



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

**Board of Directors Regular Meeting
Wednesday, December 14, 2022**

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

AGENDA

1. Executive Session*
 - A. Legal
 - B. Personnel
2. Call Regular Meeting to Order
3. Action Resulting from Executive Session
4. Presentations
 - A. [Accept: Audit Report on Park District Financial Statements for Fiscal Year 2021/22](#)
 - B. [Tualatin Valley Highway Public Transit Improvements](#)
5. Audience Time**
6. Board Time
 - A. Committee Liaisons Updates
7. Consent Agenda***
 - A. [Approve: Minutes of October 26, 2022 Board Retreat](#)
 - B. [Approve: Minutes of November 9, 2022 Regular Board Meeting](#)
 - C. [Approve: Monthly Bills](#)
 - D. [Approve: Monthly Financial Statements](#)
 - E. [Approve: Resolution Amending District Compiled Policies Chapter 4 – Administration](#)
 - F. [Approve: Resolution Approving Service District Initiated Annexation](#)
 - G. [Approve: Addendum to the Employment Agreement for the District General Manager](#)
 - H. [Approve: Broadband Users Group Intergovernmental Agreement Amendment](#)
 - I. [Award: Permanent Restroom Additions District-Purchased Materials Contract](#)
8. Unfinished Business
 - A. [Update: Comprehensive Plan Update](#)
 - B. [Information: General Manager's Report](#)
9. New Business
 - A. [Update: Park Development](#)
 - B. [Approve: Resolution Appointing Advisory Committee Members](#)
 - C. [Approve: Resolution Appointing Budget Committee Members](#)
10. Adjourn

The THPRD Board of Director's December 14, 2022 Regular Meeting will be conducted electronically. Live streaming of this meeting will be available at <https://youtu.be/yjHLGtjX4Dg> and also posted on the district's website at www.thprd.org

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

**** Audience Time / Public Testimony:** Testimony is being accepted for this meeting via email (written) or virtually via MS Teams (spoken).

If you wish to submit written testimony via email, please do so by 3 pm the day of the meeting to boardofdirectors@thprd.org Testimony received by the deadline will be read into the record during the applicable agenda item, or Audience Time, with a 3-minute time limit. Testimony received regarding work session topics will be read during Audience Time.

If you wish to speak during the virtual meeting, please sign up by emailing boardofdirectors@thprd.org by 3 pm the day of 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 received regarding work session topics will be taken during Audience Time.

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

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



MEMORANDUM

DATE: December 2, 2022
TO: Board of Directors
FROM: Doug Menke, General Manager
RE **Information Regarding the December 14, 2022 Board of Directors Meeting**

Agenda Item #4 – Presentations

A. [Audit Report on Park District Financial Statements for Fiscal Year 2021/22](#)

Attached please find a memo reporting that Julie Fahey, Audit Partner with Talbot, Korvola & Warwick, LLP, will be at your meeting to present the Audit Report on the park district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2022s.

Action Requested: Board of directors' acceptance of the Audit Report on the park district's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022.

B. [Tualatin Valley Highway Public Transit Improvements](#)

Attached please find a memo announcing that Bernadette Le, Community Affairs Coordinator with TriMet, will be at your meeting to provide a brief update on a Metro-led study for enhanced transit service on Tualatin Valley (TV) Highway.

Agenda Item #7 – Consent Agenda

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

- A. [Approve: Minutes of October 26, 2022 Board Retreat](#)**
- B. [Approve: Minutes of November 9, 2022 Regular Board Meeting](#)**
- C. [Approve: Monthly Bills](#)**
- D. [Approve: Monthly Financial Statements](#)**
- E. [Approve: Resolution Amending District Compiled Policies Chapter 4 – Administration](#)**
- F. [Approve: Resolution Approving Service District Initiated Annexation](#)**
- G. [Approve: Addendum to the Employment Agreement for the District General Manager](#)**
- H. [Approve: Broadband Users Group Intergovernmental Agreement Amendment](#)**
- I. [Award: Permanent Restroom Additions District-Purchased Materials Contract](#)**

Agenda Item #8 – Unfinished Business

A. [Comprehensive Plan Update](#)

Attached please find a memo regarding the district's Comprehensive Plan Update currently in process. Aisha Panas, Park Services director, and Peter Swinton, urban planner, will be at your meeting to provide an update and to answer any questions the board may have.

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

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

Agenda Item #9 – New Business

A. [Park Development](#)

Attached please find a memo reporting that district staff will be at your meeting to present an overview of the district's park development strategy.

B. [Resolution Appointing Advisory Committee Members](#)

Attached please find a memo requesting approval of a resolution appointing advisory committee members.

Action Requested: Board of directors' approval of Resolution 2022-15, appointing advisory committee members.

C. [Resolution Appointing Budget Committee Members](#)

Attached please find a memo requesting approval of a resolution appointing budget committee members.

Action Requested: Board of directors' approval of Resolution 2022-16 appointing _____ and _____ to the budget committee, each for a term of three years.

Other Packet Enclosures

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



MEMORANDUM

DATE: December 1, 2022
TO: Doug Menke, General Manager
FROM: Jared Isaksen, Finance Services Director/CFO
RE: **Audit Report on Park District Financial Statements for Fiscal Year 2021/22**

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, 2022, at the December 14, 2022 board meeting.

Staff and the district auditors, Talbot, Korvola and Warwick LLP, presented the draft ACFR to the district's Audit Committee on November 30, 2022 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, 2021. Julie will share the significance of this award and the various ways this ensures the district maintains fiscal credibility.

Action Requested

Board of directors' acceptance of the Audit Report on the park district's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022.

Tualatin Hills Park & Recreation District • Beaverton, Oregon

Annual Comprehensive Financial Report

For the year ended June 30, 2022



The photos on the cover of the Annual Comprehensive Financial Statements are from the district's Talking Wall Project. Talking Walls are murals that are meant to visually express socially relevant themes. In the summer of 2020, with the national spotlight on systemic racism and injustice, THPRD staff developed this project as an expression of the district's values, and to stand with the community in solidarity for racial and social justice reform.

With grant support from Washington County, the district developed the Talking Walls concept with Color Outside the Lines, a social justice arts organization. The project pairs Black Indigenous people of color (BIPOC) professional artists with BIPOC student artists. Youth can develop their artistic talent and skills with mentorship from the professional artists. Community murals are developed, centered around themes of racial and social justice.

The photos on the cover of this book are from the district's first Talking Walls event at Sunset Sports Complex, produced with the talents of the Black Student Union at Sunset High School. A second set of murals was completed at Greenway Park in partnership with the Native American Youth and Family Center (NAYA). The district is currently in the process of seeking grant funding to support additional Talking Walls for this year.

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

Annual Comprehensive Financial Report

For the year ended June 30, 2022



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

**Tualatin Hills
Park & Recreation District
Annual Comprehensive Financial Report
For the year ended June 30, 2022**

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Tualatin Hills
Park & Recreation District
Annual Comprehensive Financial Report
For the year ended June 30, 2022

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Introductory Section





November 30, 2022

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, 2022 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, 2022. 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 2,495 acres, consisting of 1,371 acres of wetland/natural areas, and 1,124 acres of developed sites, including neighborhood, community, and regional parks. District sites include three lakes, 27 miles of stream corridor, and 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 a fee increase in fiscal year 2015/16 based on updated methodology. However, in fiscal year 2018/19, fees decreased by 30.8 percent compared to the previous year, as a result of timing of new construction projects subject to SDC fees. In fiscal year 2019/20, SDC fees increased by 49.6 percent compared to the previous year, as a result of increases in new construction projects subject to SDC fees. In fiscal year 2021/22, SDC revenues decreased by 23.1 percent compared to the previous year, as a result of decreases in new construction projects subject to SDC fees. 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 2022 assessed value is only 54.4 percent of market value, there is an inherent cushion in property tax collections on most properties. Fiscal year 2021/22 resulted in a growth of 3.5 percent in current year general fund property taxes over fiscal year 2020/21, consisting of approximately 3.0 percent approved valuation increase on existing properties, and 0.5 percent exception based growth (growth due to new development). Timing of collections on prior year property taxes resulted in a increase of 14.9 percent 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 2022/23 of 3.3 percent.

Beginning in March 2020, Washington County, the second most populous county in Oregon, experienced significant impacts to job growth and unemployment, as a result of state mandated stay at home orders, in response to the COVID-19 pandemic. County jobs declined 4.0 percent compared to the previous year. The following job categories showed a significant decline in jobs: retail trade, professional and business services, administrative and waste services, education and health services, and government. There was a total net decrease of 11,829 jobs on an annual average basis. The county's unemployment rate as of June 2022 was 3.0 percent, compared to unemployment in June 2021 of 4.4 percent (seasonally adjusted).

The district has continued to experience operational impacts due to the health emergency resulting from the COVID-19 pandemic, as all district facilities and programs were closed, under order of the Oregon governor, from March 23, 2020 through Fall 2020. The district continued with facility closures and reduced facility occupancy during fiscal year 2021/22. The district lost an estimated \$6.9 million in program revenues during fiscal year 2020/21 and an additional \$5.6 million in program revenues in fiscal year 2021/22 and is continuing to evaluate the impact of the closures and capacity reductions. The district responded by implementing cost reductions, including layoff of nearly 800 part-time and seasonal employees, and 24 full-time employees, as well as furlough of 39 employees from May 15, 2020 through and beyond the end of fiscal year 2019/20. The district has continued to operate with reduced staffing in fiscal year 2021/22 and now is dealing with the difficulties brought on by the tight labor market.

In planning for fiscal year 2022/23, 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

To address the ongoing 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 is the basis for updates to the Comprehensive Plan that are currently underway and soon to be adopted. The eight long-term strategic goals, included in the current Comprehensive Plan, remain the foundation of our annual budget process.

The Strategic Plan details goals and objectives for the district. The Service and Financial Sustainability Plan provides guidance on resource allocation for park district activities and establishes a service assessment tool to best determine the types of activities the district should offer.

The final step necessary for the district's long-term focus was the completion of the five functional plans. These plans address five key areas (parks, programs, natural resources, trails and athletic fields) and provide a structured approach for implementation of the recommendations generated from the three main plans.

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 2022/23 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.

Rebuilding programming with an emphasis on our Access for All work. Key items in the budget for this include:

- Focus on trying to return programming to pre-pandemic participation levels and offerings;
- Prioritize expanding program offerings;
- Continue to leverage and integrate our Access for All work;
- Provide FREE community programming; and
- Expand our efforts through grant-supported partnerships, community events, and broaden our financial aid services to people from various racial and ethnic backgrounds and underrepresented groups.

Planning for future natural areas, facility and trail needs, and funding resources. Key items in the budget for this include:

- Planning for our future through investments that will expedite the development and financial sustainability of parks, trails, and other facilities.

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

As of June 30, 2022, \$2.6 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, 2021. This was the seventeenth 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 2021/22 Fiscal Year received the *Distinguished Budget Presentation* award from GFOA. This is the seventeenth year that the district has received such an award. In order to qualify, the budget document must be judged proficient as a policy document, a financial plan, an operations guide and a communications device.

