



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

Schedule of Changes in Net Pension Liability and Related Ratios

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability:									
Service cost	\$ 1,685,751	\$ 1,519,232	\$ 1,433,237	\$ 3,160,771	\$ 3,516,445	\$ 1,387,648	\$ 1,489,089	\$ 1,440,139	\$ 1,212,449
Interest	2,202,448	2,016,335	1,948,393	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	1,667,603	-	-	(12,963,571)	1,682,483	-	-	-	-
Effect of economic/demographic (gains) or losses	1,698,699	-	(462,157)	(4,650,603)	-	-	-	-	-
Benefit payments	(201,367)	(987,569)	(2,733,218)	(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	7,053,134	2,547,998	186,255	(36,175,196)	2,219,448	(462,223)	(2,368,741)	1,839,723	1,640,195
Total pension liability, beginning	35,120,941	32,572,943	32,386,688	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	35,120,941	32,572,943	32,386,688	68,561,884	66,342,436	32,127,997	34,496,738	32,657,015	31,016,820
Total pension liability, ending	42,174,075	35,120,941	32,572,943	32,386,688	68,561,884	31,665,774	32,127,997	34,496,738	32,657,015
Plan fiduciary net position:									
Total contributions	15,226,991 *	8,790,824	8,866,891	10,909,277	4,848,951	3,385,841	3,288,096	3,103,438	3,191,093
Net investment income	1,581,080	(1,823,081)	1,812,578	191,472	418,421	1,986,626	(73,994)	(471,679)	2,972,365
Benefit payments	(201,367)	(987,569)	(2,733,218)	(20,285,282)	(5,576,144)	(5,348,750)	(9,378,957)	(1,920,016)	(3,999,039)
Administrative expense	(40,984)	(41,621)	(87,460)	(195,260)	(93,204)	(84,431)	(111,684)	(111,881)	(104,035)
Net change in plan net position	16,565,720	5,938,553	7,858,791	(9,379,793)	(401,976)	(60,714)	(6,276,539)	599,862	2,060,384
Plan net position, beginning	15,662,841	9,724,288	1,865,497	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	15,662,841	9,724,288	1,865,497	11,245,290	11,647,266	17,251,015	23,527,554	22,927,692	20,867,308
Plan net position, ending	32,228,561	15,662,841	9,724,288	1,865,497	11,245,290	17,190,301	17,251,015	23,527,554	22,927,692
Net pension liability	<u>\$ 9,945,514</u>	<u>\$ 19,458,100</u>	<u>\$ 22,848,655</u>	<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	76.4%	44.6%	29.9%	5.8%	16.4%	54.3%	53.7%	68.2%	70.2%
Covered payroll	\$ 15,571,548	\$ 11,284,534	\$ 10,850,513	\$ 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	63.9%	172.4%	210.6%	257.9%	416.6%	110.0%	120.6%	79.1%	78.2%
Annual money-weighted return on pension plan investments	6.6%	-14.5%	12.2%	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.

* Contributions in 2023 include approximately \$11 million reported in other income.

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 3,900,000	\$ 8,500,000	\$ 8,500,000	\$ 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	<u>3,900,000</u>	<u>8,500,000</u>	<u>8,500,000</u>	<u>10,000,223</u>	<u>4,022,258</u>	<u>3,590,968</u>	<u>3,384,945</u>	<u>3,286,864</u>	<u>3,098,289</u>	<u>3,191,093</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 15,571,548	\$ 11,284,534	\$ 10,850,513	\$ 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	25.0%	75.3%	78.3%	84.5%	29.2%	26.4%	25.7%	26.7%	22.3%	25.6%

Notes to Schedule

Valuation date:	June 30, 2022
Measurement Date:	June 30, 2023
Actuarial cost method:	Entry age normal
Amortization method:	Level percentage of payroll
Inflation (post retirement COLA)	2.0%
Discount rate	6.0%
Salary growth assumption:	9.0% prior to 4 years of service, 4.0% thereafter. One-time 10% increase effective 1/1/2023.
Investment rate of return (net of expenses):	6.0%
Mortality assumptions:	2019 adopted assumption for Oregon PERS General Service retirees (Pub-2010 General Employees retiree tables, generationally projected with unisex Social Security data scale, one year set back for males only).

**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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:						
Service cost	\$ 64,502	\$ 48,502	\$ 46,862	\$ 76,153	\$ 73,577	\$ 71,089
Interest	160,398	170,283	168,126	214,629	205,773	195,921
Differences between expected and actual experience	-	(19,106)	-	43,893	-	-
Changes of assumptions or other input	-	206,027	-	(836,714)	-	-
Benefit payments	(169,005)	(193,048)	(178,572)	(163,574)	(144,672)	(110,357)
Net change in total OPEB liability	<u>55,895</u>	<u>212,658</u>	<u>36,416</u>	<u>(665,613)</u>	<u>134,678</u>	<u>156,653</u>
Total OPEB liability, beginning	<u>2,693,298</u>	<u>2,480,640</u>	<u>2,444,224</u>	<u>3,109,837</u>	<u>2,975,159</u>	<u>2,818,506</u>
Total OPEB liability, ending	<u><u>2,749,193</u></u>	<u><u>2,693,298</u></u>	<u><u>2,480,640</u></u>	<u><u>2,444,224</u></u>	<u><u>3,109,837</u></u>	<u><u>2,975,159</u></u>
Plan fiduciary net position:						
Total contributions	94,479	113,640	90,732	91,389	101,524	60,016
Net investment income	127,266	(199,737)	316,460	82,265	109,441	136,475
Benefit payments	(169,005)	(193,048)	(178,572)	(163,574)	(144,672)	(110,357)
Administrative expense	-	-	(2,396)	(4,323)	(6,483)	(5,410)
Net change in plan net position	<u>52,740</u>	<u>(279,145)</u>	<u>226,224</u>	<u>5,757</u>	<u>59,810</u>	<u>80,724</u>
Plan net position, beginning	<u>1,746,952</u>	<u>2,026,097</u>	<u>1,799,873</u>	<u>1,794,116</u>	<u>1,734,306</u>	<u>1,653,582</u>
Plan net position, ending	<u>1,799,692</u>	<u>1,746,952</u>	<u>2,026,097</u>	<u>1,799,873</u>	<u>1,794,116</u>	<u>1,734,306</u>
Net OPEB liability	<u><u>\$ 949,501</u></u>	<u><u>\$ 946,346</u></u>	<u><u>\$ 454,543</u></u>	<u><u>\$ 644,351</u></u>	<u><u>\$ 1,315,721</u></u>	<u><u>\$ 1,240,853</u></u>
Plan fiduciary net position as a percent of total OPEB liability	65.5%	64.9%	81.7%	73.6%	57.7%	58.3%
Covered payroll	\$ 15,571,548	\$ 14,101,029	\$ 11,474,146	\$ 14,434,641	\$ 13,759,095	\$ 13,613,440
Net OPEB liability as a percent of covered payroll	6.1%	6.7%	4.0%	4.5%	9.6%	9.1%
Annual money-weighted return on OPEB investments	7.3%	-10.6%	16.6%	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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 93,519	\$ 111,240	\$ 90,732	\$ 91,389	\$ 101,524	\$ 60,016
Contributions recognized by the plan	93,519	111,240	90,732	91,389	101,524	60,016
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 15,571,548	\$ 14,101,029	\$ 11,474,146	\$ 14,434,641	\$ 13,759,095	\$ 13,613,440
Contributions as a percent of covered payroll	0.6%	0.8%	0.8%	0.6%	0.7%	0.4%

Notes to Schedule

Valuation date:	July 1, 2022	July 1, 2022	July 1, 2020	July 1, 2020	July 1, 2017	July 1, 2017
Measurement Date:	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Actuarial determined contribution method:	Aggregate cost	Aggregate cost	Aggregate cost	Aggregate cost	Aggregate cost	Aggregate cost
Actuarial cost method:	Entry age normal	Entry age normal	Entry age normal	Entry age normal	Entry age normal	Entry age normal
Amortization method:	Level percentage of payroll	Level percentage of payroll	Level percentage of payroll	Level percentage of payroll	Level percentage of payroll	Level percentage of payroll
Inflation (post retirement COLA)	2.0%	2.0%	2.0%	2.0%	2.0%	2.5%
Discount rate	6.0%	6.0%	7.0%	7.0%	7.0%	7.0%
Salary growth assumption:	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Investment rate of return (net of expenses):	6.0%	6.0%	7.0%	7.0%	7.0%	7.0%
Mortality assumptions:	Pub-2010 General employees table	Pub-2010 General employees table	Pub-2010 General employees table	Pub-2010 General employees table	RP-2014, adjusted to 2006	RP-2014, adjusted to 2006
Medical inflation rate:	6.5% in 2022-23, declining annually by 0.1% until 2042; 4.5% thereafter	6.5% in 2022-23, declining annually by 0.1% until 2042; 4.5% thereafter	6.7% in 2021-22, declining annually by 0.1% until 2038; 5.0% thereafter	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 to Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
BOARD OF DIRECTORS:				
Part time salaries	\$ 12,000	\$ 12,000	\$ 4,600	\$ 7,400
Payroll taxes	1,860	1,860	700	1,160
Personnel services	<u>13,860</u>	<u>13,860</u>	<u>5,300</u>	<u>8,560</u>
Professional and technical services	378,500	378,500	284,398	94,102
Elections	82,650	82,650	46,471	36,179
Supplies	5,895	5,895	3,155	2,740
Training, travel and memberships	32,850	32,850	11,764	21,086
Materials and services	<u>499,895</u>	<u>499,895</u>	<u>345,788</u>	<u>154,107</u>
TOTAL BOARD OF DIRECTORS	<u>513,755</u>	<u>513,755</u>	<u>351,088</u>	<u>162,667</u>
ADMINISTRATION:				
General Manager				
Full time salaries	357,838	357,838	379,348	(21,510)
Employee benefits	128,872	128,872	130,219	(1,347)
Payroll taxes	49,463	49,463	43,496	5,967
Personnel services	<u>536,173</u>	<u>536,173</u>	<u>553,063</u>	<u>(16,890)</u>
Professional and technical services	-	-	2,750	(2,750)
Communications	2,600	2,600	952	1,648
Supplies	13,467	13,467	4,835	8,632
Training, travel and memberships	66,231	66,231	33,617	32,614
Small furniture & equipment	1,000	1,000	-	1,000
Materials and services	<u>83,298</u>	<u>83,298</u>	<u>42,154</u>	<u>41,144</u>
Total General Manager	<u>619,471</u>	<u>619,471</u>	<u>595,217</u>	<u>24,254</u>
Communications				
Full time salaries	609,914	609,914	609,150	764
Part time salaries	14,523	14,523	7,087	7,436
Employee benefits	299,604	299,604	251,176	48,428
Payroll taxes	94,451	94,451	81,785	12,666
Personnel services	<u>1,018,492</u>	<u>1,018,492</u>	<u>949,198</u>	<u>69,294</u>
Professional and technical services	189,203	189,203	123,852	65,351
Communications	375,668	375,668	195,812	179,856
Supplies	65,750	65,750	62,750	3,000
Training, travel and memberships	18,605	18,605	11,841	6,764
Small furniture & equipment	2,500	2,500	-	2,500
Materials and services	<u>651,726</u>	<u>651,726</u>	<u>394,255</u>	<u>257,471</u>
Total Communications	<u>1,670,218</u>	<u>1,670,218</u>	<u>1,343,453</u>	<u>326,765</u>
Community programs				
Full time salaries	367,549	367,549	327,712	39,837
Part time salaries	181,438	181,438	84,653	96,785
Employee benefits	176,581	176,581	149,552	27,029
Payroll taxes	87,997	87,997	57,983	30,014
Personnel services	<u>813,565</u>	<u>813,565</u>	<u>619,900</u>	<u>193,665</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Professional and technical services	\$ 71,185	\$ 71,185	\$ 51,427	\$ 19,758
Rental facility	2,400	2,400	2,400	-
Communications	1,538	1,538	1,014	524
Supplies	59,026	59,026	23,265	35,761
Training, travel and memberships	9,768	9,768	4,150	5,618
Materials and services	143,917	143,917	82,256	61,661
Total Community Programs	957,482	957,482	702,156	255,326
Safety Services				
Full time salaries	183,752	183,752	207,266	(23,514)
Part time salaries	140,719	140,719	163,236	(22,517)
Employee benefits	88,222	88,222	74,620	13,602
Payroll taxes	53,726	53,726	54,536	(810)
Personnel services	466,419	466,419	499,658	(33,239)
Professional and technical services	60,169	60,169	59,458	711
Other services	2,500	2,500	4,864	(2,364)
Communications	6,467	6,467	4,912	1,555
Supplies	12,677	12,677	12,298	379
Training, travel and memberships	9,250	9,250	6,697	2,553
Small furniture & equipment	350	350	339	11
Materials and services	91,413	91,413	88,568	2,845
Total Safety Services	557,832	557,832	588,226	(30,394)
Information Services				
Full time salaries	785,235	785,235	630,022	155,213
Employee benefits	363,365	363,365	249,314	114,051
Payroll taxes	120,175	120,175	85,646	34,529
Personnel services	1,268,775	1,268,775	964,982	303,793
Professional and technical services	805,491	805,491	679,166	126,325
Communications	138,000	138,000	125,787	12,213
Supplies	5,000	5,000	12,150	(7,150)
Training, travel and memberships	9,478	9,478	-	9,478
Small furniture & equipment	4,000	4,000	2,231	1,769
Materials and services	961,969	961,969	819,334	142,635
Computer technology replacement	285,000	285,000	287,042	(2,042)
Capital outlay	285,000	285,000	287,042	(2,042)
Total Information Services	2,515,744	2,515,744	2,071,358	444,386
Human Resources				
Full time salaries	666,826	666,826	707,661	(40,835)
Part time salaries	53,972	53,972	59,116	(5,144)
Employee benefits	565,729	565,729	265,043	300,686
Payroll taxes	108,832	108,832	102,734	6,098
Personnel services	1,395,359	1,395,359	1,134,554	260,805

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Professional and technical services	\$ 218,289	\$ 218,289	\$ 184,147	\$ 34,142
Communications	19,890	19,890	12,950	6,940
Supplies	17,000	17,000	10,965	6,035
Training, travel and memberships	56,000	56,000	37,491	18,509
Small furniture & equipment	4,000	4,000	1,163	2,837
Materials and services	315,179	315,179	246,716	68,463
Total Human Resources	1,710,538	1,710,538	1,381,270	329,268
Risk and Contract Management				
Full time salaries	234,112	234,112	254,743	(20,631)
Part time salaries	10,184	10,184	-	10,184
Employee benefits	99,762	99,762	93,122	6,640
Payroll taxes	37,306	37,306	34,293	3,013
Personnel services	381,364	381,364	382,158	(794)
Professional and technical services	16,200	16,200	7,990	8,210
Insurance	497,914	497,914	474,474	23,440
Communications	2,480	2,480	2,424	56
Supplies	41,820	41,820	7,038	34,782
Training, travel and memberships	8,713	8,713	6,163	2,550
Small furniture & equipment	-	-	497	(497)
Materials and services	567,127	567,127	498,586	68,541
Total Risk and Contract Management	948,491	948,491	880,744	67,747
Safety				
Full time salaries	87,588	87,588	101,402	(13,814)
Employee benefits	42,847	42,847	36,890	5,957
Payroll taxes	13,392	13,392	13,765	(373)
Personnel services	143,827	143,827	152,057	(8,230)
Professional and technical services	1,500	1,500	6,338	(4,838)
Supplies	2,600	2,600	1,945	655
Training, travel and memberships	6,200	6,200	5,641	559
Small furniture & equipment	500	500	-	500
Materials and services	10,800	10,800	13,924	(3,124)
Total Safety	154,627	154,627	165,981	(11,354)
Office of the Finance Director				
Full time salaries	163,864	163,864	167,625	(3,761)
Employee benefits	61,101	61,101	53,632	7,469
Payroll taxes	24,707	24,707	23,206	1,501
Personnel services	249,672	249,672	244,463	5,209
Professional and technical services	142,900	142,900	190,379	(47,479)
Rental equipment	65,000	65,000	44,190	20,810
Other services	12,000	12,000	605	11,395
Communications	39,380	39,380	15,201	24,179
Supplies	3,500	3,500	6,690	(3,190)
Training, travel and memberships	14,745	14,745	9,803	4,942
Small furniture & equipment	2,000	2,000	1,120	880
Materials and services	279,525	279,525	267,988	11,537

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final</u>
	<u>Original</u>	<u>Final</u>		
Principal	\$ 517,114	\$ 517,114	\$ 547,756	\$ (30,642)
Interest	528,744	528,744	329,647	199,097
Debt service	<u>1,045,858</u>	<u>1,045,858</u>	<u>877,403</u>	<u>168,455</u>
Total Office of the Finance Director	<u>1,575,055</u>	<u>1,575,055</u>	<u>1,389,854</u>	<u>185,201</u>
Finance Operations				
Full time salaries	585,700	585,700	660,957	(75,257)
Part time salaries	235,086	235,086	-	235,086
Employee benefits	294,040	294,040	243,273	50,767
Payroll taxes	125,610	125,610	88,950	36,660
Personnel services	<u>1,240,436</u>	<u>1,240,436</u>	<u>993,180</u>	<u>247,256</u>
Professional and technical services	21,280	21,280	84,449	(63,169)
Rental facility	46,032	46,032	2,474	43,558
Other services	18,000	18,000	24,810	(6,810)
Communications	7,627	7,627	4,050	3,577
Supplies	5,500	5,500	204	5,296
Training, travel and memberships	16,530	16,530	961	15,569
Small furniture & equipment	1,250	1,250	-	1,250
Materials and services	<u>116,219</u>	<u>116,219</u>	<u>116,948</u>	<u>(729)</u>
Total Finance Operations	<u>1,356,655</u>	<u>1,356,655</u>	<u>1,110,128</u>	<u>246,527</u>
Accounting & Budget				
Full time salaries	299,166	299,166	332,672	(33,506)
Employee benefits	137,371	137,371	112,956	24,415
Payroll taxes	45,592	45,592	44,825	767
Personnel services	<u>482,129</u>	<u>482,129</u>	<u>490,453</u>	<u>(8,324)</u>
Professional and technical services	2,300	2,300	-	2,300
Communications	2,400	2,400	2,133	267
Supplies	200	200	-	200
Training, travel and memberships	9,825	9,825	3,111	6,714
Small furniture & equipment	500	500	-	500
Materials and services	<u>15,225</u>	<u>15,225</u>	<u>5,244</u>	<u>9,981</u>
Total Accounting & Budget	<u>497,354</u>	<u>497,354</u>	<u>495,697</u>	<u>1,657</u>
TOTAL ADMINISTRATION	<u>12,563,467</u>	<u>12,563,467</u>	<u>10,724,084</u>	<u>1,839,383</u>
PARK SERVICES:				
Director of Park Services				
Full time salaries	274,452	274,452	310,243	(35,791)
Employee benefits	109,146	109,146	99,559	9,587
Payroll taxes	38,860	38,860	37,887	973
Personnel services	<u>422,458</u>	<u>422,458</u>	<u>447,689</u>	<u>(25,231)</u>
Professional and technical services	229,150	229,150	102,229	126,921
Communications	3,900	3,900	832	3,068
Supplies	2,200	2,200	6,312	(4,112)
Training, travel and memberships	19,900	19,900	18,727	1,173
Materials and services	<u>255,150</u>	<u>255,150</u>	<u>128,100</u>	<u>127,050</u>
Total Director of Park Services	<u>677,608</u>	<u>677,608</u>	<u>575,789</u>	<u>101,819</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Manager of Maintenance Operations				
Full time salaries	\$ 217,028	\$ 217,028	\$ 243,900	\$ (26,872)
Part time salaries	23,868	23,868	-	23,868
Employee benefits	95,675	95,675	82,796	12,879
Payroll taxes	36,670	36,670	32,170	4,500
Personnel services	373,241	373,241	358,866	14,375
Professional and technical services	-	-	1,922	(1,922)
Communications	5,500	5,500	1,290	4,210
Supplies	8,301	8,301	2,250	6,051
Training, travel and memberships	4,554	4,554	636	3,918
Materials and services	18,355	18,355	6,098	12,257
Total Manager of Maintenance Operations	391,596	391,596	364,964	26,632
Park Maintenance North				
Full time salaries	1,025,319	1,025,319	1,028,720	(3,401)
Part time salaries	540,185	540,185	415,957	124,228
Employee benefits	553,423	553,423	457,220	96,203
Payroll taxes	259,715	259,715	214,432	45,283
Personnel services	2,378,642	2,378,642	2,116,329	262,313
Professional and technical services	495,816	495,816	420,945	74,871
Rental equipment	2,500	2,500	-	2,500
Communication	39,800	39,800	43,295	(3,495)
Supplies	482,930	482,930	256,990	225,940
Training, travel and memberships	5,540	5,540	9,479	(3,939)
Utilities	1,012,515	1,012,515	821,903	190,612
Materials and services	2,039,101	2,039,101	1,552,612	486,489
Total Park Maintenance North	4,417,743	4,417,743	3,668,941	748,802
Park Maintenance South				
Full time salaries	974,933	974,933	1,049,090	(74,157)
Part time salaries	421,650	421,650	148,820	272,830
Employee benefits	519,186	519,186	438,251	80,935
Payroll taxes	232,385	232,385	175,566	56,819
Personnel services	2,148,154	2,148,154	1,811,727	336,427
Professional and technical services	271,610	271,610	211,781	59,829
Rental equipment	9,000	9,000	6,398	2,602
Communication	21,000	21,000	20,280	720
Supplies	231,415	231,415	205,890	25,525
Training, travel and memberships	6,800	6,800	8,580	(1,780)
Utilities	453,830	453,830	335,651	118,179
Small furniture & equipment	500	500	-	500
Materials and services	994,155	994,155	788,580	205,575
Total Park Maintenance South	3,142,309	3,142,309	2,600,307	542,002
Facility Maintenance				
Full time salaries	672,046	672,046	739,209	(67,163)
Part time salaries	12,164	12,164	-	12,164
Employee benefits	336,574	336,574	278,144	58,430
Payroll taxes	114,792	114,792	105,453	9,339
Personnel services	1,135,576	1,135,576	1,122,806	12,770

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Professional and technical services	\$ 136,968	\$ 136,968	\$ 73,010	\$ 63,958
Communication	51,471	51,471	49,810	1,661
Supplies	70,496	70,496	82,592	(12,096)
Training, travel and memberships	10,446	10,446	5,846	4,600
Small furniture & equipment	1,000	1,000	-	1,000
Materials and services	270,381	270,381	211,258	59,123
Total Facility Maintenance	1,405,957	1,405,957	1,334,064	71,893
Fleet Maintenance				
Full time salaries	324,102	324,102	336,893	(12,791)
Part time salaries	26,303	26,303	22,194	4,109
Employee benefits	165,300	165,300	136,102	29,198
Payroll taxes	60,380	60,380	52,779	7,601
Personnel services	576,085	576,085	547,968	28,117
Professional and technical services	152,800	152,800	128,115	24,685
Rental equipment	1,500	1,500	-	1,500
Communication	2,563	2,563	3,057	(494)
Supplies	11,001	11,001	7,111	3,890
Vehicle & equipment parts	22,904	22,904	13,669	9,235
Vehicle & equipment services	49,583	49,583	5,971	43,612
Gas & oil (vehicles)	201,079	201,079	154,559	46,520
Training, travel and memberships	3,739	3,739	436	3,303
Materials and services	445,169	445,169	312,918	132,251
Maintenance equipment	284,680	284,680	229,405	55,275
Capital outlay	284,680	284,680	229,405	55,275
Total Fleet Maintenance	1,305,934	1,305,934	1,090,291	215,643
Nature and Trails				
Full time salaries	823,889	823,889	840,964	(17,075)
Part time salaries	131,272	131,272	79,535	51,737
Employee benefits	416,621	416,621	347,543	69,078
Payroll taxes	158,526	158,526	133,162	25,364
Personnel services	1,530,308	1,530,308	1,401,204	129,104
Professional and technical services	281,316	281,316	295,174	(13,858)
Rental equipment	2,000	2,000	359	1,641
Communication	8,280	8,280	8,228	52
Supplies	88,629	88,629	72,023	16,606
Training, travel and memberships	10,520	10,520	4,356	6,164
Small furniture & equipment	1,900	1,900	864	1,036
Materials and services	392,645	392,645	381,004	11,641
Total Nature and Trails	1,922,953	1,922,953	1,782,208	140,745
Planning				
Full time salaries	421,539	421,539	417,758	3,781
Employee benefits	188,936	188,936	161,494	27,442
Payroll taxes	64,028	64,028	55,897	8,131
Personnel services	674,503	674,503	635,149	39,354

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Professional and technical services	\$ 25,500	\$ 25,500	\$ 9,131	\$ 16,369
Communication	3,100	3,100	1,658	1,442
Supplies	500	500	2,173	(1,673)
Training, travel and memberships	9,653	9,653	2,306	7,347
Materials and services	38,753	38,753	15,268	23,485
Total Planning	713,256	713,256	650,417	62,839
Design and Development				
Full time salaries	730,607	730,607	579,866	150,741
Part time salaries	29,581	29,581	18,135	11,446
Employee benefits	327,987	327,987	278,922	49,065
Payroll taxes	115,583	115,583	80,376	35,207
Personnel services	1,203,758	1,203,758	957,299	246,459
Professional and technical services	12,800	12,800	2,073	10,727
Communication	4,010	4,010	3,648	362
Supplies	15,800	15,800	7,832	7,968
Training, travel and memberships	8,847	8,847	3,488	5,359
Small furniture & equipment	1,000	1,000	-	1,000
Materials and services	42,457	42,457	17,041	25,416
Total Design and Development	1,246,215	1,246,215	974,340	271,875
TOTAL PARK SERVICES	15,223,571	15,223,571	13,041,321	2,182,250
RECREATION SERVICES:				
Office of the Director				
Full time salaries	223,926	223,926	364,923	(140,997)
Part time salaries	90,749	90,749	47,945	42,804
Employee benefits	97,340	97,340	137,995	(40,655)
Payroll taxes	48,298	48,298	57,329	(9,031)
Personnel services	460,313	460,313	608,192	(147,879)
Professional and technical services	49,387	49,387	33,966	15,421
Fee reductions-scholarship program	305,490	305,490	497,193	(191,703)
Communication	1,500	1,500	843	657
Supplies	27,200	27,200	5,544	21,656
Training, travel and memberships	36,780	36,780	27,378	9,402
Small furniture & equipment	-	-	34	(34)
Materials and services	420,357	420,357	564,958	(144,601)
Total Office of the Director	880,670	880,670	1,173,150	(292,480)
Manager of Aquatics				
Full time salaries	123,431	123,431	7,468	115,963
Part time salaries	5,195	5,195	-	5,195
Employee benefits	51,560	51,560	-	51,560
Payroll taxes	19,668	19,668	726	18,942
Personnel services	199,854	199,854	8,194	191,660
Communication	5,000	5,000	3,673	1,327
Supplies	18,435	18,435	17,317	1,118
Training, travel and memberships	26,925	26,925	2,347	24,578
Materials and services	50,360	50,360	23,337	27,023
Total Manager of Aquatics	250,214	250,214	31,531	218,683

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final</u>
	<u>Original</u>	<u>Final</u>		
Aloha Swim Center				
Full time salaries	\$ 286,820	\$ 286,820	\$ 201,356	\$ 85,464
Part time salaries	324,684	324,684	65,145	259,539
Employee benefits	156,740	156,740	116,272	40,468
Payroll taxes	97,002	97,002	36,640	60,362
Personnel services	<u>865,246</u>	<u>865,246</u>	<u>419,413</u>	<u>445,833</u>
Communication	-	-	2,712	(2,712)
Supplies	11,532	11,532	10,159	1,373
Maintenance services & supplies	42,794	42,794	37,410	5,384
Utilities	87,474	87,474	82,671	4,803
Bank charges and fees	8,461	8,461	2,357	6,104
Training, travel and memberships	-	-	316	(316)
Materials and services	<u>150,261</u>	<u>150,261</u>	<u>135,625</u>	<u>14,636</u>
Total Aloha Swim Center	<u>1,015,507</u>	<u>1,015,507</u>	<u>555,038</u>	<u>460,469</u>
Tualatin Hills Aquatic Center				
Full time salaries	644,247	644,247	760,285	(116,038)
Part time salaries	491,745	491,745	416,632	75,113
Employee benefits	352,492	352,492	289,359	63,133
Payroll taxes	182,575	182,575	170,550	12,025
Personnel services	<u>1,671,059</u>	<u>1,671,059</u>	<u>1,636,826</u>	<u>34,233</u>
Communication	500	500	-	500
Supplies	19,702	19,702	23,114	(3,412)
Maintenance services & supplies	98,331	98,331	104,954	(6,623)
Utilities	199,416	199,416	220,599	(21,183)
Bank charges and fees	10,501	10,501	13,781	(3,280)
Materials and services	<u>328,450</u>	<u>328,450</u>	<u>362,448</u>	<u>(33,998)</u>
Total Tualatin Hills Aquatic Center	<u>1,999,509</u>	<u>1,999,509</u>	<u>1,999,274</u>	<u>235</u>
Beaverton Swim Center				
Full time salaries	367,111	367,111	392,630	(25,519)
Part time salaries	352,258	352,258	297,939	54,319
Employee benefits	197,900	197,900	149,308	48,592
Payroll taxes	114,835	114,835	99,067	15,768
Personnel services	<u>1,032,104</u>	<u>1,032,104</u>	<u>938,944</u>	<u>93,160</u>
Communication	500	500	2,842	(2,342)
Supplies	23,318	23,318	11,957	11,361
Maintenance services & supplies	43,691	43,691	29,123	14,568
Utilities	93,083	93,083	110,905	(17,822)
Bank charges and fees	9,558	9,558	9,397	161
Materials and services	<u>170,150</u>	<u>170,150</u>	<u>164,224</u>	<u>5,926</u>
Total Beaverton Swim Center	<u>1,202,254</u>	<u>1,202,254</u>	<u>1,103,168</u>	<u>99,086</u>
Harman Swim Center				
Full time salaries	312,221	312,221	234,987	77,234
Part time salaries	293,637	293,637	93,059	200,578
Employee benefits	162,676	162,676	122,351	40,325
Payroll taxes	96,420	96,420	45,577	50,843
Personnel services	<u>864,954</u>	<u>864,954</u>	<u>495,974</u>	<u>368,980</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Communication	\$ -	\$ -	\$ 2,734	\$ (2,734)
Supplies	13,251	13,251	10,501	2,750
Maintenance services & supplies	42,993	42,993	34,331	8,662
Utilities	91,212	91,212	75,259	15,953
Bank charges and fees	7,469	7,469	2,504	4,965
Materials and services	<u>154,925</u>	<u>154,925</u>	<u>125,329</u>	<u>29,596</u>
Total Harman Swim Center	<u>1,019,879</u>	<u>1,019,879</u>	<u>621,303</u>	<u>398,576</u>
Sunset Swim Center				
Full time salaries	312,221	312,221	105,738	206,483
Part time salaries	285,086	285,086	27,273	257,813
Employee benefits	162,676	162,676	71,631	91,045
Payroll taxes	95,094	95,094	18,398	76,696
Personnel services	<u>855,077</u>	<u>855,077</u>	<u>223,040</u>	<u>632,037</u>
Supplies	17,247	17,247	4,828	12,419
Maintenance services & supplies	38,471	38,471	26,357	12,114
Utilities	101,850	101,850	55,170	46,680
Bank charges and fees	6,964	6,964	572	6,392
Materials and services	<u>164,532</u>	<u>164,532</u>	<u>86,927</u>	<u>77,605</u>
Total Sunset Swim Center	<u>1,019,609</u>	<u>1,019,609</u>	<u>309,967</u>	<u>709,642</u>
Raleigh Swim Center				
Part time salaries	83,270	83,270	35,424	47,846
Payroll taxes	12,907	12,907	4,994	7,913
Personnel services	<u>96,177</u>	<u>96,177</u>	<u>40,418</u>	<u>55,759</u>
Communication	-	-	1,263	(1,263)
Supplies	6,318	6,318	(674)	6,992
Maintenance services & supplies	14,508	14,508	18,923	(4,415)
Utilities	30,559	30,559	22,083	8,476
Bank charges and fees	1,997	1,997	455	1,542
Materials and services	<u>53,382</u>	<u>53,382</u>	<u>42,050</u>	<u>11,332</u>
Total Raleigh Swim Center	<u>149,559</u>	<u>149,559</u>	<u>82,468</u>	<u>67,091</u>
Somerset Swim Center				
Part time salaries	119,427	119,427	54,761	64,666
Payroll taxes	18,511	18,511	7,354	11,157
Personnel services	<u>137,938</u>	<u>137,938</u>	<u>62,115</u>	<u>75,823</u>
Communication	-	-	2,146	(2,146)
Supplies	7,845	7,845	2,198	5,647
Maintenance services & supplies	15,667	15,667	14,173	1,494
Utilities	29,857	29,857	24,819	5,038
Bank charges and fees	1,302	1,302	694	608
Materials and services	<u>54,671</u>	<u>54,671</u>	<u>44,030</u>	<u>10,641</u>
Total Somerset Swim Center	<u>192,609</u>	<u>192,609</u>	<u>106,145</u>	<u>86,464</u>
Total Aquatics Expenditures	<u>6,849,140</u>	<u>6,849,140</u>	<u>4,808,894</u>	<u>2,040,246</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final</u>
	<u>Original</u>	<u>Final</u>		
Sports & Inclusion Services Manager				
Full time salaries	\$ 143,086	\$ 143,086	\$ 126,540	\$ 16,546
Part time salaries	16,793	16,793	-	16,793
Employee benefits	56,002	56,002	49,046	6,956
Payroll taxes	24,425	24,425	17,230	7,195
Personnel services	<u>240,306</u>	<u>240,306</u>	<u>192,816</u>	<u>47,490</u>
Communication	7,287	7,287	14,175	(6,888)
Supplies	2,000	2,000	1,892	108
Training, travel and memberships	3,750	3,750	2,474	1,276
Small furniture & equipment	150	150	246	(96)
Materials and services	<u>13,187</u>	<u>13,187</u>	<u>18,787</u>	<u>(5,600)</u>
Total Sports & Inclusion Services Manager	<u>253,493</u>	<u>253,493</u>	<u>211,603</u>	<u>41,890</u>
Tualatin Hills Athletic Center				
Full time salaries	727,830	727,830	818,172	(90,342)
Part time salaries	1,076,654	1,076,654	797,286	279,368
Employee benefits	405,814	405,814	360,290	45,524
Payroll taxes	289,671	289,671	236,625	53,046
Personnel services	<u>2,499,969</u>	<u>2,499,969</u>	<u>2,212,373</u>	<u>287,596</u>
Professional and technical services	79,900	79,900	65,857	14,043
Communication	405	405	-	405
Supplies	239,415	239,415	95,405	144,010
Utilities	86,855	86,855	123,593	(36,738)
Bank charges and fees	32,669	32,669	33,666	(997)
Training, travel and memberships	7,700	7,700	1,909	5,791
Small furniture & equipment	5,000	5,000	1,127	3,873
Materials and services	<u>451,944</u>	<u>451,944</u>	<u>321,557</u>	<u>130,387</u>
Total Tualatin Hills Athletic Center	<u>2,951,913</u>	<u>2,951,913</u>	<u>2,533,930</u>	<u>417,983</u>
Babette Horenstein Tennis Center				
Full time salaries	320,386	320,386	337,221	(16,835)
Part time salaries	343,687	343,687	341,387	2,300
Employee benefits	175,765	175,765	122,366	53,399
Payroll taxes	105,514	105,514	98,638	6,876
Personnel services	<u>945,352</u>	<u>945,352</u>	<u>899,612</u>	<u>45,740</u>
Professional and technical services	34,450	34,450	42,584	(8,134)
Rental equipment	1,891	1,891	-	1,891
Supplies	49,703	49,703	31,916	17,787
Utilities	131,542	131,542	132,551	(1,009)
Bank charges and fees	21,717	21,717	31,727	(10,010)
Training, travel and memberships	500	500	1,161	(661)
Materials and services	<u>239,803</u>	<u>239,803</u>	<u>239,939</u>	<u>(136)</u>
Total Babette Horenstein Tennis Center	<u>1,185,155</u>	<u>1,185,155</u>	<u>1,139,551</u>	<u>45,604</u>
Elsie Stuhr Center				
Full time salaries	489,655	489,655	522,168	(32,513)
Part time salaries	326,972	326,972	174,792	152,180
Employee benefits	282,556	282,556	231,974	50,582
Payroll taxes	133,312	133,312	98,835	34,477
Personnel services	<u>1,232,495</u>	<u>1,232,495</u>	<u>1,027,769</u>	<u>204,726</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Professional and technical services	\$ 604	\$ 604	\$ 2,342	\$ (1,738)
Communication	1,000	1,000	3,350	(2,350)
Supplies	54,582	54,582	39,104	15,478
Utilities	67,392	67,392	60,326	7,066
Bank charges and fees	8,717	8,717	4,020	4,697
Training, travel and memberships	1,000	1,000	217	783
Materials and services	133,295	133,295	109,359	23,936
Total Elsie Stuhr Center	1,365,790	1,365,790	1,137,128	228,662
Garden Home Recreation Center				
Full time salaries	501,265	501,265	484,157	17,108
Part time salaries	872,764	872,764	445,486	427,278
Employee benefits	285,186	285,186	232,142	53,044
Payroll taxes	218,893	218,893	136,074	82,819
Personnel services	1,878,108	1,878,108	1,297,859	580,249
Professional and technical services	638	638	5,453	(4,815)
Communication	1,538	1,538	2,948	(1,410)
Supplies	162,582	162,582	121,495	41,087
Utilities	89,302	89,302	85,881	3,421
Bank charges and fees	24,088	24,088	17,806	6,282
Training, travel and memberships	1,654	1,654	489	1,165
Small furniture & equipment	-	-	63	(63)
Materials and services	279,802	279,802	234,135	45,667
Total Garden Home Recreation Center	2,157,910	2,157,910	1,531,994	625,916
Camp Rivendale				
Part time salaries	106,902	106,902	29,511	77,391
Payroll taxes	16,570	16,570	3,909	12,661
Personnel services	123,472	123,472	33,420	90,052
Rental equipment	29,000	29,000	-	29,000
Supplies	14,682	14,682	38,384	(23,702)
Utilities	11,548	11,548	-	11,548
Materials and services	55,230	55,230	38,384	16,846
Total Camp Rivendale	178,702	178,702	71,804	106,898
Total Sports & Inclusion Expenditures	8,092,963	8,092,963	6,626,010	1,466,953
Recreation Manager				
Full time salaries	521,777	521,777	123,561	398,216
Part time salaries	143,224	143,224	-	143,224
Employee benefits	278,774	278,774	173,035	105,739
Payroll taxes	101,996	101,996	16,778	85,218
Personnel services	1,045,771	1,045,771	313,374	732,397
Communication	5,520	5,520	8,672	(3,152)
Supplies	26,768	26,768	2,321	24,447
Training, travel and memberships	12,097	12,097	3,749	8,348
Materials and services	44,385	44,385	14,742	29,643
Total Recreation Manager	1,090,156	1,090,156	328,116	762,040

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Cedar Hills Recreation Center				
Full time salaries	\$ 630,770	\$ 630,770	\$ 623,788	\$ 6,982
Part time salaries	1,317,638	1,317,638	778,004	539,634
Employee benefits	349,792	349,792	285,467	64,325
Payroll taxes	308,812	308,812	207,415	101,397
Personnel services	2,607,012	2,607,012	1,894,674	712,338
Professional and technical services	400	400	4,627	(4,227)
Communication	4,100	4,100	498	3,602
Supplies	202,215	202,215	125,240	76,975
Utilities	89,549	89,549	68,145	21,404
Bank charges and fees	39,540	39,540	46,556	(7,016)
Training, travel and memberships	850	850	-	850
Small furniture & equipment	3,400	3,400	847	2,553
Materials and services	340,054	340,054	245,913	94,141
Total Cedar Hills Recreation Center	2,947,066	2,947,066	2,140,587	806,479
Conestoga Recreation & Aquatic Center				
Full time salaries	893,113	893,113	919,201	(26,088)
Part time salaries	1,683,258	1,683,258	1,207,744	475,514
Employee benefits	502,723	502,723	411,137	91,586
Payroll taxes	410,433	410,433	314,732	95,701
Personnel services	3,489,527	3,489,527	2,852,814	636,713
Professional and technical services	10,110	10,110	10,695	(585)
Communication	-	-	4,803	(4,803)
Supplies	268,522	268,522	224,764	43,758
Utilities	225,349	225,349	201,596	23,753
Bank charges and fees	49,076	49,076	42,605	6,471
Training, travel and memberships	-	-	707	(707)
Small furniture & equipment	4,800	4,800	460	4,340
Materials and services	557,857	557,857	485,630	72,227
Total Conestoga Recreation & Aquatic Center	4,047,384	4,047,384	3,338,444	708,940
Interpretive Programs				
Full time salaries	649,184	649,184	707,944	(58,760)
Part time salaries	798,780	798,780	475,960	322,820
Employee benefits	356,717	356,717	310,359	46,358
Payroll taxes	228,765	228,765	172,707	56,058
Personnel services	2,033,446	2,033,446	1,666,970	366,476
Professional and technical services	3,850	3,850	1,108	2,742
Rental equipment	11,100	11,100	2,319	8,781
Communication	5,800	5,800	9,752	(3,952)
Supplies	103,483	103,483	58,791	44,692
Utilities	25,549	25,549	21,374	4,175
Bank charges and fees	10,408	10,408	3,028	7,380
Training, travel and memberships	6,000	6,000	8,462	(2,462)
Small furniture & equipment	1,500	1,500	409	1,091
Materials and services	167,690	167,690	105,243	62,447
Total Interpretive Programs	2,201,136	2,201,136	1,772,213	428,923
Total Recreation Expenditures	10,285,742	10,285,742	7,579,360	2,706,382

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Maintenance Coordination				
Full time salaries	\$ 288,830	\$ 288,830	\$ 118,147	\$ 170,683
Part time salaries	289,060	289,060	114,965	174,095
Employee benefits	157,217	157,217	108,582	48,635
Payroll taxes	94,499	94,499	34,742	59,757
Personnel services	829,606	829,606	376,436	453,170
Professional and technical services	9,756	9,756	12,079	(2,323)
Communication	13,121	13,121	12,601	520
Supplies	31,854	31,854	18,353	13,501
Utilities	209,464	209,464	321,955	(112,491)
Training, travel and memberships	6,221	6,221	2,655	3,566
Materials and services	270,416	270,416	367,643	(97,227)
Total Maintenance Coordination	1,100,022	1,100,022	744,079	355,943
TOTAL RECREATION SERVICES	27,208,537	27,208,537	20,931,493	6,277,044
CAPITAL OUTLAY				
Carryforward projects	1,803,700	1,803,700	821,250	982,450
Athletic facility replacements	135,000	135,000	19,251	115,749
Park and trail replacement	404,800	404,800	79,550	325,250
Park and trail improvements	13,266,281	13,266,281	365,417	12,900,864
Building replacement	1,516,000	1,516,000	1,212,054	303,946
Building improvements	241,000	241,000	73,581	167,419
ADA projects	127,000	127,000	7,077	119,923
Program facility challenge grants	20,000	20,000	16,521	3,479
TOTAL CAPITAL OUTLAY	17,513,781	17,513,781	2,594,701	14,919,080
TRANSFERS TO OTHER FUNDS	350,000	350,000	-	350,000
CONTINGENCY	8,304,273	8,304,273	-	8,304,273
CAPITAL REPLACEMENT RESERVE	2,000,000	2,000,000	-	2,000,000
Total General Fund Expenditures	\$ 83,677,384	\$ 83,677,384	\$ 47,642,687	\$ 36,034,697

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, 2023

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Property taxes	\$ 8,181,550	\$ 8,290,928	\$ 109,378
Interest earned	25,000	152,436	127,436
Total revenues	<u>8,206,550</u>	<u>8,443,364</u>	<u>236,814</u>
Expenditures:			
Debt service	<u>8,406,550</u>	<u>8,406,549</u>	<u>1</u>
Total expenditures	<u>8,406,550</u>	<u>8,406,549</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	(200,000)	36,815	236,815
Fund balance at beginning of year	<u>200,000</u>	<u>439,309</u>	<u>239,309</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 476,124</u>	<u>\$ 476,124</u>

Tualatin Hills Park & Recreation District
Bond Capital Projects Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget to Actual
For the Year Ended June 30, 2023

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Interest earned	\$ 8,000	\$ 57,965	\$ 49,965
Total revenues	<u>8,000</u>	<u>57,965</u>	<u>49,965</u>
Expenditures:			
Capital outlay	2,788,113	319,541	2,468,572
Total expenditures	<u>2,788,113</u>	<u>319,541</u>	<u>2,468,572</u>
Excess (deficiency) of revenues over (under) expenditures	(2,780,113)	(261,576)	2,518,537
Fund balances at beginning of year	<u>2,780,113</u>	<u>2,565,293</u>	<u>(214,820)</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 2,303,717</u>	<u>\$ 2,303,717</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, 2023**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
System development charges	\$ 10,572,662	\$ 14,235,705	\$ 3,663,043
Interest earned	105,000	1,405,650	1,300,650
Total revenues	<u>10,677,662</u>	<u>15,641,355</u>	<u>4,963,693</u>
Expenditures:			
Materials and services	100,000	30,937	69,063
Capital outlay	50,435,099	1,073,208	49,361,891
Total expenditures	<u>50,535,099</u>	<u>1,104,145</u>	<u>49,430,954</u>
Excess (deficiency) of revenues over (under) expenditures	(39,857,437)	14,537,210	54,394,647
Other financing sources:			
Transfers in	<u>350,000</u>	-	<u>(350,000)</u>
Net change in fund balance	(39,507,437)	14,537,210	54,044,647
Fund balances at beginning of year	<u>39,507,437</u>	<u>38,384,563</u>	<u>(1,122,874)</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 52,921,773</u>	<u>\$ 52,921,773</u>