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

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

Respectfully submitted,



Jared Isaksen, CPA
Finance Services Director/Chief Financial Officer



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

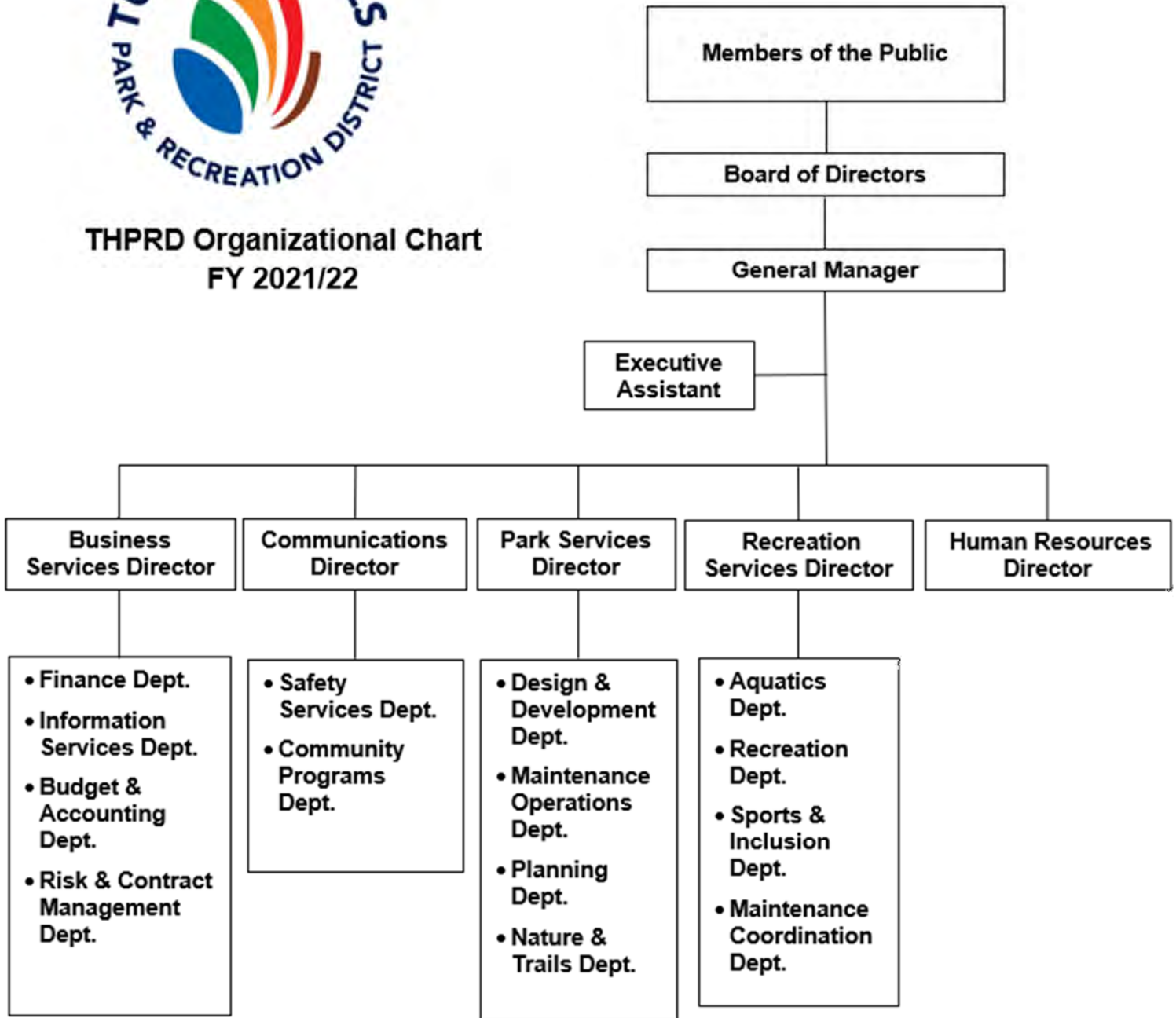
June 30, 2021

Christopher P. Morill

Executive Director/CEO



**THPRD Organizational Chart
FY 2021/22**



**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, 2022**

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

Registered Agent and Office

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

General Manager
Doug Menke

Finance Services 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, 2022, 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, 2022, 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

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.

INDEPENDENT AUDITOR'S REPORT (Continued)

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.

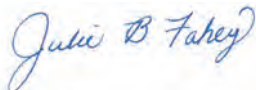
Other Information

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 November 30, 2022, 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
November 30, 2022

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 was similarly affected. The situation changed daily and our management team worked to stay ahead of this issue and plan for possible contingencies. The district closed indoor facilities, fields, play structures and other amenities in mid-March 2020, and slowly opened many facilities throughout this fiscal year. At fiscal year-end, part of the district's facilities are still closed. The district experienced program revenue losses during the closure period. To manage costs, the district implemented layoffs and furloughs of staff, and is continuing to evaluate steps to reopen all of the district's facilities and activities.
- The assets and deferred outflows of resources of the district exceeded its liabilities and deferred inflows at June 30, 2022 by \$233,136,838.
- Net investment in capital assets (net of accumulated depreciation and related debt) accounts for most of net position, with a value of \$200,271,924.
- Restricted net position of \$38,823,872 includes assets restricted for capital improvements and debt service.
- The remaining net position, (\$5,958,958) is negative as a result of expenses exceeding revenues during a time when the district was not fully recognizing pension expense. 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.
- The district's total net position increased by \$23,054,454 or 11.0 percent over the previous year. The increase is mainly the result of increases in net investment in capital assets from improvements to park property, increases in property tax revenue, and decreases in expenses resulting from cost management actions taken in response to the impact of the COVID-19 pandemic.
- As of the close of the current fiscal year, the district's governmental funds reported combined ending fund balances of \$67,186,314, an increase of \$9,156,744, or 15.8 percent. Decreases were reported in the Bonded Debt Fund and Bond Capital Projects Fund. Increases were reported in the General Fund, due to increased property tax 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 for the fiscal year. As of June 30, 2022, fund balance for the General Fund was \$25,609,896 or 60.0 percent of total general fund expenditures, on a modified accrual basis.

Overview of the Financial Statements

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

Government-wide financial statements

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

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, 2022, 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, 2022.

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 Project 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, 2022, the district's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$233,136,838.

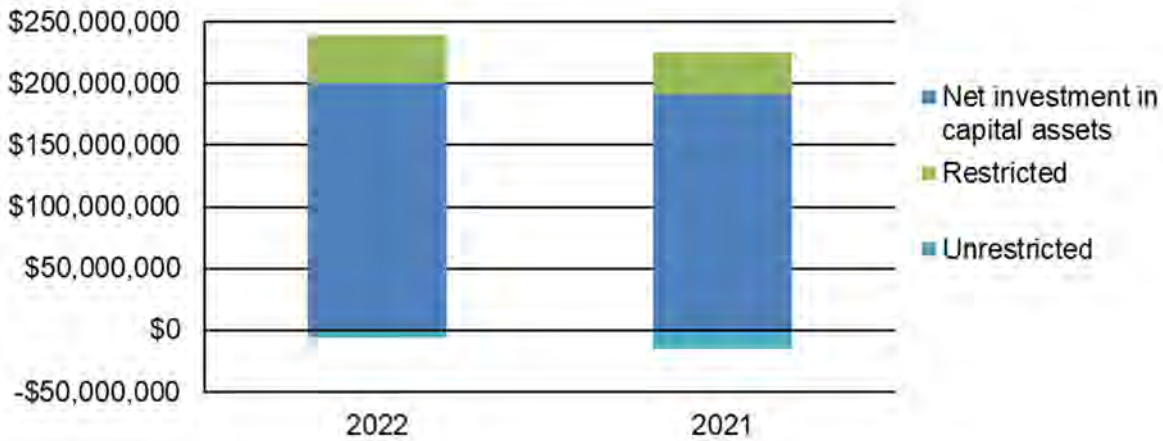
The following is a condensed version of the government-wide Statement of Net Position.

	Governmental Activities	
	June 30, 2022	June 30, 2021
Cash and investments	\$ 71,472,467	\$ 60,741,193
Other assets	6,812,067	2,331,597
Capital assets	254,730,616	255,869,147
Total assets	333,015,150	318,941,937
Deferred outflow of resources - pension	2,187,088	1,102,316
Deferred outflow of resources - opeb	385,596	34,139
Deferred outflow of resources - charge on debt refunding	2,869,305	3,373,818
Total deferred outflow of resources	5,441,989	4,510,273
Total assets and deferred outflow of resources	338,457,139	323,452,210
Other liabilities	7,580,120	5,853,350
Debt liabilities	59,920,320	68,005,079
Net pension and opeb liabilities	20,404,446	23,303,198
Total liabilities	87,904,886	97,161,627
Deferred inflow of resources - pension	12,461,863	15,431,086
Deferred inflow of resources - opeb	574,793	777,113
Deferred inflow of resources - lease resources	4,378,759	-
Total deferred inflow of resources	17,415,415	16,208,199
Total liabilities and deferred inflow of resources	105,320,301	113,369,826
Net investment in capital assets	200,271,924	191,237,885
Restricted	38,823,872	33,701,226
Unrestricted	(5,958,958)	(14,856,727)
Total net position	\$ 233,136,838	\$ 210,082,384

The largest portion of the district's net position, \$200,271,924 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

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

available for future spending, and debt repayment must be provided from other sources. An additional portion of the district's net position, \$38,823,872 represents resources that are subject to external restrictions on how they may be used. The remaining net position, (\$5,958,958) is negative as a result of expenses exceeding revenues during a time when the district was not fully recording pension expense. In January 2021, the district developed a long-term funding plan to address pension funding over the long-term, while continuing to meet the district's ongoing obligations to patrons and creditors.

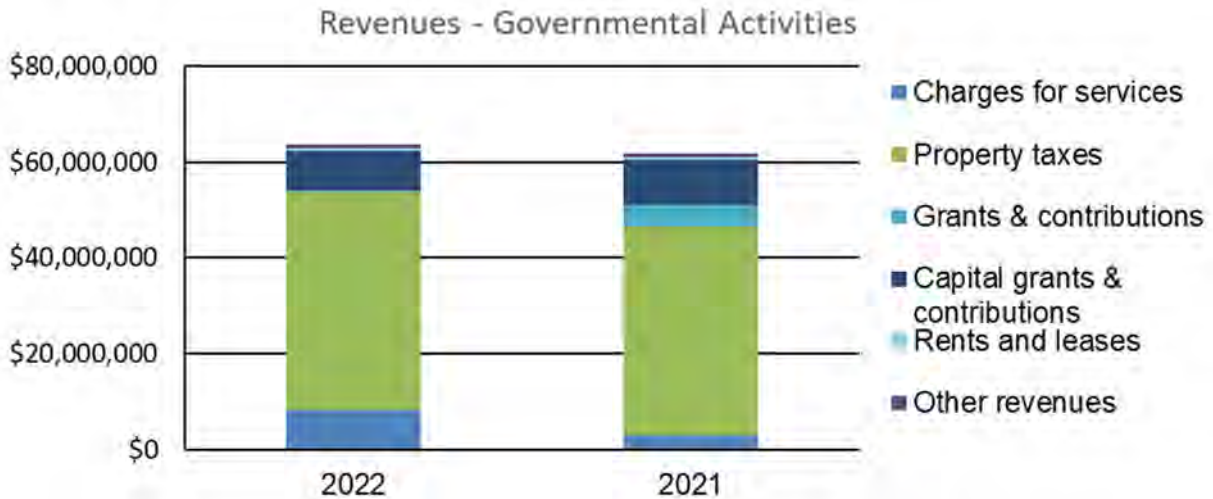


Statement of Activities

Governmental activities increased the district's net position by \$23,054,454 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:

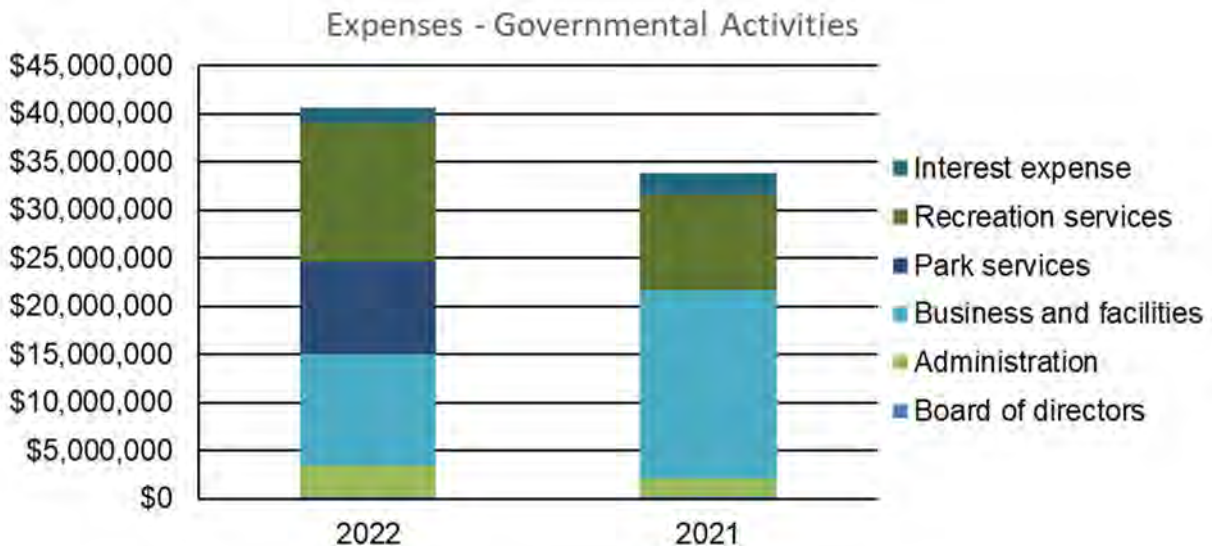
	Governmental Activities	
	For the year ended	
	June 30, 2022	June 30, 2021
Revenues:		
Program revenues:		
Charges for services	\$ 8,300,331	\$ 2,910,204
Operating grants and contributions	382,591	4,565,805
Capital grants and contributions	8,301,147	9,510,849
Rents and leases	598,733	557,072
General revenues:		
Property taxes	45,371,462	43,587,273
Other	734,195	648,166
Total revenues	<u>63,688,459</u>	<u>61,779,369</u>
Expenses:		
Board of directors	199,592	202,902
Administration	3,245,954	1,894,447
Business and facilities	11,587,219	19,577,534
Park services	9,554,414	-
Recreation services	14,368,060	9,894,243
Interest on long-term debt	1,678,766	2,243,378
Total expenses	<u>40,634,005</u>	<u>33,812,504</u>
Change in net position	23,054,454	27,966,865
Net position - beginning	210,082,384	182,115,519
Net position - ending	<u>\$ 233,136,838</u>	<u>\$ 210,082,384</u>

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



Property taxes increased \$1,784,189, or 4.1 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 \$5,390,127 or 185.2 percent, resulting from reopening of district facilities and programs throughout the fiscal year, which were closed in the prior fiscal year due to the COVID-19 pandemic. Capital grants and contributions decreased \$1,209,702, or 12.7 percent due to a decrease in land contributions in the current year. Operating grants and contributions decreased \$4,183,214 or 91.6 percent, due primarily to federal grant funding received via passthrough grants from Washington County for pandemic related costs in the prior fiscal year but not in the current fiscal year.

Expenses for the district increased by 20.2 percent over last year due to reopening of district facilities and programs throughout the fiscal year.



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.

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

Governmental funds analysis

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

During the fiscal year ended June 30, 2022, the district's governmental funds reported an increase in combined ending fund balances of \$9,156,744. The General Fund and SDC Fund reported increases within the year while the remaining major funds reported decreases. The previous fiscal year had an increase of \$12,151,792, attributable primarily to the receipt of federal grants and the under-expenditure of budgeted costs in response to the state-ordered closures resulting from the pandemic.

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 \$25,296,956. 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 58.8 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, 2022	June 30, 2021
Revenues:		
Program revenues	\$ 8,300,331	\$ 2,910,204
Property taxes	36,999,109	35,692,368
Other revenues	2,692,900	6,453,258
Total revenues	47,992,340	45,055,830
Expenditures:		
Board of directors	199,592	202,902
Administration	4,145,290	2,284,691
Business and facilities	5,202,235	16,688,637
Park services	12,250,007	-
Recreation services	16,747,616	12,856,307
Capital outlay	3,549,939	2,010,407
Debt service	905,918	879,553
Total expenditures	43,000,597	34,922,497
Other financing sources (uses):		
Transfer out	(650,000)	-
Change in fund balance	4,341,743	10,133,333
Fund balance - beginning	21,268,153	11,134,820
Fund balance - ending	\$ 25,609,896	\$ 21,268,153

Fund balance of the General Fund increased by \$4,341,743 or 20.4 percent on the modified accrual method of accounting, due to measured reopening of district facilities and programs that had closed due to the COVID-19 pandemic.

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

Program revenues increased \$5,390,127 or 185.2 percent. All categories of program revenues experienced increases because the prior fiscal year facilities were closed due to the COVID-19 pandemic. Revenues other than program revenues changed as follows:

- Increase of 3.7 percent or \$1,306,741 in property tax revenues related primarily to statutorily allowable growth in assessed property values, new construction in the district.
- Other revenues decreased \$3,760,358 or 58.3 percent, due primarily to the receipt of federal passthrough grant dollars in the prior fiscal year intended to assist the district in covering pandemic related costs.

Non-capital and non-debt service operating expenditures increased 20.3 percent or \$6,512,203 primarily due to increases in personnel service costs including budgeted cost-of-living and merit increases, increases in health insurance costs, increased retirement plan costs and payroll taxes, offset in part by vacant staffing positions and the inability to fill those positions. Capital expenditures increased from the previous year by \$1,539,532 or 76.6 percent due to timing of construction projects, which were delayed or eliminated in the prior fiscal year and began again in the current fiscal year.

The **Bonded Debt Fund** has a total fund balance of \$439,309, a decrease of \$63,374 versus the previous year, and is restricted for payment of debt service on existing general obligation debt.

The **Bond Capital Projects Fund** accounts for the proceeds received from the sale of the general obligation bonds, Series 2009 for \$58,505,000 and Series 2011 for \$40,060,000, and Series 2015 for \$1,435,000 (new monies only). In November 2008, district voters authorized a total levy of \$100 million to target a specific list of projects and land acquisitions throughout the district. A total of \$322,032 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 \$2,565,293.

The **SDC Fund** accounts for development impact fees assessed on new construction within the district boundaries. Total revenues decreased by \$2,112,828 or 25.0 percent over last year, due to timing of new construction activity in the district. Total expenditures decreased by \$2,022,947 or 52.7 percent due to timing of construction on district projects. Fund balance increased by \$5,186,020 or 15.6 percent over the previous year. This total fund balance of \$38,384,563 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 11.4 percent, largely due to measured reopening of programs and facilities closed due to the COVID-19 pandemic. This led to program revenues falling short of budgeted amounts by \$5,568,016. Expenditures stayed well under budget by 28.1 percent, primarily due to functioning on a revised operating plan. This 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.

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

Capital Asset and Debt Administration

Capital assets

The district's investment in capital assets as of June 30, 2022 amounts to \$254,730,616 (net of accumulated depreciation). This investment in capital assets includes land, parks, sites and planning development, buildings and improvements, equipment and furnishings, construction in progress, and intangible assets. The net decrease in the district's capital assets for the current fiscal year was \$1,138,531 or 0.4 percent, which reflected asset additions of \$5,983,654 and depreciation of \$7,121,128.

Additions of \$1,233,290 in land were primarily related to new acquisitions of park and natural area parcels. Additions of \$5,636,608 in park sites was due primarily to the completion of the Crowell Woods Park project. Additions of \$2,335,941 in buildings and improvements was primarily due to the renovation of the Conestoga pool tank and deck. Construction in process had additions of \$4,535,283 which included the Conestoga pool tank and deck project, Highland Park, renovations at Harman Swim Center, replacement of the boiler at Cedar Hills, and work on the Lombard Baker and North-West neighborhood parks, offset by transfers out for completed projects of \$8,030,453. Deferred maintenance was funded for both buildings and parks improvements, to the extent of available funds.

Capital Assets (net of depreciation)

	June 30	
	2022	2021
Land	\$ 121,136,527	\$ 119,903,237
Parks, sites and planning development	80,317,599	79,357,193
Buildings and improvements	42,215,817	41,907,591
Equipment and furnishings	744,194	875,256
Intangible assets	954	15,175
Construction in progress	10,315,525	13,810,695
Total	\$ 254,730,616	\$ 255,869,147

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, 2022, the district had \$59,892,775 in debt and other long-term obligations outstanding compared to \$68,005,079 last year. \$8,201,304 of the debt outstanding and other long-term obligations at June 30, 2022 is due within one year. Debt decreased by a net of \$8,112,304, mainly due to the principal payments made on existing debt.

Outstanding Debt and Obligations

	June 30	
	2022	2021
General obligation bonds	\$ 44,310,000	\$ 50,490,000
Premiums	5,109,979	6,541,108
Full faith and credit obligations	10,265,000	10,735,000
Direct borrowing and loans	207,796	238,971
Total	\$ 59,892,775	\$ 68,005,079

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.G of the Notes to Basic Financial Statements section of this report.

Economic Factors and Next Year's Budget and Rates

Impact of COVID-19 Pandemic

In planning for the future the district has to acknowledge the ongoing impacts from the COVID-19 pandemic. In March 2020, the district closed all facilities, programs and certain outdoor amenities including fields and playgrounds under order of the Oregon governor, and those facilities remained closed for months. By June 30, 2022, more than two years later, the district is still not back to full operations. The pandemic resulted in life-altering changes to how staff interact with each other and how the world is navigated. It brought forth new necessary health and safety guidelines, limitations on activities, changes in people's comfort levels in how they choose to recreate, and it spurred tremendous lifestyle changes ranging from working from home to people choosing to leave the workforce altogether. The district, like most employers is facing unprecedented changes in the labor market. The district has positions, such as aquatics professionals, with huge numbers of vacancies that are difficult to fill, causing limitations in class offerings and programming options. At June 30, 2022 the district had over 100 vacant positions to fill in aquatics and the district was only able to offer a fraction of the swim classes and programming that typically would be offered due to the staffing shortages.

The tight labor market means the district 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.

Fiscal Year 2022/23 Budget

Because so much is unknown, the district is continuing the approach developed last fiscal year to develop a full budget appropriation for the upcoming fiscal year but continue to monitor conditions each quarter and adjust 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.