Tualatin Hills Park & Recreation District
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Mitigation Maintenance Fund	Metro Bond Local Share Capital Fund	Total Other Governmental Funds
Assets			
Assets:			
Cash and cash equivalents	\$ 193,975	\$ (9,562)	\$ 184,413
Total assets	\$ 193,975	\$ (9,562)	\$ 184,413
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ -	\$ 39,820	\$ 39,820
Total liabilities	-	39,820	39,820
Fund balances:			
Committed - mitigation maintenance	193,975	-	193,975
Unassigned	-	(49,382)	(49,382)
Total fund balance	193,975	(49,382)	144,593
Total liabilities, deferred inflows of resources and fund balances	\$ 193,975	\$ (9,562)	\$ 184,413

Tualatin Hills Park & Recreation District
Combining Schedule of Revenues, Expenditures and Changes
in Fund Balances -
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Mitigation Maintenance Fund	Metro Bond Local Share Capital Fund	Total Other Governmental Funds
Revenues:			
Interest earned	\$ 5,524	\$ -	\$ 5,524
Miscellaneous revenues	1,198	-	1,198
Total revenues	<u>6,722</u>	<u>-</u>	<u>6,722</u>
Expenditures:			
Current:			
Capital outlay	-	49,382	49,382
Total expenditures	<u>-</u>	<u>49,382</u>	<u>49,382</u>
Net change in fund balances	6,722	(49,382)	(42,660)
Fund balances at beginning of year	<u>187,253</u>	<u>-</u>	<u>187,253</u>
Fund balances at end of year	<u>\$ 193,975</u>	<u>\$ (49,382)</u>	<u>\$ 144,593</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, 2023**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Interest earned	\$ 850	\$ 5,524	\$ 4,674
Miscellaneous income	-	1,198	1,198
Total revenues	<u>850</u>	<u>6,722</u>	<u>5,872</u>
Expenditures:			
Materials and services	<u>187,850</u>	<u>-</u>	<u>187,850</u>
Excess (deficiency) of revenues over (under) expenditures	(187,000)	6,722	193,722
Fund balance at beginning of year	<u>187,000</u>	<u>187,253</u>	<u>253</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 193,975</u>	<u>\$ 193,975</u>

**Tualatin Hills Park & Recreation District
Metro Bond Local Share Capital Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2023**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental revenue	\$ 8,628,870	\$ -	\$ (8,628,870)
Expenditures:			
Capital outlay	8,628,870	49,382	8,579,488
Excess (deficiency) of revenues over (under) expenditures	-	(49,382)	(49,382)
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ (49,382)</u>	<u>\$ (49,382)</u>

Tualatin Hills Park & Recreation District
Trust Funds
Combining Balance Sheet
June 30, 2023

	<u>Pension Trust Fund</u>		<u>OPEB Trust Fund</u>	<u>Total Trust Funds</u>
	<u>Defined Benefit</u>	<u>Defined Contribution</u>		
Assets				
Cash	\$ 209,758	\$ 955	\$ 8,272	\$ 218,985
Investments @ fair value	32,017,962	3,765,884	1,791,370	37,575,216
Accrued interest	841	-	50	891
Loan receivable	-	24,014	-	24,014
	<u>32,228,561</u>	<u>3,790,853</u>	<u>1,799,692</u>	<u>37,819,106</u>
Total assets				
	<u>32,228,561</u>	<u>3,790,853</u>	<u>1,799,692</u>	<u>37,819,106</u>
Net Position				
Net position restricted for pension	32,228,561	3,790,853	-	36,019,414
Net position restricted for other post-employment benefits	-	-	1,799,692	1,799,692
	<u>32,228,561</u>	<u>3,790,853</u>	<u>1,799,692</u>	<u>37,819,106</u>
Total net position	<u>\$ 32,228,561</u>	<u>\$ 3,790,853</u>	<u>\$ 1,799,692</u>	<u>\$ 37,819,106</u>

Tualatin Hills Park & Recreation District
Trust Funds
Schedule of Changes in Net Position
For the Year Ended June 30, 2023

	<u>Pension Trust Fund</u>			<u>Total Trust Funds</u>
	<u>Defined Benefit</u>	<u>Defined Contribution</u>	<u>OPEB Trust Fund</u>	
Additions				
Contributions				
Employer	\$ 3,900,000	\$ -	\$ -	\$ 3,900,000
Employee	326,919	691,160	960	1,019,039
Other	11,000,072	705	81	11,000,858
Total contributions	<u>15,226,991</u>	<u>691,865</u>	<u>1,041</u>	<u>15,919,897</u>
Investment earnings (loss)	<u>1,581,080</u>	<u>422,233</u>	<u>127,185</u>	<u>2,130,498</u>
Total additions	<u>16,808,071</u>	<u>1,114,098</u>	<u>128,226</u>	<u>18,050,395</u>
Deductions				
Benefits paid	(201,367)	(114,169)	(75,486)	(391,022)
Administrative expenses	<u>(40,984)</u>	<u>(814)</u>	<u>-</u>	<u>(41,798)</u>
Total deductions	<u>(242,351)</u>	<u>(114,983)</u>	<u>(75,486)</u>	<u>(432,820)</u>
Change in net position	16,565,720	999,115	52,740	17,617,575
Net position at beginning of year	<u>15,662,841</u>	<u>2,791,738</u>	<u>1,746,952</u>	<u>20,201,531</u>
Net position at end of year	<u><u>\$ 32,228,561</u></u>	<u><u>\$ 3,790,853</u></u>	<u><u>\$ 1,799,692</u></u>	<u><u>\$ 37,819,106</u></u>



Other Financial Schedules



Tualatin Hills Park & Recreation District
Schedule of Property Tax Transactions and Outstanding Balances
For the Year Ended June 30, 2023

	Taxes Uncollected June 30, 2022	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, 2023
2022-2023	\$ -	\$ 48,133,095	\$ (1,314,141)	\$ 6,104	\$ (252,074)	\$ (46,135,772)	\$ 437,212
2021-2022	409,532	-	593	12,661	(7,986)	(285,064)	129,736
2020-2021	132,219	-	103	7,681	6,806	(75,880)	70,929
2019-2020	67,229	-	52	7,412	12,645	(56,498)	30,840
2018-2019	25,836	-	32	3,499	25,419	(43,166)	11,620
2017-2018	7,349	-	-	603	(95)	(2,486)	5,371
Prior Years	19,780	-	(1,407)	902	(622)	(3,986)	14,667
	<u>\$ 661,945</u>	<u>\$ 48,133,095</u>	<u>\$ (1,314,768)</u>	<u>\$ 38,862</u>	<u>\$ (215,907)</u>	<u>\$ (46,602,852)</u>	<u>700,375</u>
							June property tax receivable collected by the County 109,134
							Less allowance for uncollectibility (20,000)
							<u>\$ 789,509</u>
General Fund							
	\$ 539,150						\$ 574,121
							June property tax receivable collected by the County 89,637
							Less allowance for uncollectibility (15,000)
							<u>648,758</u>
Debt Service Fund							
	122,795						126,254
							June property tax receivable collected by the County 19,497
							Less allowance for uncollectibility (5,000)
							<u>140,751</u>
	<u>\$ 661,945</u>						<u>\$ 789,509</u>



Statistical Section



This part of the Tualatin Hills Park & Recreation District's annual comprehensive 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>	97
Revenue Capacity <i>These schedules contain information to help the reader assess the district's most significant local revenue source, property tax revenue.</i>	101
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>	107
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>	111
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>	114

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)

	2014	2015 (as restated)	2016	2017 (as restated)	2018 (as restated)	2019	2020	2021	2022	2023
Governmental activities										
Net investment in capital assets	\$ 120,178,588	\$ 118,443,566	\$ 135,202,585	\$ 152,863,521	\$ 161,615,483	\$ 174,412,777	\$ 185,215,804	\$ 191,237,885	\$ 200,271,924	\$ 205,277,631
Restricted	8,113,102	13,104,560	12,350,287	9,760,567	17,307,632	22,307,182	29,300,471	33,701,226	38,823,872	53,397,897
Unrestricted	7,413,183	9,444,786	6,814,560	6,307,713	(40,874,234)	(40,145,774)	(32,400,756)	(14,856,727)	(5,958,958)	11,697,079
 Total primary government net position	 <u>\$ 135,704,873</u>	 <u>\$ 140,992,912</u>	 <u>\$ 154,367,432</u>	 <u>\$ 168,931,801</u>	 <u>\$ 138,048,881</u>	 <u>\$ 156,574,185</u>	 <u>\$ 182,115,519</u>	 <u>\$ 210,082,384</u>	 <u>\$ 233,136,838</u>	 <u>\$ 270,372,607</u>

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Board of Directors	\$ 154,475	\$ 218,847	\$ 178,381	\$ 209,412	\$ 183,678	\$ 287,244	\$ 239,325	\$ 202,902	\$ 199,592	\$ 351,088
Administration	1,963,226	1,860,162	2,048,290	2,210,239	2,313,893	2,465,436	2,090,232	1,894,447	3,245,954	14,657,122 ⁶⁾
Business services ⁽⁴⁾	15,126,974	14,575,963	16,447,289	23,818,025	24,953,742	25,269,252	21,184,639	19,577,534	11,587,219	- ^{3) 5) 6) 7)}
Planning and development	897,304	554,465	550,044	-	-	-	-	-	-	- ²⁾
Recreation services ⁽⁴⁾	19,758,250	19,188,743	21,180,758	15,186,213	16,186,439	20,303,450	16,108,717	9,894,243	14,368,060	7,392,144 ^{3) 5)}
Park services ⁽⁴⁾	-	-	-	-	-	-	-	-	9,554,414	16,109,044 ^{4) 5)}
Interest on long-term debt	3,946,193	3,853,264	3,334,042	3,074,328	2,965,355	2,878,707	2,673,373	2,243,378	1,678,766	1,538,328
Total expenses	\$ 41,846,422	\$ 40,251,444	\$ 43,738,804	\$ 44,498,217	\$ 46,603,107	\$ 51,204,089	\$ 42,296,286	\$ 33,812,504	\$ 40,634,005	\$ 40,047,726
Program Revenues										
Park and recreation services:										
Charges for services	\$ 10,244,780	\$ 10,633,560	\$ 10,485,707	\$ 10,641,932	\$ 11,830,934	\$ 12,141,602	\$ 8,716,600	\$ 2,910,204	\$ 8,300,331	\$ 10,385,213
Operating grants and contributions	214,865	91,112	32,385	161,744	56,719	87,829	67,081	4,565,805	382,591	382,274
Capital grants and contributions	4,685,175	7,096,827	9,994,683	10,276,395	13,795,425	14,485,201	15,073,128	9,510,849	8,301,147	16,114,045
Rents and leases	-	-	648,897	635,913	591,040	548,759	573,847	557,072	598,733	575,863 ¹⁾
Total program revenues	\$ 15,144,820	\$ 17,821,499	\$ 21,161,672	\$ 21,715,984	\$ 26,274,118	\$ 27,263,391	\$ 24,430,656	\$ 17,543,930	\$ 17,582,802	\$ 27,457,395
Total primary government net expense	\$ (26,701,602)	\$ (22,429,945)	\$ (22,577,132)	\$ (22,782,233)	\$ (20,328,989)	\$ (23,940,698)	\$ (17,865,630)	\$ (16,268,574)	\$ (23,051,203)	\$ (12,590,331)
General Revenues and Other Changes in Net Position										
Property taxes	\$ 34,325,378	\$ 35,389,201	\$ 35,118,802	\$ 36,692,351	\$ 37,548,487	\$ 40,631,613	\$ 42,020,224	\$ 43,587,273	\$ 45,371,462	\$ 46,737,624
Unrestricted grants and contributions	237,636	261,528	185,805	183,894	184,024	184,637	92,506	-	-	-
Investment earnings	365,782	380,671	458,566	516,989	872,511	1,391,423	1,160,881	422,449	417,820	2,858,237
Gain on sale of capital assets	-	-	-	945,760	-	-	-	-	-	-
Miscellaneous	159,819	203,731	188,479	172,235	289,943	258,329	133,353	225,717	316,375	230,239
Total general revenue and other changes in net position	\$ 35,088,615	\$ 36,235,131	\$ 35,951,652	\$ 38,511,229	\$ 38,894,965	\$ 42,466,002	\$ 43,406,964	\$ 44,235,439	\$ 46,105,657	\$ 49,826,100
Total change in net position	\$ 8,387,013	\$ 13,805,186	\$ 13,374,520	\$ 15,728,996	\$ 18,565,976	\$ 18,525,304	\$ 25,541,334	\$ 27,966,865	\$ 23,054,454	\$ 37,235,769

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.

⁴⁾ In FY 2022, the Business and facilities division was renamed to Business services. Additionally, the Park and Recreation services division was split into Park services and Recreation services.

⁵⁾ In FY 2022, the Maintenance, Planning, and Design & Development departments were moved from Business services to Park services. Nature & Trails and Community Programs were moved from Recreation Services to Park Services.

⁶⁾ In FY 2022, the Human Resources department was moved from Business Services to Administration.

⁷⁾ In FY 2023, the remaining departments were moved from Business Services to Administration.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General fund										
Nondisposable	\$ 225,668	\$ 172,449	\$ 316,161	\$ 179,842	\$ 182,432	\$ 383,337	\$ 250,319	\$ 241,886	\$ 312,940	\$ 287,858
Unassigned	5,302,635	8,264,609	8,955,176	9,740,569	12,401,382	14,456,882	10,884,501	21,026,267	25,296,956	29,500,447
Total general fund	\$ 5,528,303	\$ 8,437,058	\$ 9,271,337	\$ 9,920,411	\$ 12,583,814	\$ 14,840,219	\$ 11,134,820	\$ 21,268,153	\$ 25,609,896	\$ 29,788,305
All other governmental funds										
Restricted, reported in:										
Debt service fund	\$ 477,206	\$ 450,745	\$ 286,350	\$ 153,507	\$ -	\$ 509,991	\$ 727,829	\$ 502,683	\$ 439,309	\$ 476,124
Capital project funds	42,117,723	42,833,171	39,290,859	25,899,989	31,956,484	31,285,596	33,830,367	36,072,538	40,949,856	55,225,490
Committed, reported in:										
Special revenue fund	163,989	166,364	164,356	166,052	168,952	178,481	184,762	186,196	187,253	193,975
Unassigned, reported in:										
Debt service fund	-	-	-	-	(44,480)	-	-	-	-	-
Capital project fund	-	-	-	-	-	-	-	-	-	(49,382)
Total all other governmental funds	\$ 42,758,918	\$ 43,450,280	\$ 39,741,565	\$ 26,219,548	\$ 32,080,956	\$ 31,974,068	\$ 34,742,958	\$ 36,761,417	\$ 41,576,418	\$ 55,846,207

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Property taxes	\$ 34,203,849	\$ 35,471,678	\$ 34,952,393	\$ 36,541,016	\$ 38,014,442	\$ 41,267,126	\$ 41,990,380	\$ 43,641,694	\$ 45,360,356	\$ 46,692,398
Aquatic programs	2,567,782	2,761,776	2,450,847	2,732,311	3,028,311	3,207,755	2,086,197	581,351	1,508,034	2,243,678
Tennis center	952,762	1,025,969	1,017,285	978,178	1,062,214	1,061,398	886,052	264,137	1,079,714	1,197,210
Sports programs	1,424,626	1,423,992	1,565,716	1,631,316	1,840,300	1,913,715	1,280,082	1,112,604	1,818,627	2,273,431
Recreation programs	5,177,432	5,060,475	5,451,861	5,300,127	5,900,109	5,958,734	4,464,269	952,112	3,893,956	4,670,894
Grants and sponsorships	1,275,106	1,300,759	279,707	806,995	1,718,491	611,325	1,264,767	5,192,604	1,199,718	844,590
Rents and leases	-	-	648,896	635,913	591,040	548,759	573,847	557,072	598,733	575,863 ¹⁾
System development charges	3,858,370	5,855,512	5,367,366	9,631,364	12,287,677	8,500,336	12,716,580	8,290,454	6,374,376	14,235,705
Interest earned	365,782	380,671	458,566	516,988	872,511	1,391,423	1,160,881	422,449	417,820	2,858,237
Charges for services	579,099	511,362	328,170	367,696	337,469	294,820	312,357	415,568	181,148	133,581
Miscellaneous	281,997	565,079	188,479	172,235	289,943	258,329	157,029	183,013	316,375	230,239
Total revenues	50,686,805	54,357,273	52,709,286	59,314,139	65,942,507	65,013,720	66,892,441	61,613,058	62,748,857	75,955,826
Expenditures										
Board of Directors	154,475	218,847	178,381	274,731	226,289	287,244	239,325	202,902	199,592	351,088
Administration	1,953,992	2,028,622	2,104,826	2,193,086	2,334,048	2,379,832	2,923,275	2,443,312	4,159,208	9,590,576 ⁵⁾
Business services ⁽³⁾	14,901,004	15,621,414	16,074,842	17,489,302	18,502,519	17,816,512	19,480,998	16,731,341	5,202,235	- ⁴⁾ ⁵⁾ ⁶⁾
Planning and development	1,497,804	1,211,690	1,262,721	-	-	-	-	-	-	- ²⁾
Recreation services ⁽³⁾	14,593,069	14,725,729	15,501,975	15,022,217	16,152,894	19,625,019	21,322,667	12,856,307	16,747,616	20,931,493 ⁴⁾
Park services ⁽³⁾	-	-	-	-	-	-	-	-	12,250,007	12,811,916 ⁴⁾
Capital outlay	22,563,320	9,421,194	12,539,440	30,504,743	11,841,833	18,141,926	14,937,760	8,180,257	5,673,276	4,553,279
Debt service										
Principal	5,018,988	5,390,327	3,961,090	4,436,876	4,817,686	5,208,520	5,784,379	6,270,264	6,727,988	6,987,756
Interest	4,195,779	4,225,622	3,960,447	3,789,741	3,542,427	3,405,150	3,116,870	2,819,587	2,632,191	2,296,196
Total expenditures	64,878,431	52,843,445	55,583,722	73,710,696	57,417,696	66,864,203	67,805,274	49,503,970	53,592,113	57,522,304
Excess of revenues over (under) expenditures	(14,191,626)	1,513,828	(2,874,436)	(14,396,557)	8,524,811	(1,850,483)	(912,833)	12,109,088	9,156,744	18,433,522
Other financing sources (uses)										
Proceeds from debt issuance	-	37,880,000	-	8,710,000	-	4,000,000	9,900,000	14,390,000	-	-
Premiums on debt issuance	-	6,987,825	-	1,283,919	-	-	1,294,716	2,527,984	-	-
Proceeds from sale of capital assets	-	399,283	-	1,404,391	-	-	-	-	-	-
Additional leases	-	-	-	-	-	-	-	-	-	14,676
Payment to escrow	-	(43,180,819)	-	(9,874,696)	-	-	(11,218,392)	(16,875,280)	-	-
Transfer in	-	-	-	-	-	-	-	-	650,000	-
Transfer out	-	-	-	-	-	-	-	-	(650,000)	-
Total other financing sources (uses)	-	2,086,289	-	1,523,614	-	4,000,000	(23,676)	42,704	-	14,676
Net change in fund balances	\$ (14,191,626)	\$ 3,600,117	\$ (2,874,436)	\$ (12,872,943)	\$ 8,524,811	\$ 2,149,517	\$ (936,509)	\$ 12,151,792	\$ 9,156,744	\$ 18,448,198
Debt service as a percentage of noncapital expenditures	21.5%	21.9%	18.0%	18.8%	18.1%	17.4%	16.9%	21.9%	19.2%	17.2%

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.

³⁾ In FY 2022, the Business and facilities division was renamed to Business services. Additionally, the Park and Recreation services division was split into Park services and Recreation services.

⁴⁾ In FY 2022, the Maintenance, Planning, and Design & Development departments were moved from Business services to Park services. Nature & Trails and Community Programs were moved from Recreation Services to Park Services

⁵⁾ In FY 2022, the Human Resources department was moved from Business Services to Administration.

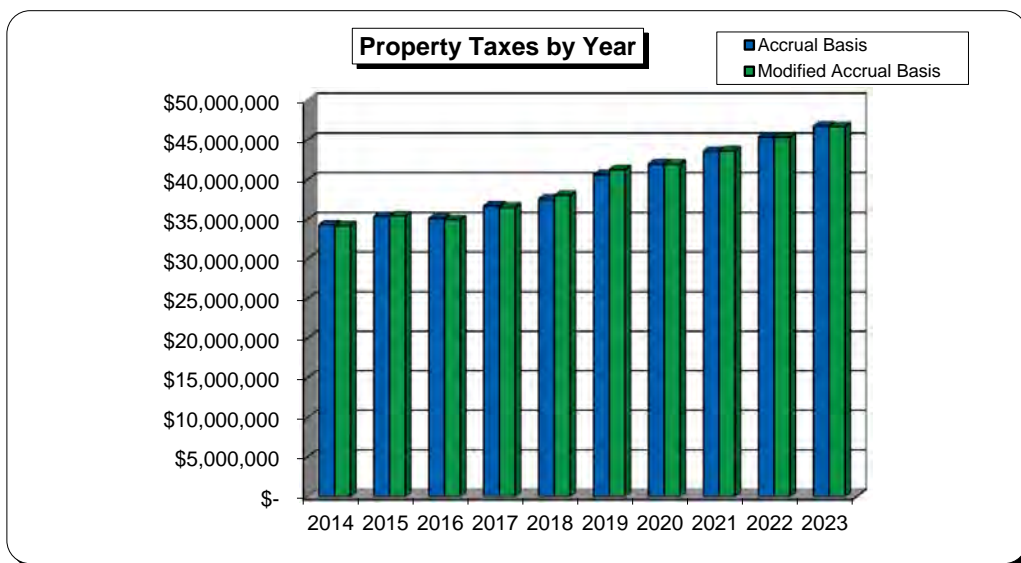
⁶⁾ In FY 2023, the remaining departments were moved from Business Services to Administration.

**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>
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
2021	43,587,273
2022	45,371,462
2023	46,737,624

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

<u>Fiscal Year</u>	<u>Property Tax</u>
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
2021	43,641,694
2022	45,360,356
2023	46,692,398



**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		
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
2021	48,929,480,488	26,821,395,980	971,453,085	856,536,938	708,812,991	708,263,500	50,609,746,564	28,386,196,418	56.09	1.5936
2022	52,389,758,350	27,821,862,220	975,702,040	889,373,503	713,237,896	712,265,500	54,078,698,286	29,423,501,223	54.41	1.5978
2023	61,824,622,075	29,028,595,580	935,347,478	840,041,091	759,299,634	757,853,400	63,519,269,187	30,626,490,071	48.22	1.5849

Source: Washington County, Department of Assessment and Taxation

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	0.4209	0.4094	0.3173	0.3119	0.3038	0.3168	0.3068	0.2863	0.2905	0.2776
Total Tax Rate	1.7282	1.7167	1.6246	1.6192	1.6111	1.6241	1.6141	1.5936	1.5978	1.5849
Overlapping Government:										
Washington County	2.9605	2.8254	2.8235	2.9354	2.9584	2.9583	2.8918	2.8767	2.9123	2.8564
Washington County - Enhanced Patrol	1.3165	1.3165	1.3165	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	-	-	-	-	-
Washington County - North Bethany SD	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500
Northwest Regional ESD	0.1534	0.1530	0.1528	0.1523	0.1538	0.1538	0.1494	0.1485	0.1475	0.1438
Multnomah ESD	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576	0.4576
Portland Community College	0.7329	0.7199	0.5837	0.6756	0.6756	0.6874	0.6769	0.6700	0.6514	0.6509
School District No. 48, Beaverton	8.0537	8.0368	7.9571	7.9205	8.0527	8.0205	7.9075	8.0257	8.0299	8.1909
School District No. 1J, Hillsboro	7.3794	7.3812	7.1812	7.1268	7.1512	7.1388	7.0178	7.0560	6.8779	6.6036
School District No. 1J, Portland	8.3571	8.3535	8.3632	8.3304	8.8052	9.7571	9.6734	9.6698	9.6016	9.5681
Tualatin Valley Fire and Rescue District	1.9061	1.8911	2.1078	2.0978	2.0457	2.0839	2.0725	2.1167	2.1163	2.1127
Port of Portland	0.0699	0.0697	0.0697	0.0694	0.0693	0.0701	0.0681	0.0677	0.0673	0.0655
City of Beaverton	4.3662	4.3517	4.3279	4.3109	4.2851	4.3196	4.3037	4.2793	4.2775	4.2616
Urban Renewal - Beaverton	0	0.0929	0.1731	0.2233	0.2961	0.3718	0.4052	0.4525	0.4904	0.5400
City of Hillsboro	5.3755	5.3652	5.3621	5.3485	5.3387	5.3147	5.2823	5.2614	5.2338	5.1441
Urban Renewal - Hillsboro	0.0415	0.0776	0.0867	0.1374	0.0856	0.1296	0.3514	0.4223	0.5035	0.7980
City of Portland	7.2043	7.1759	7.0455	6.9712	4.7097	4.7353	4.6867	7.3130	8.4871	8.2575
Urban Renewal - Portland	1.1727	1.0878	1.0608	1.1069	3.5073	3.5890	3.5492	1.1896	0.7600	0.6893
Metro Service District	0.4667	0.4575	0.3876	0.3960	0.3777	0.4342	0.6601	0.5867	0.5660	0.5597

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	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Nike, Inc.	\$ 1,422,971,981	1	4.65 %	\$ 426,976,709	1	2.09 %
Portland General Electric	227,459,510	2	0.74	128,238,880	2	0.63
Northwest Natural Gas Co.	165,443,000	3	0.54	108,006,000	6	0.53
Maxim Integrated Products, Inc.	163,182,940	4	0.53	110,266,160	7	0.54
Comcast Corporation	144,468,000	5	0.47	143,952,400	3	0.70
Beaverton LLC	124,021,660	6	0.40	99,800,090	8	0.49
Northwest Fiber LLC	92,241,000	7	0.30			
Portland 2 LLC	74,492,400	8	0.24			
G+I X Nimbus Corp Ctr LLC	72,569,472	9	0.24			
MG Pallas Apartments MOS LLC	69,947,770	10	0.23			
PS Business Parks LP				103,984,552	4	0.51
Frontier Communications				100,024,000	5	0.49
Bernard Properties Partnership				60,089,000	9	0.29
Nimbus Center LLC				52,949,980	10	0.26
All other taxpayers	28,069,692,338		91.66	19,093,690,844		93.47
Totals	<u>\$ 30,626,490,071</u>		<u>100.00 %</u>	<u>\$ 20,427,978,615</u>		<u>100.00 %</u>

Source: Washington County, Department of Assessment and Taxation

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

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
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	592,945	35,421,505	97.2
2016	36,088,203	34,488,930	95.6	471,661	34,960,591	96.9
2017	37,804,820	36,089,763	95.5	440,708	36,530,471	96.6
2018	39,400,040	37,551,090	95.3	496,995	38,048,085	96.6
2019	41,606,766	39,939,463	96.0	443,173	40,382,636	97.1
2020	43,274,691	41,507,632	95.9	447,094	41,954,726	96.9
2021	44,818,066	43,047,680	96.0	394,467	43,442,147	96.9
2022	46,552,271	44,765,361	96.2	272,403	45,037,764	96.7
2023	48,133,095	46,129,668	95.8	-	46,129,668	95.8

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
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
2021	11,787	8,840	466
2022	11,787	8,840	466
2023	12,264	9,198	574

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	Lease Payable				
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	391.51	
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	0.215	328.26	
2020	62,922,793	12,395,037	269,235	-	75,587,065	0.187	299.40	
2021	55,883,275	11,882,833	238,971	-	68,005,079	0.158	266.44	
2022	48,383,569	11,301,410	207,796	27,545	59,920,320	0.136	219.09	
2023	40,806,831	10,708,958	175,682	15,391	51,706,862	n/a	186.81	

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)}
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
2021	55,883,275	502,683	55,380,592	0.20	216.76
2022	48,383,569	439,309	47,944,260	0.16	175.38
2023	40,806,831	476,124	40,330,707	0.13	145.71

^{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, 2023

<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	\$ 40,806,831	100.00 %	\$ 40,806,831
Direct debt	<u>40,806,831</u>		<u>40,806,831</u>
City of Beaverton	30,045,000	98.97	29,736,408
City of Hillsboro	80,890,000	0.02	13,023
City of Portland	689,700,080	0.01	77,936
City of Tigard	18,078,168	0.00	36
Metro	833,428,920	14.02	116,873,404
Multnomah County SD 1J, Portland	2,008,774,288	0.46	9,186,125
Multnomah ESD	79,158,416	0.34	268,347
Northwest Regional ESD	14,486,819	32.17	4,659,830
Port of Portland	39,375,000	12.79	5,036,889
Portland Community College	714,955,000	17.59	125,768,449
Tualatin Valley Fire & Rescue	60,945,000	43.89	26,747,907
Washington County	164,628,758	40.93	67,375,965
Washington County SD 1J Hillsboro	497,841,362	2.99	14,882,470
Washington County SD 23J Tigard Tualatin	298,969,280	0.03	94,773
Washington County SD 48J Beaverton	1,155,458,918	83.11	960,245,289
Overlapping debt	<u>6,686,735,009</u>		<u>1,360,966,851</u>
Other Debt:			
Tualatin Hills Park & Recreation District	10,900,031	100.00	10,900,031
Direct debt	<u>10,900,031</u>		<u>10,900,031</u>
City of Beaverton	254,768,431	98.97	252,144,316
City of Hillsboro	404,673,713	0.02	80,935
City of Portland	3,439,389,281	0.01	343,939
Clean Water Services	119,730,000	42.65	51,064,845
HFA Hillsboro	10,890,000	0.02	2,178
Home Forward	182,292,150	0.01	18,229
Metro	59,116,000	14.02	8,288,063
Multnomah County SD 1J, Portland	685,284,288	0.46	3,152,308
Multnomah ESD	79,158,416	0.34	269,139
Northwest Regional ESD	14,486,819	32.17	4,660,410
Port Of Portland	2,385,421,318	12.79	305,095,387
Portland Community College	200,820,000	17.59	35,324,238
Tri-Met	996,030,000	13.71	136,555,713
Tualatin Valley Water District	523,164,551	63.63	332,889,604
Washington County	100,983,758	40.93	41,332,652
Washington County Housing Authority	166,461,106	43.89	73,059,779
Washington Cty SD 1J (Hillsboro)	89,545,501	2.99	2,677,410
Washington County SD 23J Tigard Tualatin	21,759,280	0.03	6,528
Washington County SD 48J Beaverton	176,511,500	83.11	146,698,708
West Slope Water District	1,620,000	100.00	1,620,000
Overlapping debt	<u>10,037,872,280</u>		<u>1,395,284,381</u>
Total Tualatin Hills Park & Recreation District	51,706,862		51,706,862
Total overlapping debt	<u>16,724,607,289</u>		<u>2,756,251,232</u>
Total direct and overlapping debt	<u>\$ 16,776,314,151</u>		<u>\$ 2,807,958,094</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**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Debt limit	\$ 658,629,120	\$ 729,790,362	\$ 785,457,334	\$ 882,226,721	\$ 985,942,715	\$ 1,086,266,344	\$ 1,124,419,523	\$ 1,265,243,664	\$ 1,351,967,457	\$ 1,587,981,730
Total net debt application to limit	<u>88,345,559</u>	<u>89,388,275</u>	<u>84,691,847</u>	<u>80,802,769</u>	<u>75,200,647</u>	<u>69,241,413</u>	<u>62,922,793</u>	<u>55,883,275</u>	<u>48,383,569</u>	<u>40,806,831</u>
Legal debt margin	<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>	<u>\$ 1,209,360,389</u>	<u>\$ 1,303,583,888</u>	<u>\$ 1,547,174,899</u>
Total net debt applicable to the limit as a percentage of debt limit	13.41%	12.25%	10.78%	9.16%	7.63%	6.37%	5.60%	4.42%	3.58%	2.57%

Legal Debt Margin Calculation for Fiscal Year 2023

Real market value (2022/23)	\$ 63,519,269,187
General obligation debt capacity (2.5% of Real market value)	1,587,981,730
Less: Outstanding debt	<u>40,806,831</u>
Remaining legal debt capacity	<u>\$ 1,547,174,899</u>

Source: Tualatin Hills Park and Recreation District

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

Washington County						
Fiscal Year	District Population (estimated)	Population (estimated) ^{a)}	Personal Income		Unemployment Rate ^{c)}	School Enrollment ^{d)}
			(amounts expressed in thousands) ^{b)}	Per Capita Personal Income ^{b)}		
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	60,999	3.6	41,016
2019	249,470	600,933	38,114,149	63,425	3.4	40,860
2020	252,464	603,514	40,333,177	66,831	10.4	41,215
2021	255,493	604,845	43,096,551	71,530	4.4	39,515
2022	273,375	609,219	44,040,839	72,291	3.6	38,975
2023	276,792	n/a	n/a	n/a	3.4	38,704

- 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	2023		2014	
	Annual Average	Percentage of Total County Employment	Annual Average	Percentage of Total County Employment
Mining and logging	300	0.1 %	300	0.1 %
Construction	19,300	5.4	12,700	5.0
Manufacturing:				
Computer and electronic products	31,600		26,600	
Other durable goods	46,200		12,100	
Non-durable goods	<u>8,500</u>		<u>5,500</u>	
	86,300	24.3	44,200	17.2
Trade, transportation and utilities:				
Wholesale trade	14,600		12,500	
Retail trade	31,500		29,000	
Transportation, warehousing and utilities	<u>7,200</u>		<u>3,800</u>	
	53,300	15.0	45,300	17.7
Information	7,500	2.1	7,400	2.9
Financial activities	17,100	4.8	16,300	6.4
Professional and business services:				
Professional and technical services	16,800		13,400	
Management of companies and enterprises	17,900		11,700	
Administrative and waste services	<u>22,600</u>		<u>22,700</u>	
	57,300	16.1	47,800	18.7
Educational and health services	40,300	11.3	31,300	12.2
Leisure and hospitality	27,400	7.7	21,400	8.3
Other services	10,800	3.0	7,600	3.0
Government:				
Federal government	1,000		700	
State government	2,900		2,800	
Local government	20,800		7,600	
Local education	<u>11,700</u>		<u>10,900</u>	
	36,400	10.2	22,000	8.5
Total non-farm employment	<u>356,000</u>	<u>100.0 %</u>	<u>256,300</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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Administration										
Office of the General Manager	2	3	3	3	3	3	3	3	2	2
Human resources	-	-	-	-	-	-	-	-	6	8
Risk and contract management	-	-	-	-	-	-	-	-	-	3
Communications	7	7	7	8	8	8	8	8	6	7
Safety services	4	4	4	4	5	5	5	5	6	6
Information services	-	-	-	-	-	-	-	-	-	8
Community programs	-	-	-	-	-	-	-	-	9	9
Finance Director	-	-	-	-	-	-	-	-	-	1
Finance Services	-	-	-	-	-	-	-	-	-	9
Accounting & Budget	-	-	-	-	-	-	-	-	-	3
Community partnerships	-	1	1	1	1	1	1	1	-	-
Business and facilities										
Director	4	4	4	3	3	3	3	3	2	-
Finance services	7	7	7	6	7	7	10	10	8	-
Information services	5	5	5	5	6	6	6	6	6	-
Human resources	3	4	4	4	4	4	5	5	-	-
Risk and contract management	2	2	2	2	2	2	3	3	3	-
Budget and accounting	-	-	-	2	2	2	2	2	3	-
Maintenance										
Operations Manager	5	6	7	7	7	7	5	5	-	-
Park maintenance	43	45	45	46	-	-	-	-	-	-
Fleet maintenance	6	6	6	6	6	6	6	6	-	-
Athletic facilities	25	26	26	27	-	-	-	-	-	-
Building and pool maintenance	51	49	48	48	27	27	25	23	-	-
Park and athletic facilities north	-	-	-	-	35	35	36	36	-	-
Park and athletic facilities south	-	-	-	-	31	31	31	28	-	-
Planning	3	3	3	3	4	4	4	4	-	-
Design and development	9	8	7	6	7	7	7	7	-	-
Park services										
Director	-	-	-	-	-	-	-	-	2	2
Planning	-	-	-	-	-	-	-	-	4	4
Design and development	-	-	-	-	-	-	-	-	8	8
Nature and trails	-	-	-	-	-	-	-	-	15	14
Maintenance										
Operations Manager	-	-	-	-	-	-	-	-	2	3
Facility maintenance	-	-	-	-	-	-	-	-	8	8
Fleet maintenance	-	-	-	-	-	-	-	-	6	5
Park and athletic facilities north	-	-	-	-	-	-	-	-	35	30
Park and athletic facilities south	-	-	-	-	-	-	-	-	28	25
Recreation services										
Director	3	3	3	4	3	3	3	3	3	5
Maintenance coordination	-	-	-	-	-	-	-	-	10	13
Aquatics	77	79	83	78	78	78	80	76	79	81
Sports and Inclusion	29	30	45	58	62	62	63	61	105	106
Community programs	42	38	23	14	18	4	7	9	-	-
Recreation	100	100	101	108	130	144	151	149	135	147
Nature and trails	25	27	29	29	38	38	38	37	-	-
Total full-time equivalent employees	452	457	463	472	487	487	502	490	491	507

Source: Tualatin Hills Park and Recreation District

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

	<u>2014</u> actual	<u>2015</u> actual	<u>2016</u> actual	<u>2017</u> actual	<u>2018</u> actual	<u>2019</u> actual	<u>2020</u> actual	<u>2021</u> actual	<u>2022</u> actual	<u>2023</u> estimate
Recreation										
Cultural and recreational activities:										
Aquatics										
Attendance at open/drop-in programs and classes	531,824	539,836	511,251	481,665	524,137	496,844	323,044	63,190	188,943	215,997
Number of classes held	4,823	5,029	5,237	4,289	4,128	5,347	3,816	-	957	1,403
Sports										
Attendance at open/drop-in programs and classes	607,130	781,490	792,878	652,680	750,272	755,094	608,480	93,949	501,494	570,630
Number of classes held	537	1,985	2,205	2,030	2,331	2,177	1,695	428	2,255	1,954
Recreation										
Attendance at open/drop-in programs and classes	1,022,117	929,397	983,487	984,343	995,770	973,541	941,337	455,732	423,127	779,910
Number of classes held	4,199	4,184	3,919	4,111	4,379	3,611	3,745	697	1,458	2,767
Community programs										
Attendance at open/drop-in programs and classes	265,174	140,440	141,000	143,000	145,000	148,198	21,050	-	51,689	100,281
Number of classes held	2,283	575	580	580	591	575	16	-	45	162
Nature and trails										
Attendance at open/drop-in programs and classes	197,877	233,790	234,967	249,189	250,310	249,407	279,528	239,012	226,139	232,295
Number of classes held	707	664	720	678	711	691	471	219	311	305
Maintenance activities:										
Buildings maintained (shown per 1,000 sq. ft)	461	461	461	461	461	461	461	461	461	461
Cost per sq. ft. of buildings	\$6.61	\$6.63	\$7.07	\$7.00	\$6.55	\$6.52	\$8.83	\$8.76	\$8.76	\$10.13
Pool facilities maintained (shown per 1,000 sq. ft.)	117	117	125	125	125	125	125	125	125	125
Cost per sq. ft. of pools	\$16.29	\$17.28	\$15.35	\$15.34	\$16.66	\$16.42	\$18.49	\$20.33	\$22.50	\$24.99
Parks maintained - developed acres	1,052	1,062	1,067	1,089	1,089	1,098	1,103	1,114	1,124	1,127
Cost per developed acre	\$2,740	\$2,892	\$3,133	\$3,288	\$3,288	\$2,737	\$2,843	\$2,433	\$2,952	\$2,282
Parks maintained - undeveloped acres	1,236	1,244	1,276	1,290	1,290	1,308	1,346	1,371	1,371	1,377
Cost per undeveloped acre	\$260	\$274	\$293	\$308	\$308	\$255	\$259	\$224	\$269	\$207
Vehicle and equipment units maintained	490	490	502	514	530	540	657	651	654	670
Cost per vehicle and equipment unit	\$1,801	\$1,768	\$1,653	\$1,720	\$1,709	\$1,677	\$1,564	\$1,579	\$1,859	\$1,524

Source: Tualatin Hills Park & Recreation District

**Tualatin Hills Park & Recreation District
Capital Asset Statistics By Function
June 30, 2023**

Parks and Recreation:

Number of parks	305
Park acreage:	
Developed sites (neighborhood, community and regional parks)	1,127
Undeveloped sites (wetlands and natural areas)	1,377
Pathways and trails mileage	68
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⁾	104
Basketball:	
Indoor	10
Outdoor ¹⁾	50
Volleyball ¹⁾	6
Sports fields: ¹⁾	
Soccer/football/lacrosse	147
Softball/baseball	104
Bocce	4
Hockey	1
Indoor running track	1
Skate park	3

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

Source: Tualatin Hills Park and Recreation District



Audit Comments and Disclosures





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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, Beaverton, Oregon (the District), as of and for the year ended June 30, 2023, 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 19, 2023. 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).



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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*, except as follows:

- The District's deposits in the Local Government Investment Pool exceeded the limit set by ORS 294.810 of no more than 10 consecutive business days by one day.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Other Disclosures

The District reported a deficit fund balance of \$49,382 in the Metro Bond Local Share Capital Fund.

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, Kowolot Warwick, LLP

Portland, Oregon
December 19, 2023



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

A Regular Meeting of the Tualatin Hills Park & Recreation District Board of Directors was held on Wednesday, December 13, 2023, at the Tualatin Valley Water District Headquarters, 1850 SW 170th Avenue, Beaverton, Oregon. Executive Session 5:45 pm; Regular Meeting 6:30 pm.

Present:

Alfredo Moreno	President/Director
Barbie Minor	Secretary/Director
Felicita Monteblanco	Director
Miles Palacios	Director
Doug Menke	General Manager

Absent

Tya Ping	Secretary Pro-Tempore/Director
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Agenda Item #1 – Executive Session (A) Legal

President Alfredo Moreno called executive session to order to conduct deliberations with persons designated by the governing body to negotiate real property transactions. Executive Session is held under authority of ORS 192.660(2)(e).

President Moreno 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 Alfredo Moreno on Wednesday, December 13, 2023, at 6:30 pm.

Agenda Item #3 – Action Resulting from Executive Session

There was no action resulting from Executive Session.

Agenda Item #4 – Audience Time

There was no testimony during Audience Time.

Agenda Item #5 – Board Time

A. Committee Liaisons Updates

Miles Palacios provided the following updates and comments during board time:

- ✓ Attended a recent Centro event featuring author Charles Kamasaki and the work being done around immigration reform and farmworker rights.
- ✓ The most recent Parks & Facilities Advisory Committee meeting included seeing the new induction stovetop purchased by the committee with Challenge Grant funds for use at Cedar Hills Recreation Center. He thanked Keith Watson, support services manager and staff liaison to the committee, for his leadership as the liaison role transitions to Cameron Hall, park maintenance supervisor.

Barbie Minor provided the following updates and comments during board time:

- ✓ The upcoming Nature & Trails Advisory Committee meeting taking place next week will include information and discussion on the gaps in the district's trails system.

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

- ✓ Along with Bruce Barbarasch, Nature & Trails manager, provided a tour of Cooper Mountain Nature Park to Representative Lisa Reynolds and staff from Congresswoman Suzanne Bonamici's office and Representative Hai Pham's office.
- ✓ The next Metro Executive Advisory Committee for the Expo Future meeting will include information on sports in Oregon and potential areas of opportunity.

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

- A new executive director for the Tualatin Hills Park Foundation has been successfully hired. Gina Lobaco has great expertise in grants, major gifts, and special events and is well positioned to build upon the strong foundation that has been created to take those efforts and collaboration with THPRD to the next level.

Agenda Item #6 – Public Hearing: Resolution Amending District Compiled Policies Chapter 5 – Public Contracts & Agreements

A. Open Hearing

Acting as the Local Contract Review Board, President Moreno opened the public hearing.

B. Staff Report

Jared Isaksen, Finance director, provided an overview of the memo included within the board of directors' information packet, noting that staff is requesting the board conduct a public hearing regarding amending THPRD's Public Contract Rules contained in Chapter 5 of the District Compiled Policies (DCP 5). The proposed changes to DCP 5 provide for procurement authority levels that reflect changes to statute made by the Oregon Legislature and also align with other governments within the region. Pending the outcome of the public hearing, staff requests that the board approve the resolution adopting the proposed changes. The board was provided an initial review of this information and the proposed thresholds at the November 8, 2023, regular meeting.

C. Public Comment

There was no public comment.

D. Board Discussion

There was no board discussion.

E. Close Hearing

President Moreno closed the public hearing.

F. Board Action

Miles Palacios moved that the board of directors, acting as the Local Contract Review Board, approve Resolution 2023-15 amending the Public Contracting Rules contained within Chapter 5 of the District Compiled Policies. Felicita Monteblanco seconded the motion. Roll call proceeded as follows:

Barbie Minor	Yes
Felicita Monteblanco	Yes
Miles Palacios	Yes
Alfredo Moreno	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #7 – Consent Agenda

Barbie Minor moved that the board of directors approve consent agenda items (A) Minutes of November 8, 2023 Regular Board Meeting, (B) Resolution Amending District Compiled Policies Chapter 6 – Finance, and (C) Resolution Appointing Advisory Committee Members. Miles Palacios seconded the motion. Roll call proceeded as follows:

Felicita Monteblanco **Yes**
Miles Palacios **Yes**
Barbie Minor **Yes**
Alfredo Moreno **Yes**

The motion was UNANIMOUSLY APPROVED.

Agenda Item #8 – Unfinished Business

A. Levy Task Force Recommendations

At the board's August 10, 2023 meeting, staff provided a detailed overview regarding plans to form a community-led Levy Task Force to help advise the district on preparing for a potential operating levy. On September 13, 2023, the board appointed 13 community members to the task force, comprised of 12 at-large people and one liaison from the district's budget committee. A progress update to the board was also provided at the November 8, 2023, regular meeting. The task force met three times and was asked to consider the following three questions: Should the district ask voters for an operating levy? If so, what is the appropriate amount and when should the district go to the voters? This evening, members of the Levy Task Force are before the board of directors to present their recommendations for the board's consideration.

Holly Thompson, Communications director, introduced Levy Task Force members Justin Low, Margaret Robinson, and Sheri Wantland, to provide an overview of the task force recommendations. She noted that the Levy Task Force has been an amazing group of volunteers to work with and that they have thoroughly and thoughtfully addressed their charge.

Sheri, Margaret, and Justin each provided detailed overviews of their history and backgrounds with THPRD and provided an overview of the task force's recommendations in response to the questions asked of them as follows:

- Should the district ask voters for an operating levy?
 - Task force recommendation: Yes
- What is the appropriate amount?
 - Task force recommendation: \$.50 per \$1,000 assessed value for five years
- When should the district go to the voters?
 - Task force recommendation: May 2024
- Additional task force recommendation:
 - Focus on funding capital projects in a future bond measure when the 2008 bond retires

Comments during the presentation included areas of focus that the task force considered when developing their recommendations, such as:

- Results of the public opinion research showed clear support for an operating levy and confirmed the priorities of the voters.
- Staff has continued to maintain service levels despite dire threats to funding.
- The devastating impacts to the people, programs and services if a levy isn't passed.
- How the district's values (Leading with equity with special attention to racial equity; Environmental stewardship; and Commitment to community vision) would be negatively affected by funding shortfalls.
- The financial projections provided by staff demonstrated that a levy amount of \$.50 per \$1,000 assessed value for five years would allow the district to continue to offer programs based on full operating levels as well as purchase a needed registration system.
- However, with the current recommendation of \$.50 per \$1,000 assessed value, there would still be some sacrifices made in the areas of deferred maintenance as it would only fund around \$3 million per year for capital replacement items. Additional funding for

capital projects is needed via a bond renewal that would ensure the integrity of facilities and measured expansion as the community grows.

- The importance of the community's collective tax base being able to support resources and programs for those that might not have the financial means or access to parks or recreational equipment elsewhere.

Holly thanked the Levy Task Force volunteers for their service to the district and offered to answer any questions the board may have.

President Moreno opened the floor to public testimony.

Victoria Lim, 12477 NW Ashbrook Drive, Portland, is before the board of directors this evening regarding the potential operating levy. She stated that she is opposed to the board pursuing a levy due to the unfair burden it would place on property owners in the form of increased property taxes. She suggested that the district consider increasing fees instead, such as out-of-district and program fees, noting that many programs are priced too low or have no cost at all. She also believes it is misleading to state that essential services would need to be cut if the levy does not pass as there is no requirement that those particular essential services be cut. She asked that the board consider a different path forward and take into consideration that her opinion is representative of many homeowners in the district.

Dave Murray, 2160 SW 111th Place, Portland, is before the board of directors this evening regarding the potential operating levy. He stated that he received a postcard mailer from the district about the potential operating levy and although he appreciates the efforts of the task force, he has a different perspective similar to the previous testimony. He believes that the cuts being proposed are in conflict with the board's budget priorities, noting that the tone of the mailer concerned him in that with such a large overall personnel budget, the district should be able to find ways to reduce costs with less impact to the employees who directly contribute to the experiences of the district's patrons. In general, he thinks that the district does a good job but at some point it has become involved in areas that are not parks and recreation, such as afterschool programs. If such programs aren't profitable, he suggests that they be reduced.

President Moreno thanked those who offered public testimony this evening and opened the floor to board discussion.

- ✓ Felicitia Montebianco thanked the task force for their efforts, noting that she has been on a journey as well through lots of conversations and research. She noted that the financial burden of a successful levy would be experienced by everyone, as the cost would be passed along by landlords to renters, too, and that she takes this decision very seriously. Over the past two years, the board has led with their values in terms of staff compensation and retaining our amazing staff. She is mindful that the board made a commitment and wants to ensure that the board continues to lead with its values.
- ✓ Barbie Minor expressed gratitude for the task force's work and appreciation for the fresh experiences as well as the legacy outlooks. She is reflecting on the implications of this decision and believes the district continues to have work to do in communicating to the public the gravity of the situation. Ultimately, it would be up to the voting public to decide, but she wants to hold ourselves accountable for painting the picture of how the district got here, including the implications of the pandemic.
- ✓ Miles Palacios noted that the task force's presentation framed well the history, present, and what the future of the district could look like, both positively and negatively. He noted that there is a lot of work to still be done before the board takes action, and that he is grateful to the task force for their work as well as for the public testimony received this evening. Communication and being as transparent as possible in moving forward will be critical in this next portion of the conversation.

- ✓ President Moreno noted this is the highest quality park and recreation district in the state, if not the nation, and that we are all very proud of that. No one wants to see the erosion of the level of service that our community values and takes pride in. However, this board also does not rubber stamp things and is interested in evaluating all the possibilities. He is proud of the board thus far while waiting to hear the task force recommendation, noting that they are still learning, evaluating, and thinking critically. He looks forward to continuing to review information in the month ahead and making a determination in the future. He thanked the task force and everyone involved in preparing the information and recommendations, as well as the public testimony received this evening.

B. General Manager's Report

The following presentation was provided as listed within the General Manager's Report included in the board of directors' information packet:

- Asset Management Update and Mapping Standards
 - Bruce Barbarasch, Nature & Trails manager, and Jeremy Grotbo, park resource analyst, provided an overview of the district's asset mapping efforts and examples of the new park district map standards, via a PowerPoint presentation, a copy of which was entered into the record.

The board members complimented the new map standards and commented on how having more data available informs better decision making, such as for future discussions about the district's surplus properties.

Agenda Item #9 – New Business

A. Art in Parks

Tim Bonnin, development supervisor, provided an overview of the history of art installations within the district via a PowerPoint presentation, a copy of which was entered into the record. In preparation for development of a policy regarding art in parks, three questions were posed for the board's feedback:

- How should the funding level for art in park development projects be determined?
Currently, \$25,000 is committed to each new park development.
 - Size of project/site? Location?
- At what point in a project should the district engage an artist?
 - During the pre-planning process? Post construction?
- How should the district select artists?
 - Collaborate with other agencies? Retain a curator? Create an artist shortlist/catalog?

Board comments and feedback on the discussion topics posed included the following:

How should the funding level for art in park development projects be determined?

- ✓ Miles Palacios wondered whether a variable amount based on the size of the project may impact the types of artists the district would be able to work with since some may have a minimum threshold for their work. He expressed support for having a sliding scale based on the size of the project with a minimum funding amount, noting that a larger site with a minimum of \$15K makes sense to him, but the minimum for a smaller site should be less.
- ✓ Felicita Monteblanco pondered the question and the impact that a \$25K investment in art could have at a smaller site, whereas larger projects could already have other draws. She will give the question more consideration, but her initial preference is to set a minimum amount for each site regardless of size, perhaps \$15K. Reflecting the district's commitment to racial equity, she hopes that a lot of outreach to BIPOC artists is taking place and that the district is ensuring that they are paid fairly.

- ✓ Barbie Minor described equity concerns if the amount of funding is determined by park location; however, it seems reasonable to take into consideration the size of the park when determining the amount for art. She would like to see the storytelling aspects of the art installations elevated, which can serve both educationally and in building community.
- ✓ President Moreno would like to give the question more consideration, noting that although determining the amount based on size of the project makes sense, there could be times when a smaller park might benefit more, such as when a lot of foot traffic is anticipated.

At what point in a project should the district engage an artist & how should they be selected?

- ✓ Miles likes the idea of creating an artist catalog but wonders if there would also be space for an open call for artists outside of the catalog for specific projects or new concepts. Regarding the timing, while the idea of having the artist involved from the start of the project is appealing, it sounds like it could also complicate the project so it may make the most sense to bring them in later so that the district can stay on track in providing the park to the community.
- ✓ Barbie also likes the idea of the district having its own artist catalog in order to be able to build relationships with a diversity of local artists. In terms of timing, she sees a balance in collaborating with an artist as the park is being planned but also relies on the experts in terms of how that process fits in with the overall goal of bringing the park online.
- ✓ Felicity described her thoughts around what it could mean to have an artist involved in the project from the beginning, and what it means to center community. She would love to further explore the idea of having an art curator on staff, noting that she is mindful of the upcoming changes for the Regional Arts & Culture Council due to funding changes. Could the district share a curator with the City of Beaverton or Washington County? While she also likes the idea of creating an artist catalog, especially given the district's experience in creating the naming catalog, she would like to explore the curator concept and what it could mean as a partnership project.
- ✓ President Moreno is also interested in a collaborative approach to art but isn't sure at what points our local agency partners are on this topic. Beyond that, he would be curious to learn what other best practices are out there and what works well for other communities. Regarding timing, he believes it is going to be a blend and described the benefits of being nimble enough to let each project evolve organically; some sites will have obvious locations and concepts for art at the beginning, while other sites might develop later. He believes strongly that parks are for the people and would like to see some portion of every site allocated for art that would further a welcoming atmosphere. He noted that the Tualatin Hills Park Foundation could potentially help with some funding, as well. He thanked district staff for the informative presentation and thought-provoking discussion.

B. System Development Charge 20-year Capital Improvement Project List

Aisha Panas, deputy general manager, introduced Gery Keck, Planning & Development manager, and Peter Swinton, urban planner, to provide an overview of a proposed modification to the district's System Development Charge 20-year Capital Improvement Project List (SDC-CIP) that would combine and repurpose three projects to develop various sports fields totaling \$6 million into one project to develop a pickleball facility costing \$6 million.

Gery and Peter provided an overview of the proposal via a PowerPoint presentation, a copy of which was entered into the record, and which included the following information:

- 20-Year SDC-CIP Background & Purpose
 - The SDC-CIP is a part of the 2020 SDC Methodology
 - Core component of the future Level-of-Service formula
 - Guides THPRD's SDC fee
- Recreation Trends & Plan Connections
 - Pickleball is a fast-growing sport & patron demand is high

- Proposal informed by June 2023 patron survey
- Proposal aligns with three Vision Action Plan actions and two comp plan objectives
- Proposed 20-year SDC-CIP Update
 - Combine & repurpose existing three projects into one project (pickleball facility):
 - Existing three projects:
 - Develop Regulation Baseball/Softball Fields
 - Develop Regulation Soccer/Lacrosse/Football Fields
 - Develop Youth Soccer/Lacrosse/Football Fields
 - The three projects proposed for repurposing were selected because either:
 - THPRD has already accomplished them and therefore does not anticipate needing SDC funds to realize the project; or,
 - Because THPRD does not currently have land available for the facilities.
- 20-Year SDC-CIP Amendment Process
 - The SDC-CIP may be modified by the board at any time
 - Public notice is required if the modification will increase THPRD's SDC
 - The proposed modification will not increase THPRD's SDC
- Next Steps
 - Resolution for the board's consideration at the January meeting to formally modify the SDC-CIP
 - Begin SDC Methodology reevaluation process in 2024 to ensure a new methodology is ready for board consideration in 2025

At the conclusion of the presentation, Aisha, Gery and Peter offered to answer any questions the board may have.

Felicita Montebianco requested that, keeping the district's commitment to accessibility in mind, the use of acronyms within the 20-year SDC-CIP list be reduced and that a legend be added to explain the different types of parks. She inquired whether the amended SDC-CIP would also include the funding committed by the district to land acquisition efforts on Cooper Mountain.

- ✓ Aisha explained that the bottom-line number needs to be kept the same to ensure that the proposed modification would not increase THPRD's SDC, so staff will evaluate other projects within the existing list to see what might not be imminent in order to reallocate it to Cooper Mountain land acquisition.

President Moreno expressed agreement with Felicita's comments regarding document accessibility and provided a recap of the proposal as the demand for pickleball outpacing supply, but even if there wasn't demand for pickleball, fulfilling those three particular projects would still be challenging due to land not being available and other factors.

- ✓ Gery confirmed this.

The board members confirmed that there is consensus to move forward with bringing the formal proposal for the board's consideration at their January 10, 2024, regular meeting.

Agenda Item #10 – Adjourn

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

Alfredo Moreno, President

Barbie Minor, Secretary

Recording Secretary,
Jessica Collins



MEMORANDUM

DATE: December 21, 2023
TO: Doug Menke, General Manager
FROM: Aisha Panas, Deputy General Manager
RE: **Request for Reallocation of Funds Between Projects Within the 2023-24 System Development Charges Fund Budget**

Introduction

Staff is seeking board of directors' approval to authorize the reallocation of undesignated system development charges (SDC) appropriated funds between projects within the FY 2023/24 Adopted Budget. This request is the reallocation of \$1,100,000 of undesignated SDC funds (SDC Item 41) to the Beaverton Creek Trail Segments 3 & 4 Phase II project.

Background

In the FY 2023/24 Adopted Budget, the district expenditure amount in the SDC fund was budgeted using the best available information at the time which considered historical amounts as a guide, resulting in the majority of expenditure appropriations being categorized as Capital Outlay. Included in the Capital Outlay appropriation is \$16,761,151 for undesignated projects.

In June 2021, the board approved the preferred Beaverton Creek Trail Segments 3 & 4 concept plan as part of phase I of this two-phase project, and in November 2021, authorized staff to proceed with phase II of the project. In December 2021, the board approved transferring additional funding of \$1,623,000 in undesignated SDC funds to the Beaverton Creek Trail Segments 3 & 4 Phase II project for FY 2021/22 to cover a budget shortfall at that time and to pursue grant opportunities for the remainder of the project. In October 2022, THPRD was awarded \$2,055,647 in Regional Flexible Funds Allocation (RFFA) grant funds to help fund the construction budget shortfall estimated by the regional trail design consultant, David Evans & Associates (DEA).

The most current project cost estimate by DEA, and under the direction of the Oregon Department of Transportation's local agency liaison administrator of the RFFA grant, shows the need for additional funding for the remaining Right of Way and Construction phases. This funding request will be used as needed to relieve costs in the Phase II work which includes right-of-way acquisition, construction documents, permitting, utilities and trail construction. Phase II is currently carrying a \$1.2 million contingency and a \$667,000 inflation escalation. Supplementing the project with SDC funds will meet the funding obligations of the RFFA agreement and these additional funds will only be used once the Federal Grant Funds are exhausted. If the project is completed under budget, the remaining SDC funds will be returned to the undesignated category and be made available for other SDC projects.

Proposal Request

Board of director's approval for reallocation of \$1,100,000 of undesignated SDC funds to the Beaverton Creek Trail Segment 3 & 4 Phase II project.

Outcomes of Proposal

The additional funds will allow the project to advance without delay and stay on track with construction to begin in 2025. Continuing the current momentum will keep project stakeholders

engaged and working to finalize the construction plans. These two trail segments will provide significant trail connectivity and enhanced passive and active recreation opportunities for walkers and bicyclists throughout the community.

Approval to reallocate undesignated SDC funds to the aforementioned project will reduce funds available for other undesignated projects within the FY 2023/24 Capital Outlay budget. However, since the appropriation will be taken from the Undesignated Projects line item, no existing project will be impacted.

Public Engagement

There has been no public engagement regarding this supplemental funding request.

Action Requested

Board of directors' approval to authorize the reallocation of \$1,100,000 of undesignated SDC funds between projects within the FY 2023/24 Adopted Budget.



MEMORANDUM

DATE: December 21, 2023
TO: Doug Menke, General Manager
FROM: Aisha Panas, Deputy General Manager
RE: **Resolution Modifying 20-Year System Development Charge Capital Improvement Project List**

Introduction

Staff are requesting board of directors' approval of a resolution (Attachment 1) modifying the System Development Charge Capital Improvement Projects List (SDC-CIP) included as Appendix C to the adopted 2020 SDC Methodology Report (Attachment 2). Approval of this resolution would scale back five projects to develop various sports fields, from \$14.8 million to \$6.2 million, to allow THPRD to pursue two projects to develop a pickleball facility costing \$6 million and acquire natural areas in Cooper Mountain at an estimated cost of \$2.6 million. This modification would not change the district's underlying methodology or SDC fee schedule.

Background

Adopted by the board in November 2020, staff began developing the district's current SDC Methodology Report in 2018. The 2020 SDC Methodology Report was based on the needs identified in THPRD's 2013 Comprehensive Plan update, which considers capital facility needs through the year 2035. The 2020 Methodology Report's SDC-CIP details the capital projects the district will pursue to fulfill its 2035 capital facility needs.

Since the development of the 2020 SDC Methodology Report, the board has approved the 2020 Vision Action Plan (VAP) and 2023 Comprehensive Plan (comp plan). The future vision articulated by the 2020 VAP was informed by a broad, inclusive engagement effort collecting over 12,500 ideas from over 10,000 patrons. The VAP's community-informed goal areas, themes, and actions influenced the development of 2023 comp plan's goals, objectives, and guiding principles. Both the VAP and the comp plan direct the district to ensure its facilities, classes and programs are responsive to evolving community needs and emerging trends.

In addition to 2020 VAP and 2023 comp plan goals, the comp plan's Recreation & Leisure Trends Analysis (Section II.B.) notes that the district is seeing rapid growth in demand for pickleball among patrons.

Recognizing the growth in demand for pickleball, THPRD has sought funding for developing additional pickleball capacity. To that end, staff have identified an underutilized portion of the Howard M. Terpenning Recreation Complex (HMT) campus that offers a favorable location to develop a districtwide pickleball facility. This location is buffered from residential areas, creating minimal noise impacts for patrons living in nearby neighborhoods, is adjacent to the existing HMT parking lot and restrooms, and existing utilities at the HMT site that will simplify and reduce the cost of providing drinking fountains and lighting. Additionally, the site is linked to regional TriMet bus service and is near the Westside regional and Waterhouse community trail systems.

Currently, THPRD's SDC-CIP does not identify discrete projects that increase pickleball capacity within the district. The proposed modification seeks to remedy this, better connecting the project priorities of the SDC-CIP with emerging sports trends, the community feedback

gleaned through the VAP, and the goals, objectives, actions, and guiding principles from the VAP and comp plan. Additionally, patron feedback from a June 2023 survey supported developing one, larger, year-round pickleball facility with amenities like drinking fountains, as opposed to several smaller pickleball facilities in THPRD parks, because pickleball is a social sport and multiple courts allow for group classes and tournament-style play with friends or clubs.

With respect to natural areas in Cooper Mountain, since 2020, the City of Beaverton has been working to develop the forthcoming Cooper Mountain Community Plan. This plan would establish land use, housing, natural resources, community resilience, public facilities and infrastructure, transportation and commercial areas goals, policies, and zoning to guide the emerging community. To effectively ensure sensitive natural resource areas are protected, THPRD is working with partners at the City of Beaverton, Washington County, and Metro to guide the Cooper Mountain Community Plan effort and assemble funding to acquire natural areas in the Cooper Mountain area. Acquisition of natural resource areas within Cooper Mountain represents a rare opportunity to preserve and conserve unique natural areas and sensitive wildlife habitat for generations to come.

Pursuant to ORS 223.309(2), Section 10 of THPRD's SDC Administrative Procedures Guide (SDC APG) says that the board may modify the SDC-CIP at any time via resolution. If the SDC-CIP modification will increase the district's SDC, the SDC APG requires that the district provide at least 30-days' notice of the proposed modification to persons who have requested notice. The proposed modification to THPRD's SDC-CIP does not increase the district's SDC; therefore, public notice is not required in order to approve the proposed SDC-CIP modification. Staff are seeking board approval of this proposed modification.

In alignment with board feedback from its December 2023 meeting, staff reviewed the SDC-CIP to identify projects that the district is not able to realize with its current and projected land inventory. Staff identified five projects in the South Cooper Mountain area that are good candidates to be scaled back. These projects were selected because, based on known development in South Cooper Mountain, the district does not anticipate being able to acquire and build these five projects as originally planned within the South Cooper Mountain area. Details on changes to the five projects selected are included within Attachment 2; however, the names of the five projects and a description of proposed changes are listed below:

- Develop Regulation Baseball/Softball Fields: Reduce developed fields from 3 to 1.
- Develop Youth Baseball/Softball Fields: Reduce developed fields from 5 to 2.
- Develop Regulation Soccer/Lacrosse/Football Fields (0-5 Years): Reduce developed fields from 3 to 2.
- Develop Regulation Soccer/Lacrosse/Football Fields (5-10 Years): Reduce developed fields from 2 to 1.
- Develop Youth Soccer/Lacrosse/Football Fields: Reduce developed fields from 5 to 1.

Additionally, staff clarified SDC-CIP project names according to the district's updated naming procedure, addressed typos in SDC-CIP project names, and created a supplemental SDC-CIP glossary included as Attachment 3. Staff will seek to incorporate this glossary into the SDC Methodology Report during the upcoming review cycle.

Proposal Request

Staff are seeking board approval of the resolution modifying the SDC-CIP, scaling back five projects to develop sports fields and adding two projects to develop a pickleball facility and acquire natural areas in Cooper Mountain. If the board approves the resolution, staff will use the updated SDC-CIP during the FY 2024/25 budgeting process.

Outcomes of Proposal

Modifying the SDC-CIP would allow staff to add the *Develop Pickleball Facility* and *Acquire Natural Areas - Cooper Mtn Area* projects to the district's 5-year Capital Improvement Project (5-year SDC CIP) list during the fiscal year 2024-2025 budget development process. Adding the pickleball development and acquire natural areas in Cooper Mountain projects to the 5-year SDC CIP would pave the way for funding to be appropriated for the projects when the board considers adopting the fiscal year 2024-2025 budget. Board approval of funding these projects would ensure that THPRD staff have the necessary resources to increase pickleball capacity districtwide and acquire natural resource area in the Cooper Mountain area. This modification would also help THPRD's SDC-CIP be more responsive to community need based on emerging sports trends and preserve and protect natural areas and wildlife corridors, in alignment with 2020 VAP and 2023 comp plan guidance.

Public Engagement

The proposed SDC-CIP modification is responsive to the extensive engagement that resulted in the vision, goals areas, and actions within the award-winning 2020 VAP and informed the 2023 comp plan's goals, objectives, guiding principles, and recommendations.

Action Requested

Approval of Resolution 2024-01 modifying the System Development Charge Capital Improvement Projects List within the adopted 2020 SDC Methodology Report.

RESOLUTION NO. 2024-01

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
TUALATIN HILLS PARK & RECREATION DISTRICT MODIFYING ITS
SYSTEM DEVELOPMENT CHARGE CAPITAL PROJECT LIST**

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, THPRD adopted the following functional plans addressing needs and priorities for each amenity:

- Athletic Facilities Functional Plan (March 7, 2016);
- Parks Functional Plan (May 2015 and updated April 2019);
- Trails Functional Plan (February 2016); and
- Natural Resources Functional Plan (December 2014).

WHEREAS, by Resolution No. 2020-25, THPRD adopted the 2020 system development charge methodology report titled “Final Methodology Report Parks System Development Charges” and dated November 12, 2020 (the “2020 SDC Methodology Report”) was prepared to reflect growth costs identified in the 2013 Comprehensive Plan Update, which considers capital facility needs through the year 2035, and the functional plans; and

WHEREAS, pursuant to ORS 223.309, the board adopted a Capital Projects List of the capital improvements to be funded wholly or in part by system development charges that includes estimated costs, timing and percentage of costs for each improvement that the District intends to fund with improvement fee revenues as “Appendix C: SDC Project List” (the “SDC-CIP”) to its adopted 2020 SDC Methodology Report; and

WHEREAS, THPRD approved its System Development Charge Administrative Procedures Guide (the “SDC APG”) providing procedures for implementation and administration of system development charges for new development within the district in January 2021, which was updated in August of 2022; and

WHEREAS, pursuant to ORS 223.309(2), SDC APG Section 10 details that THPRD’s SDC-CIP may be modified at any time by resolution of the district board and if THPRD’s system development charge will be increased by a proposed modification to the SDC-CIP, the district shall provide at least 30-days’ notice of the proposed modification to persons who have requested notice; and

WHEREAS, the proposed modification to THPRD’s SDC-CIP does not increase the district’s system development charge.

RESOLUTION NO. 2024-01

NOW THEREFORE, the Tualatin Hills Park & Recreation District resolves:

- Section 1: Reduce the scope of five projects to develop regulation baseball/softball fields, develop youth baseball/softball fields, develop regulation soccer/lacrosse/football fields, and develop youth soccer/lacrosse/football fields from \$14.8 million in total project costs to \$6.2 million in project costs from Appendix C, SDC Project List, to the 2020 SDC Methodology Report; and
- Section 2: Add one project developing pickleball facility costing \$6 million and one project to acquire natural areas in Cooper Mountain costing \$2.6 million to Appendix C, SDC Project List, to the 2020 SDC Methodology Report; and
- Section 3: Appendix C, SDC Project List, to the 2020 SDC Methodology Report, attached as Exhibit A, shall be adopted as the SDC Capital Projects List.

Approved by the Tualatin Hills Park & Recreation District Board of Directors on the 10th day of January 2024.

Alfredo Moreno, President

Barbie Minor, Secretary

ATTEST:

Jessica Collins, Recording Secretary

APPENDIX C

SDC Project List

Table C-1
THPRD SDC Analysis
SDC Project List

Project	Overlay Area of Benefit	Timing	Develop Units	Acquis. Units	Units	Total Project Cost	Land Acquis. \$	Develop \$
Develop Neighborhood Park SEQ-1 (SW Murray Blvd & SW Sexton Mnt Dr SEQ-1)	District-wide	0-5 Years	8.65		Acres	\$9,646,982	\$0	\$9,646,982
Develop Neighborhood Park SWQ-4 (SW 165th Ave & SW Farmington Rd SWQ-4)	District-wide	5-10 Years	6.24		Acres	\$5,013,700	\$0	\$5,013,700
Develop Neighborhood Park SWQ-5 (SW Miller Hill Rd & SW Millennium Ter SWQ-5)	District-wide	0-5 Years	2.02		Acres	\$3,181,000	\$0	\$3,181,000
Develop Neighborhood Park (NWQ-4) (Pío Pío Park)	District-wide	0-5 Years	2.52		Acres	\$1,000,000	\$0	\$1,000,000
Develop Neighborhood Park NEQ-2 (NW Saltzman Rd & Laidlaw Rd NEQ-2)	District-wide	10-15 Years	7.40		Acres	\$8,252,909	\$0	\$8,252,909
Develop Neighborhood Park NEQ-3 (SW Pointer Rd & SW Canyon Ln NEQ-3)	District-wide	0-5 Years	1.91		Acres	\$2,811,400	\$0	\$2,811,400
Develop Neighborhood Park NEQ-4 (NW Thompson Rd. & NW Saltzman Rd NEQ-4)	District-wide	10-15 Years	6.85		Acres	\$7,639,517	\$0	\$7,639,517
Acquire and Develop Neighborhood Park	Bonny Slope West	5-10 Years	1.50	1.50	Acres	\$3,247,887	\$1,275,000	\$1,972,887
Develop Neighborhood Park NWQ-5 (NW 170th & NW Ernst St NWQ-5)	North Bethany	0-5 Years	1.73		Acres	\$1,459,000	\$0	\$1,459,000
Develop Neighborhood Park NWQ-8 (NW 159th & Heckman Ln NWQ-8)	North Bethany	0-5 Years	3.36		Acres	\$2,741,874	\$0	\$2,741,874
Develop Neighborhood Park NWQ-6 (NW Trillium St & NW 167th Ave NWQ-6)	North Bethany	0-5 Years	1.50		Acres	\$2,741,874	\$0	\$2,741,874
Develop Neighborhood Park NWQ-7 (NW Liberty & NW 163rd Ter NWQ-7)	North Bethany	0-5 Years	2.00		Acres	\$3,833,562	\$0	\$3,833,562
Develop Neighborhood Park NWQ-2 (NW Marianna to NW Brugger Rd NWQ-2)	North Bethany	5-10 Years	5.59		Acres	\$7,677,200	\$0	\$7,677,200
Develop Park Blocks	North Bethany	5-10 Years	1.50		Acres	\$1,370,937	\$0	\$1,370,937
Acquire and Develop Neighborhood Park NWQ-11 (NW Eleanor Ave and NW Evelyn St NWQ-11)	North Bethany	0-5 Years	2.85	2.85	Acres	\$5,080,516	\$2,850,000	\$2,230,516
Acquire and Develop Neighborhood Park SWQ-7 (SW 175th Ave & SW Goldcrest Ln SWQ-7)	SCM Area	0-5 Years	11.15		Acres	\$5,305,300	\$0	\$5,305,300
Acquire and Develop Neighborhood Park SWQ-6 (SW Albatross Ln & Oystercatcher Ln SWQ-6)	SCM Area	0-5 Years	2.63	2.63	Acres	\$4,720,000	\$1,841,000	\$2,879,000
Acquire and Develop Neighborhood Park SWQ-8 (SW Scholls Ferry & Tile Flat Rd SWQ-8)	SCM Area	0-5 Years	2.86	2.86	Acres	\$5,191,638	\$2,002,000	\$3,189,638
Acquire and Develop Neighborhood Park SWQ-9 (Future intersection SW Barrows & Strobel Rd SWQ-9)	SCM Area	0-5 Years	2.00	2.00	Acres	\$4,279,000	\$1,400,000	\$2,879,000
Acquire and Develop Neighborhood Park	Cooper Mtn Area	5-10 Years	2.00	2.00	Acres	\$3,630,516	\$1,400,000	\$2,230,516



METHODOLOGY REPORT | PARKS SYSTEM DEVELOPMENT CHARGES

Project	Overlay Area of Benefit	Timing	Develop Units	Acquis. Units	Units	Total Project Cost	Land Acquis. \$	Develop \$
Acquire and Develop Neighborhood Park	Cooper Mtn Area	10-15 Years	2.00	2.00	Acres	\$3,630,516	\$1,400,000	\$2,230,516
Acquire and Develop Neighborhood Park	Cooper Mtn Area	10-15 Years	2.00	2.00	Acres	\$3,630,516	\$1,400,000	\$2,230,516
Acquire and Develop Neighborhood Park	Cooper Mtn Area	10-15 Years	2.00	2.00	Acres	\$3,630,516	\$1,400,000	\$2,230,516
Acquire and Develop Large Urban Park	Districtw-Wide	10-15 Years	1.00	1.00	Acres	\$7,751,133	\$1,500,000	\$6,251,133
Acquire and Develop Small Urban Park	Districtw-Wide	0-5 Years	0.25	0.25	Acres	\$1,178,419	\$375,000	\$803,419
Acquire and Develop Small Urban Park -Park	Districtw-Wide	5-10 Years	0.25	0.25	Acres	\$1,178,419	\$375,000	\$803,419
Acquire and Develop Small Urban Park	Districtw-Wide	0-5 Years	0.25	0.25	Acres	\$1,937,783	\$375,000	\$1,562,783
Acquire and Develop Small Urban Park	Districtw-Wide	5-10 Years	0.25	0.25	Acres	\$1,937,783	\$375,000	\$1,562,783
Acquire and Develop Neighborhood Park	Districtw-Wide	10-15 Years	1.00	1.00	Acres	\$1,815,258	\$700,000	\$1,115,258
Acquire and Develop Neighborhood Park	Districtw-Wide	15-20 Years	1.00	1.00	Acres	\$1,815,258	\$700,000	\$1,115,258
Acquire and Develop Neighborhood Park	Districtw-Wide	15-20 Years	1.00	1.00	Acres	\$1,815,258	\$700,000	\$1,115,258
Acquire and Develop Neighborhood Park	Districtw-Wide	15-20 Years	3.50	3.50	Acres	\$6,353,403	\$2,450,000	\$3,903,403
Acquire and Develop Neighborhood Park	Districtw-Wide	15-20 Years	3.50	3.50	Acres	\$6,353,403	\$2,450,000	\$3,903,403
Acquire and Develop Neighborhood Park	Districtw-Wide	15-20 Years	3.50	3.50	Acres	\$6,353,403	\$2,450,000	\$3,903,403
Acquire and Develop Neighborhood Park	Districtw-Wide	15-20 Years	3.50	3.50	Acres	\$6,353,403	\$2,450,000	\$3,903,403
Develop Community Park SWQ-1 (SW Farmington & Oak StSW-1)	Districtw-Wide	10-15 Years					\$0	\$0
Develop Community Park NWQ-1 (NW Lakemont & NW KaiserNW-1)	North Bethany	15-20 Years	15.00	7.09	Acres	\$26,818,870	\$7,090,000	\$19,728,870
Develop Community Park NEQ-1 (SW Miller Rd & Teufel StNE-1)	Districtw-Wide	5-10 Years	22.37		Acres	\$17,989,168	\$0	\$17,989,168
Acquire and Develop Community Park	Cooper Mtn Area	15-20 Years	15.00	15.00	Acres	\$27,228,870	\$10,500,000	\$16,728,870
Acquire Natural Areas	Districtw-Wide	0-5 Years		30.00	Acres	\$450,000	\$450,000	\$0
Improve Natural Areas	Districtw-Wide	5-10 Years	119		Acres	\$119,000	\$0	\$119,000
Acquire Natural Areas	Bonny Slope West	0-5 Years		30.00	Acres	\$450,000	\$450,000	\$0
Acquire Natural Areas	North Bethany	0-5 Years		30.00	Acres	\$450,000	\$450,000	\$0
Acquire Natural Areas	SCM Area	0-5 Years		30.00	Acres	\$450,000	\$450,000	\$0
Acquire Natural Areas	Cooper Mtn Area	0-5 Years		173.33	Acres	\$2,600,000	\$2,600,000	\$0
Develop Linear Parks and Trails - Regional	Districtw-Wide	5-10 Years	12.19	12.19	Miles	\$43,514,325	\$810,000	\$42,704,325
Develop Linear Parks and Trails - Community	Districtw-Wide	5-10 Years	9.19	9.19	Miles	\$32,998,647	\$804,000	\$32,194,647
Develop Linear Parks and Trails	Bonny Slope West	5-10 Years	1.50	1.50	Miles	\$5,314,839	\$60,000	\$5,254,839
Develop Linear Parks and Trails	North Bethany	0-5 Years	1.68	1.68	Miles	\$5,973,620	\$88,200	\$5,885,420
Develop Linear Parks and Trails	SCM Area	0-5 Years	6.00	6.00	Miles	\$21,236,856	\$217,500	\$21,019,356
Develop Sunset Highway Trail-Overcrossing Westside Trail Bridge – Segment 15	Districtw-Wide	5-10 Years	0.10		Miles	\$15,000,000	\$0	\$15,000,000
Develop a Recreation and Aquatic Center (SWQ)	Districtw-Wide	5-10 Years	60,000		SF	\$60,000,000	\$0	\$60,000,000



METHODOLOGY REPORT | PARKS SYSTEM DEVELOPMENT CHARGES

Project	Overlay Area of Benefit	Timing	Develop Units	Acquis. Units	Units	Total Project Cost	Land Acquis. \$	Develop \$
Acquire and Develop a Recreation/Aquatic Center (NWQ)	Districtw-Wide	5-10 Years	60,000		SF \$	\$69,800,000	\$9,800,000	\$60,000,000
Develop Multi-Purpose/Pickleball Facility	Districtw-Wide	50-105 Years	27,300		SF	\$6,000,000	\$0	\$6,000,000
Develop Regulation Baseball/Softball Fields	Districtw-Wide	15-20 Years	2.00		# Fields	\$1,600,000	\$0	\$1,600,000
Develop Regulation Baseball/Softball Fields	SCM Area	10-15 Years	31.00		# Fields	\$2,480,000	\$0	\$2,480,000
Develop Youth Baseball/Softball Fields	Districtw-Wide	15-20 Years	2.00		# Fields	\$1,200,000	\$0	\$1,200,000
Develop Youth Baseball/Softball Fields	SCM Area	10-15 Years	52.00		# Fields	\$13,020,000	\$0	\$13,020,000
Develop Regulation Soccer/Lacrosse/Football Fields	Districtw-Wide	5-10 Years	2.00		# Fields	\$1,600,000	\$0	\$1,600,000
Develop Regulation Soccer/Lacrosse/Football Fields	SCM Area	5-10 Years	23.00		# Fields	\$12,460,000	\$0	\$12,460,000
Develop Regulation Soccer/Lacrosse/Football Fields	Districtw-Wide	5-10 Years	1.00		# Fields	\$2,000,000	\$0	\$2,000,000
Develop Regulation Soccer/Lacrosse/Football Fields	SCM Area	0-5 Years	12.00		# Fields	\$42,000,000	\$0	\$42,000,000
Develop Youth Soccer/Lacrosse/Football Fields	Districtw-Wide	0-5 Years	4.00		# Fields	\$2,400,000	\$0	\$2,400,000
Develop Youth Soccer/Lacrosse/Football Fields	SCM Area	5-10 Years	51.00		# Fields	\$3,060,000	\$0	\$3,060,000
Develop Community Park SWQ-2 (SW Davis Rd & SW 160th AveSW-2)	Districtw-Wide	5-10 Years	29.12		Acres	\$6,494,810		\$6,494,810
Total						\$502,448,288	\$61,037,700	\$441,410,588



Date: December 18, 2023

System Development Charge Capital Improvement Projects List (SDC-CIP) Glossary

- **Acquis. Units** – Short for “Acquisition Units.” The number of units that will be acquired through a project, where units refers to the land area needed to accommodate park, natural area, trail, sports facility, or recreation center development.
- **Community Park** – A large park intended to serve a larger geographic area. Typically, 8 acres or more, a community park serves a wide variety of community recreation needs including active and passive recreation. Examples: Evelyn M. Schiffler Memorial Park, Cedar Hills Park
- **Develop Units** – Short for “Development Units.” The number of units that will need to be developed to realize a particular SDC-CIP project, where units refers to either the land area, linear distance, or number of fields being developed.
- **Develop \$** - Short for “Total Development Cost.” The total anticipated cost to develop the units needed to realize a park, natural area, trail, sports facility, or recreation center project.
- **Land Acquis. \$** - Short for “Total Land Acquisition Cost.” The total anticipated cost to acquire the units needed to accommodate a park, natural area, trail, sports facility, or recreation center project.
- **Large Urban Park** – Large urban park is an umbrella term that can be used to describe the larger park typologies developed in dense urban environments as found in the 2023 Downtown Beaverton Parks & Open Space Framework Plan (Downtown Plan) including: Pocket Parks >1 acre, Neighborhood Parks, Community Parks, Linear Parks, and Special Use Parks. The Downtown Plan references THPRD park types from the 2019 Parks Functional Plan and tailors the component mix and expectations to urban environments. For more on urban parks, please see 2019 Parks Functional Plan sections 3.1.4. (Urban Park Level of Service) and 3.4.2.c. (Downtown Beaverton) as well as within 2023 Downtown Beaverton Parks & Open Space Framework Plan Chapter 4.
- **Linear Park** – Often combined with trail corridors, may include park amenities.
- **Neighborhood Park** –Neighborhood parks, typically 2-8 acres, generally include passive and active recreation opportunities to meet recreation needs of local residents.
- **Overlay Area of Benefit** - Refers to where projects are located within the district and whether those projects are intended to primarily benefit populations living in areas where THPRD currently charges or in the past charged an enhanced SDC fee to account for increased development and acquisition costs.
- **NWQ** – Refers to projects located in the Northwest Quadrant of the park district as defined by THPRD’s 2008 Bond Measure quadrant map. This map can be found online here: <https://www.thprd.org/district-information/bond-measure-history/mapnw.cfm>
- **Pocket Park** – Small park that provides recreation opportunities to meet the needs of local residents. Ideally located in areas where full size park development is not feasible due to land availability.
- **Small Urban Park** - Small urban park is an umbrella term that can be used to describe the smaller park typologies developed in dense urban environments as found in the Downtown Plan including: Urban Plazas, Pocket Parks <1 acre, Linear Parks, and Special Use Parks. The Downtown Plan references THPRD park types from the 2019 Parks Functional Plan and tailors the component mix and expectations to urban

environments. For more on urban parks, please see 2019 Parks Functional Plan sections 3.1.4. (Urban Park Level of Service) and 3.4.2.c. (Downtown Beaverton) as well as within 2023 Downtown Beaverton Parks & Open Space Framework Plan Chapter 4.

- **Special Use Park** – Destination area or facilities dedicated to a specific purpose including natural, historical, or cultural resources that do not fit into other park classifications.
- **SWQ** – Refers to projects located in the Southwest Quadrant of the park district as defined by THPRD's 2008 Bond Measure quadrant map. This map can be found online here: <https://www.thprd.org/district-information/bond-measure-history/mapnw.cfm>
- **Timing** – Indicates generally when the district expects to pursue a specific project within the 20-year time horizon of the SDC-CIP.
- **Units** – The units that a project is measured in, referring to the land acreage, number of linear miles, Square Footage (SF), or number of fields associated with a park, natural area, trail, sports facility, or recreation center project.



MEMORANDUM

DATE: December 21, 2023
TO: Doug Menke, General Manager
FROM: Aisha Panas, Deputy General Manager
RE: **Intergovernmental Agreement with Metro for 2019 Parks and Nature Bond Measure Trails Grant Program**

Introduction

Staff are seeking board of directors' authorization for the general manager or designee to execute an intergovernmental agreement (IGA) with Metro to complete design and engineering of the Westside Trail Bicycle & Pedestrian Bridge, Segment 15 of the Westside Trail. The IGA is provided as Attachment 1 to this memo.

Background

In November of 2019, voters within the Portland Metro area approved a \$475 million Parks and Nature bond – Measure No. 26-203 – (the “bond”) funding six programs designed to protect clean water, restore fish and wildlife habitat, and create opportunities to connect people with nature close to home. The bond allocated \$20 million to fund trail planning and construction across the region. Of that \$20 million, \$1,913,528 was allocated to THPRD for the Westside Trail Bicycle and Pedestrian Bridge project. The grant requires \$820,083 in matching funds from THPRD. Matching funds are being provided through \$600,000 from Major Street Transportation Improvement Program Opportunity Funds, \$137,538 from in-kind services, and \$82,545 in THPRD System Development Charges.

The Metro IGA in the amount of \$1,913,528 for the design and engineering of the Westside Trail Bicycle & Pedestrian Bridge has been reviewed and approved by THPRD's legal counsel and staff are requesting the board of directors approve the IGA so that THPRD may work to execute the agreement with Metro.

Proposal Request

Staff are requesting board of directors' approval of the IGA with Metro (Attachment 1) funding the design and engineering of the Westside Trail Bicycle & Pedestrian Bridge using THPRD's Trails grant funding allocation within the 2019 Parks and Nature Bond.

Outcomes of Proposal

THPRD will work with Metro staff to execute the IGA for the design and engineering of the Westside Trail Bicycle & Pedestrian Bridge.

The bridge is a key link in the eventual 25-mile regional Westside Trail that will connect neighborhoods, employment centers, commercial areas, schools, houses of worship, parks, natural areas, regional and community trails, mass transit, and other transportation options. It will provide pedestrians and cyclists a safe alternative to traveling on high-volume, high-accident corridors including Murray Boulevard, Cornell Road, 158th Avenue, and Bethany Boulevard.

The project will serve census tracts that Metro has identified as having a higher-than-average percentage of residents who identify as people of color. These tracts also have lower average household incomes than the general population of THPRD. Completing this section of the trail

will help create low- and no-cost transportation options for families and residents who cannot afford a private vehicle. It will expand and improve equitable access to job sites, schools, commercial centers, and transportation hubs in a densely populated, highly developed area.

Public Engagement

The project has been prioritized through the district's functional plan priorities. Additionally, it was reviewed against the priorities of the district's Vision Action Plan (VAP) and aligns with several actions across all four VAP goal areas. Finally, bond requirements for public engagement were fulfilled during the project's concept planning phase.

Action Requested

Staff are seeking board of directors' authorization for the general manager or designee to execute an intergovernmental agreement (IGA) with Metro for the design and engineering of the Westside Trail Bicycle & Pedestrian Bridge funded by the 2019 Parks and Nature Bond Trails Grant program.



Intergovernmental Agreement Metro Trails Grants

Metro Contract No.