Some of the factors considered during the preparation of the 2022/23 budget were:

- Assessed value on property was estimated to increase by approximately 3.3 percent over the previous year.
- Cost of living increases of 3.0 percent for full and regular part-time staff and pension funding in compliance with the board approved pension funding policy.
- The budget includes moving the remainder of the Business and Facilities division in with the Administration division.

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

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% funding of the plan's pension liability within a three-year period.

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, 2022

	Governmental Activities	Component Unit - Tualatin Hills Park Foundation
Assets:		
Cash and cash equivalents	\$ 59,471,820	\$ 698,218
Investments	11,976,564	66,815
Due from other governments	521,980	-
Receivables (net of reserve for uncollectible accounts)	1,433,777	74,853
Lease receivables	4,516,340	-
Inventory	154,710	-
Prepays	158,230	-
Cash and cash equivalents - restricted	24,083	-
Capital assets (net of accumulated depreciation):		
Land	121,136,527	-
Parks, sites and planning development	80,317,599	-
Buildings and improvements	42,215,817	-
Equipment and furnishings	744,194	-
Intangible assets	954	-
Construction in progress	10,315,525	-
Lease assets, net	27,030	-
Total assets	<u>333,015,150</u>	<u>839,886</u>
Deferred Outflows of Resources:		
Deferred outflows - pension	2,187,088	-
Deferred outflows - opeb	385,596	-
Deferred outflows - charge on debt refunding	2,869,305	-
Total deferred outflows of resources	<u>5,441,989</u>	<u>-</u>
Liabilities:		
Accounts payable and other current liabilities	3,799,931	28,039
Accrued interest payable	193,216	-
Unearned revenue	2,376,857	-
Due within one year:		
Long-term debt	8,201,304	-
Compensated absences	570,018	-
Lease payable	25,594	-
Due in more than one year:		
Long-term debt	51,691,471	-
Compensated absences	640,098	-
Lease payable	1,951	-
Net pension liability	19,458,100	-
Net other post-employment benefits liability	946,346	-
Total liabilities	<u>87,904,886</u>	<u>28,039</u>
Deferred Inflows of Resources:		
Deferred inflows - pension	12,461,863	-
Deferred inflows - opeb	574,793	-
Deferred inflows - lease resources	4,378,759	-
Total deferred inflows of resources	<u>17,415,415</u>	<u>-</u>
Net Position:		
Net investment in capital assets	200,271,924	-
Restricted for:		
Debt service	439,309	-
Capital improvements	38,384,563	-
With donor restrictions	-	164,829
Unrestricted	(5,958,958)	647,018
Total net position	<u>\$ 233,136,838</u>	<u>\$ 811,847</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, 2022

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	\$ 199,592	\$ -	\$ -	\$ -	\$ -	\$ (199,592)	
Administration	3,245,954	-	-	-	-	(3,245,954)	
Business and facilities	11,587,219	-	-	8,301,147	598,733	(2,687,339)	
Park services	9,554,414	-	-	-	-	(9,554,414)	
Recreation services	14,368,060	8,300,331	382,591	-	-	(5,685,138)	
Interest on long-term debt	1,678,766	-	-	-	-	(1,678,766)	
Total primary government	\$ 40,634,005	\$ 8,300,331	\$ 382,591	\$ 8,301,147	\$ 598,733	(23,051,203)	
Component unit:							
Tualatin Hills Park Foundation	\$ 166,745	\$ -	\$ 69,190	\$ -	\$ -		\$ (97,555)
				General revenues:			
				Property taxes levied for general purposes	37,008,926	-	
				Property taxes levied for debt service	8,362,536	-	
				Grants and contributions not restricted to specific programs	-	103,352	
				Unrestricted investments earnings	417,820	140	
				Miscellaneous	316,375	11,020	
				Total general revenues	46,105,657	114,512	
				Change in net position	23,054,454	16,957	
				Net position - beginning	210,082,384	794,890	
				Net position - ending	\$ 233,136,838	\$ 811,847	

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, 2022

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Fund	Total Governmental Funds
Assets						
Assets:						
Cash and cash equivalents	\$ 30,160,297	\$ 396,743	\$ 2,612,388	\$ 26,115,139	\$ 187,253	\$ 59,471,820
Investments	-	-	-	11,976,564	-	11,976,564
Receivables:						
Interest	360	141	-	-	-	501
Property taxes, net	608,590	136,927	-	-	-	745,517
Accounts receivable	687,759	-	-	-	-	687,759
Leases	4,516,340	-	-	-	-	4,516,340
Intergovernmental	60,598	-	-	461,382	-	521,980
Cash and cash equivalents - restrictec	-	-	-	24,083	-	24,083
Prepays	158,230	-	-	-	-	158,230
Inventory	154,710	-	-	-	-	154,710
Total assets	<u>\$ 36,346,884</u>	<u>\$ 533,811</u>	<u>\$ 2,612,388</u>	<u>\$ 38,577,168</u>	<u>\$ 187,253</u>	<u>\$ 78,257,504</u>
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities:						
Accounts payable	\$ 1,882,085	\$ -	\$ 44,219	\$ 171,905	\$ -	\$ 2,098,209
Salaries payable	355,807	-	-	-	-	355,807
Retainages payable	98,458	-	2,876	20,700	-	122,034
Other current liabilities payable	1,223,881	-	-	-	-	1,223,881
Unearned revenue	2,376,857	-	-	-	-	2,376,857
Total liabilities	<u>5,937,088</u>	<u>-</u>	<u>47,095</u>	<u>192,605</u>	<u>-</u>	<u>6,176,788</u>
Deferred inflows:						
Unavailable revenue - taxes	421,141	94,502	-	-	-	515,643
Unavailable revenue - leases	4,378,759	-	-	-	-	4,378,759
Total deferred inflows	<u>4,799,900</u>	<u>94,502</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,894,402</u>
Fund balances:						
Nonspendable:						
Prepays	158,230	-	-	-	-	158,230
Inventory	154,710	-	-	-	-	154,710
Restricted:						
Debt service	-	439,309	-	-	-	439,309
Capital improvements	-	-	2,565,293	38,384,563	-	40,949,856
Committed - mitigation maintenance	-	-	-	-	187,253	187,253
Unassigned	25,296,956	-	-	-	-	25,296,956
Total fund balance	<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>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 36,346,884</u>	<u>\$ 533,811</u>	<u>\$ 2,612,388</u>	<u>\$ 38,577,168</u>	<u>\$ 187,253</u>	<u>\$ 78,257,504</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, 2022

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

Fund balances - total governmental funds:	\$	67,186,314
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		254,730,616
Lease assets are not financial resources and therefore are not reported in the governmental funds		27,030
Unavailable revenues for those amounts that were not available to pay current period expenditures.		515,643
Other long-term items are not available to pay for current period expenditures and, therefore, are deferred in the fund statements:		
Deferred outflows - pension		2,187,088
Deferred outflows - other post employment benefits		385,596
Deferred outflow - charge on debt refunding		2,869,305
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued interest payable		(193,216)
Bonds, FFC and loans payable		(59,892,775)
Compensated absences		(1,210,116)
Lease payable		(27,545)
Net opeb liability		(946,346)
Deferred inflows - pension		(12,461,863)
Deferred inflows - other post employment benefits		(574,793)
Net pension liability		(19,458,100)
Net position of governmental activities	<u>\$</u>	<u>233,136,838</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, 2022

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Fund	Total Governmental Funds
Revenues:						
Property taxes	\$ 36,999,109	\$ 8,361,247	\$ -	\$ -	\$ -	\$ 45,360,356
Aquatic programs	1,508,034	-	-	-	-	1,508,034
Tennis center	1,079,714	-	-	-	-	1,079,714
Sports programs	1,818,627	-	-	-	-	1,818,627
Recreation programs	3,893,956	-	-	-	-	3,893,956
Grants and sponsorships	1,199,718	-	-	-	-	1,199,718
Rents and leases	598,733	-	-	-	-	598,733
System development charges	-	-	-	6,374,376	-	6,374,376
Interest earned	396,926	29,640	13,330	(23,133)	1,057	417,820
Charges for services	181,148	-	-	-	-	181,148
Miscellaneous revenues	316,375	-	-	-	-	316,375
Total revenues	<u>47,992,340</u>	<u>8,390,887</u>	<u>13,330</u>	<u>6,351,243</u>	<u>1,057</u>	<u>62,748,857</u>
Expenditures:						
Current:						
Board of Directors	199,592	-	-	-	-	199,592
Administration	4,145,290	-	-	-	-	4,145,290
Business and facilities	5,202,235	-	-	-	-	5,202,235
Park services	12,250,007	-	-	-	-	12,250,007
Recreation services	16,747,616	-	-	-	-	16,747,616
Capital outlay	3,549,939	-	322,032	1,801,305	-	5,673,276
Materials and services - SDC	-	-	-	13,918	-	13,918
Debt service	905,918	8,454,261	-	-	-	9,360,179
Total expenditures	<u>43,000,597</u>	<u>8,454,261</u>	<u>322,032</u>	<u>1,815,223</u>	<u>-</u>	<u>53,592,113</u>
Excess (deficiency) of revenues over (under) expenditures	4,991,743	(63,374)	(308,702)	4,536,020	1,057	9,156,744
Other financing sources (uses):						
Transfer in	-	-	-	650,000	-	650,000
Transfer out	(650,000)	-	-	-	-	(650,000)
Total other finance sources (uses)	<u>(650,000)</u>	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,341,743	(63,374)	(308,702)	5,186,020	1,057	9,156,744
Fund balances at beginning of year	<u>21,268,153</u>	<u>502,683</u>	<u>2,873,995</u>	<u>33,198,543</u>	<u>186,196</u>	<u>58,029,570</u>
Fund balances at end 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>

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, 2022**

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

Net changes in fund balances - total governmental funds	\$ 9,156,744
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.	(2,247,118)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.	1,108,587
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.	(515)
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.	11,106
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.	7,607,791
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	26,809
Accrued compensated absences payable	(115,474)
Net OPEB liability and related deferrals	61,974
Net pension liability and related deferrals	7,444,550
Change in net position of governmental activities	\$ 23,054,454

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, 2022**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Property taxes	\$ 36,714,068	\$ 36,999,109	\$ 285,041
Aquatic programs	3,698,641	1,508,034	(2,190,607)
Tennis center	1,238,412	1,079,714	(158,698)
Sports programs	3,802,679	1,818,627	(1,984,052)
Recreation programs	5,128,615	3,893,956	(1,234,659)
Grants and sponsorships	1,956,869	1,199,718	(757,151)
Rents and leases	645,000	598,733	(46,267)
Interest earned	300,000	396,926	96,926
Charges for services	500,000	181,148	(318,852)
Miscellaneous revenues	206,448	316,375	109,927
Total revenues	<u>54,190,732</u>	<u>47,992,340</u>	<u>(6,198,392)</u>
Expenditures:			
Board of Directors	304,755	199,592	105,163
Administration	5,158,127	4,145,290	1,012,837
Business and facilities	7,263,148	6,285,376	977,772
Park services	15,451,400	12,436,895	3,014,505
Recreation services	26,359,152	16,747,616	9,611,536
Capital outlay	5,301,625	3,185,828	2,115,797
Total expenditures	<u>59,838,207</u>	<u>43,000,597</u>	<u>16,837,610</u>
Other financing sources (uses):			
Transfers out	(779,000)	(650,000)	129,000
Contingency	(2,500,000)	-	2,500,000
Capital replacement reserve	(1,500,000)	-	1,500,000
Total other financing sources (uses)	<u>(4,779,000)</u>	<u>(650,000)</u>	<u>4,129,000</u>
Change in fund balance	<u>(10,426,475)</u>	<u>4,341,743</u>	<u>(18,907,002)</u>
Fund balances at beginning of year	<u>10,426,475</u>	<u>21,268,153</u>	<u>10,841,678</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 25,609,896</u>	<u>\$ 25,609,896</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, 2022