Project: Westside Trail Bicycle and Pedestrian Bridge

This Intergovernmental Agreement (“Agreement”) is between Metro, an Oregon metropolitan service district organized under the laws of the State of Oregon and the Metro Charter (“Metro”) and Tualatin Hills Park & Recreation District, an Oregon municipal corporation (“Grantee”).

Background

Metro and Grantee have authority under ORS Chapter 190 to enter into this Agreement.

The electors of Metro approved Ballot Measure 26-203, Resolution number 19-4998, on November 5, 2019 (the “Measure”) authorizing Metro to issue \$475 million in general obligation bonds to preserve natural areas, clean water, and protect fish and wildlife. The Measure, in Exhibit F, provides that Metro distribute \$40 million of bond funds to create trails for walking and biking.

After the Measure was approved, Metro decided to dedicate \$20 million of these funds to grant awards to local governments to implement trails projects and developed the Trails Grant Handbook. The Handbook contains the requirements that each grantee must follow to receive its awarded share of Trails Grant Bond Funds. The Handbook requires grantees to apply the community engagement, racial equity, and climate resilience criteria of the Bond. The Handbook also provides guidance for trails grant implementation and addresses how bond funds may be administered to ensure delivery of the outcomes described in the bond measure. Metro will also provide a post-award Handbook outlining these requirements and how they will be reported upon. Metro may amend either Handbook with reasonable notice to grantees.

To provide flexibility to potential applicants, the Trails Grant application was combined with the Regional Flexible Fund Allocation providing applicants the ability to choose whether they wanted their application to be reviewed for one or both programs. A committee comprised of technical experts and community members provided an initial review of the applications. A risk assessment report was generated for each eligible application and a public comment period was held. Members of Metro’s Joint Policy Advisory Committee on Transportation Committee (JPACT), Transportation Policy Alternatives Committee (TPAC) and local government representatives were invited to provide additional feedback. Based on all of the above, a slate of grant awards totaling \$19,958,416.65 was presented to and approved by the Metro Council on September 29, 2022 as Resolution No. 2022-5285.

The parties agree as follows:

1. Term

This Agreement is effective on December 1, 2023 and terminates on June 30, 2027, unless terminated or extended as provided by this Agreement.

Intergovernmental Agreement Metro Trails Grants

Metro Contract No.

The parties may agree to one extension of the Agreement, not to exceed two years. After termination of the Agreement, Metro will reallocate any funds Grantee did not spend. Sections 9, 11, 12, 15, 17, and 19 survive termination of this Agreement. Notwithstanding the foregoing, all terms of this Agreement will terminate on June 1, 2040.

2. Agreement Amount

The amount of this Agreement may not exceed \$1,913,528. Grantee may use funds only for work completed during the term of this Agreement. Metro will not reimburse Grantee for funds that Grantee spent before the effective date of this Agreement.

3. Funding Limitations

Metro will provide the bond funds to Park Provider for the project outlined in the Scope of Work. The total amount of funds Metro provides may not exceed the project cost. Grantee will use the bond funds only for the purposes specified in this Agreement.

The Trails Grant Bond Funds are tax-exempt general obligation bond proceeds and may be used only to pay for expenditures that are capital costs. Grantee may not use fund for any capital costs incurred before the start date of term of this agreement.

Grantee may use Allocated Bond Funds for administrative Capital Costs, including staff costs and Overhead and Indirect Costs, up to a maximum of ten percent (10%) of the total Project Cost for each project. Metro will apply the 10% cap on the project and Grantee will be responsible for tracking and accounting for its costs to ensure compliance with the 10% cap.

4. Scope of Work

This Agreement establishes responsibilities of the parties concerning Westside Trail Bicycle and Pedestrian Bridge. Work will be performed pursuant to the Scope of Work, Exhibit A, which is incorporated into this Agreement.

5. Changes to Scope of Work

The parties authorize their respective Project Managers to modify the Scope of Work, upon mutual agreement in writing.

6. Funds Available

Metro certifies that at the time this Agreement is executed sufficient funds are available and authorized for expenditure to finance costs of this Agreement.

Intergovernmental Agreement

Metro Trails Grants

Metro Contract No.

7. Billing Invoices and Payment for Services

Metro will disburse funds as set forth in the Scope of Work.

8. Right to Withhold Payments

Metro has the right to withhold payments as necessary, in Metro's sole opinion, to protect Metro against any loss, damage or claim that may result from Grantee's performance or failure to perform under this Agreement.

9. Funding Recognition

- a. Grantee will (1) coordinate with Metro in selecting the date and time for any event recognizing, celebrating or commemorating any Project ground-breaking, completion, ribbon cutting or opening, and provide Metro an opportunity to participate, (2) recognize the Measure as a funding source at any such event, and (3) provide a speaking opportunity for the Metro elected official representing the district in which the project is located, if such opportunities are provided to Grantee or other public officials.
- b. Grantee will recognize Metro and the Measure in any publications, media presentations, or other presentations relating to or describing projects receiving Allocated Bond Funds. Such project recognition will be included on on-site documentation, for example signs, and in any published final products and visual presentations, web site information, collateral materials, newsletters, and news releases.
- c. At or before completion of any project, Grantee will include permanent signage in design deliverables for the project site in prominent and highly visible locations near each primary public access point or viewing access area and not located in a manner that would have a detrimental impact on any natural area view shed. The signage will acknowledge Metro's funding of the project and any other partners that have provided funding. Signage will (1) be a standard, free-standing sign provided by Metro, which Metro will make available to Grantee upon request at no cost to Grantee, or (2) include Metro's logo and script in other signage, with Metro's logo and script of a size in comparable proportion to the relative amount of funding provided by the Measure for the project being recognized, in relation to other agencies recognized on such signage. Metro's logo and script should not be larger than the logo and script of Grantee. Metro will make its graphics available upon request at no charge to Grantee.
- d. When Grantee opens the project to the public, Grantee will plan and hold at least one community/media event to publicize the project and its relationship to the Measure. Grantee will provide the Trails Grant Program Manager with written notice of such event at least four (4) weeks before the scheduled event to coordinate with and allow for participation by Metro staff and elected officials.

10. Forfeit of Unspent Funds

If Grantee fails to start or complete the Project or completes the Project without expending all of the funds, Metro will retain any funds not expended.

Intergovernmental Agreement Metro Trails Grants

Metro Contract No.

11. Project Records, Audits and Inspections

Grantee will maintain comprehensive records and documentation relating to the project for which it seeks payment from Metro pursuant to this Agreement, including, without limitation, the establishment and maintenance of books, records, documents, and other evidence and accounting procedures and practices sufficient to reflect properly all costs of any nature that Grantee incurred or anticipated to be incurred for the performance of this Agreement (collectively, the "Project Records") in sufficient detail to permit Metro or its auditor to verify how Grantee spent Allocated Bond Funds. Project Records includes all records, reports, data, documents, systems, and concepts, whether in the form of writings, figures, graphs, or models that are prepared or developed in connection with any Project and any other records necessary to clearly document:

- a) Grantee's performance of this Agreement, including but not limited to Grantee's compliance with this Agreement;
- b) Any claims arising from or relating to the performance of Grantee under this Agreement or any public contract entered into by Grantee that is related to this Agreement;
- c) Any cost and pricing data relating to this Agreement;
- d) Payments made to all suppliers, contractors and subcontractors engaged in any work for Grantee related to this Agreement; and
- e) Any financial match or other contribution of funds from any other source relating to any project.

12. Records Maintenance and Access

The parties must maintain all fiscal records related to this Agreement in accordance with generally accepted accounting principles. The parties must maintain books, documents, and other records related to the subject Agreement. Grantee will maintain Project Records for the longer period of either (A) three (3) years after the final maturity of the bonds issued for the Trails Grant Bond Funds, or (B) until the conclusion of any audit, controversy, or litigation that arises out of or is related to this Agreement and that commences within six (6) years from the date of termination of Metro's obligation to provide funds pursuant to this Agreement. Each party must make records available to the other party and its authorized representatives, including but not limited to the staff of any department, at reasonable times and places regardless of whether litigation has been filed on any claims.

13. Public Records

All Project Records are public records subject to disclosure under Oregon Public Records Law unless otherwise exempt.

14. Ownership of Documents

Except as otherwise prohibited by law, all documents of any nature including, but not limited to, reports, drawings, works of art and photographs, produced by Grantee pursuant to this Agreement are the property of Grantee, and it is agreed by the parties that such documents are works made for hire. Grantee hereby conveys, transfers, and grants to Metro all rights of reproduction and the copyright to all such documents.

Intergovernmental Agreement Metro Trails Grants

Metro Contract No.

15. Indemnification

Within the limits of the Oregon Tort Claims Act and the Oregon Constitution, Grantee agrees to indemnify and defend Metro and hold Metro, its agents, employees and elected officials harmless from any and all claims, demands, damages, actions, losses, and expenses, including attorney's fees at trial and on appeal, arising out of or in any way connected with its performance of this Agreement, and for any claims or disputes involving subcontractors or partners.

16. Insurance

Grantee agrees to maintain insurance levels, or self-insurance in accordance with state law, for the duration of this Agreement to levels necessary to protect against public body liability. Grantee also agrees to maintain for the duration of this Agreement, Workers' Compensation Insurance coverage for all its employees as a self-insured employer, as provided by ORS chapter 656, or disability coverage under its Disability, Retirement and Death Benefits Plan.

17. Project Failure, Misuse of Allocated Bond Funds and Repayment

Grantee will use the bond funds strictly in accordance with the terms set forth in this Agreement. Metro will seek all available remedies from Grantee for breach of this Agreement, including without limitation reimbursement to Metro of any costs related to Grantee's breach and repayment with interest to Metro of bond funds. Construction and Planning Projects must start within ninety days after Metro disburses funds and failure to meet this timeline is a breach of this Agreement. Grantee will inform Metro if a Construction Project is not expected to start within 90 days and will confer with Metro to resolve Grantee's breach. Grantee acknowledges and affirms its obligations even if Grantee's breach of the Agreement is no fault of Grantee.

18. Termination

This Agreement may be terminated as follows:

- A. Joint Termination for Convenience. Metro and Grantee may jointly terminate all or part of this Agreement based upon a determination that such action is in the public interest. Termination under this provision will be effective only upon a mutual, written termination agreement signed by both Metro and Grantee. Within 30 days after termination pursuant to this provision, Grantee will submit an itemized invoice for all unreimbursed project work completed before the effective date of termination, provided that Metro will not be obligated to make any payment other than for work specifically provided for in this Agreement. Metro will not be liable for any costs invoiced later than 30 days after termination; provided, however, that Metro may reimburse additional costs, at Metro's sole discretion, if Metro reasonably determines that the delay was due to factors beyond Grantee's control.

Intergovernmental Agreement Metro Trails Grants

Metro Contract No.

- B. By any party if another party commits any breach or default of any covenant or obligation under this Agreement. To be effective, the party intending to terminate must give the other party written notice of default and its intent to terminate. If the breaching party does not entirely cure such breach, default, or failure within thirty (30) days after receipt of notice, or such longer period of cure as may be specified in the notice, then this Agreement may be terminated at any time thereafter by giving a written notice of termination.

Any termination of this Agreement does not prejudice any rights or obligations accrued to the parties before termination.

19. Oregon Constitution and Tax-Exempt Bond Covenants

Grantee acknowledges that Metro's source of funds for the Trails Grant Program is from the sale of voter-approved general obligation bonds that are to be repaid using ad valorem property taxes exempt from the limitations of Article XI, Sections 11 and 11b, of the Oregon Constitution, and that certain interest paid by Metro to bond holders is currently exempt from federal and Oregon personal income taxes. Grantee covenants and agrees that (A) it will take no actions that would jeopardize Metro's general obligation bond levy as exempt from Oregon's constitutional property tax limitations or the income tax exempt status of the bond interest under IRS rules, and (B) it will use all Allocated Bond Funds disbursed hereunder to pay for or reimburse costs that are of a type that are properly chargeable to a Capital Cost (or would be so chargeable with a proper election) to comply with the Oregon Constitution and other applicable laws with respect to the permitted expenditure of general obligation bond proceeds. If Grantee breaches these covenants, Grantee will undertake whatever remedies are necessary to cure the default and to compensate Metro for any loss it may suffer as a result thereof, including, without limitation, reimbursement of Metro for the project funded under this Agreement.

20. Public Contracting

Grantee is solely responsible for ensuring that all projects receiving Allocated Bond Funds comply with prevailing wage rate law, as applicable, and with applicable provisions of ORS chapters 279A, 279B, and 279C, and all other terms and conditions necessary to be inserted into public contracts in the state of Oregon. Grantee and all employers working under this Agreement are subject employers that will comply with ORS 656.017.

21. Notices; Project Managers

All notices and other written communication between the parties under this Agreement, other than payment requests required pursuant to Attachment 1 of Exhibit A₂, must be given in writing by email or delivered via US mail or courier. The parties appoint the following representatives for receiving notice and as project managers for this Agreement.

Intergovernmental Agreement Metro Trails Grants

Metro Contract No.

Metro:

Gabrielle Brown
Trails Grant Program Manager
600 NE Grand Ave.
Portland, OR 97232
gabrielle.brown@oregonmetro.gov

Grantee:

Gery Keck
Design & Development Manager
Tualatin Hills Park & Recreation District
15707 SW Walker Road
Beaverton, OR 97006
503-629-6305
grants@thprd.org

with copy to:

Office of Metro Attorney
600 NE Grand Avenue
Portland, OR 97232
michelle.bellia@oregonmetro.gov

The parties may change the addresses by written notice, given in the same manner. Notice given in any manner other than the manners set forth above will be effective when received by the Party for whom it is intended. Telephone numbers are for information only.

Standard Contract Terms

22. Dispute Resolution and Forum

This Agreement is to be construed according to the laws of the State of Oregon. The Grantee and Metro will negotiate in good faith to resolve any dispute arising out of this Agreement.

23. Compliance with Law

Grantee will comply with all applicable federal, state, and local laws, regulations, executive orders and ordinances applicable to its investment and expenditure of the Allocated Bond Funds. No recipient or proposed recipient of any services or other assistance under the provisions of this Agreement or any program related to this Agreement may be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with the funds made available through this Agreement on the grounds of race, color, or national origin, 42 U.S.C. §2000d (Title VI), or on the grounds of religion, sex, ancestry, age, or disability as that term is

Intergovernmental Agreement

Metro Trails Grants

Metro Contract No.

defined in the Americans with Disabilities Act. For purposes of this section, “program or activity” is defined as any function conducted by an identifiable administrative unit receiving funds pursuant to this Agreement.

24. Independent Contractor Status

Grantee is an independent Contractor for all purposes and is entitled only to the compensation provided for in this Agreement. Under no circumstances will Portland be considered an employee of Metro.

Grantee is solely responsible for its performance under this Agreement and the quality of its work; for obtaining and maintaining all licenses and certifications necessary to carry out this Agreement; for payment of any fees, taxes, royalties, or other expenses necessary to complete the work except as otherwise specified in the Scope of Work; and for meeting all other requirements of law in carrying out this Agreement.

25. No Third-Party Beneficiary

Except as set forth herein, this Agreement is between the parties and creates no third-party beneficiaries. Nothing in this Agreement gives or will be construed to give or provide any benefit, direct, indirect, or otherwise to third parties unless third persons are expressly described as intended to be beneficiaries of its terms.

26. Assignment

A party may not subcontract, assign, or transfer any rights or obligations under this Agreement without the prior written consent of the other parties.

27. Survival

All obligations relating to indemnification, default or defect in performance, limitation of liability, publicity, proprietary rights, and obligations to make payments that become due under this Agreement before termination (except those payments for services not performed by the date of termination will be prorated) survive termination or expiration of this Agreement and, to the extent applicable, remain binding and in full force and effect.

28. Limitations

This Agreement is subject to the limitations of the Oregon Tort Claims Act and is contingent upon appropriation of funds. Any provision of this Agreement that conflicts with the above-referenced laws are invalid and unenforceable.

29. Interpretation of Agreement

This Agreement will not be construed for or against any party by reason of authorship or alleged authorship of any provision. The Section headings contained in this Agreement are for ease of reference only and may not be used in constructing or interpreting this Agreement.

Intergovernmental Agreement Metro Trails Grants

30. Entire Agreement; Amendment

This Agreement is the entire agreement among the parties and supersedes all prior or contemporaneous written or oral understandings, representations, or communications of every kind. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement. The Parties may not waive, alter, modify, supplement or amend this Agreement except by written amendment signed by both Parties.

31. Choice of Law

The situs of this Agreement is Portland, Oregon. Any litigation over this Agreement will be governed by the laws of the State of Oregon and will be conducted in the Circuit Court of the State of Oregon for Multnomah County, or, if jurisdiction is proper, in the U.S. District Court for the District of Oregon.

32. No Waiver of Claims

The failure to enforce any provision of this Agreement does not constitute a waiver of that or any other provision.

33. Counterparts

This Agreement may be executed in any number of counterparts, each of which will be an original, but all of which will constitute one and the same instrument.

34. Severability

If any term or provision of this Agreement is held invalid or unenforceable by a court order or judgment, the validity of the remaining provisions are not affected.

35. Authority

The representatives signing on behalf of the parties certify that they are authorized to make this Agreement by the party for which they sign.

ATTACHMENTS:

Exhibit A:	Scope of Work
Attachment 1 to Exhibit A:	Payment Request and Financial Reporting Requirements
Attachment 2 to Exhibit A:	Narrative Report Requirements
Attachment 3 to Exhibit A:	Post-Construction Restrictions on Sale and Use
Attachment 4 to Exhibit A:	Final Budget and Scope of Work Submitted by Grantee post award

Intergovernmental Agreement Metro Trails Grants



Metro Contract No.

Attachment 5 to Exhibit A: Original application submitted by Grantee

METRO

TUALATIN HILLS PARK & RECREATION DISTRICT

Authorized Signature

Authorized Signature

Printed Name

Printed Name

Title

Title

Date

Date

Exhibit A to Intergovernmental Agreement: Scope of Work

Metro Contract No.

- A. GRANTEE NAME:** Tualatin Hills Park & Recreation District
- B. PROJECT DETAILS:**
1. **Project Name:** Westside Trail Bicycle and Pedestrian Bridge
 2. **Project Contact Information:** Gery Keck, grants@thprd.org
 3. **Project Description:** The recipient will complete engineering for a bicycle and pedestrian bridge over Highway 26 to connect jobs, schools and parks.
 4. **Project Location:** Westside Trail segment within and immediately adjacent to the Bonneville Power Administration's Keeler-Oregon City No 2 transmission line between NW Cornell Rd and NW Greenbrier Parkway
 5. **Project included in Metro Regional Trails System Plan:** Yes
 6. **Project phase (Planning/Project Development, ROW/Acquisition, Construction):** Planning/Project Development
 7. **Stabilization Plan for Land Acquisitions (if applicable):** Please refer to Trails Grant project application (Attachment 5) submitted by Tualatin Hills Park & Recreation District.

The Grantee and Metro may modify the Scope of Work, outlined in this attachment, upon mutual written agreement. The parties may agree to minor changes in writing by email.

- C. PROJECT REQUIREMENTS:** The Project will comply with the following (collectively referred to as the "Project Requirements"):
1. **Project Budget:**

See project budget in attachment 4 for detailed budget

 - a. Amount of Allocated Bond Funds recommended based on the application by the committee and approved by Metro Council (**Original Grant Award plus cultural resources discovery funds**): \$ 1,913,528
 - b. Project match provided by Grantee: \$820,083
As reviewed and approved by Metro, project match minimum is 30% based on project location. Grantee budget provides \$820,083 in match, therefore meeting the minimum requirement.
 - c. Total Project Budget: \$2,733,611
 2. **Equity in Contracting, Workforce Diversity, Construction Career Pathways Requirements:**

As outlined in the [Bond Local Share Contract Equity and Workforce Equity guidance document](#), jurisdictions with existing policies that align with the Construction Career Pathways Regional Framework should implement those policies on local projects to the fullest extent possible.
 3. **Project Timeline:**

(For details on specific timeline items, see Attachment 4)

Exhibit A to Intergovernmental Agreement: Scope of Work

Phase 1: Requests for Proposals process

- Release RFP
- Retain project consultant

Expected completion date: 0-6 months after IGA effective date

Phase 2: Design Development

- Materials for 75% and 95% land use development plan set:
 - Coordinate and participate in district and agency meetings
 - Estimate construction costs with each plan set review
 - Determine required land use application forms
 - Identify application fees with regulatory agencies
 - Prepare preliminary reports relative to regulatory requirements
 - Complete cultural resources desktop survey
 - Complete and submit application forms on the district's behalf
 - Coordinate, compile, and submittal of final design development package specific to each regulatory agency
 - Respond to agency comments

Expected completion date: 6-24 months after IGA effective date

Phase 3: Construction Documents

- Materials for 75% and 95% construction document permit set:
 - Coordinate and participate in district and agency meetings
 - Estimate construction costs with each plan set review
 - Determine required site development, facility, grading or building permit application forms
 - Identify permit application fees with individual agencies and utility companies
 - Finalize reports relative to regulatory requirements
 - Complete supplemental plans as necessary for permits and construction:
 - Demolition plans
 - Erosion control plans and details
 - Material and layout plans
 - Bridge package plans/details
 - Structural plans, details and calculations
 - Landscape and irrigation plans and details
 - Electrical plans
 - Coordinate and compile project and district specification manual:
 - Draft specifications due at 75% set
 - Final specifications due at 95% permit set
 - Coordinate utilities, bridge package, structures, building materials, and furnishings with suppliers, and include design, details and specifications
 - Coordinate, compile and submit permit application forms on district's behalf specific to each regulatory agency
 - Respond to agency comments

Exhibit A to Intergovernmental Agreement: Scope of Work

Metro Contract No.

Expected completion date: 24-36 months after IGA effective date

4. Payment schedule based on project milestones:

(For details on how to request payment and report financials, see Attachment 1)

Phase 1: Site Investigation

Deliverable required before payment can be made on phase 2: No deliverable required from Phase 1 before moving into payments for phase 2.

Phase 2: Design Development

Deliverables required before payment can be made on phase 2:

- Plan review sets shall be provided to Metro Grant Program Manager at a minimum of 75% and 95% completion during this phase. For each phase, Grantee will provide draft schedule for next phase and allow Metro 3 weeks for review.
- Summaries of the comments and feedback received during community engagement processes (same as will be shared with the community at a minimum).

Phase 3: Construction Documents

Deliverables required before final payment and release of retainage:

- Cultural Resources Investigations Report
- Construction document sets shall be provided to Metro Grant Program Manager at a minimum of 75% and 95% completion during this phase. For each phase, Grantee will provide draft schedule for next phase and allow Metro 3 weeks for review.
- Summaries of the comments and feedback received during community engagement processes (same as will be shared with the community at a minimum).
- At completion of project the final close-out report must be submitted. As outlined in Attachment 1 of this exhibit, Metro may withhold the release of 5% retainer until the receipt and approval of the final report

D. REQUIREMENTS FOR ALL PROJECTS

1. Signage:

- i. Meet the requirements for recognition of Metro as outlined in section 9 of the IGA.
- ii. For construction projects, grant recipients will be required to design, install and maintain wayfinding signs along the new trail, in accordance with the [Intertwine Regional Trail Wayfinding Signage Guidelines](#).
- iii. All signage, interpretation, access points, art and other improvements should reflect the values and needs of the community, including historically marginalized groups

2. **Trail Counts:** Grantees are required to purchase and install electronic trail visitor counters to monitor and report user volumes along the newly built project.

Exhibit A to Intergovernmental Agreement: Scope of Work

Metro Contract No.

3. **Accessibility Compliance:** At a minimum, capital projects funded by Trails Grants must meet applicable federal Americans with Disabilities Act standards and state accessibility standards (see Oregon Structural Specialty Code. Where state or federal standards do not exist, Metro will consult with Grantee on any additional accessibility needs identified by Grantee.
4. **Tribal Government Engagement:**

All projects will comply with applicable federal, state and local cultural and historic resource protection laws, including without limitation guidance provided by the Oregon State Historic Preservation Office (SHPO) on the treatment and protection of Native American human remains. A list of state and federal law and rules that apply to SHPO processes is available at <https://www.oregon.gov/oprd/OH/Pages/lawsrules.aspx>. Before construction begins, Grantee will contact the Legislative Commission on Indian Services (LCIS) to identify any interested Tribes related to the project. If LCIS identifies an interested Tribe, Grantee will notify that Tribe to inform the Tribe of the project details and seek input from the Tribe regarding cultural and historic resources within the project.

Consistent with state law, all projects that include ground disturbing activities will work with a qualified archeologist to produce a cultural resource survey of the affected area and an Inadvertent Discovery Plan (IDP) to guide project implementation. A template IDP can be found here:
https://www.oregon.gov/oprd/OH/Documents/IDP_Template.docx.

Metro staff are available to provide technical assistance to facilitate Grantee's contact with Tribal historic preservation offices, natural resource offices, or consultation teams and any other matter related to cultural and historic resources. For technical assistance, Metro will rely on SHPO and best practices developed through consideration of Section 106 of the National Historic Preservation Act to assist and guide Grantee's development of the project in compliance with state law and best practices.
5. Grantee will **update local network maps** (such as those found in transportation system plans or parks system plans) and provide relevant network data to Metro in ArcGIS format. Metro will provide guidelines on network data submissions upon request.
6. **Notice of Material Changes:** Grantee will notify Metro of any events during acquisition process, planning or construction that materially affect the Project.

ATTACHMENT 1 TO EXHIBIT A
Payment Request and Financial Reporting Requirements

ANNUAL FINANCIAL REPORT.

On or before July 31 of each year during the Term, beginning in the year Metro first provides a disbursement of any portion of the Allocated Bond Funds to Grantee for a project, Grantee will prepare a financial report using template provided by Metro. The Annual Financial Report will contain (A) an itemized list of Grantee's expenditure of Allocated Bond Funds through the end of the applicable fiscal year and the prior fiscal year, (B) a certification from Grantee to Metro that the Allocated Bond Funds were used only to pay for Capital Costs and the Capped Project Costs do not exceed the 10% cap described in Section 3, and (C) such other financial items related to this Agreement Metro requests in writing with reasonable notice to Grantee. Metro may revise the template and will provide Grantee with notice at least three months before requiring Grantee to use the revised template.

CONSTRUCTION OR PLANNING PROJECT PAYMENT REQUEST PROCEDURES

A. Final Approval of Construction or Planning Project

1. Grantee's request for Final Approval of a Construction or Planning Project must include general project information, including a project narrative, finalized sources and uses information, a draft project site/design plan, a final construction contract schedule of values or final evaluation of planning costs, and any other information Metro determines is necessary.
2. Metro will issue a final approval of the project to Grantee upon Metro's determination that the project is consistent with this Agreement and the Trails Grant Handbook.
3. **Retainage:** Metro will reserve as retainage from any initial advance or reimbursement payment an amount equal to five percent (5%) of the requested amount. The retainage will not be disbursed to Grant Recipient until the Project is fully completed and a final report is submitted and finally approved by Metro. Following completion of the Project and approval by Metro, Metro will deliver to Grant Recipient the entire retainage as part of the final reimbursement payment or as an additional payment after the approval of the final reimbursement request.

B. Initial Advance Requests

1. **General:** Following the execution of this Agreement, Grantee may request disbursement of a portion of its Allocated Bond Funds from Metro.
Metro may, at its discretion, advance a portion of the projected budget not exceeding 30% of the Project Costs for each approved **Construction Project** if Metro determines that (a) Grantee has completed all plans and specifications; (b) all applicable permits and construction contracts are in place; and (c) construction will begin within ninety days of the receipt of the Initial Advance Request payment by Grantee.
Metro may, at its discretion, advance a portion of the projected budget not exceeding 30% of the Project Costs for each approved **Planning Project** if Metro determines that the funded project items will commence within ninety days of request.
To receive a disbursement of the Initial Advance, Grantee must receive final approval from

Metro of any changes to the Construction or Planning Project.

2. **Initial Advance Request information:** Grantee must submit the information through Metro's online system (ZoomGrants).

If Grantee cannot submit request through ZoomGrants they can email it to the Grants and Contracts Coordinator and the Trails Grant Program Manager(s).

3. **Metro payment of Initial Advance Request:** The Initial Advance request is optional. If Grantee would like to receive these funds Grantee will submit a request when the following conditions are met:

- This Grant Agreement has been fully executed
- Funded project work will begin no later than ninety days from the time of submission
- For construction projects, the conditions outlined in B.1 above are met

After the above conditions are met, Grantee is eligible to request thirty percent (30%) of the Award Amount, not to exceed \$574,058.40 (the "Initial Advance"). Once approved, Grantee will receive payment of initial advance less the five percent (5%) retainage not to exceed \$ 545,355.48

To receive funds: Grantee will submit a reimbursement request cover sheet indicating the request is for the upfront payment. Metro's Grants and Contracts Coordinator and Trails Grant Program Manager(s) will review the submitted document and recommend approval for payment to the Team Manager. Metro will disburse funds within forty-five days of receiving all necessary documents. Metro will reimburse Grantee by electronic funds transfer (via Automated Clearing House or wire) or check.

C. Reimbursement Requests

1. **General.** After using all of the Initial Advance, Grantees must seek reimbursement for additional Capital Costs or planning costs incurred in arrears up to the total Project Cost. Grantees must provide accounting of payment and any required match of the Initial Advance before requesting additional reimbursement payments. Grantees may seek reimbursement as frequently as once per quarter. At a minimum, Grantees must submit a Reimbursement Request at least once a year in alignment with fiscal year end reporting requirements (see Annual Financial Report requirements).

- a. **Project Match Reporting:** Grantee will include any matching funds (cash or in-kind) with each payment request. Match may exceed the percentage minimum outlined in Exhibit A, Scope of Work, above but must maintain the minimum percentage for project match submitted to date for Metro to approve payment of all reimbursable funds in a request. Metro may make a partial payment, in line with match to date, if necessary.

- i. Match must be for expenses or services during the contract term with the exception of acquisition costs which can be submitted if they fall within one year prior to the project application date.

ii. Metro funds or staff time may not be used as match.

2. Each Reimbursement Request must include:

- a. Proof of payment of the Initial Advance and correlating percentage of match until such time as the advance has been fully reported and spent down.
- b. A Request for Reimbursement itemized statement of expenses for each Construction or Planning Project showing a schedule of charges being submitted for reimbursement and match including the name of the vendor or person who was paid, description of charge and amount. The schedule of charges should list which costs are or are not subject to the Capped Capital Costs and indicate with which budget category from the project submission the expense corresponds. The total on the itemized statement should match the amount indicated on the Reimbursement Request for Release of Funds.
- c. A completed Reimbursement Request for Release of Funds on a form provided by Metro, signed by an authorized representative of Grantee certifying:
 - i. Compliance with all Program Requirements and Project Requirements set forth in **Exhibit A** of the Agreement;
- d. Grantee must submit the information through Metro's online system (ZoomGrants). If Grantee cannot submit request through ZoomGrants they can email it to the Grants and Contracts Coordinator and the Trails Grant Program Manager(s).

3. Metro payment of Reimbursement Request: Metro's Grants and Contracts Coordinator and Trails Grant Program Manager(s) will review the submitted documents and recommend approval for payment to the Program Director or request additional information from Grantee as needed. Metro will disburse funds within forty-five days of receiving all necessary documents. Metro will reimburse Grantee by electronic funds transfer (via Automated Clearing House or wire) or check.

4. Final payments: Metro will release final payments at the close of each project following receipt and formal acceptance of project close-out report by Metro staff.

**ATTACHMENT 2 TO EXHIBIT A
NARRATIVE REPORT REQUIREMENTS**

REGULAR REPORTING REQUIREMENTS.

1. Metro distribution of Allocated Bond Funds is conditioned on Grantee's ongoing demonstration of progress on each project as presented through Progress Reports every six months, updates in staff-to-staff conferences as needed and an annual impacts and outcomes report as described in Section C below. Additionally, financial reporting on funds spent and meeting match requirements are outlined in attachment 1 to the Scope of Work. Metro may revise any report template and will provide Grantee with notice at least three months before requiring Grantee to use the revised template.
 - a) Staff-to-Staff Conferences. Grantee and Metro staff will confer as requested by either party by telephone, video conference, in-person meetings, or site visits. Topics will include project progress, support needs, challenges or issues, and opportunities to share progress with the community and the Metro Council.
 - b) Bi-annual progress reports. By June 30 and December 31 of each year during the Term (or until project completion and final report is submitted), Grantee will provide brief updates in writing via ZoomGrants in response to questions provided by Metro, describing project status (scope, schedule budget) and identifying any issues that may delay or interfere with project completion.
 - c) Annual Outcomes and Impacts Report. On or before July 31 of each year during the term, Grantee will prepare a report via ZoomGrants describing outcomes and impacts using a template provided by Metro. The Annual Outcomes and Impacts Report will (A) describe the project's compliance with the Program Requirements, (B) track outcomes that have been emphasized in the Program Requirements, and (C) demonstrate the impact of investments from the Allocated Bond Funds. Metro may revise the template and will provide Grantee with notice at least three months before requiring Grantee to use the revised template.
 - d) Annual report on Equity in Contracting, Workforce Development and Construction Career Pathways requirements (see Exhibit A, Scope of Work, section C2). Metro will provide additional context and information on reporting metrics ahead of the first required report.
 - e) Final Report. After completion of the grant project, Grantee will provide a Final Report via ZoomGrants on a template provided by Metro. This report will serve as the permanent public record of the grant project for Metro.

ATTACHMENT 3
Post-Acquisition and Post-Construction Restrictions On Sale and Use

The Post-Acquisition and Post-Construction Restrictions on Sale and Use apply until the end of the Term of the Agreement.

I. Post- Acquisition Restrictions:

Grantee may not sell or otherwise authorize the use of such property for a use other than as a Bond Required Use (provided however a de minimis portion of such property may be transferred or put to another use, which may include, but is not limited to, a road dedication, utility requirements or other requirements necessary to comply with a land use review proceeding initiated to use the overall property consistent with a Bond Required Use), unless Grantee certifies all of the following:

- a) Grantee's decision to sell or use the property in a manner inconsistent with a Bond Required Use is the result of unforeseen circumstances.
- b) Grantee's intent, at the time it purchased the property, was to use it for a Bond Required Use.
- c) In the event of a sale, Grantee transferred the property to a non-federal public agency or jurisdiction.
- d) Grantee provided Metro written notice of its intent to authorize the sale to a third party or change Grantee's use of the property 180 days before the sale or change in use.
- e) Grantee held at least one public hearing regarding the matter, consistent with its adopted public meeting procedures, before making a final decision to sell or change the use of the property, and adopts a resolution or ordinance that includes findings that the conditions in subsections (I)(A) through (I)(D) of this Attachment have been satisfied and that Grantee has satisfied or will satisfy its obligations as described in subsections (I)(F) and (I)(G) of this Attachment.
- f) Metro approves Grantee's determination of the appraisal value of the property pursuant to the following steps:
 1. At least 90 days before to making a final decision to sell or change the use of the property, Grantee will provide Metro with an independent MAI appraisal of the fair market value of the property assuming that the property was subject to the same use restrictions as were in place at the time Grantee purchased the property. The appraisals must be in compliance with USPAP standards and federal and ODOT right-of-way acquisition standards, where applicable, and will not be subject to any other extraordinary assumptions; and
 2. Not later than 90 days after receiving the appraisal obtained by Grantee, Metro will inform Grantee whether Metro has approved the appraisal, which decision will be made in good faith and based on whether the appraisal is complete and reasonable. Metro's review will include having the appraisal reviewed by a review appraiser hired by Metro to conduct a review in accordance with USPAP and general appraisal standards. If Metro does not approve the appraisal, then Metro will inform Grantee the reasons for not approving the appraisal and Grantee may resubmit a revised appraisal to Metro pursuant

to subsection (I)(F)(1) of this Attachment.

II. Post- Construction Restrictions:

Grantee may not sell or otherwise authorize use of such buildings or improvements pursuant to this Agreement in a manner inconsistent with a Bond Required Use, except that Grantee may transfer or put to another use a de minimis portion of such property, including without limitation a road dedication, utility requirements or other requirements necessary to comply with a land use review proceeding initiated to use the overall property consistent with a Bond Required Use, unless Grantee complies with all of the following:

- a) Grantee's decision to sell or use such buildings or improvements in a manner inconsistent with the Bond Required Use is the result of unforeseen circumstances.
- b) Grantee's intent, at the time it constructed such buildings or improvements, was to use them for a Bond Required Use.
- c) In the event of a sale, Grantee transfers the property to a non-federal public agency or jurisdiction.
- d) Grantee provides Metro 180 days advance written notice of its intent to authorize the sale to a third party or change in use of such buildings or improvements.
- e) Grantee holds at least one public hearing regarding the matter, consistent with its adopted public meeting procedures, before making a final decision to sell or change the use of such buildings or improvements, and adopts a resolution or ordinance that includes findings that the conditions in subsections (II)(A) through (II)(E) of this Attachment have been satisfied and that Grantee has satisfied or will satisfy its obligations as described in subsections (II)(F) and (II)(G) of this Attachment.
- f) Metro approves Grantee's determination of the appraisal value of such buildings or improvements pursuant to the following steps:
 - (1) At least 90 days before making a final decision to sell or change the use of such buildings or improvements, Grantee will provide Metro with an independent MAI appraisal of the fair market value of such buildings or improvements. The appraisals must be in compliance with USPAP standards and federal and ODOT right-of-way acquisition standards, where applicable, and will not be subject to any other extraordinary assumptions; and

Not later than 90 days after receiving the appraisal obtained by Grantee, Metro will inform Grantee whether Metro has approved the appraisal, which decision will be made in good faith and based on whether the appraisal is complete and reasonable. Metro's review will include having the appraisal reviewed by a review appraiser hired by Metro to conduct a review in accordance with USPAP and general appraisal standards. If Metro does not approve the appraisal, Metro will inform Grantee the reasons for not approving the appraisal and Grantee may resubmit a revised appraisal to Metro pursuant to subsection (II)(F)(1) of this Attachment.

Exhibit A – Scope of Work

Metro Contract

Attachment 4, Grantee submission to ZoomGrants of final budget and timeline/Scope of Work will be added along with Attachment 5, the original grant application as part of the review draft for each individual project.



MEMORANDUM

DATE: December 18, 2023
TO: Doug Menke, General Manager
FROM: Aisha Panas, Deputy General Manager
RE **Intergovernmental Agreement with Washington County for Major Streets Transportation Improvement Program (MSTIP) Opportunity Fund**

Introduction

Staff are seeking board of directors' authorization for the general manager or designee to execute an intergovernmental agreement (IGA) with Washington County (the county) to complete design and engineering of the Westside Trail Bicycle & Pedestrian Bridge over US Highway 26. The IGA is provided as Attachment 1 to this memo.

Background

In November of 2019, voters within the Portland Metro area approved a \$475 million Parks & Nature bond – Measure No. 26-203 – (the “bond”) funding six programs designed to protect clean water, restore fish and wildlife habitat, and create opportunities to connect people with nature close to home. The bond allocated \$20 million to fund trail planning and construction across the region. Of that \$20 million, \$1,913,528 was allocated to THPRD for the Westside Trail Bicycle and Pedestrian Bridge project. The grant requires \$820,083 in matching funds from THPRD.

As a local resource to pursue competitive grants between 2023-2028, in January 2022 the county approved an addition of \$7,500,000 to the Major Streets Transportation Improvement Program (MSTIP) Opportunity Fund. Staff submitted an application to the MSTIP program to secure match funding for the Westside Trail project. In February 2022, the Washington County Coordinating committee approved THPRD's \$600,000 grant request and fund distribution. Remaining match funds will be provided through \$137,538 of in-kind services and \$82,545 in THPRD System Development Charges (SDCs).

The IGA in the amount of \$600,000 for the design and engineering of the Westside Trail Bicycle & Pedestrian Bridge has been reviewed and approved by THPRD's legal counsel and staff are requesting the board of directors approve the IGA so that THPRD may work to execute the agreement with the county.

Proposal Request

Staff are seeking board of directors' authorization for the general manager or designee to execute the IGA with the county (Attachment 1) in the amount of \$600,000 for the design and engineering of the Westside Trail Bicycle & Pedestrian Bridge.

Outcomes of Proposal

Execution of the IGA will provide matching funds to Metro's 2019 Parks and Nature Bond Measure Trails grant to complete the design and engineering of the Westside Trail Bicycle & Pedestrian Bridge.

The bridge is a key link in the eventual 25-mile regional Westside Trail that will connect neighborhoods, employment centers, commercial areas, schools, houses of worship, parks, natural areas, regional and community trails, mass transit, and other transportation options. It will

provide pedestrians and cyclists a safe alternative to traveling on high-volume, high-accident corridors including Murray Boulevard, Cornell Road, 158th Avenue, and Bethany Boulevard.

The project will serve census tracts that Metro has identified as having a higher-than-average percentage of residents who identify as people of color. These tracts also have lower average household incomes than the general population of THPRD. Completing this section of the trail will help create low- and no-cost transportation options for families and residents who cannot afford a private vehicle. It will expand and improve equitable access to job sites, schools, commercial centers, and transportation hubs in a densely populated, highly developed area.

Public Engagement

The project has been prioritized through the district's Trails Functional Plan priorities. Additionally, it was reviewed against the priorities of the Vision Action Plan (VAP) and aligns with several actions across all four VAP goal areas. Finally, bond requirements for public engagement were fulfilled during the project's concept planning phase.

Action Requested

Staff are seeking board of directors' authorization for the general manager or designee to execute an intergovernmental agreement (IGA) with Washington County for the Major Streets Transportation Improvement Program (MSTIP) Opportunity Fund.

**INTERGOVERNMENTAL AGREEMENT
BETWEEN
Washington County and Tualatin Hills Park & Recreation
District**

**FOR A DISTRIBUTION FROM THE MAJOR STREETS
TRANSPORTATION IMPROVEMENT PROGRAM (MSTIP)
OPPORTUNITY FUND**

THIS INTERGOVERNMENTAL AGREEMENT (“AGREEMENT”) is entered into between Washington County, a political subdivision of the State of Oregon, acting by and through its elected officials (“COUNTY”); and the Tualatin Hills Park & Recreation District, a park and recreation district in the State of Oregon, hereinafter referred to as “DISTRICT.”

RECITALS

1. COUNTY approved an additional \$7,500,000 for the MSTIP Opportunity Fund (“FUND”) to serve as a local resource to pursue competitive grants between 2023-2028 in January 2022.
2. DISTRICT requested a \$600,000 distribution from the FUND as a match for the Metro Parks and Nature Trails grant program for design and engineering of the Westside Trail Bicycle and Pedestrian Bridge over US26.
3. The Washington County Coordinating Committee approved the FUND distribution requested by DISTRICT in February 2022.
4. The Metro Trails grant (###) awarded to the DISTRICT was approved by all parties on (date).
5. ORS 190.010 authorizes public agencies to enter into intergovernmental agreements for the performance of any or all functions and activities that a party to the agreement has the authority to perform.

AGREEMENT

NOW, THEREFORE, in consideration of the terms, conditions and covenants set forth below, the parties agree as follows:

1. COUNTY OBLIGATIONS

- 1.1 COUNTY shall distribute \$600,000 from the FUND within sixty (60) calendar days of receipt of an invoice from the DISTRICT.

2. DISTRICT OBLIGATIONS

2.1 DISTRICT shall invoice COUNTY for the \$600,000 distribution from the FUND within thirty (30) calendar days of the execution of this AGREEMENT.

3. FINANCIAL OBLIGATIONS

3.1 COUNTY and DISTRICT will each bear the cost of performance of their respective obligations under this AGREEMENT.

4. GENERAL PROVISIONS

4.1 LAWS OF OREGON

The Parties shall comply with all applicable laws and regulations regarding the handling and expenditure of public funds. This AGREEMENT shall be construed and enforced in accordance with the laws of the State of Oregon. All relevant provisions required by ORS Chapter 279A and 279C to be included in public contracts are incorporated and made a part of this AGREEMENT as if fully set forth in this AGREEMENT.

4.2 COMPLIANCE WITH APPLICABLE LAW

The Parties shall comply with all federal, state and local laws and ordinances applicable to the work performed under the contract including, but not limited to the following, as applicable: Title VI of the Civil Rights Act of 1964, Section V of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990 (Pub L No. 101-336), ORS 659A.142 and all regulations and administrative rules established pursuant to those law, and all other applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations.

4.3 TIME IS OF THE ESSENCE; DEFAULT

Time is of the essence in the performance of the AGREEMENT. Either party shall be deemed to be in default if it fails to materially comply with any provisions of this AGREEMENT. The non-defaulting party shall provide the other party with written notice of default and allow thirty (30) days within which to cure the defect.

4.4 THIRD-PARTY BENEFICIARIES

This AGREEMENT is for the benefit of the CITY and COUNTY only and, as such, they are the only parties entitled to enforce its terms. Nothing in

this Agreement gives or shall be construed to give or provide any benefit, direct, indirect or otherwise to any third party unless third persons are expressly described as intended to be beneficiaries of its terms.

4.5 INDEMNIFICATION

DISTRICT AND COUNTY agree to indemnify and hold harmless the other party, and its officers, employees, and agents, from and against all claims, demands, causes of actions and suits of any kind or nature for personal injury, death or damage to property on account of or arising out of services performed or omitted, or in any way resulting from the negligent or wrongful acts or omissions of the indemnifying party and its officers, employees and agents. To the extent applicable, the above indemnification is subject to and shall not exceed the limits of liability of the Oregon Tort Claims Act (ORS 30.260 through 30.300) and Oregon Constitution. In addition, each party shall be solely responsible for any contract claims, delay damages or similar items arising from or caused by the action or inaction of the party under this AGREEMENT.

4.6 MODIFICATION OF AGREEMENT

No waiver, consent, modification or change of terms of this AGREEMENT shall be binding unless in writing and signed by both parties.

4.7 DISPUTE RESOLUTION

The parties shall first attempt to informally resolve any dispute concerning any party's performance or decisions under this AGREEMENT, or regarding the terms, conditions or meaning of this AGREEMENT. A neutral third party may be used if the parties agree to facilitate these negotiations. In the event of an impasse in the resolution of any dispute, the issue shall be submitted to the governing bodies of both parties for a recommendation of a resolution. Each party shall be responsible for its own costs and attorney fees for any claim, action suit or proceeding, including any appeal.

4.8 REMEDIES

Subject to the provisions in paragraph 4.7, any party may institute legal action to cure, correct or remedy any default, to enforce any covenant or provision in this AGREEMENT, or to enjoin any threatened or attempted violation of this AGREEMENT. All legal actions shall be initiated in Washington County Circuit Court. The parties, by signature of their authorized representatives below, consent to the personal jurisdiction of

that court.

4.9 EXCUSED PERFORMANCE

In addition to the specific provisions of this AGREEMENT, performance by any party shall not be in default where delay or default is due to war, insurrection, strikes, walkouts, riots, floods, drought, earthquakes, fires, casualties, acts of GOD, governmental restrictions imposed on or mandated by governmental entities other than the parties, enactment of conflicting state or federal laws or regulations, new or supplementary environmental regulation, litigation or similar bases for excused performance that are not within the reasonable control to the party to be excused.

4.10 SEVERABILITY

If any one or more of the provisions contained in this AGREEMENT is invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions of the AGREEMENT will not be affected or impaired in any way.

4.11 INTEGRATION

This AGREEMENT is the entire agreement of the parties on its subject and supersedes any prior discussions or agreements regarding the same subject.

5. TERM OF AGREEMENT

5.1 This AGREEMENT becomes effective on the last date signed below and shall terminate upon fulfillment of the obligations provided in paragraph 1 and paragraph 2 above. Term 4.5 shall survive the termination of this AGREEMENT.

**TUALATIN HILLS PARK &
RECREATION DISTRICT**

WASHINGTON COUNTY, OREGON

By: _____
NAME, TITLE

By: _____
,Deputy County Administrator

Date: _____

Date: _____



MEMORANDUM

DATE: December 20, 2023
TO: Doug Menke, General Manager
FROM: Aisha Panas, Deputy General Manager
RE **Maintenance Operations Overview**

Introduction

Staff will provide an update on the current status of maintenance operations across the district as well as provide information regarding historical funding and staffing levels within the Maintenance Operations department.

Background

Over THPRD's nearly 70-year history, the park system has experienced tremendous growth. In 1955 when the district was formed, there were only around 3,000 people within the district; THPRD now serves a population of over 270,000. The addition of parks, trails, sports facilities, and natural areas over time has required periodic adjustments to the way Maintenance Operations staff cares for district property, with the most significant service model changes occurring most recently as a result of the Covid-19 pandemic. At the January 10, 2024 board meeting, Deputy General Manager Aisha Panas and Maintenance Operations Manager Jon Campbell will provide an overview of the history of park maintenance in the district, the challenges faced in caring for parks, trails, and sports facilities, and the particular demands of serving newly developed sites in areas added to the urban growth boundary.

Action Requested

No formal board action is requested. Staff are providing content for the board's information.



[8B]

MEMORANDUM

DATE: December 27, 2023
TO: Doug Menke, General Manager
FROM: Holly Thompson, Communications Director
RE: **Resolution Calling for an Election in the Tualatin Hills Park & Recreation District on May 21, 2024, to Submit a Local Option Levy Measure to Voters**

Introduction

The attached resolution submits a local option levy request to the park district voters on the May 21, 2024 ballot, and provides the ballot title, the question for the voters, and a brief summary of the measure. Further, the resolution directs staff to forward the approved ballot title and summary to the county election's office and to draft and submit an accompanying explanatory statement for the measure.

Background

In August, THPRD recruited community members to serve on the district's new Levy Task Force (LTF). Our goal was to recruit a diverse pool of applicants that is representative of the people who live within the district. Their responsibility was to advise the THPRD Board of Directors on if the district should pursue a voter approved operating levy to fill a projected \$16 million deficit in the district's operating budget, representing about 21% of the district's annual budget. If LTF members agreed a levy should be pursued, they would also provide advice on the size, scale, timing and components of the levy.

In September, the board appointed 13 community members to the district's Levy Task Force, which is comprised of 12 at-large people and one liaison from the district's Budget Committee.

Members of the Levy Task Force presented their recommendations to the THPRD Board of Directors at their December 13, 2023, meeting. The Levy Task Force recommendations were as follows:

- 1) Yes, the district should pursue an operating levy.
- 2) The local option levy should be in the amount of \$0.50 per \$1,000 in assessed value for five years beginning in 2024-2025.
- 3) The district should refer the levy measure to the voters for the May 21, 2024, election date.
- 4) Because the proposed local option levy is for operations (rather than capital expenditures), the district should prioritize capital replacement funding in a future bond measure when it is time to contemplate replacement of the 2008 bond measure.

Under Oregon Revised Statutes, the THPRD Board of Directors must adopt a resolution in order to place a question on the ballot for the voters of the district to decide. The district must file the Notice of Measure Election with the County Elections Official no later than the 81st day before the election. For the May 21, 2024 Primary Election, the notice must be filed no later than March 1, 2024.

The Notice of Measure Election must include the Ballot Title consisting of the following three parts:

1. A caption, not exceeding 10 words, that reasonably identifies the subject of the referral.

2. A question, not exceeding 20 words, that must plainly phrase the purpose of the referral.
3. A summary of the referral, not exceeding 175 words, which shall be concise and impartial and summarizes the referral and its major effect.

If the county is publishing a voters' pamphlet, the district will also submit an impartial explanatory statement, not exceeding 500 words, to be included in the county voters' pamphlet.

Proposal Request

Board approval of the accompanying resolution provides the necessary authorization for the placement of a local option levy request on the May 21, 2024 ballot. The resolution includes the authorization of the Ballot Title, Caption, and Referral Summary, and authorizes staff to draft and submit an Explanatory Statement for the county voters' pamphlet.

Staff have worked with both legal counsel and public affairs professionals to provide guidance and input on required submissions to ensure the writing is impartial and clear for district voters.

Action Requested

Board of directors' approval of the Resolution Calling for an Election in the Tualatin Hills Park & Recreation District on May 21, 2024, to Submit a Local Option Levy Measure to District Voters.

RESOLUTION NO. 2024-02

A RESOLUTION CALLING FOR AN ELECTION IN THE
TUALATIN HILLS PARK & RECREATION DISTRICT ON MAY 21, 2024
TO SUBMIT A LOCAL OPTION LEVY MEASURE TO DISTRICT VOTERS

WHEREAS, the Board of Directors of the Tualatin Hills Park & Recreation District (District) has determined that it is in the best interest of the District to pursue a local option levy to fund district operations; and

WHEREAS, ORS 266.512 authorizes the District to issue general obligation bonds to carry into effect the powers granted by ORS 266.410, if approved by District voters; and

WHEREAS, a local option levy of \$0.50 per \$1,000 of assessed value for five-years beginning in 2024-2025, is estimated to generate approximately \$81,286,000.00 over the five-year period to maintain existing service levels within the district; and

WHEREAS, the Board of Directors of the District has determined it is desirable to seek voter approval for a local option levy to preserve park and recreation operations, improve safety, and maintenance; and

WHEREAS, the funding generated from the proposed local option levy will be used for operations.

Now, therefore, THE BOARD OF DIRECTORS OF THE TUALATIN HILLS PARK & RECREATION DISTRICT RESOLVES AS FOLLOWS:

1. An election is hereby called for the purpose of submitting to the qualified voters of Tualatin Hills Park & Recreation District, Washington County, Oregon the question of authorizing a local option tax for operating purposes for a period of five years commencing fiscal year 2024-25 and ending fiscal year 2028-29, at a fixed rate of \$0.50 per \$1,000 of assessed value.
2. The election will be held on May 21, 2024.
3. As authorized by the County Clerk of Washington County, Oregon, and the Oregon Secretary of State, the election shall be conducted by mail pursuant to ORS 254.465 and 254.470.
4. The District directs that the General Manager, or their designee, shall deliver to the elections officer of Washington County, Oregon the Notice of Measure Election in substantially the form attached hereto as Exhibit A, with such changes as are approved and filed by the Authorized Representative as follows:
 - a. Not later than March 1, 2024 (81 days prior to the election date) for publication of notice by Washington County on Form SEL 805; and

- b. Not sooner than after completion of the ballot title challenge process provided in the Secretary of State’s Referral Manual and not later than March 21, 2024 (61 days prior to the election date) on Form SEL 803.
- 5. The Board President is authorized to sign and the General Manager, or designee, is authorized to submit with the Form SEL 803 as provided in paragraph 4.b. above, an impartial explanatory statement for the Washington County voters’ pamphlet on behalf of the District.
- 6. This Resolution shall be effective immediately upon its adoption by the Board of Directors of the Tualatin Hills Park & Recreation District.

APPROVED and adopted by the Board of Directors of the Tualatin Hills Park & Recreation District at its regularly scheduled meeting on January 10, 2024.

By: _____
Alfredo Moreno, Board President

ATTEST:

By: _____
Barbie Minor, Board Secretary

Caption (10 words):

Five-year levy to preserve park, recreation operations; improve safety, maintenance.

Question (20 words):

Shall district preserve operations, improve safety, maintenance with a levy \$0.50 per \$1,000 assessed value, for five years beginning 2024-2025? This measure may cause property taxes to increase more than three percent.

Summary (175 words):

Tualatin Hills Park & Recreation District (THPRD) is facing a \$16 million budget shortfall as revenue has not kept up with inflation and rising labor and maintenance costs. This measure would preserve current service levels and programming.

Without additional funding, THPRD will cut services and close facilities, including reducing garbage pickup and restroom cleaning, restroom closures, elimination of afterschool and preschool programming, and reduced safety services staff, class offerings, and facility hours across the entire district.

Services and programs to be funded by this measure include but are not limited to:

- Maintain weekly parks and trails garbage pickup.
- Keep public restrooms open and clean.
- Preserve afterschool and preschool programming for children.
- Prevent the closure of three pools and two splash pads.
- Preserve over 250 part-time and 50 full-time parks & recreation positions, including lifeguards, safety and maintenance staff, class instructors, childcare staff, and more.
- Fund a new registration system.

The levy is estimated to cost a residential property with an average assessed value of \$303,021, \$12.68 per month.

Estimated revenue:

- \$15,311,000.00 in 2024/25
- \$15,770,000.00 in 2025/26
- \$16,243,000.00 in 2026/27
- \$16,730,000.00 in 2027/28
- \$17,232,000.00 in 2028/29
- Five-year total: \$81,286,000.00



MEMORANDUM

DATE: December 29, 2023
TO: Board of Directors
FROM: Doug Menke, General Manager
RE: **General Manager's Report**

Updated Quarterly Financial Report

Jared Isaksen, Finance director, will provide an overview of the attached updated quarterly financial report being presented for the board's review and feedback. At the board's November meeting, staff proposed to adapt the monthly financial report to a quarterly report and modify the report to be more meaningful and at the appropriate level for the board. The attached report is in response to that proposition. Board feedback is welcome, such as: What questions does it not answer? What information needs more explanation? And is there a different way the board would like the information presented?

Financial Aid Program Update

Cinthya Rodriguez Méndez, financial aid specialist, and Lulú Ballesteros, Equity and Engagement manager, will be at the board's January meeting to share an update on the district's financial aid program.

Tualatin Hills Park & Recreation District
Quarterly Financial Report
July 1, 2023 – September 30, 2023



Prepared for:
Board of Directors

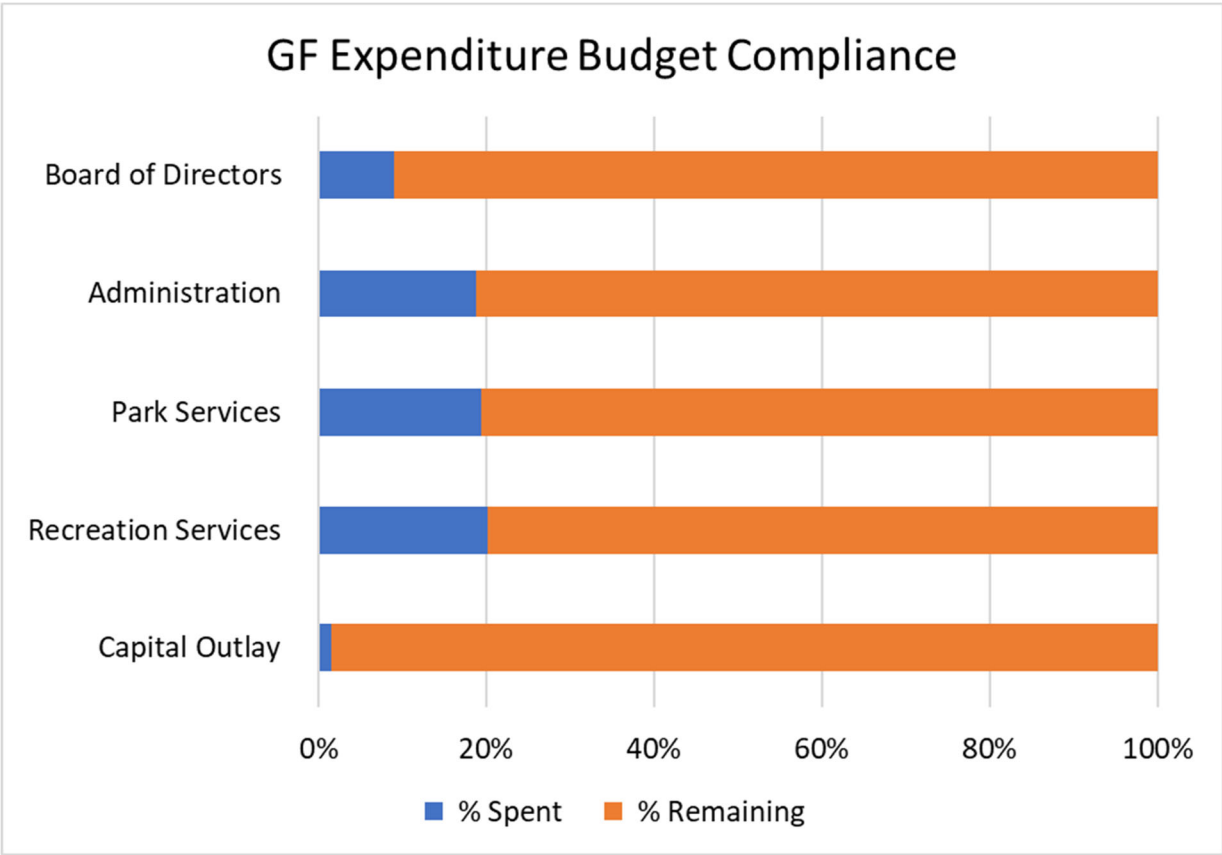
Prepared by:
Jared Isaksen, Finance Director

1st Quarter of FY2023-24

The district is off to a good start in the new budget year, with the Tyler Enterprise project in full swing and the permanent restroom project progressing. With much of the summer in the first quarter of the year Recreation has seen a healthy level of expenditure and revenue collection.

This Quarter in the numbers

- Expended 15% of overall budget
 - Recreation Services – 20%
 - Park Services & Administration – 19% each
- Received 7% of estimated revenues
 - Recreation Services – 28%
 - Minimal property taxes received, most of the district’s property taxes are received in the second quarter of the year





Tualatin Hills Park & Recreation District

General Fund Financial Summary
Quarter Ending September, 2023

	ACTUAL		BUDGET		
	Current Month	Year to Date	Year to Date *	% YTD Actual to Budget	Full Fiscal Year
Program Resources:					
Aquatic Centers	\$ 179,364	\$ 872,737	\$ 1,432,835	60.9%	\$ 3,986,992
Tennis Center	85,726	279,020	301,690	92.5%	1,240,987
Recreation Program	206,072	1,505,790	2,072,890	72.6%	4,805,749
Sports & Inclusion Services	185,217	1,158,976	1,193,173	97.1%	3,796,314
Total Program Resources	656,378	3,816,522	5,000,588	76.3%	13,830,042
Other Resources:					
Property Taxes	49,261	49,261	881,292	5.6%	39,194,636
Interest Income	63,169	255,076	20,307	1256.1%	150,000
Facility Rentals/Sponsorships	25,582	78,199	76,109	102.7%	540,000
Grants	-	98,878	1,321,156	7.5%	7,296,603
Miscellaneous Income	52,034	150,713	141,250	106.7%	513,300
Total Other Resources	190,046	632,127	2,440,115	25.9%	47,694,539
Total Resources	\$ 846,424	\$ 4,448,649	\$ 7,440,703	59.8%	\$ 61,524,581
Program Expenditures:					
Recreation Administration	107,052	385,669	276,358	139.6%	1,360,936
Aquatic Centers	429,656	1,403,092	1,940,967	72.3%	7,731,429
Tennis Center	77,545	249,718	293,188	85.2%	1,318,854
Recreation Centers	636,369	2,444,874	3,244,535	75.4%	11,634,130
Sports & Inclusion Services	391,674	1,490,854	1,931,307	77.2%	7,573,987
Total Program Related Expenditures	1,642,296	5,974,206	7,686,354	77.7%	29,619,336
General Government Expenditures:					
Board of Directors	6,576	42,657	42,106	101.3%	470,393
Administration	1,044,418	2,692,429	3,454,602	77.9%	14,374,676
Park Services	1,260,368	3,183,653	3,977,505	80.0%	16,366,624
Capital Outlay	126,711	196,763	965,471	20.4%	13,038,873
Contingency/Capital Replacement Reserve/Transfer Out	-	-	-	0.0%	9,154,679
Total Other Expenditures:	2,438,073	6,115,501	8,439,685	72.5%	53,405,245
Total Expenditures	\$ 4,080,369	\$ 12,089,708	\$ 16,126,039	75.0%	\$ 83,024,581
Revenues over (under) Expenditures	\$ (3,233,945)	\$ (7,641,058)	\$ (8,685,336)	88.0%	\$ (21,500,000)
Beginning Cash on Hand		29,324,761	21,500,000	136.4%	21,500,000
Ending Cash on Hand		\$ 21,683,703	\$ 12,814,664		\$ -

* Year to Date budget amount based on historical usage of funds, not a straight percentage of total budget.

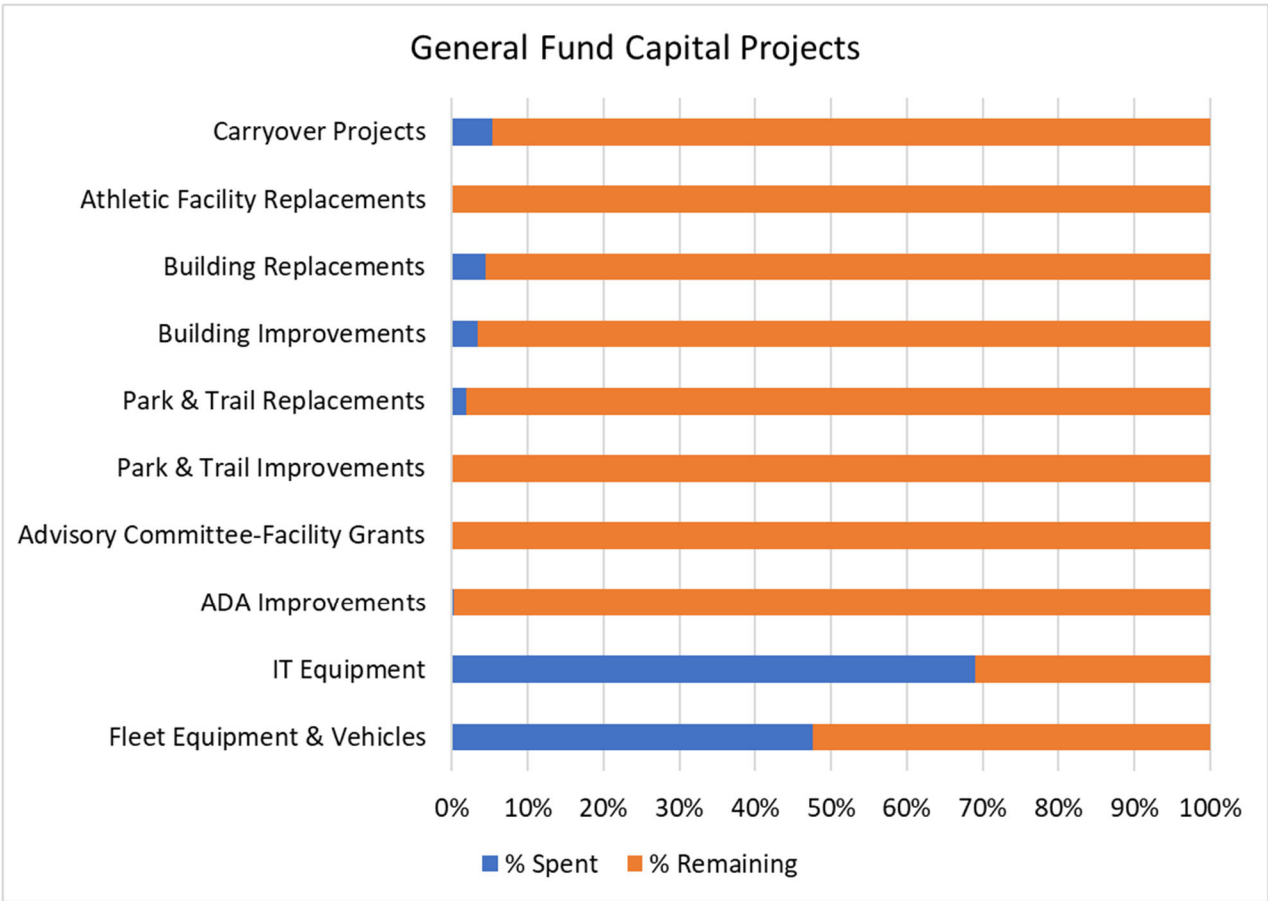
Staff in the Numbers for the 1st Quarter

- 195 full-time positions filled at September 30, 2023
 - 207 full-time positions in the FY24 budget
 - 6% vacancy rate
- 8 full-time employees hired during quarter
 - 1 part-time employee was hired into a full-time position
 - 2 were previously in other full-time positions
 - 1 was hired from a temporary position to a permanent position
- 3 full-time employees left the district
- At September 30th there were 4 active recruitments

**WE'RE
HIRING!**

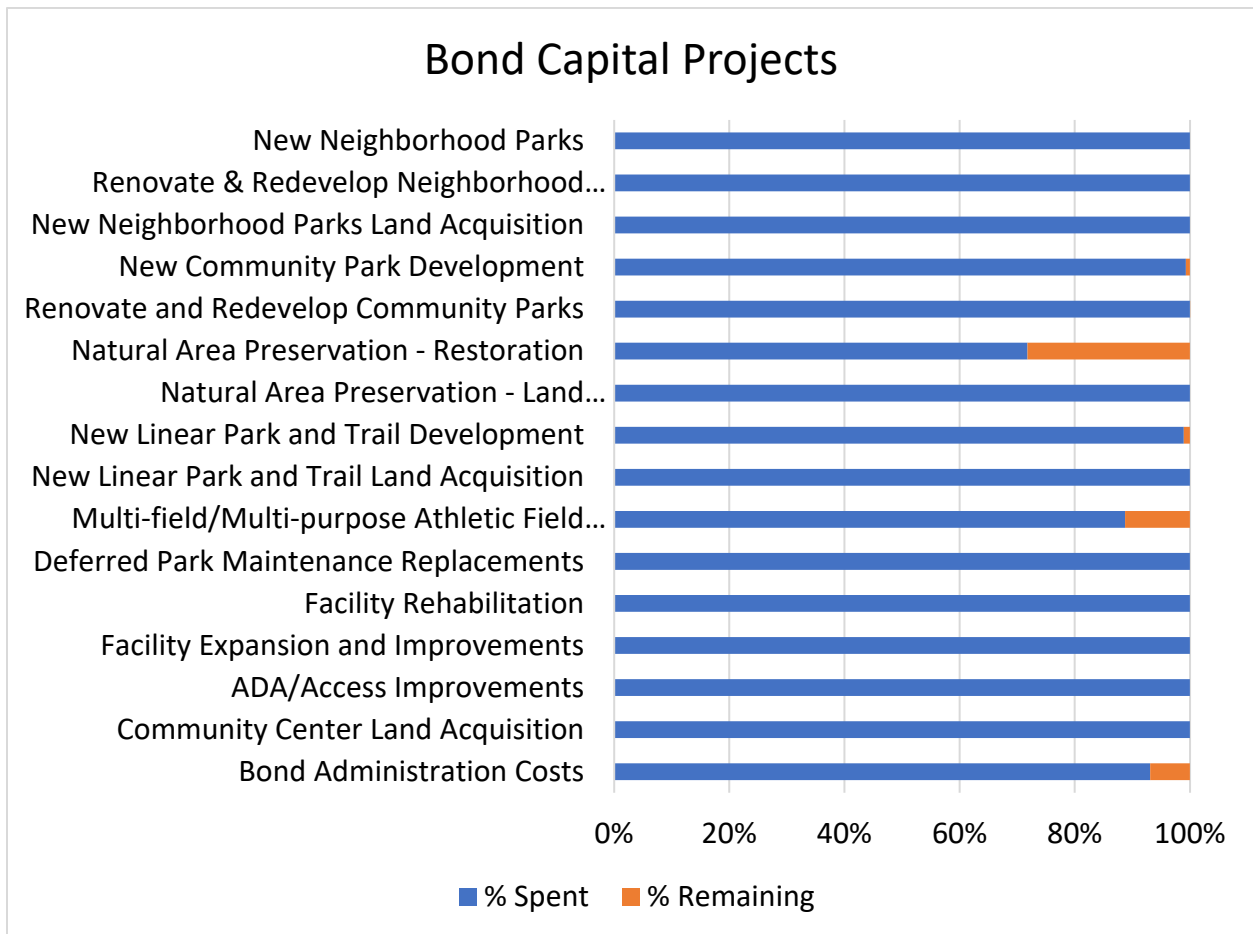
Quarterly General Fund Capital Report

- Tyler Enterprise (financial software replacement) project continues to progress on schedule for the current phase of the project. Anticipated go live date 1/2/24.
- We have completed the purchase of an electric utility equipment and a full-size van
- Work is underway for the Garden Home Rec Center roof replacement
- Work is also underway on the La Raiz neighborhood park at Lombard and Baker

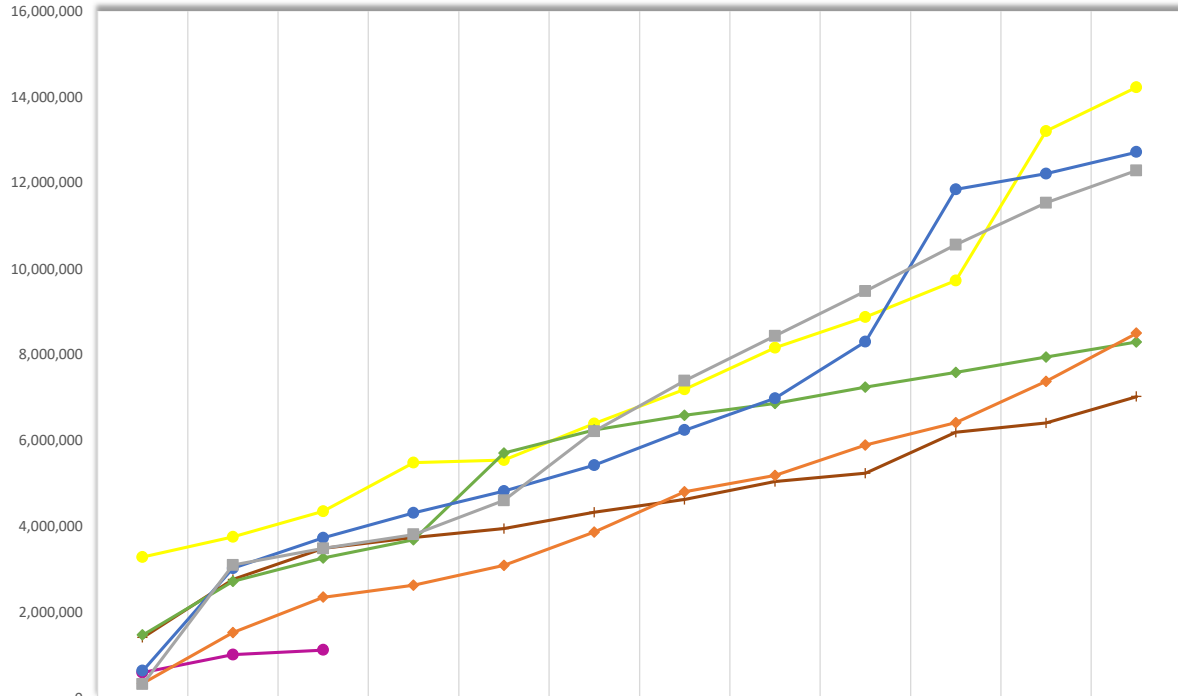


Quarterly Bond Capital Fund Report

- Remaining amounts (expressed in \$ thousands):
 - New Community Park Development - \$76
 - Natural Area Preservation – Restoration - \$1,161
 - New Linear Park & Trail Development - \$157
 - Multi-field/Multi-purpose Athletic Field Dev. - \$480
 - Bond Administration Costs - \$37

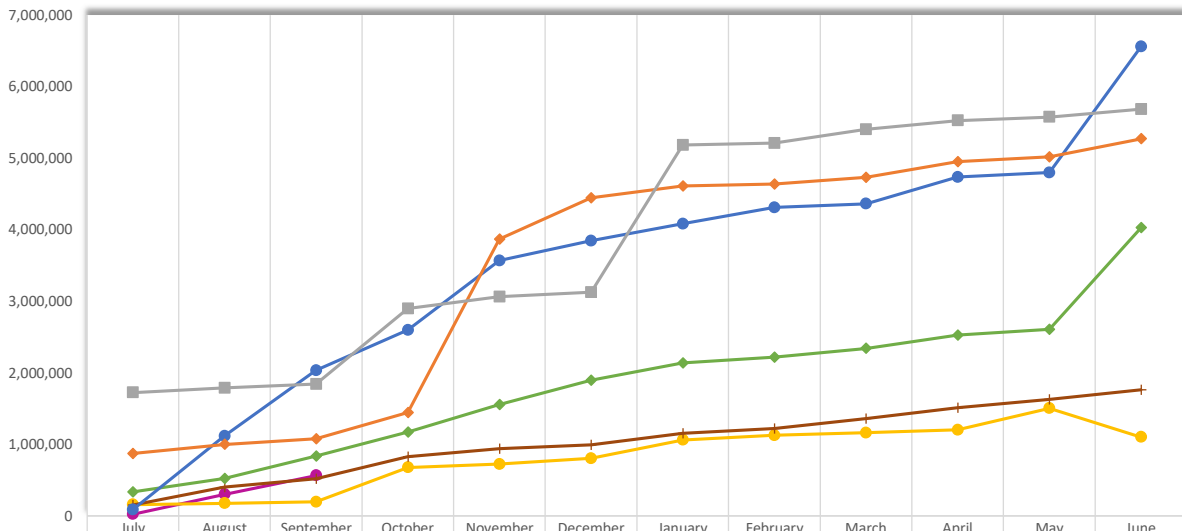


SDC NET RECEIPTS



	July	August	September	October	November	December	January	February	March	April	May	June
2023/24	596,335	1,016,534	1,123,298									
2022/23	3,286,080	3,755,644	4,352,177	5,483,095	5,544,375	6,389,201	7,190,405	8,160,139	8,873,044	9,720,151	13,202,647	14,225,114
2021/22	1,411,759	2,764,286	3,488,116	3,740,257	3,947,333	4,331,144	4,624,587	5,045,186	5,240,197	6,188,607	6,407,442	7,024,475
2020/21	1,474,029	2,722,280	3,260,794	3,686,034	5,704,359	6,244,594	6,586,554	6,863,509	7,242,545	7,585,365	7,941,664	8,295,053
2019/20	638,062	3,022,394	3,733,680	4,316,119	4,822,899	5,422,459	6,239,824	6,982,430	8,296,568	11,843,150	12,208,515	12,716,582
2018/19	342,858	1,526,692	2,350,386	2,629,308	3,092,119	3,868,051	4,809,035	5,188,855	5,895,483	6,416,413	7,378,531	8,500,335
2017/18	326,031	3,101,921	3,483,829	3,811,088	4,606,202	6,214,455	7,389,329	8,435,744	9,474,756	10,559,729	11,531,646	12,287,676

SDC EXPENDITURES



	July	August	September	October	November	December	January	February	March	April	May	June
2023/24	25,378	301,962	565,810									
2022/23	159,301	176,851	197,429	677,357	725,445	806,580	1,061,705	1,128,381	1,162,551	1,204,472	1,505,691	1,102,154
2021/22	152,827	403,143	519,003	825,806	939,875	994,203	1,153,184	1,218,951	1,358,790	1,511,047	1,626,926	1,761,170
2020/21	336,745	523,316	836,028	1,170,934	1,557,126	1,895,527	2,135,489	2,216,234	2,340,813	2,524,848	2,606,885	4,026,474
2019/20	90,850	1,117,938	2,033,035	2,599,511	3,566,694	3,844,435	4,082,474	4,311,955	4,361,775	4,734,014	4,796,361	6,557,239
2018/19	872,928	999,047	1,078,920	1,442,729	3,867,881	4,445,802	4,609,342	4,637,284	4,731,854	4,950,818	5,014,841	5,270,778
2017/18	1,724,189	1,789,956	1,841,475	2,898,204	3,062,924	3,123,925	5,183,213	5,210,292	5,399,850	5,524,037	5,573,045	5,683,260

Accounts Payable

Checks by Date - Summary by Check Date

User: 31481
 Printed: 12/28/2023 10:43 AM

Business Services Division



Check No	Vendor No	Vendor Name	Check Date	Void Checks	Check Amount
318535	111310	KAISER FOUNDATION HEALTH PLAN	07/03/2023	0.00	241,998.81
318536	128490	MODA HEALTH PLAN INC	07/03/2023	0.00	27,756.96
318537	129536	OREGON SCHOOL EMPLOYEES ASSOCIATION	07/03/2023	0.00	14,680.96
318540	123409	UNUM LIFE INSURANCE COMPANY OF AMERICA	07/03/2023	0.00	11,727.59
Total for 7/3/2023:				0.00	296,164.32
ACH 123827		WALTER E NELSON COMPANY	07/05/2023	0.00	10,291.67
318550	129529	GARLAND / DBS INC	07/05/2023	0.00	30,000.00
318556	129512	PARAMETRIX INC	07/05/2023	0.00	11,977.25
318562	119868	SPECIAL DISTRICTS ASSOCIATION OF OREGON	07/05/2023	0.00	170,309.00
Total for 7/5/2023:				0.00	222,577.92
91458	127980	ACCONTEMPS - ROBERT HALF INTERNATIONAL	07/06/2023	0.00	32,480.00
91525	124103	WASTE MANAGEMENT OF OREGON INC	07/06/2023	0.00	10,534.00
91558	125638	MOST DEPENDABLE FOUNTAINS	07/06/2023	0.00	13,974.39
91567	118925	REXIUS FOREST BY PRODUCTS INC	07/06/2023	0.00	13,800.00
91598	128733	UNITED SITE SERVICES	07/06/2023	0.00	11,362.55
91619	100676	AIRGAS NORPAC INC	07/06/2023	0.00	15,125.77
91642	127100	ALLSTREAM BUSINESS US	07/06/2023	0.00	11,355.31
91661	129307	MILLER NASH GRAHAM & DUNN LLP	07/06/2023	0.00	12,768.50
91674	M01308	HYDER GRAPHICS	07/06/2023	0.00	16,848.29
91678	104538	CDW GOVERNMENT INC	07/06/2023	0.00	17,969.86
91686	126915	SAVATREE, LLC	07/06/2023	0.00	11,110.75
91696	104900	AT&T MOBILITY	07/06/2023	0.00	14,592.91
Total for 7/6/2023:				0.00	181,922.33
ACH 112512		LITHTEX INC	07/11/2023	0.00	20,512.20
ACH 128018		PAUL BROTHERS INC	07/11/2023	0.00	98,343.30
ACH 128306		AKS ENGINEERING & FORESTRY LLC	07/11/2023	0.00	15,852.69
318574	129533	BIOHABITATS INC	07/11/2023	0.00	50,543.00
318583	128232	THE INTERTWINE ALLIANCE FOUNDATION	07/11/2023	0.00	10,000.00
Total for 7/11/2023:				0.00	195,251.19
ACH 129422		MISSIONSQUARE RETIREMENT	07/13/2023	0.00	55,186.65
318607	123420.1	US BANK FBO: THPRD RETIREMENT PLAN	07/13/2023	0.00	16,276.92
Total for 7/13/2023:				0.00	71,463.57
ACH 123985		WASHINGTON COUNTY	07/19/2023	0.00	46,471.18
ACH 126350		PACIFIC SPORTS TURF INC	07/19/2023	0.00	14,623.00
318610	102415	CITY OF BEAVERTON	07/19/2023	VOID	13,525.05
318622	129530	EVOLUTION CONTRACTORS LLC	07/19/2023	0.00	27,159.00
318628	109765	HENDERSON TURF & WEAR INC	07/19/2023	0.00	10,437.00
318632	128135	LANGO HANSEN LANDSCAPE ARCHITECTS PC	07/19/2023	0.00	10,000.00
Total for 7/19/2023:				13,525.05	108,690.18
ACH 128592		STEP FORWARD ACTIVITIES INC	07/26/2023	0.00	16,477.28

		Total for 7/26/2023:	0.00	16,477.28
ACH 129422	MISSIONSQUARE RETIREMENT	07/27/2023	0.00	53,578.80
318681 123420.1	US BANK FBO: THPRD RETIREMENT PLAN	07/27/2023	0.00	12,275.28
		Total for 7/27/2023:	0.00	65,854.08
318682 111310	KAISER FOUNDATION HEALTH PLAN	08/01/2023	0.00	236,339.02
318683 128490	MODA HEALTH PLAN INC	08/01/2023	0.00	27,233.88
318684 129536	OREGON SCHOOL EMPLOYEES ASSOCIATION	08/01/2023	0.00	10,079.46
318686 123409	UNUM LIFE INSURANCE COMPANY OF AMERICA	08/01/2023	0.00	12,515.11
		Total for 8/1/2023:	0.00	286,167.47
ACH 115219	NORTHWEST NATURAL GAS COMPANY	08/02/2023	0.00	10,315.41
ACH 117394	PORTLAND GENERAL ELECTRIC	08/02/2023	0.00	56,233.81
ACH 128306	AKS ENGINEERING & FORESTRY LLC	08/02/2023	0.00	35,078.60
318689 129132	AVERTIUM LLC	08/02/2023	0.00	33,354.00
		Total for 8/2/2023:	0.00	134,981.82
91725 102415	CITY OF BEAVERTON	08/07/2023	0.00	19,709.04
91726 102415	CITY OF BEAVERTON	08/07/2023	0.00	11,195.39
91741 127980	ACCONTEMPS - ROBERT HALF INTERNATIONAL	08/07/2023	0.00	14,980.00
91756 127100	ALLSTREAM BUSINESS US	08/07/2023	0.00	11,353.35
91757 122850	TUALATIN VALLEY WATER DISTRICT	08/07/2023	0.00	35,634.37
91766 129451	BERRY DUNN MCNEIL AND PARKER LLC	08/07/2023	0.00	68,977.00
91775 126398	EWING IRRIGATION PRODUCTS INC	08/07/2023	0.00	17,582.21
91779 122850	TUALATIN VALLEY WATER DISTRICT	08/07/2023	0.00	20,046.92
91792 128733	UNITED SITE SERVICES	08/07/2023	0.00	47,236.27
91887 129482	FIRST STUDENT INC	08/07/2023	0.00	17,636.75
91976 120895	SOUND SECURITY INC	08/07/2023	0.00	14,715.39
		Total for 8/7/2023:	0.00	279,066.69
ACH 115219	NORTHWEST NATURAL GAS COMPANY	08/08/2023	0.00	10,811.59
ACH 117394	PORTLAND GENERAL ELECTRIC	08/08/2023	0.00	10,555.66
ACH 123703	ENVIRONMENTAL SCIENCE ASSOCIATES	08/08/2023	0.00	13,107.84
ACH 125648	SIGNATURE GRAPHICS	08/08/2023	0.00	10,559.00
318723 128573	BROWN & BROWN NORTHWEST	08/08/2023	0.00	13,079.00
		Total for 8/8/2023:	0.00	58,113.09
ACH 129422	MISSIONSQUARE RETIREMENT	08/10/2023	0.00	54,380.31
318769 123420.1	US BANK FBO: THPRD RETIREMENT PLAN	08/10/2023	0.00	12,288.00
		Total for 8/10/2023:	0.00	66,668.31
ACH 126918	ANDERSON KRYGIER INC	08/16/2023	0.00	12,928.00
ACH 128306	AKS ENGINEERING & FORESTRY LLC	08/16/2023	0.00	34,806.28
ACH 128669	SHI INTERNATIONAL CORPORATION	08/16/2023	0.00	26,532.59
318778 128704	THE FARLEY GROUP INC	08/16/2023	0.00	11,411.73
318796 129557	STRATEGIES 360 INC	08/16/2023	0.00	23,000.00
318801 128691	WASHINGTON FEDERAL NA	08/16/2023	0.00	19,044.69
		Total for 8/16/2023:	0.00	127,723.29
318803 102415	CITY OF BEAVERTON	08/17/2023	0.00	13,122.12
		Total for 8/17/2023:	0.00	13,122.12
ACH 117394	PORTLAND GENERAL ELECTRIC	08/23/2023	0.00	34,649.03
ACH 120505	JOHNSON CONTROLS FIRE PROTECTION LP	08/23/2023	0.00	31,444.00
ACH 123703	ENVIRONMENTAL SCIENCE ASSOCIATES	08/23/2023	0.00	13,925.74
ACH 126067	TALBOT KORVOLLA & WARWICK LLP	08/23/2023	0.00	24,999.81

ACH 128018	PAUL BROTHERS INC	08/23/2023	0.00	66,259.92
318835 129550	PDX POOLS LLC	08/23/2023	0.00	13,000.00
318838 125549	RAYMOND HANDLING CONCEPTS CORPORATION	08/23/2023	0.00	10,660.70
		Total for 8/23/2023:	0.00	194,939.20
ACH 129422	MISSIONSQUARE RETIREMENT	08/24/2023	0.00	54,399.06
318851 123420.1	US BANK FBO: THPRD RETIREMENT PLAN	08/24/2023	0.00	12,306.54
		Total for 8/24/2023:	0.00	66,705.60
318852 129536	OREGON SCHOOL EMPLOYEES ASSOCIATION	08/28/2023	0.00	10,049.76
		Total for 8/28/2023:	0.00	10,049.76
318873 111310	KAISER FOUNDATION HEALTH PLAN	09/01/2023	0.00	239,240.09
318874 128490	MODA HEALTH PLAN INC	09/01/2023	0.00	26,932.24
318875 123409	UNUM LIFE INSURANCE COMPANY OF AMERICA	09/01/2023	0.00	13,214.32
		Total for 9/1/2023:	0.00	279,386.65
ACH 115219	NORTHWEST NATURAL GAS COMPANY	09/06/2023	0.00	12,596.25
ACH 117394	PORTLAND GENERAL ELECTRIC	09/06/2023	0.00	43,288.36
ACH 128018	PAUL BROTHERS INC	09/06/2023	0.00	157,837.14
ACH 128761	COLT REMODELING & TREE SERVICE	09/06/2023	0.00	14,100.00
318887 129550	PDX POOLS LLC	09/06/2023	0.00	13,000.00
		Total for 9/6/2023:	0.00	240,821.75
ACH 129422	MISSIONSQUARE RETIREMENT	09/07/2023	0.00	54,354.41
318897 123420.1	US BANK FBO: THPRD RETIREMENT PLAN	09/07/2023	0.00	12,392.48
92082 122850	TUALATIN VALLEY WATER DISTRICT	09/07/2023	0.00	23,364.21
92107 122850	TUALATIN VALLEY WATER DISTRICT	09/07/2023	0.00	107,952.71
92126 128043	GOVERNMENTJOBS.COM INC	09/07/2023	0.00	18,068.77
92131 127980	ACCONTEMPMS - ROBERT HALF INTERNATIONAL	09/07/2023	0.00	21,910.00
92133 129482	FIRST STUDENT INC	09/07/2023	0.00	20,529.50
92134 100676	AIRGAS NORPAC INC	09/07/2023	0.00	18,193.11
92135 122850	TUALATIN VALLEY WATER DISTRICT	09/07/2023	0.00	36,168.71
92183 102415	CITY OF BEAVERTON	09/07/2023	0.00	12,267.37
92200 116415	OREGON RECREATION AND PARKS ASSOCIATION	09/07/2023	0.00	14,987.50
92213 102415	CITY OF BEAVERTON	09/07/2023	0.00	17,835.00
92221 118925	REXIUS FOREST BY PRODUCTS INC	09/07/2023	0.00	12,155.00
92230 102415	CITY OF BEAVERTON	09/07/2023	0.00	13,397.19
92271 102415	CITY OF BEAVERTON	09/07/2023	0.00	34,812.65
92288 129451	BERRY DUNN MCNEIL AND PARKER LLC	09/07/2023	0.00	17,710.00
92305 124700	WILBUR ELLIS COMPANY	09/07/2023	0.00	18,853.83
92332 128733	UNITED SITE SERVICES	09/07/2023	0.00	12,328.10
92359 126030	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE	09/07/2023	0.00	18,825.01
		Total for 9/7/2023:	0.00	486,105.55
318903 125635	DANEAL CONSTRUCTION INC	09/13/2023	0.00	11,033.00
318917 126333	NORTHSIDE TRUCKS & EQUIPMENT	09/13/2023	0.00	51,544.30
		Total for 9/13/2023:	0.00	62,577.30
ACH 128306	AKS ENGINEERING & FORESTRY LLC	09/20/2023	0.00	20,408.71
ACH 129390	TYLER TECHNOLOGIES INC	09/20/2023	0.00	27,459.00
		Total for 9/20/2023:	0.00	47,867.71
ACH 129422	MISSIONSQUARE RETIREMENT	09/21/2023	0.00	54,067.71
318966 123420.1	US BANK FBO: THPRD RETIREMENT PLAN	09/21/2023	0.00	12,304.06

		Total for 9/21/2023:	0.00	66,371.77
ACH 115219	NORTHWEST NATURAL GAS COMPANY	09/27/2023	0.00	17,945.79
ACH 117394	PORTLAND GENERAL ELECTRIC	09/27/2023	0.00	56,070.02
ACH 129291	GALLAGHER BENEFIT SERVICES / KOFF & ASSOCIAT	09/27/2023	0.00	10,762.50
ACH 129390	TYLER TECHNOLOGIES INC	09/27/2023	0.00	216,325.00
318970 102415	CITY OF BEAVERTON	09/27/2023	0.00	30,634.80
318974 129521	THE F.A. BARTLETT TREE EXPERT COMPANY	09/27/2023	0.00	13,190.00
318976 129529	GARLAND / DBS INC	09/27/2023	0.00	88,764.11
318984 115901	OREGON DEPT OF TRANSPORTATION	09/27/2023	0.00	14,552.74
318991 129557	STRATEGIES 360 INC	09/27/2023	0.00	23,000.00
		Total for 9/27/2023:	0.00	471,244.96

Report Total (121 checks): 13,525.05 4,050,313.91



MEMORANDUM

DATE: November 20, 2023
TO: Doug Menke, General Manager
FROM: Aisha Panas, Deputy General Manager
RE: **Sunset Town Center Community Parks & Open Space Concept Plan**

Introduction

At the January 10 board meeting, staff will present and seek board of directors' feedback on the proposed mix of parks and trails within the draft Sunset Town Center Community Parks & Open Space Concept Plan (concept plan). The draft concept plan has been provided as Attachment 1 to this memo.