	Pension and OPEB Trust Funds
Assets	
Cash	\$ 97,487
Investments @ fair value	
Mutual funds	20,089,979
Accrued interest	67
Loan receivable	13,998
Total assets	20,201,531
Net Position	
Restricted for pension	18,454,579
Restricted for other post-employment benefits	1,746,952
Total net position held in trust	\$ 20,201,531

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, 2022

	<u>Pension and OPEB Trust Funds</u>
Additions:	
Contributions	
Employer	\$ 8,500,000
Employee	762,147
Other	<u>10,938</u>
Total contributions	<u>9,273,085</u>
Investment earnings (loss)	<u>(2,495,697)</u>
Total additions	<u>6,777,388</u>
Deductions:	
Benefits paid	(1,342,851)
Administrative expenses	<u>(50,503)</u>
Total deductions	<u>(1,393,354)</u>
Change in net position	5,384,034
Net position, at beginning of year	<u>14,817,497</u>
Net position, at end of year	<u><u>\$ 20,201,531</u></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 the recreational opportunities within the community. The Board of Trustees elects trustees by majority vote, with one member from the district board. The nature and significance of the relationship is such that the exclusion of the foundation statement would cause the district's financial statements to be misleading or incomplete. The foundation has a June 30 year end. The complete financial statements of the Tualatin Hills Park Foundation may be obtained at the district's administrative office.

B. Government-wide and fund financial statements

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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

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

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

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

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

The district reports the following major governmental funds:

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

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

The *Bond Capital Projects Fund* accounts for the financial resources received from the voter approved general obligation 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 Project Fund* is a fund that accounts for

Tualatin Hills Park & Recreation District Notes to Basic Financial Statements

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, commercial paper, repurchase agreements, bankers' acceptances, municipal bonds, mutual funds and the LGIP. Investments are reported at fair value, based on quoted prices for identical investments.

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

2. Receivables and payables

Recorded property taxes receivable that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue in the fund financial statements. The remaining balance is recorded as unavailable revenue because it is

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

6. *Lease assets*

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.

7. *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.

8. *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.

9. *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.

10. *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.

Tualatin Hills Park & Recreation District

Notes to Basic Financial Statements

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

11. 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.

12. 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 \$(59,892,775) difference are as follows:

Bonds payable	\$ (44,310,000)
Plus: Issuance premiums (to be amortized over life of debt)	(4,073,569)
Full faith and credit obligations	(10,265,000)
Plus: Issuance premiums (to be amortized over life of debt)	(1,036,410)
Direct debt and loans payable	<u>(207,796)</u>
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (59,892,775)</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 \$(2,247,118) difference are as follows:

Capital outlay (for capitalized assets)	\$ 4,874,010
Depreciation expense	<u>(7,121,128)</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>\$ (2,247,118)</u></u>

Tualatin Hills Park & Recreation District
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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 \$1,108,587 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	\$ 1,109,644
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>(1,057)</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>\$ 1,108,587</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 \$7,607,791 difference are as follows:

Principal repayments:	
General obligation debt	\$ 6,180,000
Other long-term debt	501,175
Amortization of premiums	1,431,129
Amortization of deferred charges/inflows on refundings	<u>(504,513)</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>\$ 7,607,791</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, 2022 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, 2022, the district had the following cash, cash equivalents and investments at fair value:

Governmental funds:	
Demand deposits	\$ 6,305,788
Commercial paper	539,735
Investments in the State Treasurer's LGIP	52,650,380
Government and agency obligations	11,976,564
Total governmental funds cash, cash equivalents and investments	71,472,467
Fiduciary funds:	
Cash	97,487
Mutual funds	20,089,979
Other	67
Total cash, cash equivalents and investments at fair value	\$ 91,660,000

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

Cash and cash equivalents	\$ 59,471,820
Investments	11,976,564
Cash, cash equivalents and investments - restricted	24,083
Total cash, cash equivalents and investments - governmental activities	71,472,467
Cash and investments - fiduciary activities	20,187,533
Total cash, cash equivalents and investments - fiduciary activities	20,187,533
Total cash, cash equivalents and investments	\$ 91,660,000

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

observable inputs; Level 3 inputs are significant unobservable inputs. Assets valued at fair value as of June 30, 2022 are as follows:

	Level 1	Level 2
Commercial paper	\$ -	\$ 539,735
Government and agency obligations	-	11,976,564
Mutual funds	20,089,979	-
Other	-	67
 Total	 \$ 20,089,979	 \$ 12,516,366

Current investments ratings and weighted average maturities are:

	Moody's AAA	Total	Weighted Average Maturity (years)
Commercial paper	\$ 539,735	\$ 539,735	0.10
Government and agency obligations	11,976,564	11,976,564	0.50

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, 2022, 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.

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

Tualatin Hills Park & Recreation District
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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, 2022, 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 \$6,554,979. 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

	Restated Outstanding June 30, 2021	Additions	Decrease	Outstanding June 30, 2022
Training Facility Lease, interest at 4.30%, principal and interest ranges from \$222,863 to \$270,212 annually, due 2031	\$ 1,948,142	\$ -	\$ 139,093	\$ 1,809,049
Land & House Lease, interest at 2.41%, principal and interest of \$30,591 annually, due 2024	87,521	-	28,482	59,039
Garden Home Tenant, interest at 2.36%, principal and interest of \$2,426 monthly, due 2023	28,737	-	21,489	7,248
Garden Home Tenant, interest at 2.79%, principal and interest ranges from \$3,740 to \$5,576 monthly, due 2024	184,943	-	56,818	128,125
Garden Home Telecom, interest at 2.90%, principal and interest ranges from \$10,000 to \$14,569 annually, due 2041	-	179,027	4,808	174,219
Garden Home Telecom, interest at 3.62%, principal and interest ranges from \$1,145 to \$1,329 monthly, due 2037	177,428	-	7,497	169,931

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Continued	Restated Outstanding June 30, 2021	Additions	Decrease	Outstanding June 30, 2022
Garden Home Telecom, interest at 5.52%, principal and interest ranges from \$2,327 to \$2,420 monthly, due 2036	294,708	-	11,955	282,753
Garden Home Telecom, interest at 4.41%, principal and interest ranges from \$995 to \$1,596 monthly, due 2038	174,777	-	4,412	170,365
Morgan's Run Telecom, interest at 2.95%, principal and interest ranges from \$992 to \$1,519 monthly, due 2042	1,613	234,516	6,090	230,039
Murray Hill Telecom, interest at 4.41%, principal and interest ranges from \$800 to \$1,124 monthly, due 2037	130,741	-	4,849	125,892
Murray Hill Telecom, interest at 3.74%, principal and interest ranges from \$800 to \$1,354 monthly, due 2037	150,235	-	5,062	145,173
Murray Hill Telecom, interest at 4.26%, principal and interest ranges from \$10,800 to \$14,375 annually, due 2038	150,232	-	4,400	145,832
Stoller Farms Telecom, interest at 3.70%, principal and interest ranges from \$12,200 to \$21,394 annually, due 2041	220,803	-	4,030	216,773
Stoller Farms Telecom, interest at 3.63%, principal and interest ranges from \$11,042 to \$14,696 annually, due 2041	-	176,187	4,646	171,541
Waterhouse Telecom, interest at 6.81%, principal and interest ranges from \$661 to \$760 monthly, due 2027	39,837	-	6,285	33,552
Hart Meadows Telecom, interest at 4.32%, principal and interest ranges from \$1,725 to \$2,282 monthly, due 2036	257,383	-	9,774	247,609
Sunset Park Telecom, interest at 4.40%, principal and interest ranges from \$16,617 to \$27,670 annually, due 2035	217,377	-	7,052	210,325
Lehman Telecom, interest at 3.72%, principal and interest ranges from \$1,134 to \$1,525 monthly, due 2032	133,580	-	9,167	124,413
Summercrest East Telecom, interest at 7.12%, principal and interest ranges from \$1,129 to \$1,264 monthly, due 2028	73,111	-	8,649	64,462
	<u>\$ 4,271,168</u>	<u>\$ 589,730</u>	<u>\$ 344,558</u>	<u>\$ 4,516,340</u>

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

Future maturities are as follows:

Fiscal Year Ending	Principal	Interest
2023	\$ 358,047	\$ 184,327
2024	375,381	170,246
2025	299,631	156,059
2026	321,321	142,683
2027	342,485	128,410
2028 - 2032	1,709,433	410,540
2033 - 2037	830,017	132,076
2038 - 2042	280,025	21,787
	\$ 4,516,340	\$ 1,346,128

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

C. Capital assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance 6/30/21	Increases	Decreases	Transfers	Ending Balance 6/30/22
Non-depreciable					
Land	\$ 119,903,237	\$ 1,109,644	\$ -	\$ 123,646	\$ 121,136,527
Construction in progress	13,810,695	4,535,283	-	(8,030,453)	10,315,525
Total non-depreciable	133,713,932	5,644,927	-	(7,906,807)	131,452,052
Depreciable					
Parks, sites and planning development	130,527,406	24,941	-	5,611,667	136,164,014
Buildings and improvements	78,208,241	40,801	-	2,295,140	80,544,182
Equipment and furnishings	8,837,372	272,985	(276,576)	-	8,833,781
Intangible assets	341,762	-	-	-	341,762
Total depreciable	217,914,781	338,727	(276,576)	7,906,807	225,883,739
Accumulated depreciation					
Parks, sites and planning development	(51,170,213)	(4,676,202)	-	-	(55,846,415)
Buildings and improvements	(36,300,650)	(2,027,715)	-	-	(38,328,365)
Equipment and furnishings	(7,962,116)	(402,990)	275,519	-	(8,089,587)
Intangible assets	(326,587)	(14,221)	-	-	(340,808)
Total accumulated depreciation	(95,759,566)	(7,121,128)	275,519	-	(102,605,175)
Net depreciable assets	122,155,215	(6,782,401)	(1,057)	7,906,807	123,278,564
Capital assets, net	\$ 255,869,147	\$ (1,137,474)	\$ (1,057)	\$ -	\$ 254,730,616

Depreciation expense of \$7,121,128 for governmental activities was charged to the business and facilities function.