Background

In 2014, J. Peterkort & Company (JPC) received approval for a conditional use permit for an ~80 acre Planned Unit Development from the City of Beaverton (city) called Sunset Station & Barnes Road PUD (PUD area). With this approval, the city encouraged JPC to work with THPRD to provide parks in association with future development to meet the needs of new residents and the existing community.

An analysis of the PUD area anticipates the area would generate between \$70-\$100 million in THPRD system development charge (SDC) revenue, which is intended to increase the capacity of THPRD's recreation system to accommodate expected residential and non-residential population growth.

According to Figure 5 within the 2019 Parks Functional Plan, portions of the PUD area are not considered served by THPRD (Attachment 2). To plan for the recreation needs of future residents and employees of the PUD area, JPC entered into a memorandum of understanding (MOU) with THPRD in December 2020. The MOU includes developing a concept plan, to be approved by THPRD's Board of Directors, and acquisition and development of parks, trails, and natural areas. The developer will receive SDC credits for developing the concept plan, in addition to any acquisition and development of areas subject to the MOU.

The concept plan will detail the proposed parks and open space network within the PUD area, identifying public and private facilities, as well as exploring the feasibility of connecting and developing facilities such as trails to adjacent land. To develop the concept plan, JPC hired David Evans & Associates (DEA) who met with THPRD staff in December 2022 to introduce and develop a scope for the project. In April 2023, DEA produced an analysis and assessment of the relevant plans and policies and project schedule for the development of the concept plan for THPRD staff comment. Over this period, THPRD staff established the understanding with DEA that the concept plan will be grounded in the broad and inclusive community feedback within THPRD's award-winning 2020 Vision Action Plan (VAP).

In June 2023, DEA produced an initial draft of the concept plan. THPRD Planning staff provided comments including feedback from the General Manager and Deputy General Manager. In September 2023, DEA produced a second draft of the concept plan. THPRD staff gathered feedback on this concept plan draft from THPRD's advisory committees at the joint October

2023 meeting, as well as through a THPRD Internal Design Team (IDT), an interdisciplinary group of staff who assessed the plan from their unique functional area viewpoint. Additionally, staff gathered feedback on pedestrian circulation throughout the PUD area at the November 2023 Parks & Facilities Advisory Committee meeting.

This work has culminated in the draft concept plan provided in Attachment 1. To continue refining the concept plan, THPRD staff would appreciate the board's feedback on the proposed mix of parks and trails.

Proposal Request

Staff are seeking board of directors' feedback on the proposed mix of parks and trails within the draft concept plan. Board feedback will be incorporated into a final concept plan that staff intend to bring back to the board for consideration in the spring of 2024.

Outcomes of Proposal

The draft concept plan lays the foundation for expanding THPRD's level of service in an area of the district currently considered to have no service and expanding the North Johnson Creek community trail network. Feedback on the draft concept plan will help staff identify and advocate for future public park and trail projects that will be planned and developed using SDC funds collected from the Sunset Town Center development.

Public Engagement

The concept plan utilizes the extensive engagement that resulted in goal areas, themes, and actions from the award-winning 2020 VAP. Additionally, staff gathered specific feedback on the draft concept plan from THPRD advisory committees and THPRD staff, through an interdisciplinary internal design team. Finally, all park-specific projects identified through and resulting from the concept plan will incorporate THPRD's community engagement process so that project-level concept plans are informed and developed with community members.

Action Requested

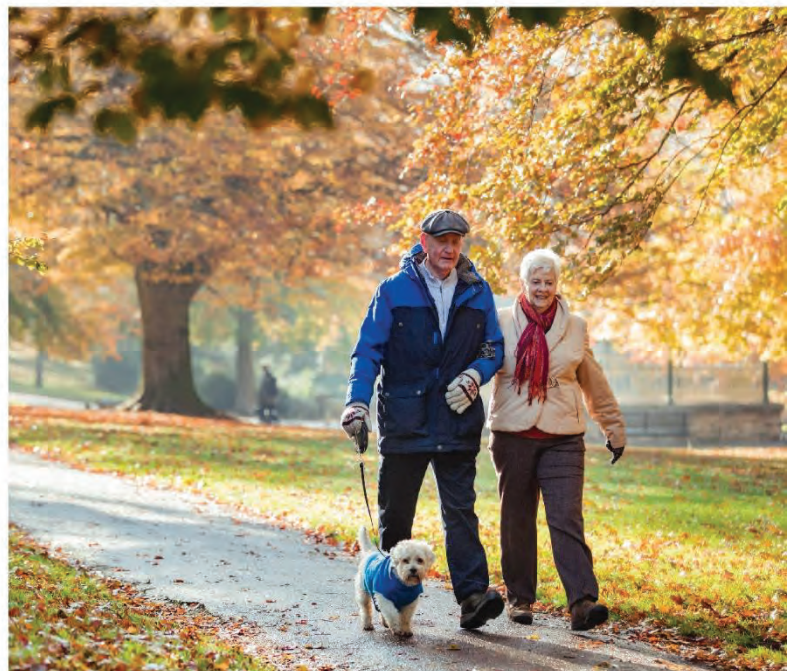
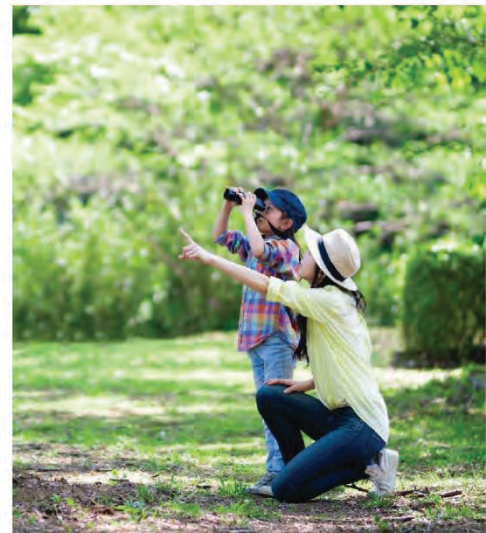
No formal action is being requested. Staff are seeking board of directors' feedback on the proposed mix of parks and trails within the concept plan.

SUNSET TOWN CENTER

COMMUNITY PARKS & OPEN SPACE CONCEPT PLAN - DRAFT

BEAVERTON, OREGON | DECEMBER 2023

Prepared for  **TUALATIN HILLS**
PARK & RECREATION DISTRICT



ACKNOWLEDGEMENTS

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CONTENTS

1	INTRODUCTION.....	1
2	BACKGROUND.....	2
2.1	THPRD 2020 VISION ACTION PLAN.....	2
2.2	THPRD 2019 PARKS FUNCTIONAL PLAN.....	2
2.3	2016 TRAILS FUNCTIONAL PLAN.....	3
2.4	2023 COMPREHENSIVE PLAN UPDATE.....	3
3	PLAN AREA OVERVIEW.....	4
3.1	PHYSICAL CHARACTERISTICS.....	4
3.2	OPEN SPACE OPPORTUNITIES AND CONSTRAINTS.....	5
4	OVERALL FRAMEWORK.....	7
4.1	TYOLOGIES.....	7
4.2	COMPREHENSIVE NETWORK.....	9
4.3	PEDESTRIAN CIRCULATION.....	12
4.4	INTEGRATED STORMWATER MANAGEMENT.....	13
4.5	SERVICE AREA PROVISION.....	14
5	PARKS AND OPEN SPACE CALCULATION METHODOLOGY.....	15
6	PARCEL-BASED PARKS AND OPEN SPACES.....	16
6.1	PARCEL 1.....	16
6.2	PARCEL 7.....	19
6.3	PARCEL 12 / 17.....	23
6.4	HILLSIDE PARCEL.....	27
6.5	STATION PARCEL.....	30

TABLES

TABLE 1. THPRD PARK TYPOLOGIES.....	7
TABLE 2. PARKS AND OPEN SPACE CALCULATIONS	15

FIGURES

FIGURE 1. PETERKORT TOWNE SQUARE AERIAL PHOTO	4
FIGURE 2. CPOSCP AREA.....	4
FIGURE 3. OPEN SPACE OPPORTUNITIES AND CONSTRAINTS DIAGRAM	6
FIGURE 4. THPRD FACILITIES DIAGRAM.....	8
FIGURE 5. OVERALL CPOSCP DIAGRAM	10
FIGURE 6. DISTRICT COMPOSITION MAP.....	11
FIGURE 7. SW BARNES ROAD MULTIUSE PATH	12
FIGURE 8. RAIN GARDEN (OREGON CONVENTION CENTER)	13
FIGURE 9. VEGETATED FILTER STRIP (NEW SEASONS 33RD AVE.).....	13
FIGURE 10. STORMWATER PLANTERS (PEARL DISTRICT).....	13
FIGURE 11. CONCEPTUAL WATER QUALITY VAULT LOCATION	13
FIGURE 12. SERVICE AREAS OF PROPOSED PARKS	14
FIGURE 13. PARK, OPEN SPACE, AND TRAIL DISTRIBUTION.....	15
FIGURE 14. NATURE PLAY EXAMPLE.....	16
FIGURE 15. PARCEL 1 PARKS / OPEN SPACE CONCEPT SKETCH.....	17
FIGURE 16. SECTION A - PARCEL 1.....	18
FIGURE 17. HARD-SURFACE PATH	19
FIGURE 18. PARCEL 7 PARKS / OPEN SPACE CONCEPT SKETCH.....	20
FIGURE 19. SECTION B - PARCEL 7.....	21
FIGURE 20. SECTION C – PARCEL 7	22
FIGURE 21. NEIGHBORHOOD PARKS OFTEN INCLUDE PLAY AREAS	23
FIGURE 22. PARCEL 12 PARKS / OPEN SPACE CONCEPT SKETCH.....	24
FIGURE 23. PARCEL 17 PARKS / OPEN SPACE CONCEPT SKETCH.....	25
FIGURE 24. SECTION D - PARCEL 17	26
FIGURE 25. SW BARNES ROAD ENHANCED SIDEWALK.....	27
FIGURE 26. HILLSIDE PARCEL PARK / OPEN SPACE CONCEPT SKETCH.....	28
FIGURE 27. SECTION E - HILLSIDE PARCEL	29
FIGURE 28. FARMERS MARKET EXAMPLE.....	30
FIGURE 29. SW BARNES ROAD AT STATION PARCEL SECTION.....	31

FIGURE 30. URBAN PLAZA EXAMPLE 31

FIGURE 31. LINEAR PARK EXAMPLE (S. WATERFRONT, PORTLAND, OR) 31

FIGURE 32. STATION PARCEL POCKET PARK CONCEPT SKETCH 32

FIGURE 33. SECTION F – STATION PARCEL POCKET PARK 33

FIGURE 34. STATION PARCEL PRIVATE SPECIAL USE PARK CONCEPT SKETCH..... 34

FIGURE 35. SECTION G – SPECIAL USE PARK PARCEL (PRIVATE)..... 35

1 INTRODUCTION

This Sunset Town Center Community Parks & Open Space Concept Plan (CPOSCP) provides the Tualatin Hills Parks & Recreation District (THPRD) and the City of Beaverton (COB) with guidance for development of equitably distributed parks and open spaces throughout several neighboring properties that promotes positive integration within the growing Cedar Mill community. The CPOSCP envisions a coordinated range of parks, open spaces, and trails to benefit public health, create a stronger sense of community, promote habitat, and provide regional connections to and through the area, while offering an attractive visual balance with development.

The CPOSCP identifies potentially feasible sizes and locations of envisioned parks and trails. The actual design and amenities provided at each park and trail will be determined at the time of a development proposal and must be in compliance with criteria in the THPRD Parks and Trails Functional Plan to be accepted by THPRD.

2 BACKGROUND

The CPOSCP was developed in consultation with THPRD and advances the goals and objectives of THPRD guiding plans and documents, which were informed by previously conducted public engagement activities. This includes the 2020 Vision Action Plan (VAP), the 2019 Parks Functional Plan, and the 2016 Trails Functional Plan goals. In addition, COB's Comprehensive Plan vision guided development of the CPOSCP. Plan elements that provided the foundation for the CPOSCP are summarized below. Consideration was given to accessibility, existing conditions and natural resources, regional and local trail connections, and future development when determining the size and location recommendations for proposed parks, open spaces, trails, and paths.

This plan is being developed for THPRD as part of a Memorandum of Understanding (MOU) between the landowner and THPRD. This plan is key for future development activities proposed by the landowner. The CPOSCP recommendations are founded on and support the following plans and policies.

2.1 THPRD 2020 VISION ACTION PLAN

The Vision Action Plan (VAP) was developed in partnership with the community, and strong attention to the prioritization of diversity, equity, inclusion, and access was used to ensure feedback from underrepresented groups while constructing the Plan. The VAP considers the interests of long-term, new, and future residents. The Plan contains over 100 actions organized into four goal areas that THPRD intends to implement through current and future work:

- **Welcoming and Inclusive** – connect with and serve multicultural communities in creative and thoughtful ways, identify and address inequities in under-invested areas, expand services for underserved and underrepresented populations.
- **Play for Everyone** – provide parks and open spaces for all ages, abilities, cultures, and backgrounds. Encourage active exercise to improve physical and mental health in all seasons.
- **Accessible and Safe** – amenities and parks should be clean and updated, well-lit, and more parks and trails should be accessible to neighborhoods without requiring the use of a car.
- **Natural Spaces** – increase trail connection to regional trail systems, design a more equitable interconnected park and trail system, incorporate environmentally responsible strategies to address and mitigate climate change.

Many of the action items identified in the VAP are applicable to this project, such as providing a more connected trail system, increasing access to parks and open space, and preserving wildlife habitat and trees. The goal areas listed above provided a framework for developing the CPOSCP.

2.2 THPRD 2019 PARKS FUNCTIONAL PLAN

The CPOSCP advances the mission of THPRD to provide parks and open spaces reflective of the following eight THPRD goals (from the Parks Functional Plan).

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

Goal 2: Provide quality sports and recreation facilities and programs for park district residents and workers of all ages, cultural backgrounds, abilities, and income levels.

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

Goal 4: Acquire, conserve, and enhance natural areas and open spaces within the district.

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

Goal 6: Provide value and efficient service delivery for taxpayers, patrons, and others who help fund park district activities.

Goal 7: Effectively communicate information about park district goals, policies, programs, and facilities among district residents, customers, staff, district advisory committees, the district Board, partnering agencies, and other groups.

Goal 8: Incorporate principles of environmental and financial sustainability into the design, operation, improvement, maintenance, and funding of park district program and facilities.

The PFP classifies parks into six different categories: Urban Plaza, Pocket Park, Neighborhood Park, Community Park, Linear Park, and Special Use Park. These park classifications were applied within the Study Area.

2.3 2016 TRAILS FUNCTIONAL PLAN

The Trails Functional Plan (TFP) was developed to support the implementation of THPRD's 2013 Comprehensive Plan Update. It provides an inventory of existing and proposed regional, community, and neighborhood trails, and contains guidance on expanding the trail network within the THRPD boundaries.

The TFP guides the future expansion of trails throughout the region. The Plan emphasizes the need to create connected trail systems and establishes guidance for arterial roadway crossings that improve accessibility. Several existing trails are near the Study Area: Cedar Mill Creek Trail, North Johnson Creek Trail, and Peterkort Woods Loop Trail run along the northern edge of the site. The Sunset Highway Trail runs approximately 2.5 miles along Hwy 26 from Sunset Transit Station to the Sylvan-Highlands area. Two regional trails are located west of the Study Area: Waterhouse Trail is approximately 3 miles away and the future Westside Regional Trail is planned to be slightly under 2 miles away, but it has not yet been constructed.

2.4 2023 COMPREHENSIVE PLAN UPDATE

The THPRD 2023 Comprehensive Plan Update is based on the 2020 Vision Action Plan, and it is intended to guide the district over the next 20 years. It translates the VAP's four goal areas into seven district goals to provide a framework to successfully implement the VAP:

1. Welcoming and Inclusive
2. Play for Everyone
3. Accessible and Safe
4. Environmental Stewardship
5. Diversity, Equity, Inclusion, and Access
6. Technology and Innovation
7. Financial Sustainability

An array of analysis maps provide information regarding level of service, locations of parks and trails, and accessibility. Strategies for meeting the seven district goals and a list of best practices for achieving the goals are provided.

Several of the maps are referenced in the Parks Functional Plan and Trails Functional Plan. Additional accessibility and demographic analysis maps are included, and they indicate that the majority of the Study Area is underserved and is surrounded by pedestrian barriers (SW Cedar Hills Blvd, Barnes Road, OR-217, and US-26). Objectives similar to the VAP goals are provided.

3 PLAN AREA OVERVIEW

3.1 PHYSICAL CHARACTERISTICS

The CPOSCP area (located within the Barnes Road and Sunset Town Center PUD) extends east-west along SW Barnes Road and Johnson Creek. It comprises SW Cedar Hills Blvd to the west, US-26 to the south, OR-217 to the east, and Johnson Creek and its associated Vegetated Corridor to the north. Portions of the site are located within the City of Beaverton and indicated in green on Figure 2 (below).

Currently, the area is a mix of commercial, transportation, and undeveloped properties, and anchored in the southeast by TriMet's existing Sunset Transit Center and, more centrally, by the Peterkort Towne Square (see Figure 1).

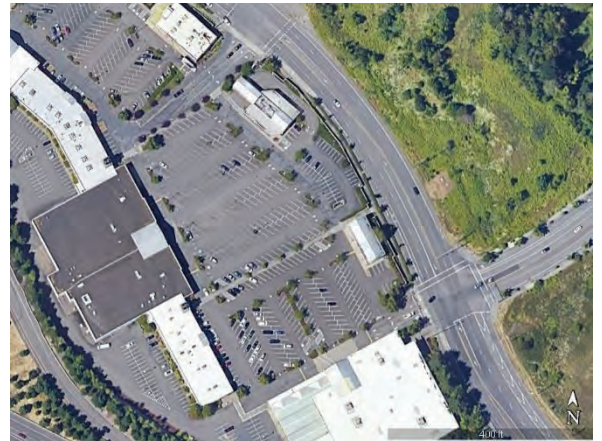


Figure 1. Peterkort Towne Square Aerial Photo

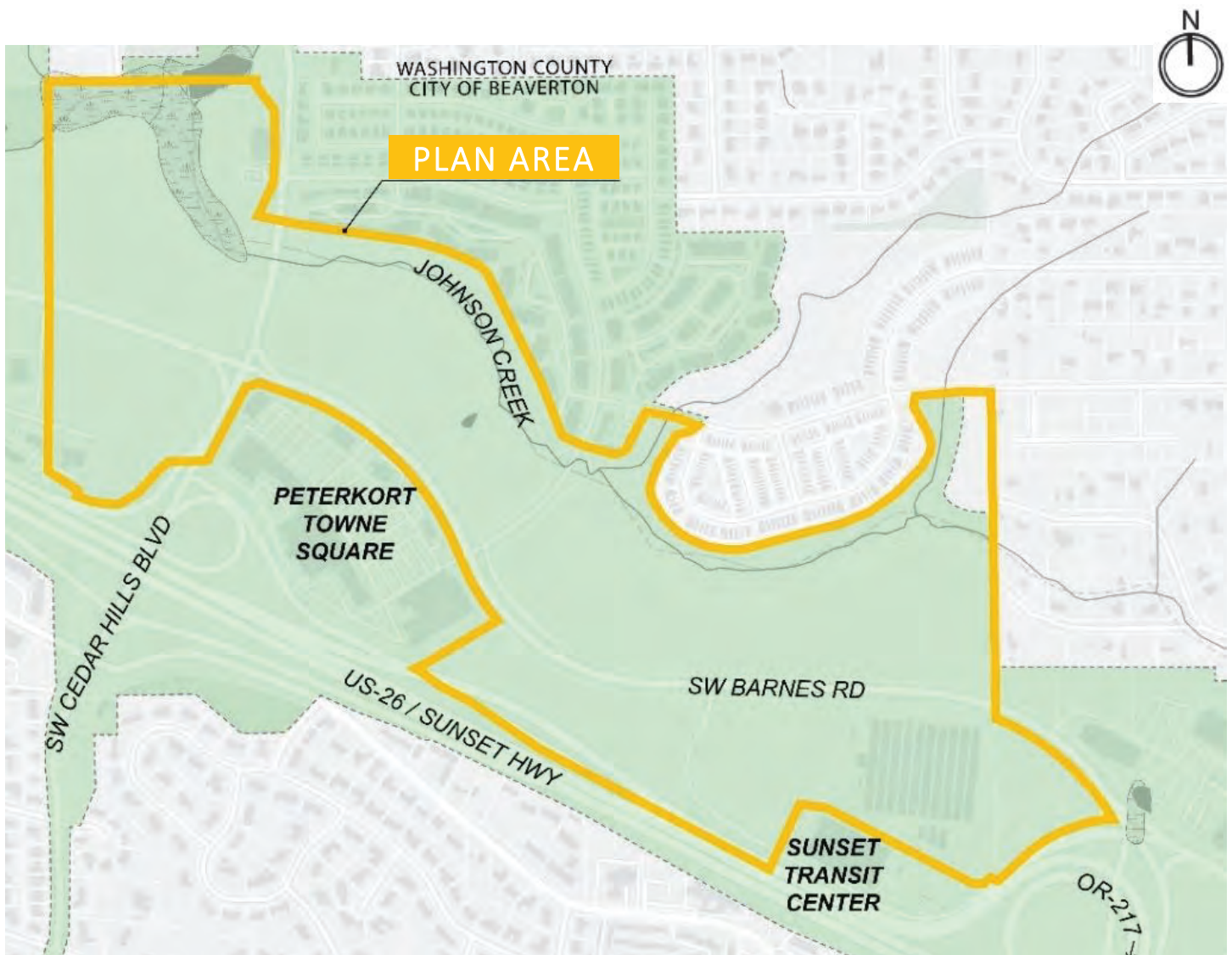


Figure 2. CPOSCP Area

3.2 OPEN SPACE OPPORTUNITIES AND CONSTRAINTS

The combination of existing natural resources, human-made development, and vision of continued development intensification informs the opportunities and constraints for provision of CPOSCP parks, trails, and open spaces (see Figure 3). Johnson Creek, and its associated Vegetated Corridor buffer, provides a concentration of natural resources that run east / west. This corridor is bounded on the south by a Goal 5 Line intended to protect the natural resource from development impacts, provide habitat conservation and an opportunity for pathway connections to the existing Peterkort Woods Loop Trail and North Johnson Creek Trail as well as connecting the parcels to the larger community trail network. Other densely vegetated areas throughout the Plan Area may play a role in determining the final locations of parks, open spaces, and paths.

Planned residential and commercial development, south of the Goal 5 Line, concentrates intensity and density of development towards the Sunset Transit Center. As a Metro Regional Center, the development is intended to be compact, mixed-use, walkable, and transit supportive.

Pedestrian connections are currently limited throughout the Plan Area. SW Barnes Road and SW Cedar Hills Blvd are major arterials, and their combination of roadway width, vehicle speeds, and traffic volumes act as significant pedestrian barriers impeding foot traffic to and from the Sunset Transit Center. Creating a community trail over Johnson Creek within Parcel 12/17 could enable residents from adjoining northern neighborhoods to access future parks and open spaces and through the Plan Area and strengthen pedestrian connections to Sunset Transit Center and Peterkort Towne Square.

Steep slopes exceeding 25% are located throughout the Plan Area and provide both opportunities and challenges for accessibility to parks, open space, and paths. Steep slopes influence the location and feasibility of development within each parcel. Locating parks and open spaces on steeper slopes will likely impact the site readiness for development and reduce the developable park acreage, which could affect each site's relative development priority as outlined in THPRD's 2019 Parks Functional Plan (PFP). The high point, steepness, and dense vegetation on the Hillside Parcel is notable, and an important consideration for final park development.

Increasingly warm summer temperatures in the Pacific Northwest highlight a need to provide residents with shade and vegetation to lower temperatures within developed areas. Preserving the Vegetated Corridor north of the Goal 5 Line along Johnson Creek will provide a significant area of dense tree canopy and wildlife habitat. Through the application of Transit Oriented Design (TOD) principles (increased walkability, compact development providing jobs and services, and incorporating green spaces), this development could help residents lower their carbon footprints by encouraging pedestrian and bicycle use.

As indicated in THPRD's Parks Functional Plan, a portion of the Plan Area south of SW Barnes Road has been identified as currently underserved by parks through their Geo-Referenced Amenities Standards Process® (GRASP®) methodology, which analyzes the quantity and qualities of a park's individual components, such as play areas, sports fields, and gardens.

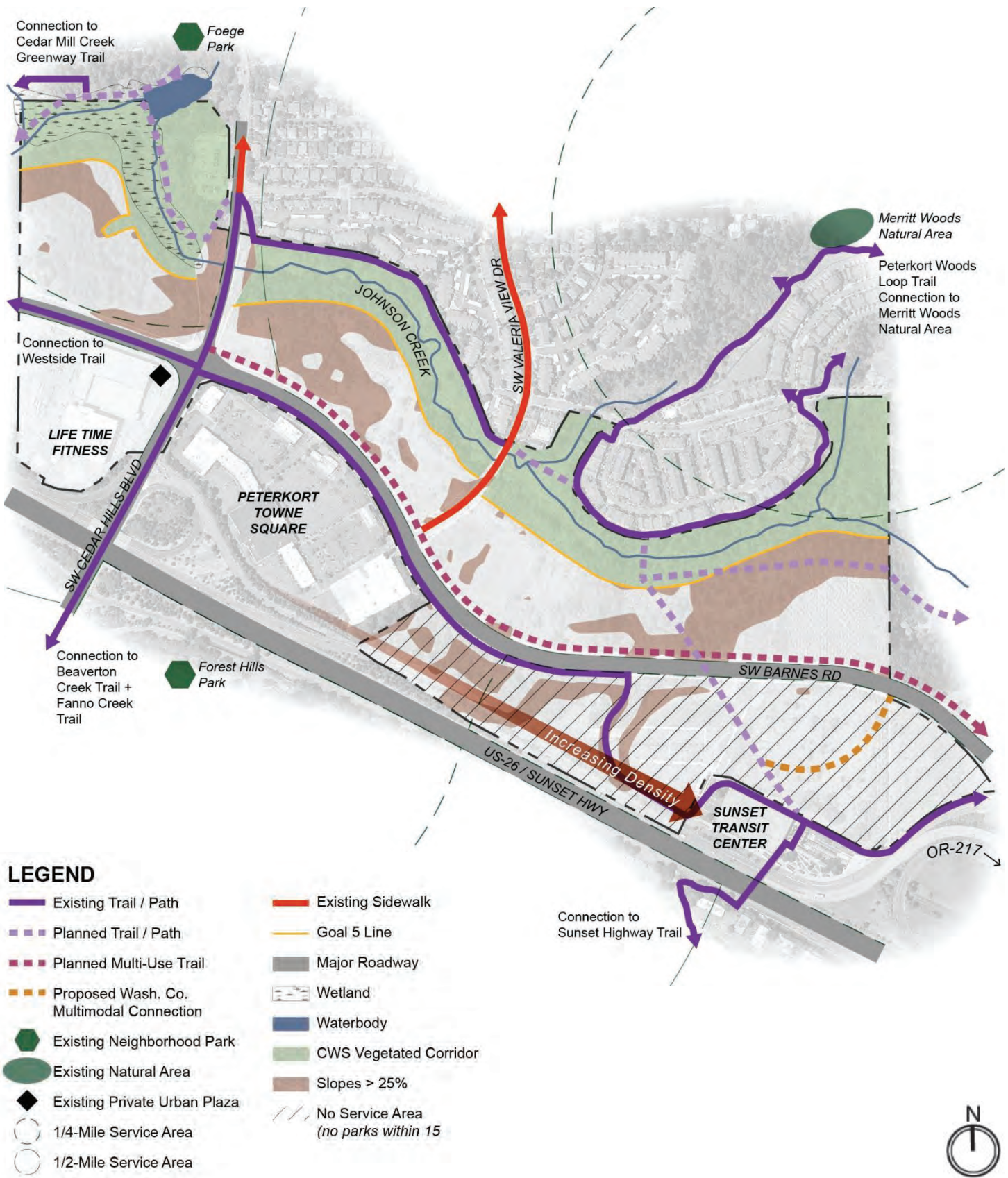







Figure 3. Open Space Opportunities and Constraints Diagram

4 OVERALL FRAMEWORK

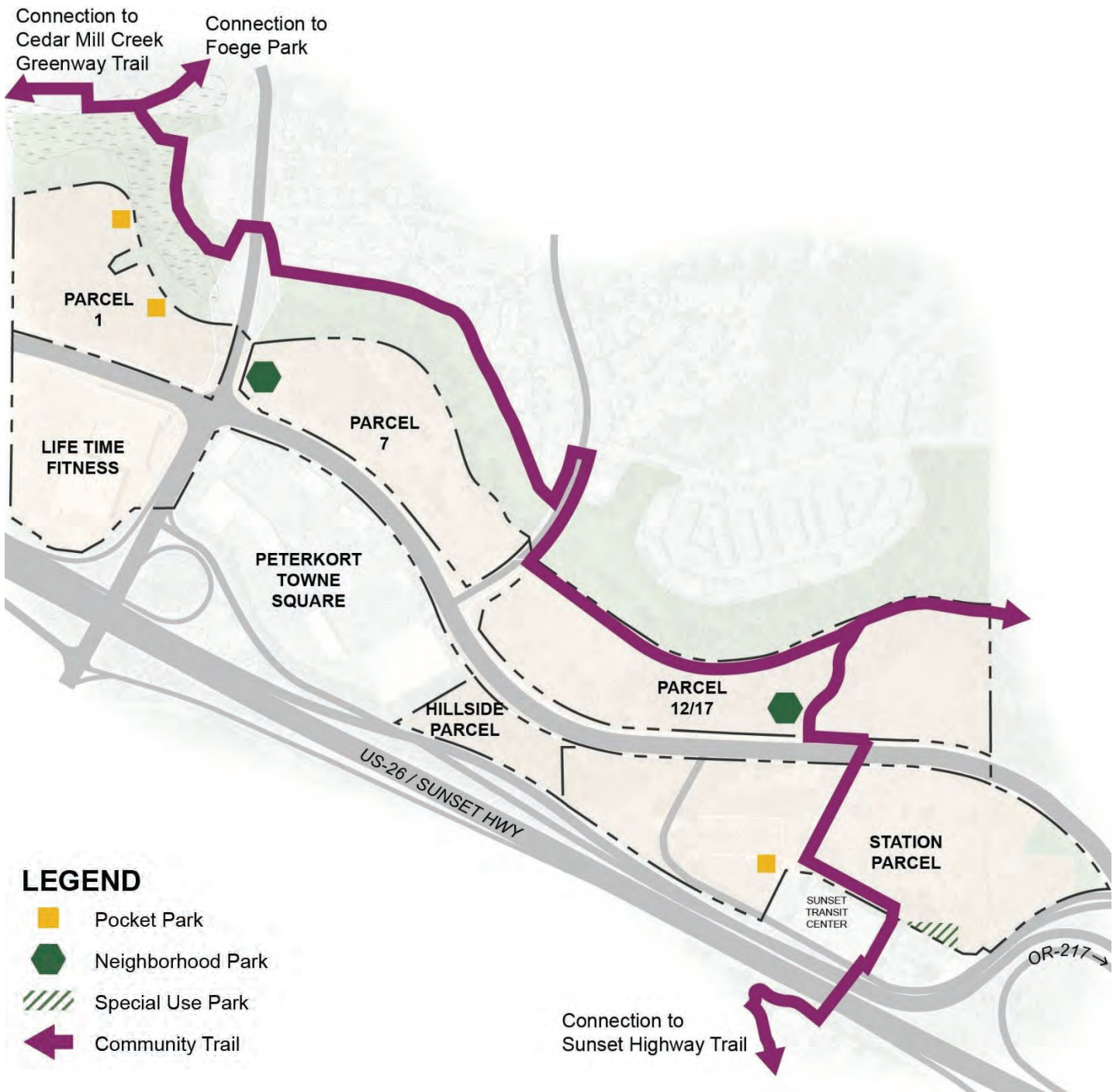
4.1 TYPOLOGIES

The CPOSCP proposes application of typologies listed in THPRD's 2019 Parks Functional Plan (PFP), specifically detailed in section 3.1: Minimum Expectations for New Parks. The typology characteristics are summarized below in Table 1 and proposed locations are shown on Figure 4.

Table 1. THPRD Park Typologies

Urban Plaza		<p>A small public gathering space in an urban area that fosters community interaction and civic pride. Although intended to be stand-alone components of a streetscape, plazas can be included as a part of a park development in higher density population areas with limited access to parks and open space.</p>
		<p>Size: Varies; 1-2 park components*</p>
		<p><i>Examples: Progress Lake Park, Timberland Park, and Reflections Plaza.</i></p>
Pocket Park		<p>A small park that provides recreational opportunities to meet the needs of local residents. Ideally located in areas where full size park development is not feasible due to land availability. This type of park is distinctive from other types of parks because it offers a small open space or recreational area, such as play equipment, open lawn area, and sport courts.</p>
		<p>Size: Typically, 1 acre or less; 2-3 park components*</p>
		<p><i>Examples: Cedar Mill Creek Overlook Park and Bethany Creek Pocket Park.</i></p>
Neighborhood Park		<p>A park that meets the recreational needs of neighborhood residents. Generally, includes play areas, small active recreation areas, green space, and opportunities for passive recreation.</p>
		<p>Size: Typically, 2-8 acres; in new urban areas, minimum of 2-4 acres; 5 park components*</p>
		<p><i>Examples: Recuerdo Park and Parivar Park.</i></p>
Special Use Park		<p>Destination areas or facilities dedicated to a specific purpose, including natural, historical, or cultural resources that do not fit into other park classifications.</p>
		<p>Size: Varies*</p>
		<p><i>Examples: Jenkins Estate and Fanno Farmhouse.</i></p>
Community Trail		<p>As defined in THPRD's Trails Functional Plan section 3.2.1.b: Current Community Trails, community trails link important destinations between neighborhoods and across the district to parks, natural areas, schools, trails, transit and shopping centers. They function as both recreation and transportation corridors for a variety of users.</p>
		<p>Size: Length varies; 10' width typ. to accommodate two-way non-motorized bicycle and pedestrian traffic*</p>
		<p><i>Examples: Waterhouse Trail.</i></p>

*NOTE: Final configuration and park components to be determined as part of THPRD-led final park design and community engagement.



NOTE: This exhibit illustrates overall intent but is not definitive. Final park and trail locations to be determined at the time of individual parcel development.



Figure 4. THPRD Facilities Diagram

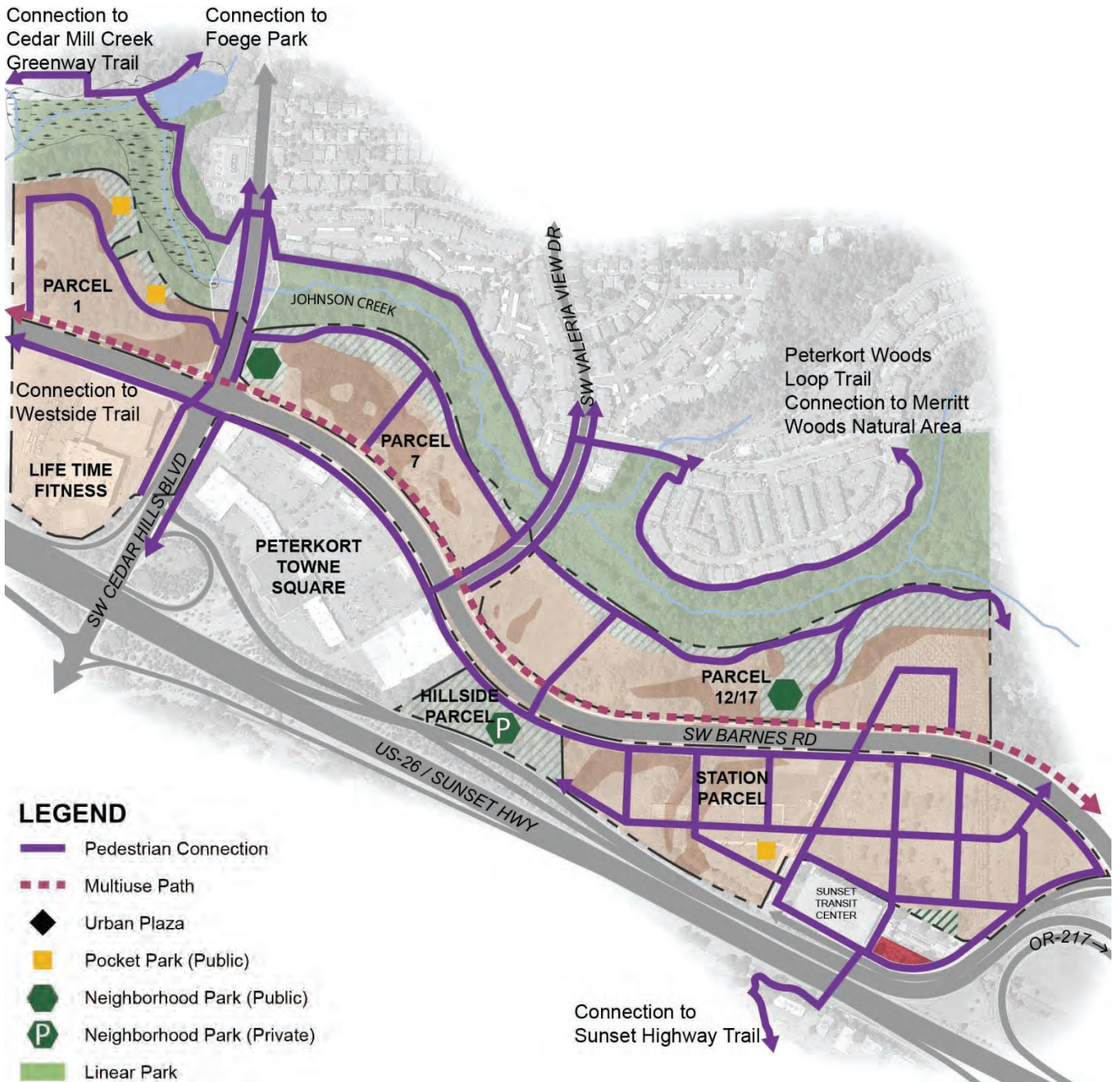
4.2 COMPREHENSIVE NETWORK

The CPOSCP envisions a healthy, inspiring, and well-integrated balance of development, parks, trails, paths, and open spaces. The general land use / park / open space composition of the CPOSCP and the physical configuration is diagrammed in Figure 6. Significant existing features inform the organizing framework, and these include: 1) preservation of Johnson Creek and its associated natural resources, 2) SW Barnes Road, 3) US-26 / Sunset Highway, 4) Sunset Transit Center, 5) SW Cedar Hills Blvd. and SW Valeria View Drive, 6) Peterkort Towne Square and Life Time Fitness, and 7) the undulating - sometimes steep – topography.

Overall, two Neighborhood Parks, one Private Neighborhood Park, three Pocket Parks, one Private Special Use Park, and a network of Pedestrian Connections feature prominently. The northern edge abutting the CPOSCP is comprised of the Johnson Creek Vegetated Corridor, which will not be developed, preserving significant open space and allowing for important trail / path connections. The open spaces, parks, and paths proposed in the eastern portion of the CPOSCP area (Station Parcel) will respond to the higher density development envisioned near Sunset Transit Center by including materials and detailing reflective of the district's urban character.

Proposed Pedestrian Connections provide physical linkage between parcels, to existing and proposed trails / paths, and to the variety of parks and open spaces. During creation of the THPRD Vision Action Plan (VAP), community engagement indicated a strong desire for connectivity to the regional pedestrian and bicycle network, supporting the provision of safe and comfortable connections along and across SW Barnes Road. A multiuse path along the north side of SW Barnes Road provides convenient and comfortable access for bicycles (in particular) and pedestrians in the northern parcels while a wider sidewalk with generous planting strips along the south side of SW Barnes Road creates a more park-like travel corridor that emphasizes pedestrian use.

A Private Special Use Park is proposed as a public realm enhancement along the northern edge of the Sunset Transit Station. It is envisioned as a sequence of flexibly used and programmed, primarily hardscape spaces and streets.



LEGEND

- Pedestrian Connection
- - - Multiuse Path
- ◆ Urban Plaza
- Pocket Park (Public)
- ◆ Neighborhood Park (Public)
- P Neighborhood Park (Private)
- Linear Park
- ▨ Special Use Park (Private)
- ▨ Open Space
- ▨ Vegetated Corridor
- Sunset Transit Center Plaza
- Steep Slopes
- Study Area

Connection to Sunset Highway Trail

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development. For example, soft surface paths, paved trails, and soft surface trails will be identified in final design.