Tualatin Hills Park & Recreation District
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The district has the following significant construction commitments related to projects begun prior to June 30, 2022:

	Commitments made before 6/30/22	Commitments made after 6/30/22	Total Commitments
Permanent Restroom - Greenway Park	\$ 4,487	\$ -	\$ 4,487
Permanent Restrooms - Hazeldale and Schiffler Parks	80,579	6,300	86,879
Harman Swim Center ADA Improvements	137,419	8,523	145,942
155th Ave Trail Development	49,957	-	49,957
Neighborhood Park SEQ-2 La Raiz	170,546	52,112	222,658
Neighborhood Park NWQ-5 Abbey Creek	173,757	-	173,757
Neighborhood Park NEQ-3 Pointer Rd	80,550	-	80,550
Youth Athletic Fields - SW Quadrant	68,859	-	68,859
	<u>\$ 766,154</u>	<u>\$ 66,935</u>	<u>\$ 833,089</u>

D. Lease assets

Lease activity for the year ended June 30, 2022, was as follows:

	Restated Balance June 30, 2021	Additions	Balance June 30, 2022
Leased assets:			
Building	\$ 66,652	\$ -	\$ 66,652
Equipment	7,706	-	7,706
	<u>74,358</u>	<u>-</u>	<u>74,358</u>
Total leased assets	<u>74,358</u>	<u>-</u>	<u>74,358</u>
Less accumulated amortization for:			
Building	-	(44,436)	(44,436)
Equipment	-	(2,892)	(2,892)
	<u>-</u>	<u>(47,328)</u>	<u>(47,328)</u>
Total accumulated amortization	<u>-</u>	<u>(47,328)</u>	<u>(47,328)</u>
Total leased assets being amortized, net	<u>\$ 74,358</u>	<u>\$(47,328)</u>	<u>\$ 27,030</u>

Amortization expense in governmental activities is recognized in the general government function.

E. Interfund transfers

The General Fund transferred \$650,000 to the System Development Charges Fund for a land purchase.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

F. 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 6/30/21	Increase	Repayments	Ending Balance 6/30/22	Due within one year
Compensated absences	\$ 1,094,642	\$ 765,543	\$ (650,069)	\$1,210,116	\$ 570,018

G. Long-term debt

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

	Beginning Balance 6/30/21	Increase	Repayments	Ending Balance 6/30/22	Due within one year
General Obligation Bonds					
Series 2015	\$ 28,515,000	\$ -	\$ (3,980,000)	\$ 24,535,000	\$ 4,340,000
Series 2016	8,710,000	-	-	8,710,000	-
Series 2021	13,265,000	-	(2,200,000)	11,065,000	2,100,000
Premium	5,393,275	-	(1,319,706)	4,073,569	1,136,738
Total General Obligation Bonds	55,883,275	-	(7,499,706)	48,383,569	7,576,738
Full Faith & Credit					
Series 2020	9,610,000	-	(380,000)	9,230,000	390,000
Series 2021	1,125,000	-	(90,000)	1,035,000	95,000
Premium	1,147,833	-	(111,423)	1,036,410	107,452
Total Full Faith & Credit	11,882,833	-	(581,423)	11,301,410	592,452
Direct Borrowing					
Energy Savings Contract	238,971	-	(31,175)	207,796	32,114
Total Direct Borrowing	238,971	-	(31,175)	207,796	32,114
Total Long-term debt	\$ 68,005,079	\$ -	\$ (8,112,304)	\$ 59,892,775	\$ 8,201,304

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

annually, with interest payments semi-annually, over a term of fourteen years. As of June 30, 2022, 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% and 4.0%. The proceeds were used to advance refund \$8,620,000 of the Series 2011 general obligation issue. The net proceeds of \$9,874,696 (including a \$1,283,919 premium and payment of \$119,223 in closing costs) were deposited in an irrevocable trust fund with an escrow agent to provide funds for future debt service payment on the refunded bonds. As a result, this portion of the Series 2011 bond is considered defeased and the liability was removed from the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$1,254,696. This amount is amortized over the remaining life of the refunding debt. The refunding bonds will be paid annually, with interest payments semi-annually, over a term of twelve years. As of June 30, 2022, 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% and 4.0%. 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, 2022, 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% and 4.0%. The proceeds were used to advance refund \$6,820,000 of the Series 2010B full faith and credit issue and \$4,000,000 of the 2019 direct borrowing. The net proceeds of \$11,194,716 (including a \$1,294,716 premium and payment of \$126,325 in closing costs) were deposited in an 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, 2022, 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% through November 30, 2025, and 1.95% 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%, 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	Total
	2015	2016	2021	2020	2021	Energy Contract	
2023	\$ 4,340,000	\$ -	\$ 2,100,000	\$ 390,000	\$ 95,000	\$ 32,114	\$ 6,957,114
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
2028-2032	-	2,230,000	4,135,000	2,505,000	505,000	37,253	9,412,253
2033-2037	-	-	-	2,915,000	-	-	2,915,000
2038-2042	-	-	-	1,720,000	-	-	1,720,000
	<u>\$ 24,535,000</u>	<u>\$ 8,710,000</u>	<u>\$ 11,065,000</u>	<u>\$ 9,230,000</u>	<u>\$ 1,035,000</u>	<u>\$ 207,796</u>	<u>\$ 54,782,796</u>

Annual interest requirements for all issues are as follows:

Year Ending June 30,	General Obligation Series			Full Faith & Credit		Direct Borrowing	Total
	2015	2016	2021	2020	2021	Energy Contract	
2023	\$ 1,120,750	\$ 292,550	\$ 553,250	\$ 308,450	\$ 14,319	\$ 5,975	\$ 2,295,294
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
2028-2032	-	66,900	372,000	954,900	19,548	838	1,414,186
2033-2037	-	-	-	525,900	-	-	525,900
2038-2042	-	-	-	97,050	-	-	97,050
	<u>\$ 3,257,250</u>	<u>\$ 1,404,650</u>	<u>\$ 2,120,000</u>	<u>\$ 2,975,100</u>	<u>\$ 80,632</u>	<u>\$ 20,742</u>	<u>\$ 9,858,374</u>

Tualatin Hills Park & Recreation District
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H. Lease payable

	Restated Outstanding June 30, 2021	Additions	Decrease	Outstanding June 30, 2022
Facility Lease, interest at 1.75%, principal and interest ranges from \$3,659 to \$3,805 monthly, due 2023	\$ 66,652	\$ -	\$ 43,957	\$ 22,695
Finance Copier Lease, interest at 1.50%, principal and interest of \$246 monthly, due 2024	7,706	-	2,856	4,850
	<u>\$ 74,358</u>	<u>\$ -</u>	<u>\$ 46,813</u>	<u>\$ 27,545</u>

Future maturities are as follows:

Fiscal Year Ending	Principal	Interest
2023	\$ 25,594	\$ 188
2024	1,951	17
	<u>\$ 27,545</u>	<u>\$ 205</u>

V. Other information

A. Defined benefit pension plan

The district maintains a single-employer defined benefit pension plan (“plan”) trusteesd 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.

General Information About the Pension Plan

Plan Description

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

Membership in the Plan as of June 30, 2021 was:

Active members	144
Vested inactive members	40
Retirees	20
Total	<u>204</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% per year after age 55 with ten years of service. Active participants that have reached normal retirement age (58) and accrued 20 years of benefit service may elect to receive an "in-service" distribution of the benefits accrued to the date of distribution. Tier I retiring employees may choose between several annuity options or a single lump sum benefit payment.

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

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

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

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

Contributions

The plan is funded by a combination of employer and employee contributions. Employer contributions used to liquidate the net pension liability are funded by the General Fund. The terms of the plan dictate that employee contributions are made on a pre-tax basis at a rate of 6% of eligible earnings for Tier I. Tier II employees are required to participate in the Individual Account Program Pension Plan, a defined contribution plan (see Note V.B. below). Per board direction, the employer contributions are based on an actuarially determined rate to contribute

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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, 2022 totaled \$8,500,000 which is 75.3 percent of annual covered payroll of \$11,284,534. Pension expense (benefit) for the fiscal year ended June 30, 2022 was \$1,055,450.

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

Net Pension Liability

Actuarial Valuation Assumptions

The total pension liability reported as of June 30, 2022 with a measurement date of June 30, 2022, 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</p>	<p>6.0%</p>
<p>Salary growth assumption</p>	<p>4.0%</p>
<p>Inflation (post retirement COLA)</p>	<p>2.0%</p>
<p>Investment rate of return (net of expenses)</p>	<p>6.0%</p>
<p>Likelihood of a member electing lump sum form of payment</p>	<p>50%</p>

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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, 2022 based on the measurement date of June 30, 2022:

	Increases (Decreases)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balances @ 6/30/2021	\$ 32,572,943	\$ 9,724,288	\$ 22,848,655
Changes for the year:			
Service cost	1,519,232	-	1,519,232
Interest	2,016,335	-	2,016,335
Effect of plan changes	-	-	-
Effect of economic/demographic gains	-	-	-
Effect of changes in assumptions or inputs	-	-	-
Benefit payments	(987,569)	(987,569)	-
Employer contributions	-	8,500,000	(8,500,000)
Member contributions	-	290,824	(290,824)
Net investment income	-	(1,823,081)	1,823,081
Administration expense	-	(41,621)	41,621
Net changes	<u>2,547,998</u>	<u>5,938,553</u>	<u>(3,390,555)</u>
Balances @ 6/30/2022	<u>\$ 35,120,941</u>	<u>\$ 15,662,841</u>	<u>\$ 19,458,100</u>

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

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

	1% Decrease (5.00%)	Discount rate (6.00%)	1% Increase (7.00%)
Total pension liability	\$ 40,194,507	\$ 35,120,941	\$ 30,980,830
Fiduciary net position	15,662,841	15,662,841	15,662,841
Net pension liability	24,531,666	19,458,100	15,317,989

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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

For the year ended June 30, 2022, the district recognized pension expense of \$1,055,450. The following table presents the components of deferred inflows and outflows of resources for the fiscal year ended June 30, 2022:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 3,549,408
Change of assumptions or inputs	908,927	8,912,455
Net difference between projected and actual earnings	1,278,161	-
Total	\$ 2,187,088	\$ 12,461,863

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
2023	\$ (1,418,001)
2024	(1,446,737)
2025	(1,473,621)
2026	(1,169,240)
2027	(1,754,458)
Thereafter	(3,012,718)
	\$ (10,274,775)

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. 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.

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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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, 2022, there were 116 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, as authorized by the board, provides a Tier I participant who terminates employment the monthly benefit of \$10 per year of benefit service, with a minimum monthly benefit of \$60, and a maximum monthly benefit of \$200. This benefit is payable from retirement to age 65, at which point the monthly benefit will be reduced to one-half the original benefit, with a minimum of \$60. In no event will the monthly medical premium benefit be greater than the actual medical premium. This medical premium benefit is payable for life, and is extended to retirees selecting the lump sum benefit retirement payment option. The benefits may be amended by the board.

Funding Policy

The net OPEB liability is liquidated via employer contributions from the General Fund. The district does not pay any portion of the health insurance premium for retirees; however the retirees do receive benefits, as described below, through the district's retirement plan. Also, retirees receive an implicit benefit of a tiered healthcare premium at the same rate provided to active employees. Retirees may not convert either benefit into an in-lieu payment to secure coverage under independent plans. At June 30, 2022, 170 retirees were receiving post-employment healthcare benefits.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

Net OPEB Liability

Actuarial Valuation Assumptions

The total OPEB liability reported as of June 30, 2022, with a measurement date of June 30, 2022, 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.
Discount rate	Improvement Sale: Unisex Social Security Data Scale (60 year average), with data through 2017. 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% 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 projected future benefit payments of current plan members. Therefore, the long term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

Changes in Net OPEB Liability

The following table presents the changes in the net OPEB liability for the fiscal year ended June 30, 2022 based on the measurement date of June 30, 2022:

	Increases (Decreases)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balances @ 6/30/2021	\$ 2,480,640	\$ 2,026,097	\$ 454,543
Changes for the year:			
Service cost	48,502	-	48,502
Interest	170,283	-	170,283
Differences between expected and actual experience	(19,106)	-	(19,106)
Changes of assumptions or other input	206,027	-	206,027
Employer contributions	-	111,240	(111,240)
Employee contributions	-	2,400	(2,400)
Net investment income	-	(199,737)	199,737
Benefit payments	(193,048)	(193,048)	-
Net changes	212,658	(279,145)	491,803
Balances @ 6/30/2022	<u>\$ 2,693,298</u>	<u>\$ 1,746,952</u>	<u>\$ 946,346</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	\$ 1,189,957	\$ 946,346	\$ 729,967

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	\$ 812,186	\$ 946,346	\$ 1,100,967

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

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

For the year ended June 30, 2022, the district recognized OPEB expense of \$49,266. The following table presents the components of deferred outflows and deferred inflows of resources for the fiscal year ended June 30, 2022:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 574,793
Changes in assumptions or other inputs	212,397	-
Net difference between expected and actual earnings on investments	173,199	-
	\$ 385,596	\$ 574,793

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
2023	\$ (28,071)
2024	(30,161)
2025	(38,292)
2026	435
2027	(67,322)
Thereafter	(25,786)
	\$ (189,197)

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, 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

Tualatin Hills Park & Recreation District
Notes to Basic Financial Statements

litigation, beyond what is covered by insurance, would not have a material effect on the district's financial condition or its ability to carry on its activities substantially as now conducted.

The district operated under a three-year collective bargaining agreement during the fiscal year, that was effective July 1, 2019, with an employee union defining compensation and other considerations that expires at June 30, 2022. A new collective bargaining agreement was settled prior to the end of the fiscal year and will be effective July 1, 2022 through 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, 2022 is:

Abatement Category	Abatement
Enterprise zone	\$ 4,000
Vertical housing	39,000
Nonprofit corporations low income housing	57,000
	\$ 100,000



Required Supplementary Information



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

	<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	\$ 1,519,232	\$ 1,433,237	\$ 3,160,771	\$ 3,516,445	\$ 1,387,648	\$ 1,489,089	\$ 1,440,139	\$ 1,212,449
Interest	2,016,335	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	-	-	(12,963,571)	1,682,483	-	-	-	-
Effect of economic/demographic gains	-	(462,157)	(4,650,603)	-	-	-	-	-
Benefit payments	(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	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	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	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	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	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 (expense)	(1,823,081)	1,812,578	191,472	418,421	1,986,626	(73,994)	(471,679)	2,972,365
Benefit payments	(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	(41,621)	(87,460)	(195,260)	(93,204)	(84,431)	(111,684)	(111,881)	(104,035)
Net change in plan net position	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	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	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	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	\$ 19,458,100	\$ 22,848,655	\$ 30,521,191	\$ 57,316,594	\$ 14,475,473	\$ 14,876,982	\$ 10,969,184	\$ 9,729,323
Plan fiduciary net position as a percent of total pension liability	44.6%	29.9%	5.8%	16.4%	54.3%	53.7%	68.2%	70.2%
Covered payroll	\$ 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	172.4%	210.6%	257.9%	416.6%	110.0%	120.6%	79.1%	78.2%
Annual money-weighted return on pension plan investments	-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.

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 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	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
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 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	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, 2021
Measurement Date:	June 30, 2022
Actuarial cost method:	Entry age normal
Amortization method:	Level percentage of payroll, closed
Inflation (post retirement COLA)	2.0%
Discount rate	6.0%
Salary growth assumption:	4.0%
Investment rate of return (net of expenses):	6.0%
Mortality assumptions:	2019 adopted 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).

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

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:					
Service cost	\$ 48,502	\$ 46,862	\$ 76,153	\$ 73,577	\$ 71,089
Interest	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	(193,048)	(178,572)	(163,574)	(144,672)	(110,357)
Net change in total OPEB liability	212,658	36,416	(665,613)	134,678	156,653
Total OPEB liability, beginning	2,480,640	2,444,224	3,109,837	2,975,159	2,818,506
Total OPEB liability, ending	<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>
Plan fiduciary net position:					
Total contributions	113,640	90,732	91,389	101,524	60,016
Net investment income	(199,737)	316,460	82,265	109,441	136,475
Benefit payments	(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	(279,145)	226,224	5,757	59,810	80,724
Plan net position, beginning	2,026,097	1,799,873	1,794,116	1,734,306	1,653,582
Plan net position, ending	<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>\$ 946,346</u>	<u>\$ 454,543</u>	<u>\$ 644,351</u>	<u>\$ 1,315,721</u>	<u>\$ 1,240,853</u>
Plan fiduciary net position as a percent of total OPEB liability	64.9%	81.7%	73.6%	57.7%	58.3%
Covered payroll	\$ 14,101,029	\$ 11,474,146	\$ 14,434,641	\$ 13,759,095	\$ 13,613,440
Net OPEB liability as a percent of covered payroll	6.7%	4.0%	4.5%	9.6%	9.1%
Annual money-weighted return on OPEB investments	-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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 111,240	\$ 90,732	\$ 91,389	\$ 101,524	\$ 60,016
Contributions recognized by the plan	111,240	90,732	91,389	101,524	60,016
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 14,101,029	\$ 11,474,146	\$ 14,434,641	\$ 13,759,095	\$ 13,613,440
Contributions as a percent of covered payroll	0.8%	0.8%	0.6%	0.7%	0.4%

Notes to Schedule

Valuation date:	July 1, 2022	July 1, 2020	July 1, 2020	July 1, 2017	July 1, 2017
Measurement Date:	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
Actuarial cost method:	Entry age normal	Entry age normal	Entry age normal	Entry age normal	Entry age normal
Amortization method:	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Inflation (post retirement COLA)	2.0%	2.0%	2.0%	2.0%	2.5%
Discount rate	6.0%	7.0%	7.0%	7.0%	7.0%
Salary growth assumption:	3.5%	3.5%	3.5%	3.5%	3.5%
Investment rate of return (net of expenses):	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	RP-2014, adjusted to 2006	RP-2014, adjusted to 2006
Medical inflation rate:	6.5% in 2023-23, 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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final</u>
	<u>Original</u>	<u>Final</u>		
BOARD OF DIRECTORS:				
Part time salaries	\$ 12,000	\$ 12,000	\$ 6,750	\$ 5,250
Payroll taxes	1,860	1,860	607	1,253
Personnel services	<u>13,860</u>	<u>13,860</u>	<u>7,357</u>	<u>6,503</u>
Professional and technical services	255,700	255,700	187,289	68,411
Supplies	5,345	5,345	2,784	2,561
Training, travel and memberships	29,850	29,850	2,162	27,688
Materials and services	<u>290,895</u>	<u>290,895</u>	<u>192,235</u>	<u>98,660</u>
TOTAL BOARD OF DIRECTORS	<u>304,755</u>	<u>304,755</u>	<u>199,592</u>	<u>105,163</u>
ADMINISTRATION:				
General Manager				
Full time salaries	395,456	395,456	379,065	16,391
Employee benefits	264,335	264,335	252,179	12,156
Payroll taxes	46,756	46,756	31,519	15,237
Personnel services	<u>706,547</u>	<u>706,547</u>	<u>662,763</u>	<u>43,784</u>
Professional and technical services	8,000	8,000	4,200	3,800
Communications	2,600	2,600	2,174	426
Supplies	9,500	9,500	2,917	6,583
Training, travel and memberships	58,231	58,231	25,158	33,073
Small furniture & equipment	1,000	1,000	9,238	(8,238)
Materials and services	<u>79,331</u>	<u>79,331</u>	<u>43,687</u>	<u>35,644</u>
Total General Manager	<u>785,878</u>	<u>785,878</u>	<u>706,450</u>	<u>79,428</u>
Communications				
Full time salaries	511,004	511,004	490,082	20,922
Part time salaries	13,550	13,550	8,840	4,710
Employee benefits	413,490	413,490	380,666	32,824
Payroll taxes	72,144	72,144	47,814	24,330
Personnel services	<u>1,010,188</u>	<u>1,010,188</u>	<u>927,402</u>	<u>82,786</u>
Professional and technical services	159,954	159,954	85,906	74,048
Communications	351,713	351,713	192,157	159,556
Supplies	53,249	53,249	25,120	28,129
Training, travel and memberships	14,853	14,853	12,644	2,209
Small furniture & equipment	2,500	2,500	2,353	147
Materials and services	<u>582,269</u>	<u>582,269</u>	<u>318,180</u>	<u>264,089</u>
Total Communications	<u>1,592,457</u>	<u>1,592,457</u>	<u>1,245,582</u>	<u>346,875</u>
Security Operations				
Full time salaries	177,501	177,501	158,660	18,841
Part time salaries	137,960	137,960	133,133	4,827
Employee benefits	142,255	142,255	131,021	11,234
Payroll taxes	49,623	49,623	26,648	22,975
Personnel services	<u>507,339</u>	<u>507,339</u>	<u>449,462</u>	<u>57,877</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Professional and technical services	\$ 63,483	\$ 63,483	\$ 51,755	\$ 11,728
Other services	2,500	2,500	985	1,515
Communications	3,467	3,467	3,801	(334)
Supplies	8,500	8,500	8,865	(365)
Training, travel and memberships	1,250	1,250	160	1,090
Small furniture & equipment	350	350	-	350
Materials and services	79,550	79,550	65,566	13,984
Total Security Operations	586,889	586,889	515,028	71,861
Community programs				
Full time salaries	356,792	356,792	228,522	128,270
Part time salaries	167,812	167,812	72,900	94,912
Employee benefits	285,594	285,594	263,675	21,919
Payroll taxes	78,985	78,985	28,143	50,842
Personnel services	889,183	889,183	593,240	295,943
Professional and technical services	54,185	54,185	34,880	19,305
Rental facility	2,400	2,400	2,400	-
Communications	1,538	1,538	1,095	443
Supplies	50,553	50,553	7,171	43,382
Training, travel and memberships	9,340	9,340	570	8,770
Materials and services	118,016	118,016	46,116	71,900
Total Community Programs	1,007,199	1,007,199	639,356	367,843
Human Resources				
Full time salaries	439,217	439,217	416,420	22,797
Part time salaries	41,390	41,390	35,245	6,145
Employee benefits	355,726	355,726	328,327	27,399
Payroll taxes	66,790	66,790	43,460	23,330
Personnel services	903,123	903,123	823,452	79,671
Professional and technical services	227,224	227,224	172,471	54,753
Communications	14,890	14,890	9,490	5,400
Supplies	13,500	13,500	8,779	4,721
Training, travel and memberships	25,967	25,967	23,984	1,983
Small furniture & equipment	1,000	1,000	698	302
Materials and services	282,581	282,581	215,422	67,159
Total Human Resources	1,185,704	1,185,704	1,038,874	146,830
TOTAL ADMINISTRATION	5,158,127	5,158,127	4,145,290	1,012,837
BUSINESS AND FACILITIES:				
Director of Business and Facilities				
Full time salaries	261,293	261,293	255,854	5,439
Employee benefits	189,278	189,278	176,829	12,449
Payroll taxes	33,976	33,976	19,438	14,538
Personnel services	484,547	484,547	452,121	32,426