Figure 5. Overall CPOSCP Diagram

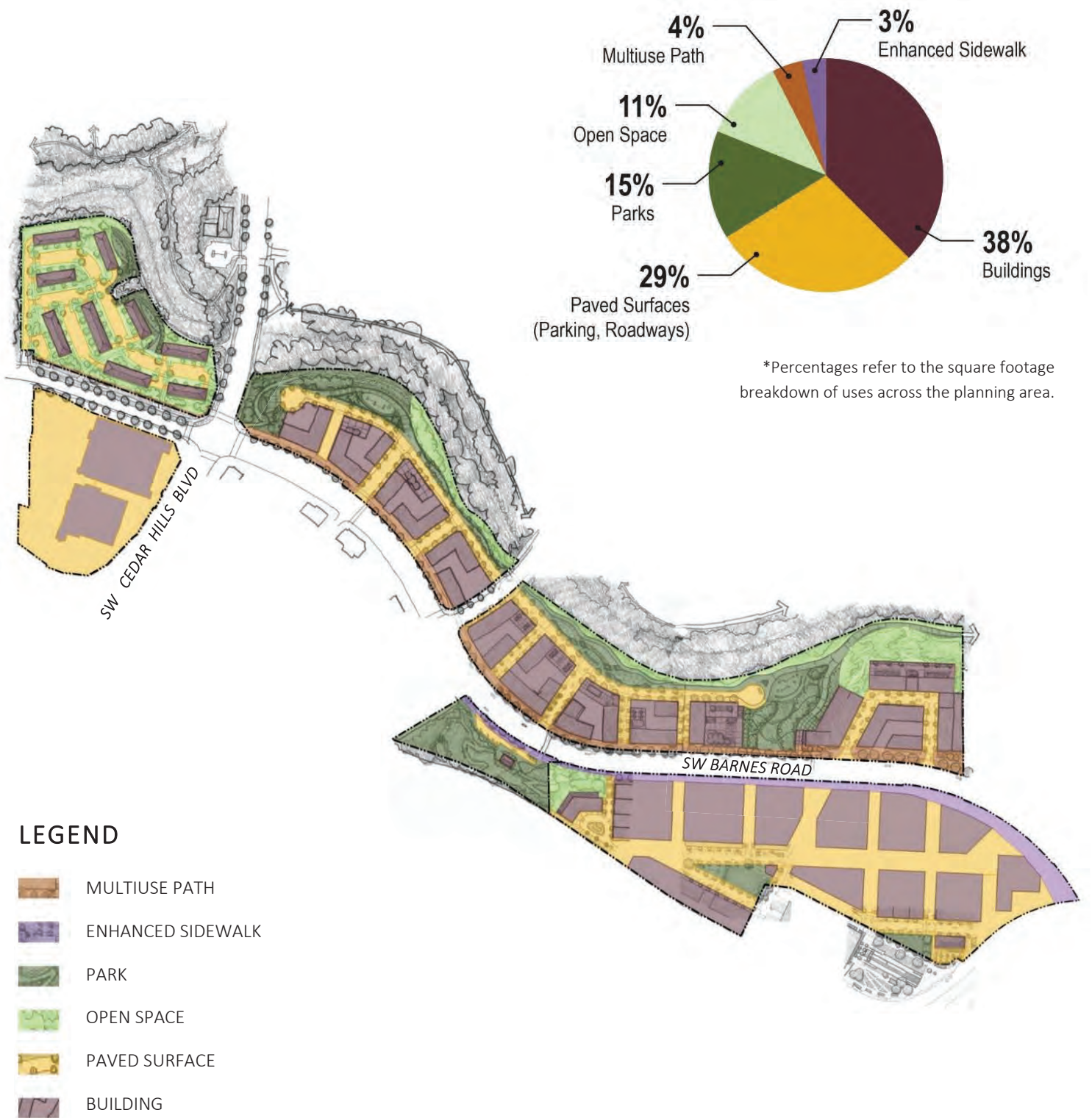


Figure 6. District Composition Map

4.3 PEDESTRIAN CIRCULATION

An extensive non-motorized pedestrian circulation system could be developed throughout the Plan Area to ensure pedestrians and bicyclists are able to easily move between parcels to access park spaces and businesses in the area (see Figure 7). Along the north side of the Plan Area, a community trail could be developed to connect the parcels to the surrounding area as indicated in THPRD's Trails Functional Plan (TFP). The Community Trail can extend southward through Parcel 12/17 and the Station Parcel to connect to the existing pedestrian bridge over US-26. A network of paths and sidewalks could be created within the parcels to allow residents to reach parks and amenities and create safe recreational opportunities.

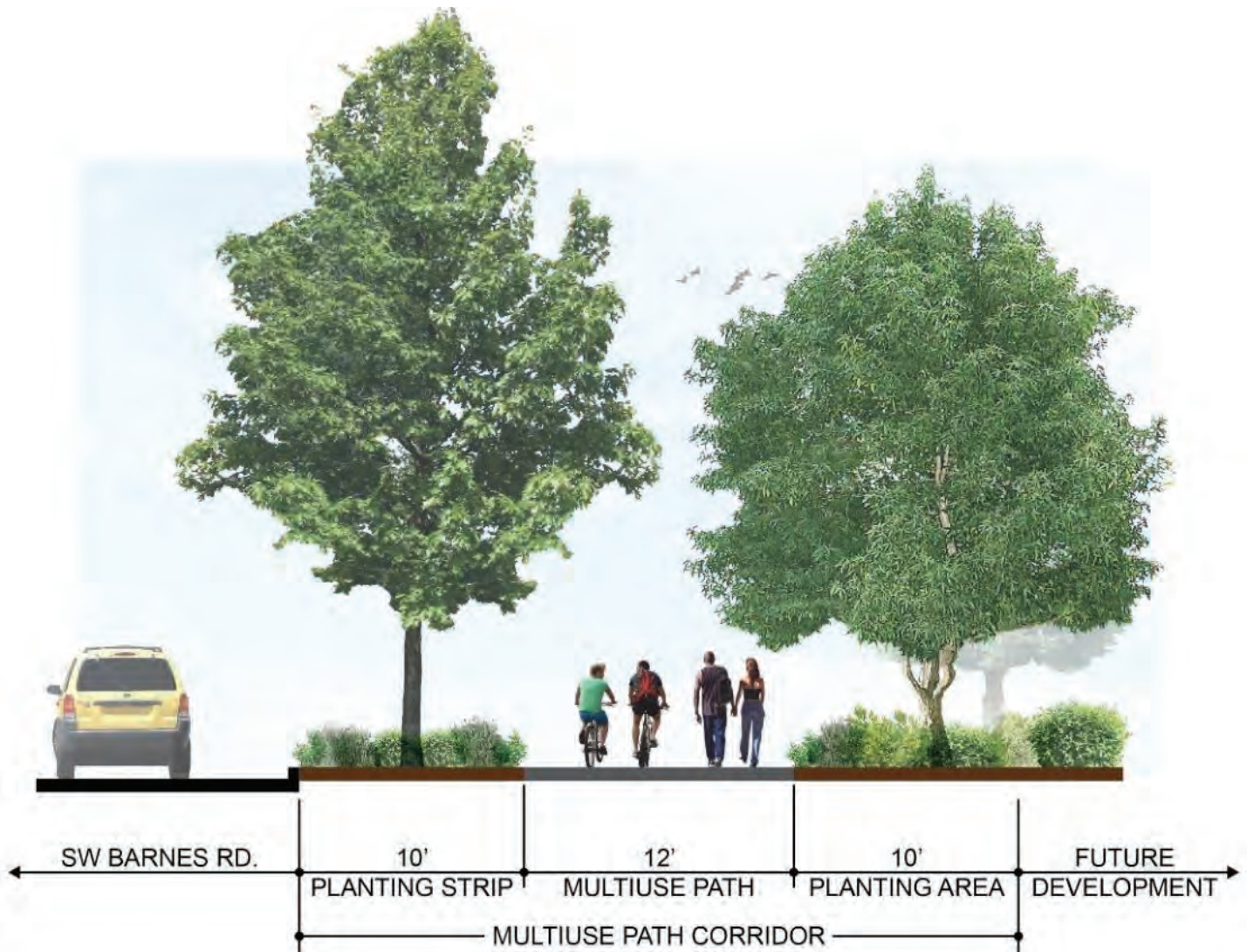


Figure 7. SW Barnes Road Multiuse Path

4.4 INTEGRATED STORMWATER MANAGEMENT

CPOSCP facilities are envisioned as playing a role in the overall area stormwater management (to be developed as part of final design). A variety of techniques – such as flow-through planters, vegetated filter strips, vegetated swales, and rain gardens – could be integrated into the parks and open spaces as part of a comprehensive strategy.



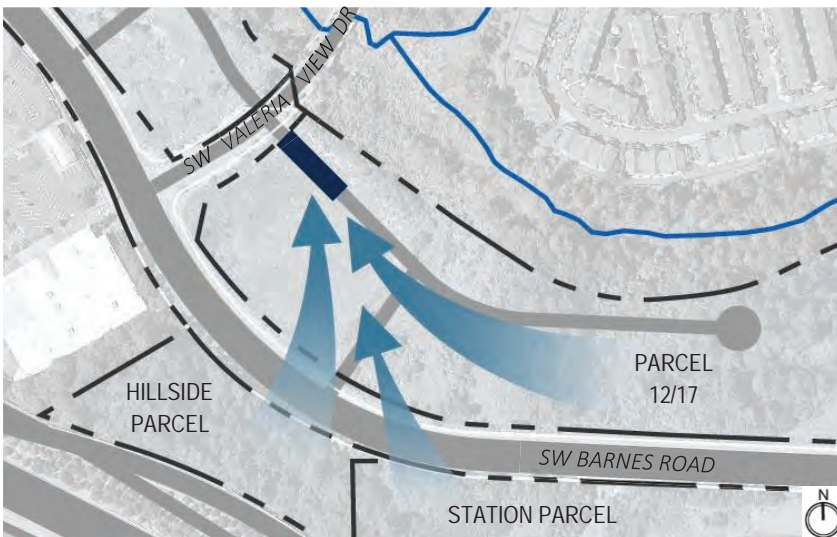
Figure 8. Rain Garden (Oregon Convention Center)



Figure 9. Vegetated Filter Strip (New Seasons 33rd Ave.)



Figure 10. Stormwater Planters (Pearl District)



Generally, Plan Area soils are high in clay and relatively impervious. East of SW Valeria View Drive in the northwest corner of Parcel 12/17, a large water quality vault is proposed to treat runoff from the Hillside Parcel, Parcel 12/17, and the Station Parcel (see Figure 11). As the example photos illustrate, the stormwater management devices could provide aesthetic benefits.

LEGEND

- Water Quality Vault
- Water Flow Direction

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility location to be determined at the time of individual parcel development.

Figure 11. Conceptual Water Quality Vault Location

4.5 SERVICE AREA PROVISION

The intent of the CPOSCP is that a variety of parks and open spaces provide accessible passive and active recreational opportunities to residents and visitors. THPRD’s Parks Functional Plan (PFP) indicates through their GRASP® scoring method that a large portion of the Plan Area (particularly the Hillside and Station Parcels) has no level of service, or a low level of service, due to the SW Barnes Road and SW Cedar Hills Boulevard pedestrian barriers. As indicated in Figure 12, dimensions show how the CPOSCP distributes several new facilities to serve local parks and open space needs. Since 1,200 feet is a roughly 5-minute walk for an adult not living with a disability, the location of at least one park on each parcel in the Plan Area will help assure all residents have easily accessible park spaces. More broadly, improved pedestrian crossings of SW Barnes Road and SW Cedar Hills Boulevard will be essential to promote safe and comfortable connections to the complete network of parks and local recreational opportunities.



Figure 12. Service Areas of Proposed Parks

5 PARKS AND OPEN SPACE CALCULATION METHODOLOGY

The COB requires a minimum of 20% of each parcel to be dedicated to parks and open space. Firstly, to determine the overall CPOSCP required parks and open space, the following formula was applied:

$$R = A \times 0.20$$

R: Minimum Required Parks and Open Space

A: Total Acres

$$R = 77.51 \text{ total acres} \times 0.20 = 15.50 \text{ required acres (inc. Vegetated Corridor)}$$

The COB also specifies that up to 20% of the open space requirement may be comprised of Vegetated Corridor open space (located upland from Johnson Creek) and stormwater facilities. To determine the maximum allowable Vegetated Corridor space and stormwater facility space that may be counted toward the open space requirement, the following formula was also applied:

$$VC = R \times 0.20$$

VC: Vegetated Corridor and Stormwater Facilities

R: Minimum Required Parks and Open Space

$$VC = 15.50 \text{ acres} \times 0.20 = 3.1 \text{ acres maximum Vegetated Corridor open space and stormwater facilities}$$

Table 2. Parks and Open Space Calculations

Parcel Name	Parcel Area (acres)	Min. Req.** (acres)	Proposed (acres) (includes parks & trails)
Life Time Parcel***	8.05	1.61	0
Parcel 1	9.57	1.91	5.37
Parcel 7	11.67	2.33	5.16
Parcel 12/17	21.73	4.35	9.28
Hillside Parcel	2.97	0.59	2.74
Station Parcel	24.83	4.97	3.75
Total	77.51	15.50	26.30

* 20% of parcel area

** 20% of required parks and open space area

*** Existing Life Time Fitness Plaza excluded

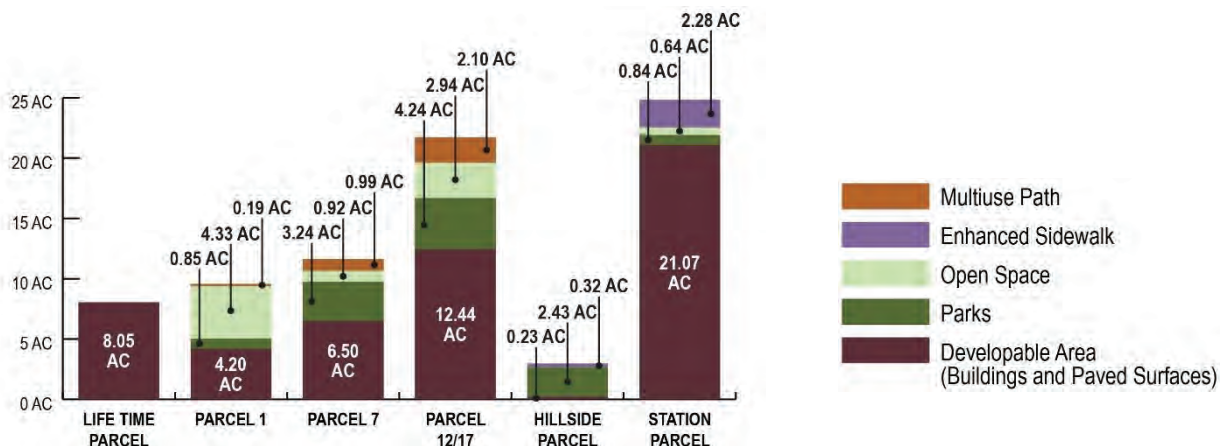
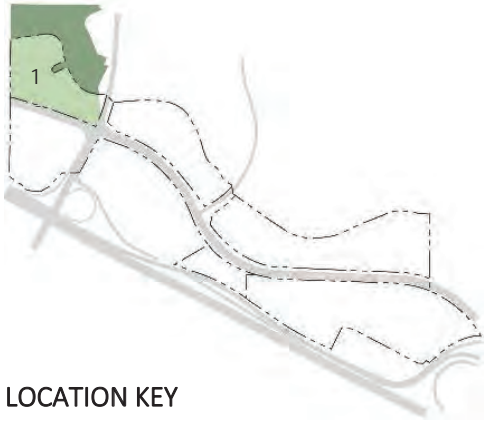


Figure 13. Park, Open Space, and Trail Distribution

6 PARCEL-BASED PARKS AND OPEN SPACES

The following sections describe: 1) additional details regarding parcel-specific area requirements and 2) a conceptual illustration of how park typologies may be integrated on each parcel.

6.1 PARCEL 1



Total Area of Parcel = 9.57 acres

Required Parks / Open Space Area = 1.91 acres

Proposed Parks / Open Spaces:

Pocket Park = 0.85 acres

Open Space with Pedestrian Pathways = 4.33 acres

SW Barnes Road Multiuse Path = 0.19 acres

Provided Parks / Open Space Area = 5.37 acres

LOCATION KEY

Vision

Located in the northwest corner of the CPOSCP area, Parcel 1 is envisioned as multi-family housing. Site development will require a balance and integration with existing steep slopes, forested areas, and preservation of a Clean Water Services Vegetated Corridor that buffers Johnson Creek.

Community Trail: Located 'off-parcel' north of Johnson Creek within the Vegetated Corridor, this segment of the planned community trail could provide connections to Foege Park, Cedar Mill Creek Greenway Trail, and the broader trail network.

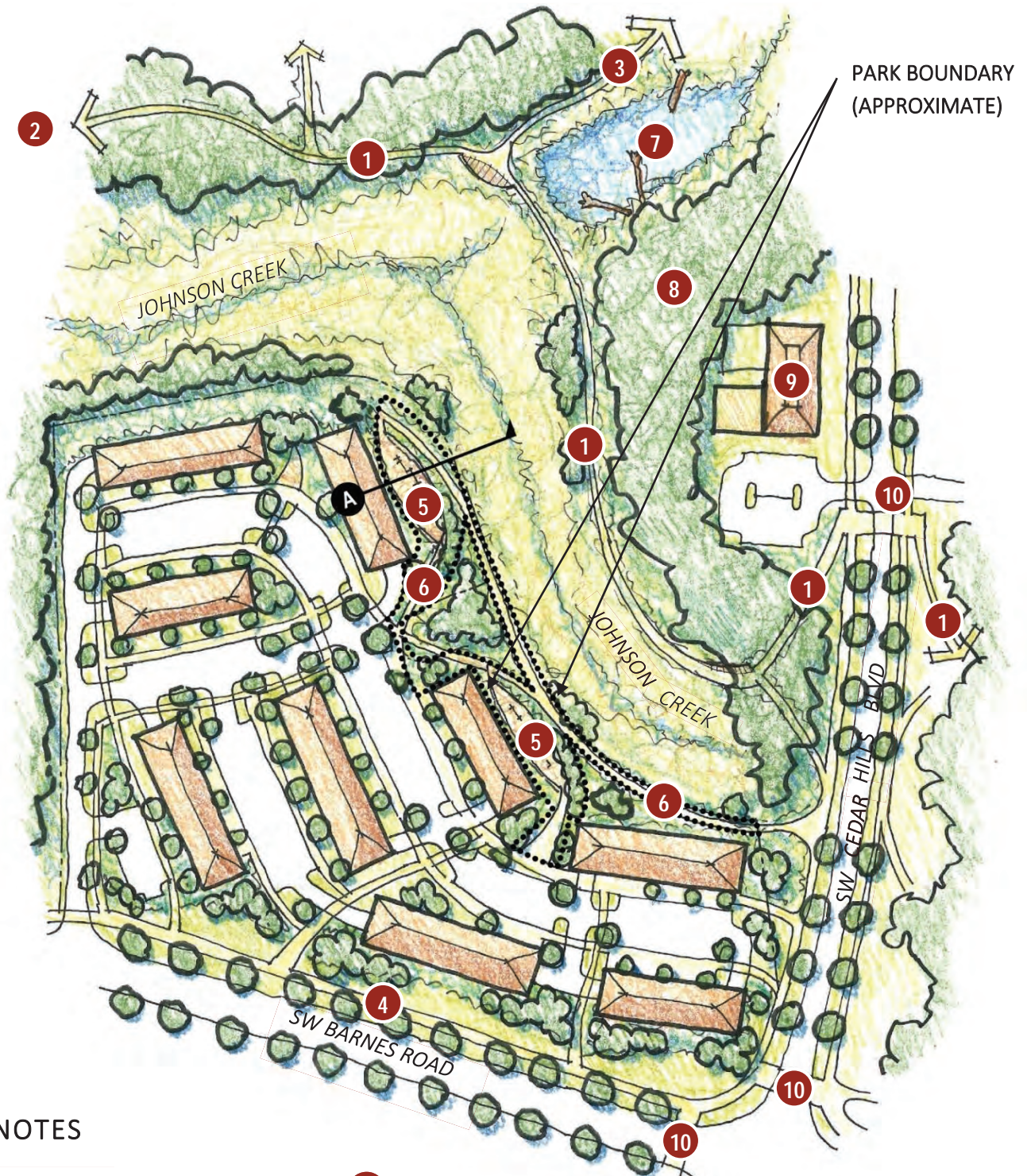
Pocket Park: Integrated between the planned residential development and the Vegetated Corridor, a pair of Pocket Parks could overlook the densely vegetated habitat and wetland around Johnson Creek. Centrally located, the parks could offer features such as plantings, nature play, and gathering areas accessible to residents and the larger community. Final design will need to ensure that parking is available for THPRD maintenance and event staff.

Open Spaces with Pedestrian Pathways: Integrated with site grading, vegetated open spaces and pedestrian pathways can link residents to the Pocket Parks and trails. A north-south sidewalk connection running along the west side of SW Cedar Hills Blvd would be important to provide access to the trails north of Johnson Creek and to the Life Time Pedestrian Plaza located to the south.

SW Barnes Road Multiuse Path: Wider than a traditional sidewalk, and located fronting SW Barnes Road, a multiuse path would provide space for both cyclists and non-cyclists. Vegetated strips along the path could improve aesthetics, user safety and comfort, while proving stormwater management benefits.



Figure 14. Nature Play Example



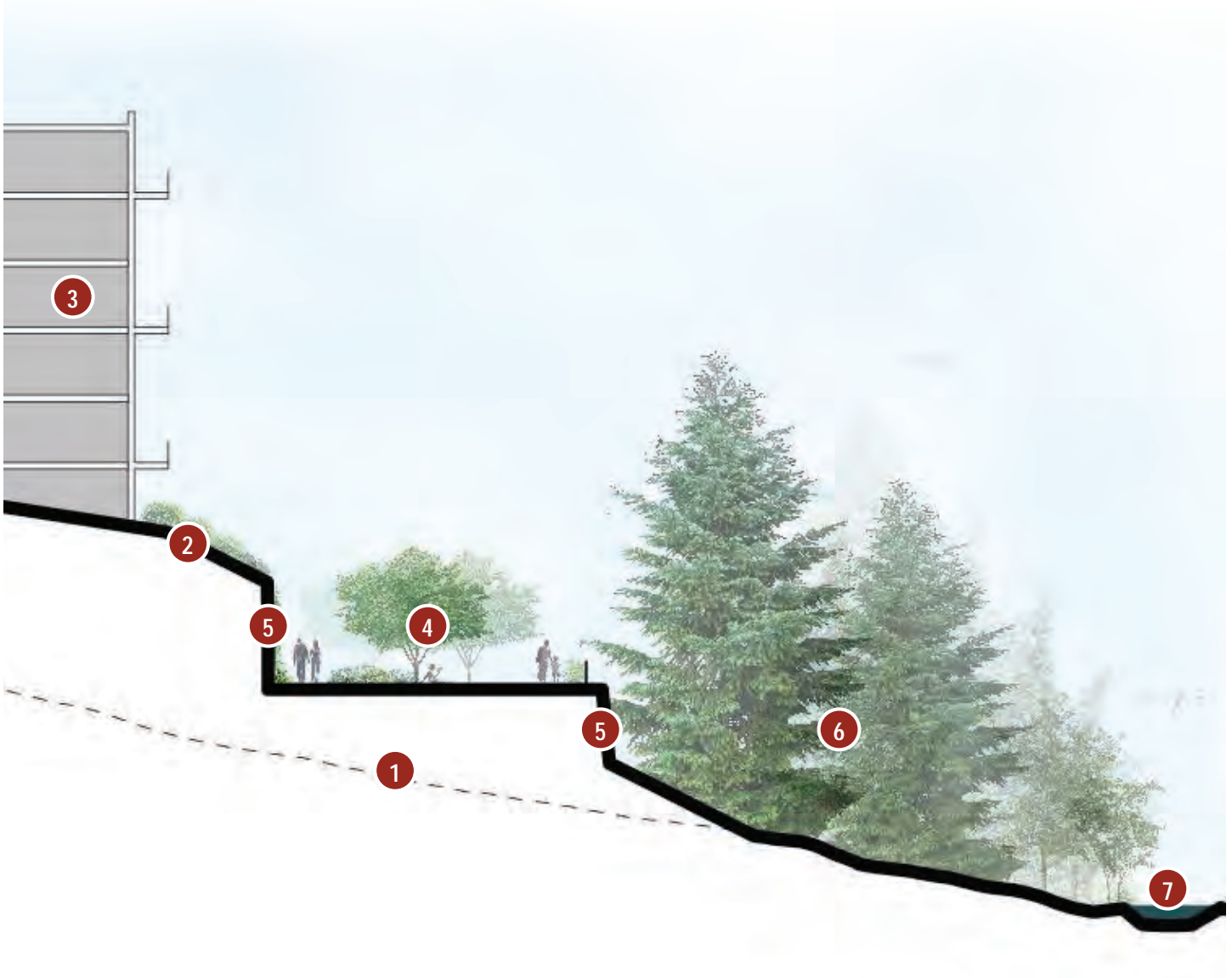
KEY NOTES

- | | | | |
|---|------------------------------------|----|-----------------------------|
| 1 | COMMUNITY TRAIL | 6 | POTENTIAL PATHWAYS |
| 2 | TO CEDAR MILL CREEK GREENWAY TRAIL | 7 | EXISTING POND |
| 3 | TO FOEGE PARK | 8 | EXISTING VEGETATION |
| 4 | SW BARNES ROAD MULTIUSE PATH | 9 | EXISTING CHILDCARE FACILITY |
| 5 | POTENTIAL PLAY AREA / SEATING AREA | 10 | IMPROVED BIKE/PED CROSSING |

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.



Figure 15. Parcel 1 Parks / Open Space Concept Sketch



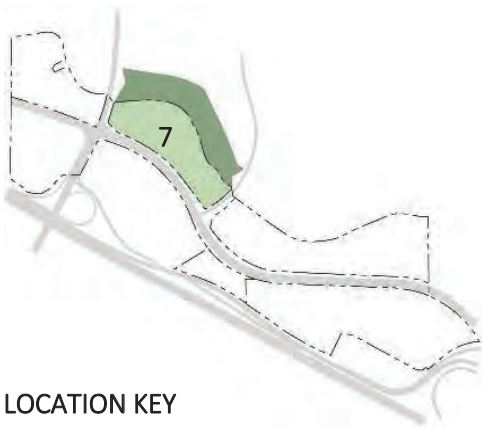
KEY NOTES

- | | |
|----------------------------------|------------------------------|
| 1 EXISTING GRADE | 5 RETAINING WALL |
| 2 PROPOSED GRADING | 6 EXISTING VEGETATION |
| 3 RESIDENTIAL DEVELOPMENT | 7 JOHNSON CREEK |
| 4 PROPOSED PARK | |

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.

Figure 16. Section A - Parcel 1

6.2 PARCEL 7



Total Area of Parcel = 11.67 acres

Required Parks / Open Space Area = 2.33 acres

Proposed Parks / Open Spaces:

Neighborhood Park = 3.24 acres

Open Space with Pedestrian Pathways = 0.92 acres

SW Barnes Road Multiuse Path = 0.99 acres

Provided Parks / Open Space Area = 5.16 acres

LOCATION KEY

Vision

Parcel 7 is expected to be developed as multi-family housing similar to Parcel 1, however, since the parcel is located closer to Sunset Transit Station the housing density is expected to be higher. Development will be clustered toward the south portion of the site. Steep slopes exist through much of the western half of the parcel. The forested Vegetated Corridor along Johnson Creek continues along the northern boundary of this parcel. This area of conserved habitat, tree cover, and an existing trail running along the north side of Johnson Creek to the north of the parcel will remain untouched but accessible.

Community Trail: Located 'off-parcel' north of Johnson Creek within the Vegetated Corridor, the existing North Johnson Creek Trail can connect to the larger trail network and provide connections to Cedar Mill Creek Greenway Trail and Merritt Woods Natural Area.

Neighborhood Park: Situated toward the southwestern portion of the parcel, a neighborhood park can offer a larger gathering space for residents and visitors and may include a variety of amenities such as ornamental plantings, views into the Johnson Creek Vegetated Corridor natural area, play areas, and seating.

Open Spaces with Pedestrian Pathways: Soft and hard surface pathways can connect the neighborhood park to the adjacent parcels and could provide users with a wilderness-adjacent experience along the south edge of the Vegetated Corridor that would afford them the opportunity to view undisturbed open space while still being easily accessible from the development in the southern portion of the site.

SW Barnes Road Multiuse Path: Continuing from Parcel 1, the multiuse path can extend along SW Barnes Road through Parcel 7 to provide space for both cyclists and non-cyclists. Vegetated strips along the path could improve aesthetics, user safety and comfort, while proving stormwater management benefits.



Figure 17. Hard-Surface Path



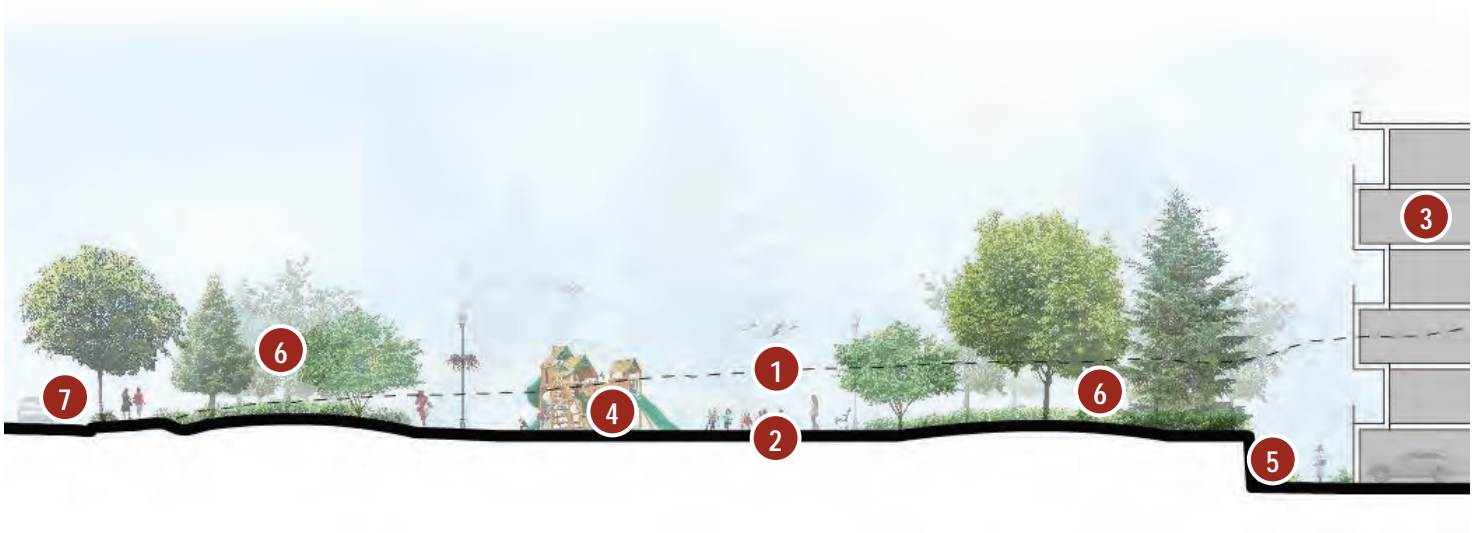
KEY NOTES

- | | |
|-------------------------------------|-------------------------------------|
| 1 COMMUNITY TRAIL | 7 EXISTING VEGETATION |
| 2 TO CEDAR MILL CREEK GREEWAY TRAIL | 8 POTENTIAL ROOF DECKS (PRIVATE) |
| 3 TO MERRITT WOODS NATURAL AREA | 9 POTENTIAL PLAZA / GATHERING SPACE |
| 4 POTENTIAL SOFT PATH | 10 IMPROVED BIKE/PED CROSSING |
| 5 POTENTIAL PLAY AREA / SEATING | 11 POTENTIAL ORNAMENTAL PLANTINGS |
| 6 POTENTIAL SEATING / AMENITIES | 12 SW BARNES ROAD MULTIUSE PATH |

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.



Figure 18. Parcel 7 Parks / Open Space Concept Sketch

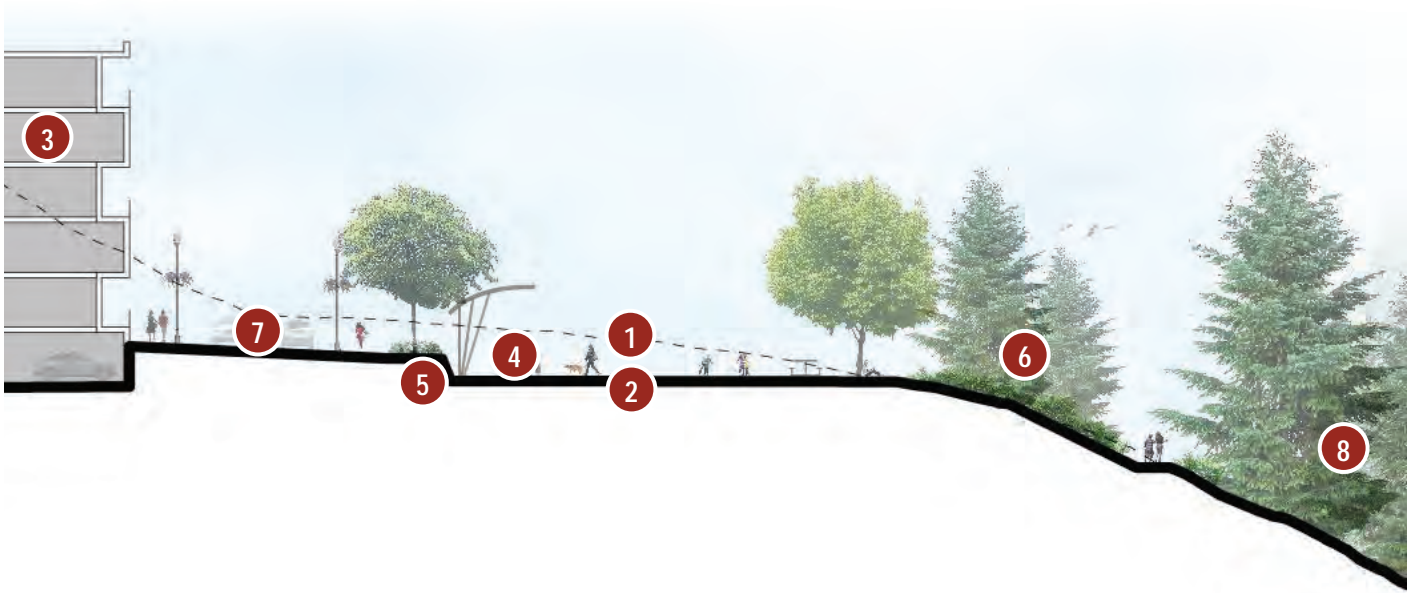


KEY NOTES

- | | | | |
|---|-------------------------|---|-------------------|
| 1 | EXISTING GRADE | 5 | RETAINING WALL |
| 2 | PROPOSED GRADING | 6 | PROPOSED PLANTING |
| 3 | RESIDENTIAL DEVELOPMENT | 7 | CEDAR HILLS BLVD |
| 4 | PROPOSED PARK | | |

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.

Figure 19. Section B - Parcel 7



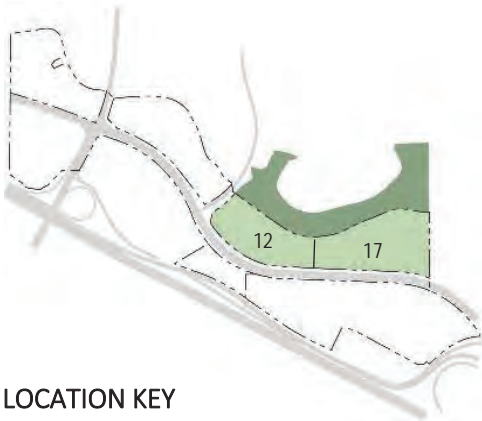
KEY NOTES

- | | |
|--|------------------------------|
| 1 EXISTING GRADE | 5 RETAINING WALL |
| 2 PROPOSED GRADING | 6 PROPOSED PLANTING |
| 3 RESIDENTIAL DEVELOPMENT | 7 NEW STREET |
| 4 POTENTIAL PLAZA / GATHERING PLACE | 8 EXISTING VEGETATION |

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.

Figure 20. Section C – Parcel 7

6.3 PARCEL 12 / 17



Total Area of Parcel = 21.73 acres

Required Parks / Open Space Area = 4.35 acres

Proposed Parks / Open Spaces:

Neighborhood Park = 4.24 acres

Open Space with Pedestrian Pathways = 2.94 acres

SW Barnes Road Multiuse Path = 2.10 acres

Provided Parks / Open Space Area = 9.28 acres

LOCATION KEY

Vision

Parcel 12 / 17 is anticipated to be developed primarily as multi-family residential housing. With Sunset Transit Center located directly to the south of this parcel, housing density is expected to be higher than Parcels 1 and 7. Steep slopes are located on the eastern half of the parcel. Parcel 12 / 17 consists of Parcel 12 in the west and Parcel 17 in the east.

Community Trail: The North Johnson Creek Trail from Parcel 7 could connect to a hard-surface community trail located along the southern edge of the Vegetated Corridor in Parcel 12 / 17. Located adjacent to steep terrain and to ensure accessibility, the community trail can extend south through the parcel toward the Station Parcel.

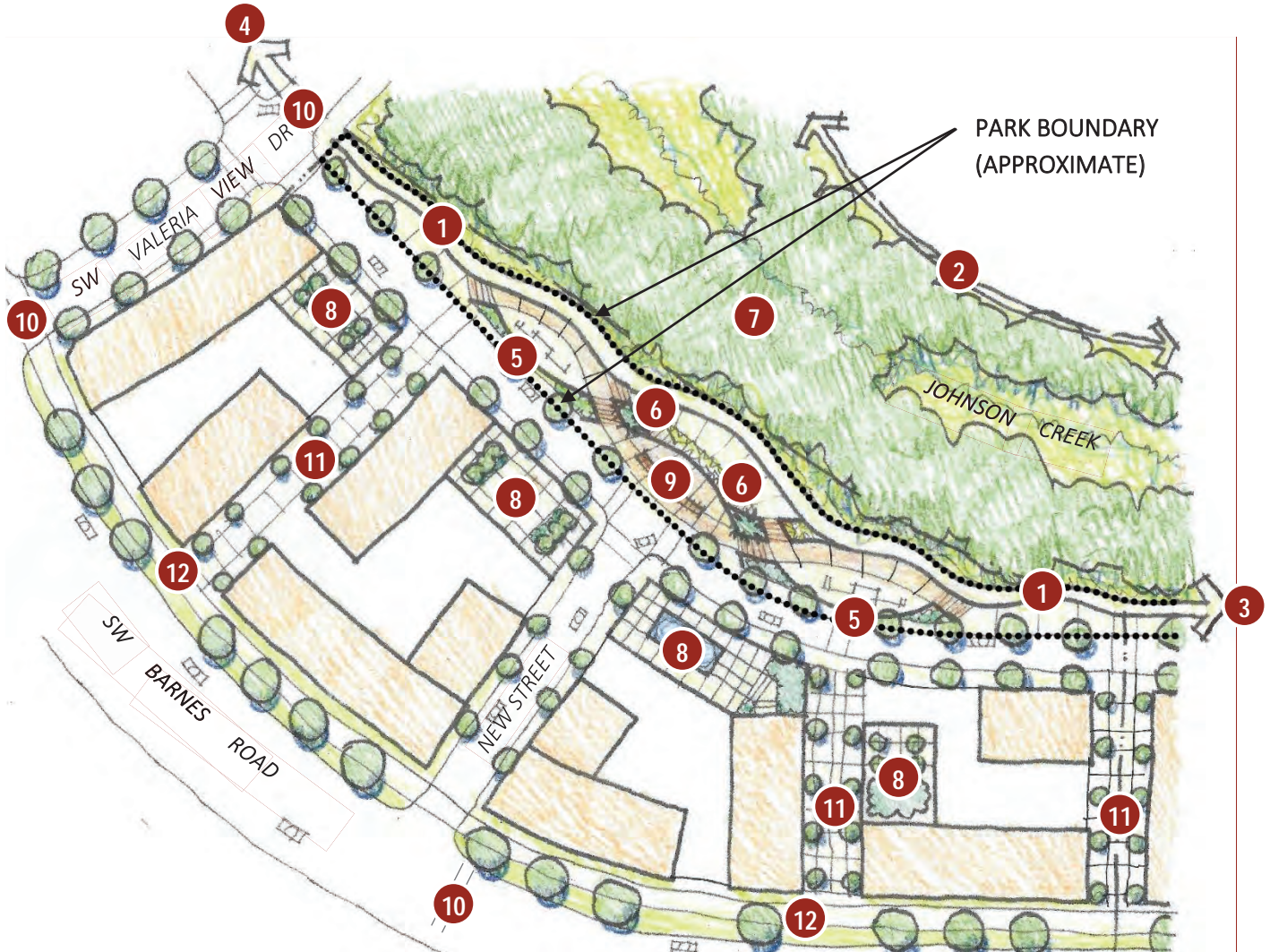
Neighborhood Park: Parcel 12 / 17's higher population density, larger size, and position directly to the north of the Station Parcel indicates the need for a neighborhood park within the parcel. This vibrant, active neighborhood park is envisioned as a space for both passive and active recreation through a combination of green space and children's play areas. Located in a steeper area near SW Barnes Road, this park could be highly visible and provide a welcoming edge to the parcel. It could be an energetic, lively space with plentiful vegetation and function as an oasis alongside the heavily trafficked SW Barnes Road. Centrally located within the parcel, and positioned near the multiuse path, this park could be easily accessible to residents from all parcels.

Open Spaces with Pedestrian Pathways: The Vegetated Corridor adjacent to the north side of the parcel contains the Peterkort Woods Loop Trail on the north side of Johnson Creek. Several pathways are envisioned to connect residential development to the Community Trail.

SW Barnes Road Multiuse Path: The proposed multiuse path along the northern edge of SW Barnes Road can continue the pedestrian and bicycle connection from the western parcels and provide a safe pathway to connect to the sidewalks east of the parcel.



Figure 21. Neighborhood Parks often include Play Areas



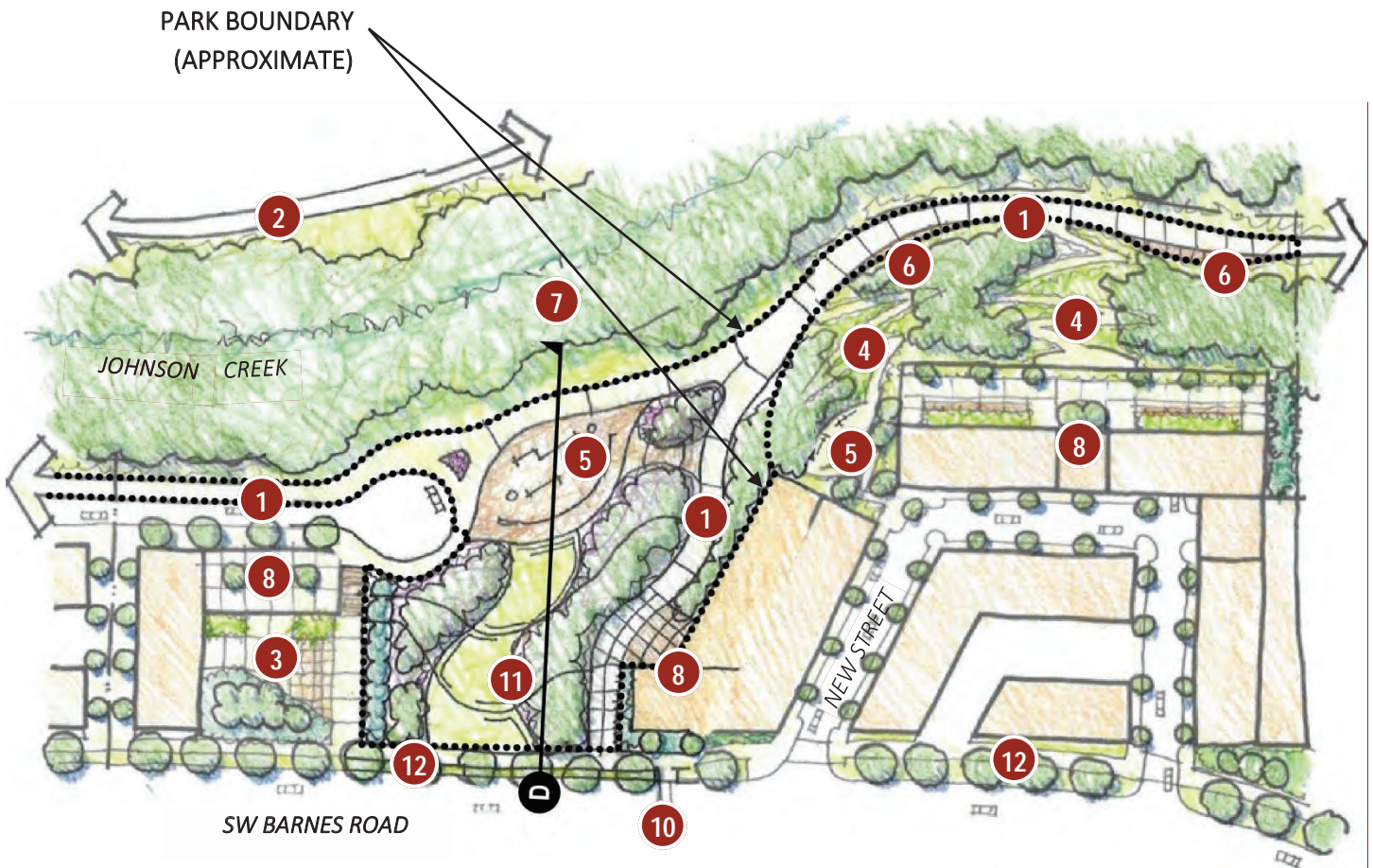
KEY NOTES

- | | | | |
|---|-------------------------------|----|-----------------------------------|
| 1 | COMMUNITY TRAIL | 7 | EXISTING VEGETATION |
| 2 | PETERKORT WOODS LOOP TRAIL | 8 | POTENTIAL ROOF DECKS (PRIVATE) |
| 3 | TO PARCEL 17 | 9 | POTENTIAL PLAZA / GATHERING SPACE |
| 4 | TO NORTH JOHNSON CREEK TRAIL | 10 | IMPROVED BIKE/PED CROSSING |
| 5 | POTENTIAL PLAY AREA / SEATING | 11 | PRIVATE OPEN SPACE |
| 6 | POTENTIAL SEATING / AMENITIES | 12 | SW BARNES ROAD MULTIUSE PATH |

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.



Figure 22. Parcel 12 Parks / Open Space Concept Sketch



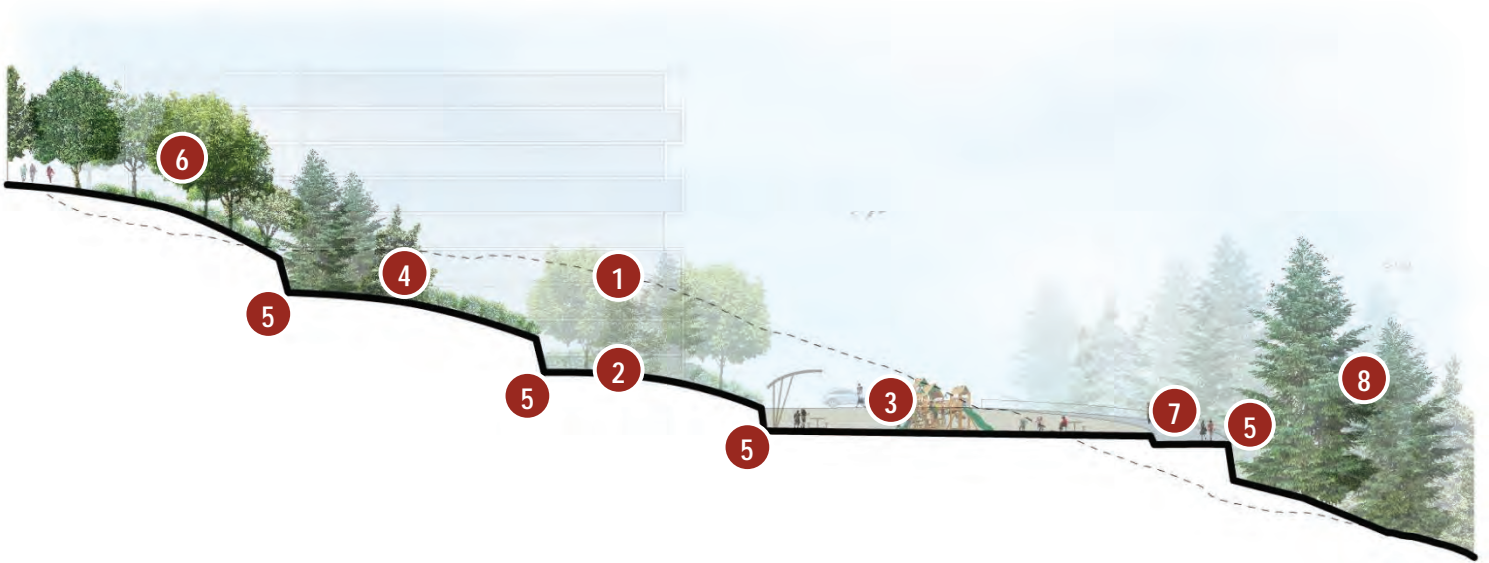
KEY NOTES

- | | |
|--|---|
| 1 COMMUNITY TRAIL | 7 EXISTING VEGETATION |
| 2 PETERKORT WOODS LOOP TRAIL | 8 POTENTIAL ROOF DECKS (PRIVATE) |
| 3 PRIVATE OPEN SPACE | 10 IMPROVED BIKE/PED CROSSING |
| 4 POTENTIAL PATHWAYS | 11 POTENTIAL AMPHITHEATER |
| 5 POTENTIAL PLAY AREA / SEATING | 12 SW BARNES ROAD MULTIUSE PATH |
| 6 POTENTIAL SEATING / AMENITIES | |

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.



Figure 23. Parcel 17 Parks / Open Space Concept Sketch



KEY NOTES

- | | | | |
|---|---------------------------------------|---|----------------------------|
| 1 | EXISTING GRADE | 5 | RETAINING WALL |
| 2 | PROPOSED GRADING | 6 | PROPOSED PLANTING |
| 3 | POTENTIAL PLAY AREA / GATHERING PLACE | 7 | COMMUNITY TRAIL |
| 4 | TERRACE HILLSIDE | 8 | EXISTING FOREST VEGETATION |

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.

Figure 24. Section D - Parcel 17

6.4 HILLSIDE PARCEL



LOCATION KEY

Total Area of Parcel = 2.97 acres

Required Parks / Open Space Area = 0.59 acres

Proposed Parks / Open Spaces:

Private Neighborhood Park = 2.43 acres

SW Barnes Road Enhanced Sidewalk = 0.32 acres

Provided Parks / Open Space Area = 2.74 acres

Vision

The Hillside Parcel is envisioned as a Private Neighborhood Park with significant preserved vegetation accessible by pathways. Steep slopes are present throughout the parcel, and a Plan Area high point is located within it. Along SW Barnes Road, the parcel could provide a transitional space for pedestrians from Peterkort Towne Square to the Station Parcel.

Private Neighborhood Park: The steep topography and dense vegetation on the parcel are unique, providing an opportunity to preserve the dense tree cover, vegetation, and landform within a passively oriented space. Benefits could include wildlife habitat, and pedestrian paths located throughout the parcel to provide users access to this forested area. Located at the base of the steep slopes on the Hillside Parcel, a gathering space would feel sheltered by topography and vegetation but could also have a distinctly urban feel to integrate with the adjacent development on the Station Parcel.

SW Barnes Road Enhanced Sidewalk:

Pedestrian traffic between the southern parcels could be encouraged through the creation of an improved pedestrian connection along the southern edge of SW Barnes Road. By creating a more heavily vegetated pathway with generous mobility space and seating amenities, pedestrian users could feel safe, comfortable, and welcome despite the high traffic volume along SW Barnes Road. The width of the planting strip alongside this sidewalk could vary depending upon grading constraints, and dense plantings could buffer the roadway and provide year-round visual interest.

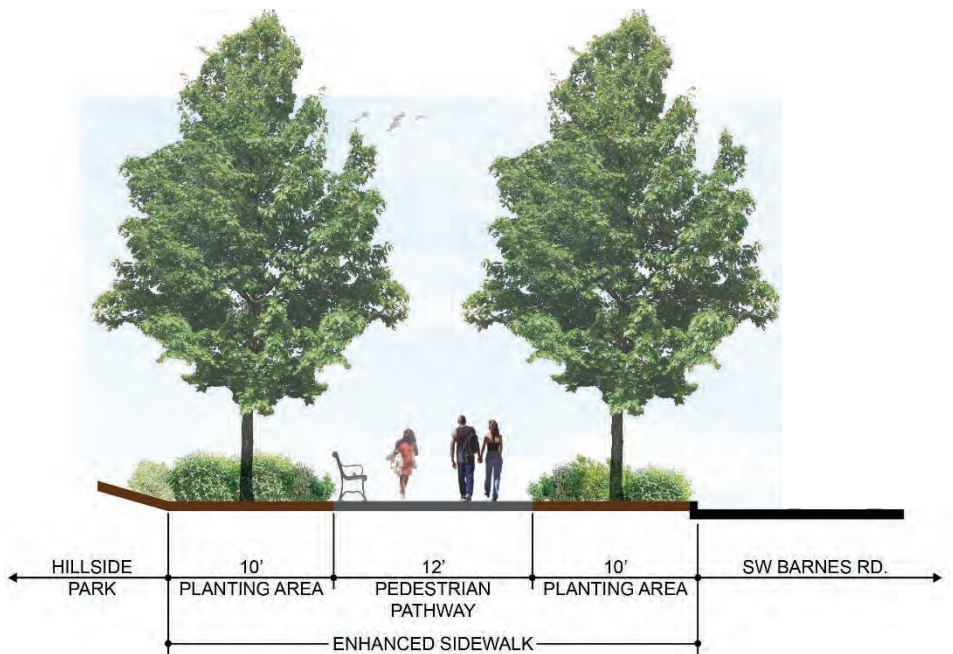


Figure 25. SW Barnes Road Enhanced Sidewalk



PETERKORT
TOWNE
SQUARE

SW
BARNES
ROAD

US-26 / SUNSET HIGHWAY

PARK BOUNDARY
(APPROXIMATE)

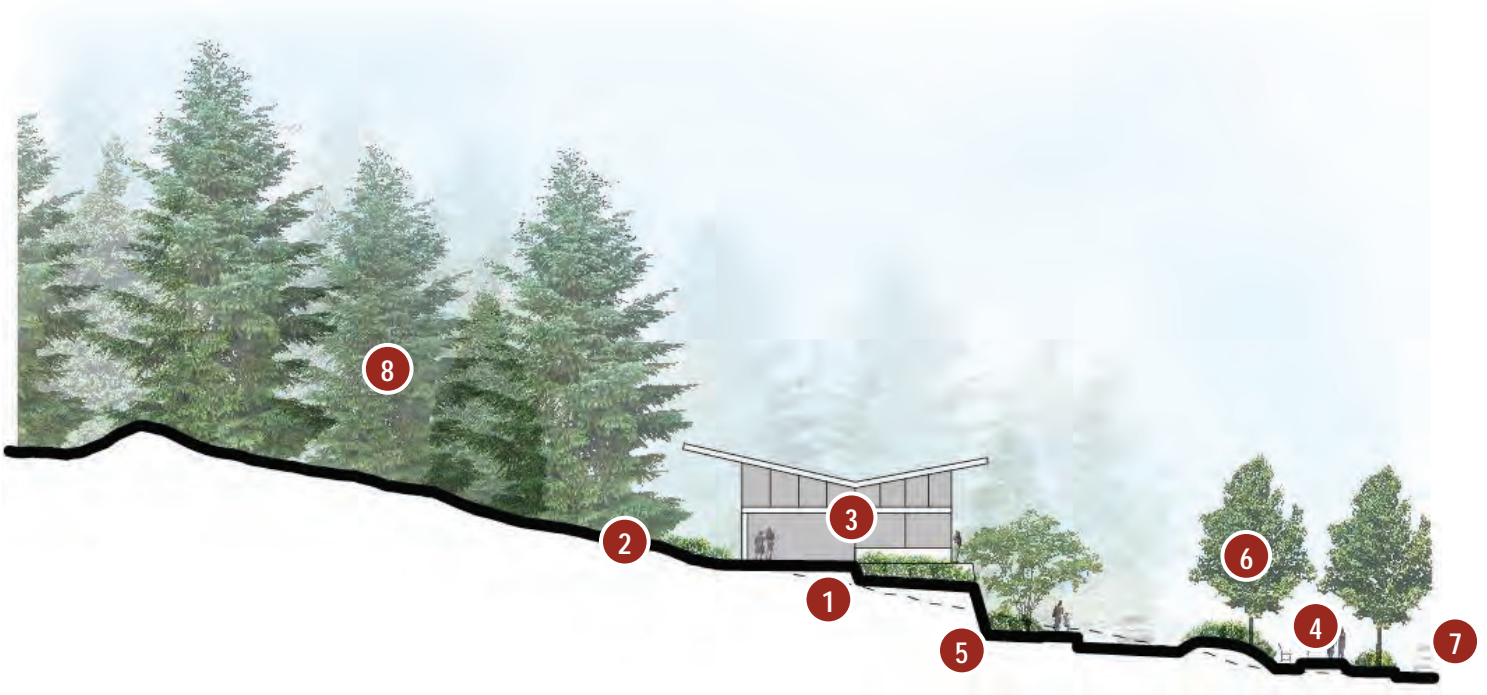
KEY NOTES

- | | |
|------------------------------------|---|
| 1 TO STATION PARCEL | 7 EXISTING FOREST VEGETATION |
| 2 TO PETERKORT TOWNE CENTER | 8 IMPROVED BIKE/PED CROSSING |
| 3 ENHANCED SIDEWALK | 9 POTENTIAL UNDERSTORY BOTANICAL PLANTINGS |
| 4 POTENTIAL PATHWAYS | 10 COMMERCIAL SPACE AND DECK (PRIVATE) |
| 5 POTENTIAL SEATING AREA | 11 FOOD / BEVERAGE COMMERCIAL DEVELOPMENT |
| 6 POTENTIAL GATHERING SPACE | |



NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.

Figure 26. Hillside Parcel Park / Open Space Concept Sketch



KEY NOTES

- | | |
|---------------------------------|-------------------------------------|
| 1 EXISTING GRADE | 5 RETAINING WALL |
| 2 PROPOSED GRADING | 6 PROPOSED PLANTING |
| 3 COMMERCIAL DEVELOPMENT | 7 SW BARNES RD |
| 4 ENHANCED SIDEWALK | 8 EXISTING FOREST VEGETATION |

NOTE: *This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.*

Figure 27. Section E - Hillside Parcel

6.5 STATION PARCEL



Total Area of Parcel = 24.83 acres

Required Parks / Open Space Area = 4.97 acres

Proposed Parks / Open Spaces:

Pocket Park = 0.56 acres

Private Special Use Park = 0.28 acres

Open Space with Pedestrian Pathways = 0.63 acres

SW Barnes Road Enhanced Sidewalk = 2.28 acres

LOCATION KEY

Provided Parks / Open Space Area = 3.75 acres

Vision

The Station Parcel is envisioned to be developed at the highest density within the CPOSCP area. Taller buildings with dense mixed-use development are expected. Few steep slopes are present on the parcel, and Sunset Transit Center is located in the southeastern portion of the site. The higher population and building density suggest an opportunity for the creation of one pocket park and a Private Special Use Park that are lightly vegetated and nestled within the development. These outdoor hubs create a sense of place, provide necessary community interaction, activate the street, and create a neighborhood identity and sense of community for this area.

Pocket Park: A larger pocket park could be placed along the main street on the west side of the Station Parcel. The location along the main street could encourage pedestrians to explore the area, and it could provide a more secluded experience for park users than the busier Private Special Use Park. The pocket park could contain more plantings than the Private Special Use Park, and it could serve as a small refuge within this busy urban core. The generous size of the pocket park could provide an opportunity to create an open lawn area that could be designed as an off-leash dog park or flexible sports field to serve the residents of the area.

Private Special Use Park: A Private Special Use Park along the northern frontage of Sunset Transit Center could activate a pedestrian-emphasized corridor. It is envisioned as a combination of seating areas, food trucks, small planting areas, ornamental lighting, and shade / rain coverings. The Private Special Use Park could spill into commercial development next to the entrance to Sunset Transit Center. The proximity of this Private Special Use Park to the light rail station could boost the visibility of the storefronts to commuters while also being easily accessible and welcoming to residents. The flexibility of this space could accommodate a variety of outdoor uses such as farmers markets, artists markets, and street fairs.



Figure 28. Farmers Market Example

SW Barnes Road Enhanced Sidewalk: The Station Parcel frontage along the south side of SW Barnes Road is envisioned as a street tree-lined landscape buffer and enhanced sidewalk. This frontage could soften the density of Station Parcel development, provide a welcoming edge for both pedestrians and vehicles, and opportunities for passive and active recreation. A limited strategic amount of seating and site furnishings are envisioned. This frontage will be important to promote non-vehicular circulation between the Peterkort Towne Square and the Station Parcel, and a higher level of design and detailing could promote an attractive character and function.



Figure 29. SW Barnes Road at Station Parcel Section

Private Urban Plazas: Private Urban Plazas are envisioned as part of Station Parcel development. The urban plazas could serve to transition public streetscape spaces to semi-private and private outdoor spaces. A combination of hardscape, planting, seating, and shade could create comfortable places in which users enjoy passive outdoor activity and enjoyment.

Private Linear Parks: As part of individual block development, Private Linear Parks could be created to serve as pedestrian-oriented passages through the urban core and toward the Sunset Transit Center. These flexible spaces could provide multimodal access, tree canopy, informal outdoor recreation, and un-programmed space large enough to accommodate a variety of events - such as block parties or small temporary markets. Since these are private spaces, adjacent restaurants could provide outdoor seating and programming, as well.



Figure 30. Urban Plaza Example

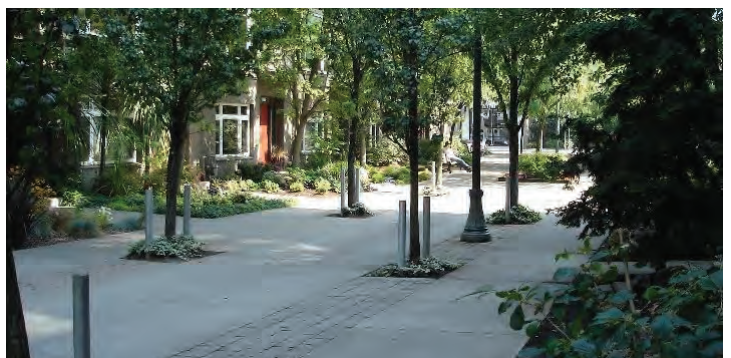


Figure 31. Linear Park Example (S. Waterfront, Portland, OR)



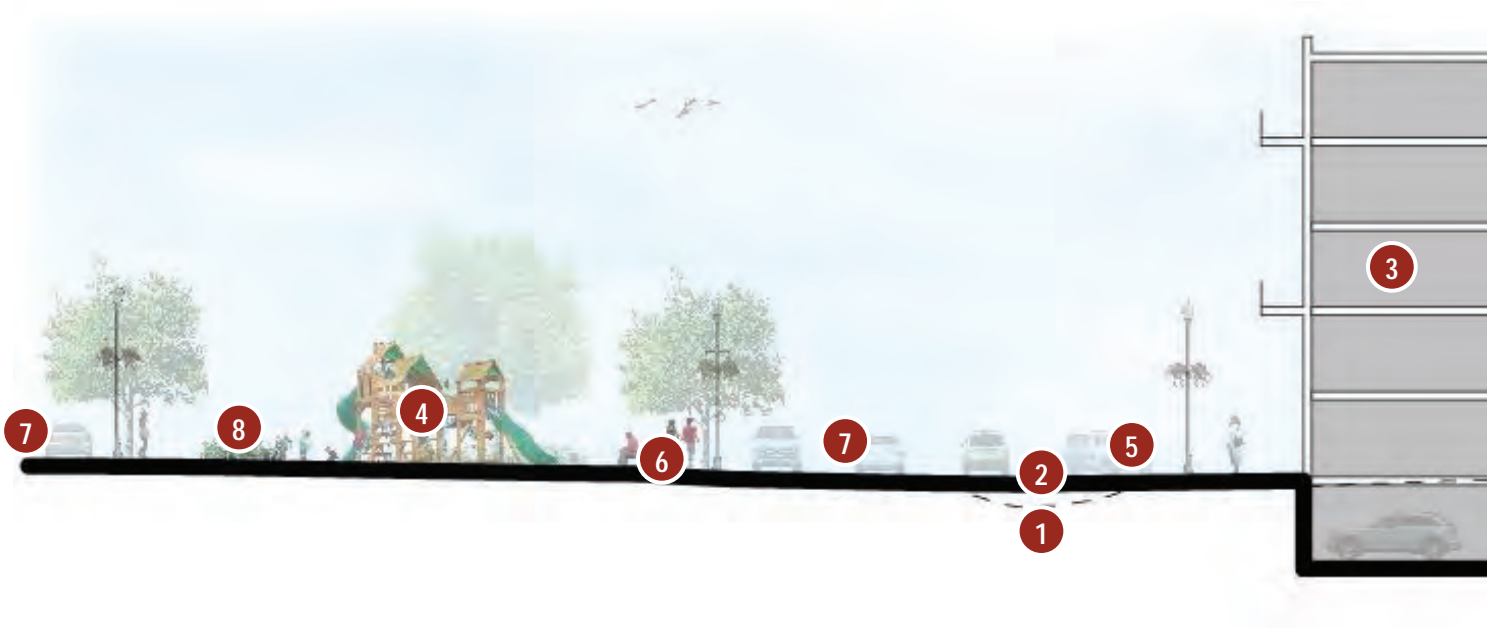
KEY NOTES

- 1 POTENTIAL ON-STREET PARKING
 - 2 POTENTIAL PLAY AREA
 - 3 POTENTIAL PERIMETER SEATING
 - 4 CROSSWALK
 - 5 POTENTIAL COMMERCIAL BUILDING
- 6 POTENTIAL ORNAMENTAL PLANTINGS
 - 7 LAWN PROVIDES FLEXIBLE USE
 - 8 PLANTINGS PROVIDE VISUAL BUFFER
 - 9 EXISTING TRIMET PARKING STRUCTURE

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.



Figure 32. Station Parcel Pocket Park Concept Sketch



KEY NOTES

- | | | | |
|---|-------------------------|---|--------------------------------|
| 1 | EXISTING GRADE | 5 | POTENTIAL ON-STREET PARKING |
| 2 | PROPOSED GRADING | 6 | POTENTIAL PERIMETER SEATING |
| 3 | RESIDENTIAL DEVELOPMENT | 7 | PROPOSED NEW STREET |
| 4 | POTENTIAL PLAY AREA | 8 | POTENTIAL ORNAMENTAL PLANTINGS |

NOTE: *This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.*

Figure 33. Section F – Station Parcel Pocket Park



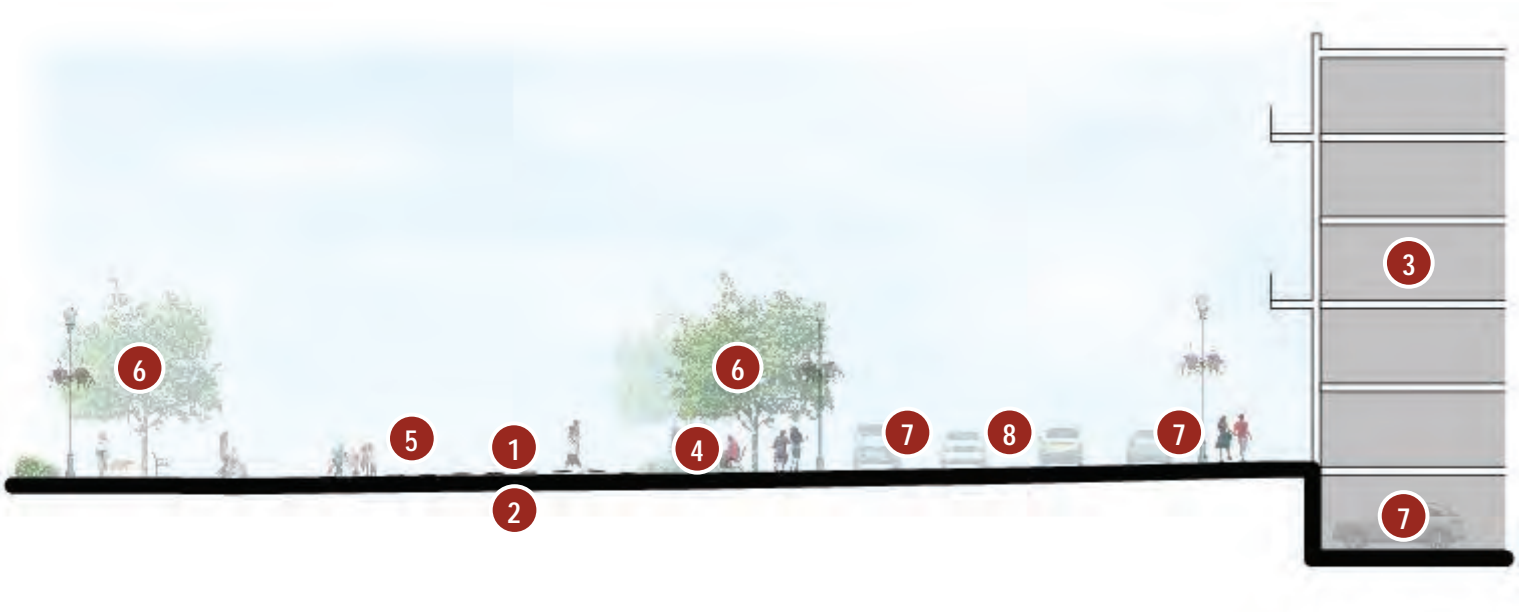
KEY NOTES

- 1 REGIONAL TRAIL CORRIDOR
- 2 EXISTING TRIMET LIGHT RAIL STATION
- 3 EXISTING SUNSET TRANSIT CENTER PLAZA
- 4 EXISTING TRIMET PARKING STRUCTURE
- 5 EXISTING PEDESTRIAN BRIDGE OVER HWY 26
- 6 EXISTING TRIMET BUS BAYS
- 7 POTENTIAL ON-STREET PARKING
- 8 POTENTIAL PARK SEATING
- 9 LAWN / FLEXIBLE USE AREA
- 10 POTENTIAL PLAZA / SEATING (PRIVATE)
- 11 POTENTIAL COMMERCIAL BUILDING (PRIVATE)
- 12 POTENTIAL ORNAMENTAL PLANTINGS
- 13 BIKE LANES

NOTE: This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.



Figure 34. Station Parcel Private Special Use Park Concept Sketch



KEY NOTES

- | | |
|----------------------------------|-----------------------------------|
| 1 EXISTING GRADE | 5 LAWN / FLEXIBLE USE AREA |
| 2 PROPOSED GRADING | 6 PROPOSED PLANTING |
| 3 RESIDENTIAL DEVELOPMENT | 7 PROPOSED PARKING |
| 4 POTENTIAL PARK SEATING | 8 PROPOSED NEW STREET |

NOTE: *This exhibit illustrates overall intent but is not definitive. Final facility locations and components to be determined at the time of individual parcel development.*

Figure 35. Section G – Special Use Park Parcel (Private)



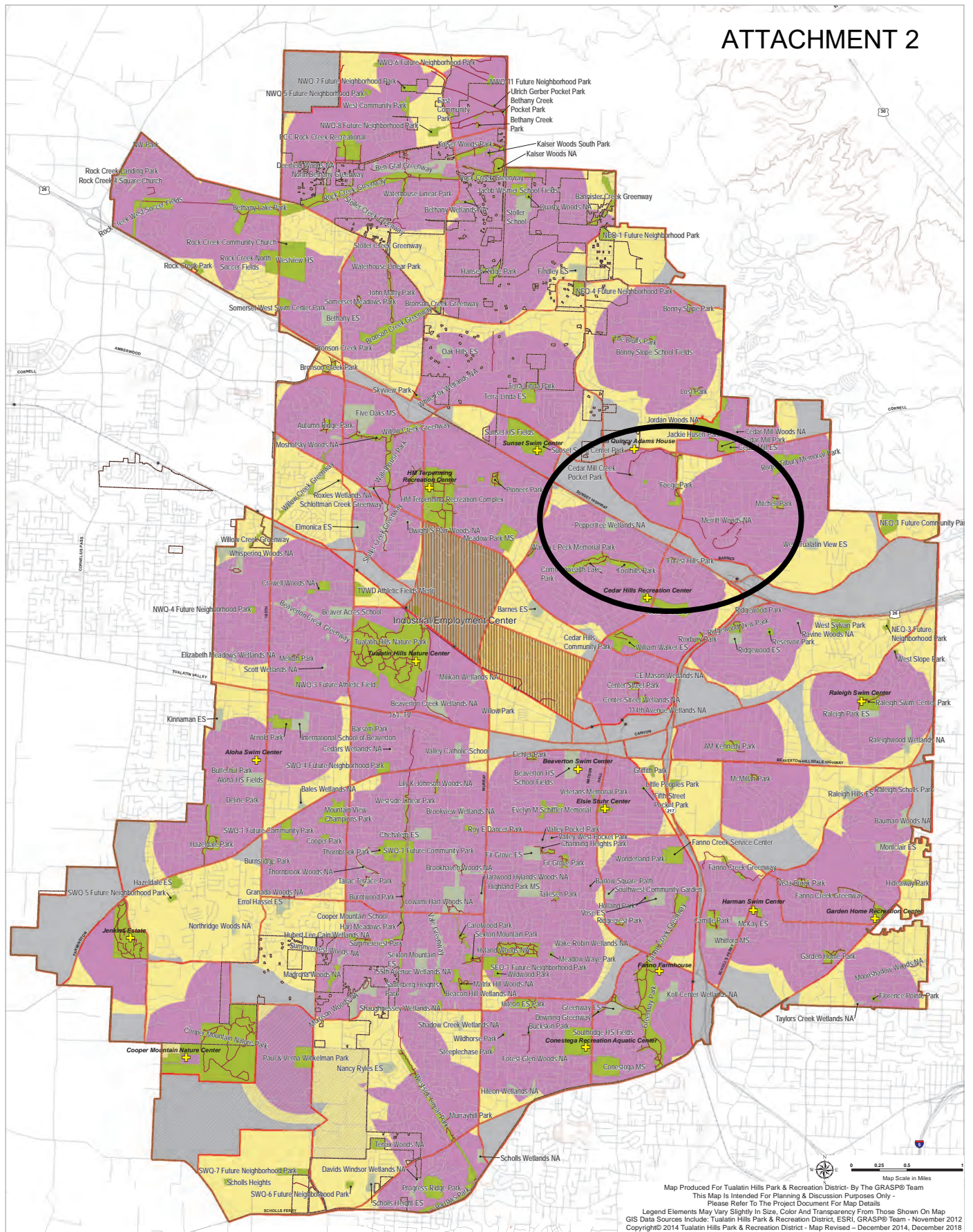
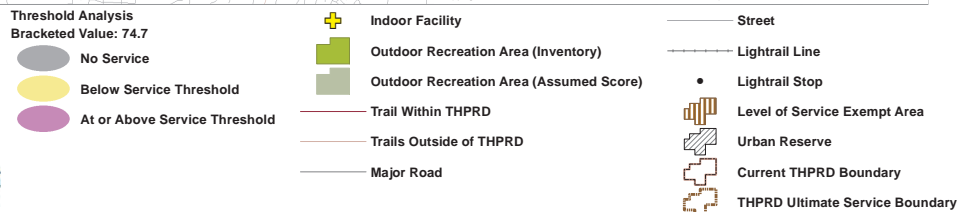


Figure 5. Perspective D: Gaps in Walk Access to All Recreation



Map Produced For Tualatin Hills Park & Recreation District: By The GRASP® Team
 This Map Is Intended For Planning & Discussion Purposes Only -
 Please Refer To The Project Document For Map Details
 Legend Elements May Vary Slightly In Size, Color And Transparency From Those Shown On Map
 GIS Data Sources Include: Tualatin Hills Park & Recreation District, ESRI, GRASP® Team - November 2012
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MEMORANDUM

DATE: December 26, 2023
TO: Doug Menke, General Manager
FROM: Aisha Panas, Deputy General Manager
RE: **Climate Action Plan**

Introduction

THPRD has long provided stewardship of natural areas, conducted energy and fuel efficiency evaluations, and run a recycling program. Input from the Vision Action Plan led to the creation of an Environmental Stewardship chapter in the 2023 Comprehensive Plan, which influenced staff to begin work on a climate action plan.

Background

Objective Three of the Comprehensive Plan states, “be a leader in climate change response by prioritizing sustainability & resiliency in design, operations, and maintenance.” The section also had a recommendation to write and implement a climate action plan (CAP). A CAP differs from a sustainability plan in that it has a focus on actions that reduce greenhouse gas (GHG) emissions, such as carbon dioxide, which can be harmful to the environment.

Reducing emissions of GHGs to a sustainable level is the key to a healthy future for people and nature. Staff recommend that THPRD follows the State of Oregon’s goals:

- Oregon will achieve at least a 45 percent reduction below 1990 levels by 2030.
- Oregon will achieve at least a 70 percent reduction below 1990 levels by 2040.
- Oregon will achieve at least a 95 percent reduction below 1990 levels by 2050.
- By 2050, or as soon as practicable, Oregon will achieve net zero emissions and achieve and maintain net negative emissions thereafter.

Staff worked internally and with a sustainability consulting firm to do a GHG inventory for the 2022 fiscal year. An inventory quantifies the amount of GHGs that THPRD releases as a result of its purchasing, operations, and activities. The inventory helps staff know how to focus limited time and funds most effectively.

Staff are drafting a CAP intended to be carried out between 2024 and 2029, and will be updated every five years. It has two primary sections, each with six objectives:

Mitigation: This section focuses on reducing the amount of greenhouse gases emitted, thereby helping to slow or stop the effects of climate change. Mitigation objectives are measurable.

1. *Energy use in buildings.* Reduce building energy use by at least 10%.
2. *Transportation & Fleet Operations.* Reduce fleet GHG footprint by at least 10%.
3. *Water Usage in Parks & Facilities.* Reduce overall water usage by 10%.
4. *Purchasing.* Update purchasing policy to incorporate strategies to reduce GHG emissions by 10%.
5. *Waste Reduction.* Reduce trash disposal costs by 5%.
6. *Green Space Preservation.*
 - a. Maintain or increase vegetation and tree canopy in parks.
 - b. Maintain 80% native plant cover in high-function natural areas, 60% in moderate-function sites, and 40% in low-function areas.

Adaptation: This section helps people and parks to thrive and be more comfortable in the face of extreme weather, such as hotter, drier summers. Staff can demonstrate adaptation objectives.

1. *Education.* Educate and inform stakeholders at multiple levels.
2. *New Park & Facility Planning.* Develop and implement guidelines to locate, design, and service new parks, trails and facilities.
3. *Managing for Resilient Parks.* Remodel or adjust existing parks to adapt to a changing climate.
4. *Fostering Community Resiliency.* Work with partners to build a resilient community.
5. *Natural Area Stewardship & Stormwater Management.* Provide dynamic stewardship of natural areas to create resilient and adaptable habitats.
6. *Wildfire Risk Reduction.* Develop and implement plans that minimize wildfire risk while promoting healthy habitat.

In June 2023, staff sought board feedback on the draft CAP structure, made multiple presentations to advisory committees, and worked with THPRD leadership staff to gain additional input. Staff anticipate returning to the board in March to seek approval for the final CAP.

Proposal Request

No formal board action is being requested, but staff are seeking board input on the draft objectives as shown in Attachment A.

Outcomes of Proposal

Implementing a climate action plan will help THPRD serve the community in a sustainable manner. Staff will work strategically to carry out plan objectives as part of their daily work and when conducting capital improvements or replacements. Meeting long-term CAP objectives may require redistributing funds.

Public Engagement

The initial impetus to create a CAP resulted from community input through the Vision Action Plan. THPRD advisory committees provided recent input on the draft plan.

Action Requested

No formal board action is being requested. Staff are seeking board support and input on the draft objectives shown in Attachment A.



Attachment A

Mitigation Objectives

Mitigate 1 Energy use in buildings	
Rationale	Building energy use makes up nearly 90% of direct emissions (2,900 MT CO ₂ e) and over a third of total emissions. These emissions are solely attributable to natural gas because of THPRD's participation in Portland General Electric's clean energy program.
Objective	Reduce building energy use by at least 10%
Strategies	<ul style="list-style-type: none"> a) Connect finance, operations, and program staff to review energy bills for conservation. b) Replace natural gas appliances with electricity where feasible; when no practical alternative exists, purchase the most energy efficient alternative. c) Consider electric heat pumps over natural gas furnaces where functional and feasible. d) Update fluorescent, metal halide, and other older lighting systems with LED to save money and lessen impact to the electrical grid. e) Investigate solar panel arrays for facilities to stabilize or reduce energy costs and lessen impact to the electrical grid. f) Invest in digital controls for HVAC systems. g) Continue purchasing 100% renewable electricity. h) Purchase renewable natural gas or carbon offsets when available.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Support Services Manager ○ Trades Supervisor ○ Development Supervisor • Recreation/Sports & Inclusion <ul style="list-style-type: none"> ○ Building Maintenance Supervisor ○ Center Supervisors • Finance <ul style="list-style-type: none"> ○ Finance Director ○ Accounting & Budget Manager

Mitigate 2 Transportation & Fleet Operations	
Rationale	Fleet fuels constitute the second, much smaller portion of direct emissions. Tail-pipe emissions constitute 333 MT CO ₂ e, primarily from fossil gasoline usage (91%). Fossil diesel usage makes up 8% of emissions, and those emissions are kept low, in part, by the use of R99 (renewable) diesel.
Objective	Reduce fleet GHG footprint by at least 10%.
Strategies	<ul style="list-style-type: none"> a) Evaluate cost to benefit ratios for e-vehicles. b) Replace high-use gas vehicles (>5,000 miles per year) with hybrid or electric vehicles that have market-ready replacements. c) As vehicles are due for replacement, select "right size" vehicles for the job and fuel economy. d) Continue to use 100% renewable fleet fuels where available (such as R99 diesel). e) Increase the proportion of electric equipment such as mowers, power tools, and blowers as functional models become available. Continue to try new equipment.

	f) Reduce employee commute miles by offering flexible schedules and remote work opportunities.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Support Services Manager

Mitigate 3 Water Usage in Parks & Facilities	
Rationale	THPRD used nearly 76,500,000 gallons of potable water in 2022. Water used for facilities, pools, and irrigation are also a large source of emissions at 144 MT CO _{2e} .
Objective	Reduce overall water usage by 10%.
Strategies	<p>a) Empower maintenance, program, and finance staff to review utility bills for leaks or use reduction possibilities.</p> <p>Outdoors</p> <p>a) Convert irrigation controller systems to current standards.</p> <p>b) Maintenance and program staff will work together to evaluate irrigation needs of fields and parks.</p> <p>c) Maintain and monitor irrigation systems.</p> <p>Indoors</p> <p>b) Adjust plumbing fixtures to minimize water usage, while providing for patron needs.</p> <p>c) Train staff to monitor fixtures and fix leaks.</p>
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Support Services Manager ○ Maintenance Operations Manager ○ Trades Supervisor • Recreation/Sports & Inclusion <ul style="list-style-type: none"> ○ Building Maintenance Supervisor ○ Center Supervisors • Finance <ul style="list-style-type: none"> ○ Accounting & Budget Manager

Mitigate 4 Purchasing	
Rationale	Supply chain emissions are the largest single source of emissions for THPRD constituting 3,098 MT CO ₂ e, exceeding emissions from natural gas (2,900 MT CO ₂ e). The largest contributions to supply chain emissions come from facility maintenance and construction. Together, these two categories of spending make up nearly 60% of the supply chain emissions (1,846 MT CO ₂ e). Categories such as general maintenance, any facilities upgrades (such as ADA improvements or pool improvements), or park improvements fall under this category.
Objective	Update purchasing policy to incorporate strategies to reduce GHG emissions by 10%.
Strategies	<ul style="list-style-type: none"> a) Purchase based on life cycle and operation cost, not just capital cost. b) Focus on highest impact purchases (construction, maintenance, operations). c) Support future GHG inventories by aligning purchasing information with GHG categories. d) Develop a method to evaluate costs, benefits and values that could lead to spending extra for sustainable items. e) Track and report on sustainable purchases.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Nature & Trails Manager ○ Maintenance Operations Manager ○ Support Services Manager ○ Planning & Development Manager • Finance <ul style="list-style-type: none"> ○ Finance Director

Mitigate 5 Waste Reduction	
Rationale	While purchasing practices will help with waste reduction, staff could reduce waste by evaluating internal processes and services offered.
Objective	Reduce trash disposal costs by 5%.
Strategies	<ul style="list-style-type: none"> a) Connect finance, operations, and program staff to review trash bills for reduction. b) Determine maintenance staff trash sources (construction debris, green waste, patron trash) for possible recycling or avoidance. c) Consider trash services offered to patrons that may reduce waste. d) Evaluate current garbage service for frequency of service, size of container, and types of garbage/recycling present at facilities and larger parks. e) Develop purchasing protocols that lead to waste reduction.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Nature & Trails Manager ○ Maintenance Operations Manager • Recreation/Sports & Inclusion <ul style="list-style-type: none"> ○ Building Maintenance Supervisor ○ Center Supervisors • Finance <ul style="list-style-type: none"> a. Fiscal Operations Manager

Mitigate 6 Green Space Preservation	
Rationale	Ensure that THPRD natural areas and parks retain as much tree and vegetation cover as possible, since these areas help sequester carbon while they clean and cool the air and water.
Objective	Maintain or increase vegetation and tree canopy in parks. Maintain 80% native cover in high-function natural areas. 60% in moderate-function sites, and 40% in low-function areas.
Strategies	<ul style="list-style-type: none"> a) Conduct baseline tree/greenspace inventory and develop protocols for future surveys that enable showing change over time. b) Develop a districtwide tree health program. c) Review and implement tree protection best practices during construction and maintenance activities. d) Review park spaces for areas to revegetate turf, bark dust, and/or remove pavement.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Nature & Trails Manager ○ Nature & Trails Supervisor ○ Maintenance Operations Manager ○ Maintenance Supervisors ○ Planning & Development Manager

Adaptation Objectives

Adapt 1 Education	
Rationale	Providing patrons and staff with information about climate change and THPRD's efforts leads to support and cooperation. It also shows that staff are responding to community interests.
Objective	Educate and inform stakeholders at multiple levels.
Strategies	<ul style="list-style-type: none"> a) Add updates to internal and external THPRD communications. b) Share outcomes as part of the strategic plan annual report. c) Promote related partner efforts. d) Use partner strengths to complement THPRD efforts. e) Integrate age-appropriate climate information into programs.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Nature & Trails Manager • Recreation <ul style="list-style-type: none"> ○ Nature Center Supervisor • Communications <ul style="list-style-type: none"> ○ Communications Director

Adapt 2 New Park & Facility Planning	
Rationale	When new parks, trails, or facilities are properly located, patrons can easily walk or roll there, increasing health and decreasing motor vehicle usage. Well-designed parks, trails and facilities are easier to maintain and use fewer resources to operate.
Objective	Develop and implement guidelines to locate, design, and service new parks, trails and facilities.
Strategies	<ul style="list-style-type: none"> a) Follow LEED (Leadership in Energy and Environmental Design) or Sustainable Sites Initiative guidelines when developing new facilities. Certification is optional. b) Use Comprehensive Plan "GRASP" analysis to offer facilities, parks and amenities in the most effective locations.

	<ul style="list-style-type: none"> c) Explore the use of recycled water for irrigation. d) Incorporate shade structures or trees to extend the usability of outdoor sites. e) Connect gaps in trail system so trails can serve as part of the transportation network.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Planning & Development Manager ○ Nature & Trails Manager ○ Maintenance Operations Manager ○ Support Services Manager • Recreation/Sports & Inclusion <ul style="list-style-type: none"> ○ Recreation Director ○ Sports & Inclusion Director

Adapt 3 Managing for Resilient Parks	
Rationale	Well-managed, designed, and sited parks will best serve community needs. Staff will be able to manage climate-adapted parks with less resources more effectively than traditional parks.
Objective	Remodel or adjust existing parks to adapt to a changing climate.
Strategies	<ul style="list-style-type: none"> a) Develop a new palette of climate adapted trees, shrubs, and ground covers. b) Evaluate mowing and irrigation regimes to save fuel, water, and staff time. c) Serve increasing population through better service provision, but without expending proportional resources. d) Create palette of shade options for play areas and gathering spaces.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Planning & Development Manager ○ Nature & Trails Manager ○ Nature & Trails Supervisor ○ Maintenance Operations Manager ○ Maintenance Supervisors ○ Support Services Manager

Adapt 4 Fostering Community Resiliency	
Rationale	Climate change is a health, environmental, and economic challenge. Working to address all three components will create a stronger community.
Objective	Work with partners to build a resilient community.
Strategies	<ul style="list-style-type: none"> a) Participate in Natural Hazard Mitigation Program. b) Offer facilities for partner needs such as cooling and warming shelters during extreme events. c) Continue to implement air quality and temperature best practices for staff and program participants. d) Integrate outcomes from 2023 heat mapping project into programs and services.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Nature & Trails Manager ○ Maintenance Operations Manager • Recreation/Sports & Inclusion <ul style="list-style-type: none"> ○ Center Supervisors ○ Building Maintenance Supervisor • Communications <ul style="list-style-type: none"> ○ Safety Services Manager ○ Equity & Engagement Manager

Adapt 5 Natural Area Stewardship & Stormwater Management	
Rationale	Natural areas provide wildlife habitat and ecosystem services (ex: clean air, water filtration) as well as health, recreation, and learning. Stewarding these areas for wildlife and people ensures that these opportunities will continue to exist.
Objective	Provide dynamic stewardship of natural areas to create resilient and adaptable habitats.
Strategies	<ul style="list-style-type: none"> a) Ensure that the diversity of habitat types, plants, and animals is protected, conserved, and restored. Add climate adapted plants to maintain habitat diversity and structure. b) Acquire, protect, conserve, and manage functional habitat connectivity for wildlife. c) Control invasive non-native plant and animal species and reestablish native species. d) Create a healthy urban forest canopy that contributes to improvements in stormwater management and air quality. e) Maintain the long-term ecological integrity of streams, wetlands, rivers, and floodplains, including their biological, physical, and social values.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Nature & Trails Supervisor ○ Maintenance Supervisors

Adapt 6 Wildfire Risk Reduction	
Rationale	Reducing wildfire risk provides the benefits noted above, and protects people and adjacent property.
Objective	Develop and implement plans that minimize wildfire risk while promoting healthy habitat.
Strategies	<ul style="list-style-type: none"> a) Create and maintain native plant communities that are resilient to disturbance. b) Manage fuel loads and right-of-ways in parks to minimize fire risks, where practical. c) Work with partners to educate the public about fire risk and creating defensible space. d) Maintain parks and natural areas in a manner that meet aesthetic and fire reduction targets.
Key Staff	<ul style="list-style-type: none"> • Park Services <ul style="list-style-type: none"> ○ Nature & Trails Supervisor • Communications <ul style="list-style-type: none"> ○ Safety Services Manager