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Professional and technical services	\$ 182,063	\$ 182,063	\$ 407,759	\$ (225,696)
Rental equipment	84,000	84,000	45,922	38,078
Other services	12,000	12,000	5,550	6,450
Communications	71,380	71,380	15,663	55,717
Supplies	48,000	48,000	8,773	39,227
Training, travel and memberships	35,522	35,522	7,934	27,588
Small furniture & equipment	2,500	2,500	-	2,500
Materials and services	435,465	435,465	491,601	(56,136)
Principal	121,175	121,175	547,988	(426,813)
Interest	872,424	872,424	357,930	514,494
Debt service	993,599	993,599	905,918	87,681
Total Director of Business and Facilities	1,913,611	1,913,611	1,849,640	63,971
Finance				
Full time salaries	531,853	531,853	484,776	47,077
Part time salaries	217,430	217,430	6,728	210,702
Employee benefits	446,438	446,438	408,981	37,457
Payroll taxes	109,178	109,178	47,689	61,489
Personnel services	1,304,899	1,304,899	948,174	356,725
Professional and technical services	235,540	235,540	227,547	7,993
Rental facility	45,679	45,679	92	45,587
Other services	18,000	18,000	22,127	(4,127)
Communications	6,475	6,475	3,523	2,952
Supplies	500	500	-	500
Training, travel and memberships	9,710	9,710	751	8,959
Small furniture & equipment	106	106	-	106
Materials and services	316,010	316,010	254,040	61,970
Total Finance	1,620,909	1,620,909	1,202,214	418,695
Budget & Accounting				
Full time salaries	296,555	296,555	272,522	24,033
Employee benefits	229,828	229,828	213,220	16,608
Payroll taxes	41,730	41,730	26,403	15,327
Personnel services	568,113	568,113	512,145	55,968
Professional and technical services	1,800	1,800	810	990
Communications	2,400	2,400	2,049	351
Supplies	200	200	-	200
Training, travel and memberships	4,100	4,100	669	3,431
Small furniture & equipment	500	500	-	500
Materials and services	9,000	9,000	3,528	5,472
Total Budget & Accounting	577,113	577,113	515,673	61,440
Information Services				
Full time salaries	587,938	587,938	566,030	21,908
Employee benefits	456,699	456,699	422,475	34,224
Payroll taxes	83,253	83,253	55,483	27,770
Personnel services	1,127,890	1,127,890	1,043,988	83,902

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Professional and technical services	\$ 466,340	\$ 466,340	\$ 317,553	\$ 148,787
Communications	120,000	120,000	129,109	(9,109)
Supplies	5,000	5,000	28,505	(23,505)
Training, travel and memberships	9,478	9,478	-	9,478
Small furniture & equipment	4,000	4,000	652	3,348
Materials and services	604,818	604,818	475,819	128,999
Computer technology replacement	275,000	275,000	177,223	97,777
Total Information Services	2,007,708	2,007,708	1,697,030	310,678
Risk and Contract Management				
Full time salaries	221,256	221,256	215,288	5,968
Part time salaries	6,552	6,552	-	6,552
Employee benefits	166,531	166,531	155,650	10,881
Payroll taxes	31,176	31,176	20,222	10,954
Personnel services	425,515	425,515	391,160	34,355
Professional and technical services	17,300	17,300	5,637	11,663
Insurance	490,751	490,751	449,475	41,276
Communications	3,120	3,120	1,667	1,453
Supplies	15,037	15,037	1,858	13,179
Training, travel and memberships	9,200	9,200	4,641	4,559
Materials and services	535,408	535,408	463,278	72,130
Total Risk and Contract Management	960,923	960,923	854,438	106,485
Safety Services				
Full time salaries	84,403	84,403	83,326	1,077
Employee benefits	68,418	68,418	63,089	5,329
Payroll taxes	11,513	11,513	8,104	3,409
Personnel services	164,334	164,334	154,519	9,815
Professional and technical services	2,000	2,000	5,537	(3,537)
Supplies	7,600	7,600	4,787	2,813
Training, travel and memberships	8,450	8,450	1,415	7,035
Small furniture & equipment	500	500	123	377
Materials and services	18,550	18,550	11,862	6,688
Total Safety Services	182,884	182,884	166,381	16,503
TOTAL BUSINESS AND FACILITIES	7,263,148	7,263,148	6,285,376	977,772
PARK SERVICES:				
Director of Park Services				
Full time salaries	175,705	175,705	191,723	(16,018)
Employee benefits	141,037	141,037	129,069	11,968
Payroll taxes	25,045	25,045	16,058	8,987
Personnel services	341,787	341,787	336,850	4,937
Professional and technical services	85,000	85,000	16,874	68,126
Communications	2,720	2,720	41	2,679
Supplies	2,060	2,060	1,667	393
Training, travel and memberships	10,220	10,220	8,246	1,974
Materials and services	100,000	100,000	26,828	73,172
Total Director of Park Services	441,787	441,787	363,678	78,109

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final</u>
	<u>Original</u>	<u>Final</u>		
Manager of Maintenance Operations				
Full time salaries	\$ 205,198	\$ 205,198	\$ 203,458	\$ 1,740
Part time salaries	24,650	24,650	-	24,650
Employee benefits	157,447	157,447	146,637	10,810
Payroll taxes	32,261	32,261	19,291	12,970
Personnel services	<u>419,556</u>	<u>419,556</u>	<u>369,386</u>	<u>50,170</u>
Professional and technical services	3,750	3,750	558	3,192
Communications	2,451	2,451	1,438	1,013
Supplies	5,208	5,208	2,531	2,677
Training, travel and memberships	3,630	3,630	674	2,956
Materials and services	<u>15,039</u>	<u>15,039</u>	<u>5,201</u>	<u>9,838</u>
Total Manager of Maintenance Operations	<u>434,595</u>	<u>434,595</u>	<u>374,587</u>	<u>60,008</u>
Park Maintenance North				
Full time salaries	971,722	971,722	927,050	44,672
Part time salaries	669,293	669,293	325,882	343,411
Employee benefits	841,890	841,890	767,125	74,765
Payroll taxes	256,280	256,280	116,468	139,812
Personnel services	<u>2,739,185</u>	<u>2,739,185</u>	<u>2,136,525</u>	<u>602,660</u>
Professional and technical services	277,000	277,000	232,710	44,290
Rental equipment	3,000	3,000	1,760	1,240
Communication	38,800	38,800	31,580	7,220
Supplies	395,962	395,962	230,113	165,849
Training, travel and memberships	5,540	5,540	2,517	3,023
Utilities	911,214	911,214	698,501	212,713
Materials and services	<u>1,631,516</u>	<u>1,631,516</u>	<u>1,197,181</u>	<u>434,335</u>
Total Park Maintenance North	<u>4,370,701</u>	<u>4,370,701</u>	<u>3,333,706</u>	<u>1,036,995</u>
Park Maintenance South				
Full time salaries	938,178	938,178	905,110	33,068
Part time salaries	471,636	471,636	133,513	338,123
Employee benefits	800,716	800,716	731,466	69,250
Payroll taxes	219,999	219,999	94,332	125,667
Personnel services	<u>2,430,529</u>	<u>2,430,529</u>	<u>1,864,421</u>	<u>566,108</u>
Professional and technical services	159,300	159,300	169,162	(9,862)
Rental equipment	4,500	4,500	1,682	2,818
Communication	19,000	19,000	16,292	2,708
Supplies	209,165	209,165	163,002	46,163
Training, travel and memberships	6,800	6,800	435	6,365
Utilities	399,125	399,125	297,826	101,299
Small furniture & equipment	500	500	-	500
Materials and services	<u>798,390</u>	<u>798,390</u>	<u>648,399</u>	<u>149,991</u>
Total Park Maintenance South	<u>3,228,919</u>	<u>3,228,919</u>	<u>2,512,820</u>	<u>716,099</u>
Facility Maintenance				
Full time salaries	643,857	643,857	581,215	62,642
Part time salaries	44,947	44,947	-	44,947
Employee benefits	530,422	530,422	491,728	38,694
Payroll taxes	106,599	106,599	54,222	52,377
Personnel services	<u>1,325,825</u>	<u>1,325,825</u>	<u>1,127,165</u>	<u>198,660</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Professional and technical services	\$ 103,215	\$ 103,215	\$ 75,952	\$ 27,263
Communication	51,471	51,471	39,457	12,014
Supplies	54,536	54,536	65,198	(10,662)
Training, travel and memberships	7,446	7,446	1,775	5,671
Materials and services	216,668	216,668	182,382	34,286
Total Facility Maintenance	1,542,493	1,542,493	1,309,547	232,946
Fleet Maintenance				
Full time salaries	401,592	401,592	225,264	176,328
Part time salaries	25,349	25,349	22,820	2,529
Employee benefits	330,973	330,973	286,518	44,455
Payroll taxes	65,674	65,674	22,525	43,149
Personnel services	823,588	823,588	557,127	266,461
Professional and technical services	145,792	145,792	113,770	32,022
Rental equipment	1,500	1,500	-	1,500
Communication	2,563	2,563	2,446	117
Supplies	10,477	10,477	3,327	7,150
Vehicle & equipment parts	21,813	21,813	20,401	1,412
Vehicle & equipment services	28,174	28,174	20,161	8,013
Gas & oil (vehicles)	177,576	177,576	161,630	15,946
Training, travel and memberships	2,100	2,100	380	1,720
Materials and services	389,995	389,995	322,115	67,880
Maintenance equipment	182,218	182,218	186,888	(4,670)
Capital outlay	182,218	182,218	186,888	(4,670)
Total Fleet Maintenance	1,395,801	1,395,801	1,066,130	329,671
Nature and Trails				
Full time salaries	719,581	719,581	702,360	17,221
Part time salaries	176,768	176,768	59,670	117,098
Employee benefits	593,688	593,688	546,925	46,763
Payroll taxes	138,360	138,360	69,929	68,431
Personnel services	1,628,397	1,628,397	1,378,884	249,513
Professional and technical services	133,538	133,538	168,346	(34,808)
Rental equipment	1,900	1,900	1,455	445
Communication	5,800	5,800	6,981	(1,181)
Supplies	88,141	88,141	62,663	25,478
Training, travel and memberships	9,920	9,920	2,386	7,534
Small furniture & equipment	1,900	1,900	1,925	(25)
Materials and services	241,199	241,199	243,756	(2,557)
Total Nature and Trails	1,869,596	1,869,596	1,622,640	246,956
Planning				
Full time salaries	396,867	396,867	349,862	47,005
Employee benefits	307,831	307,831	285,629	22,202
Payroll taxes	54,061	54,061	33,500	20,561
Personnel services	758,759	758,759	668,991	89,768
Professional and technical services	23,501	23,501	4,481	19,020
Communication	3,100	3,100	1,330	1,770
Supplies	325	325	79	246
Training, travel and memberships	9,984	9,984	1,591	8,393
Materials and services	36,910	36,910	7,481	29,429

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final</u>
	<u>Original</u>	<u>Final</u>		
Total Planning	\$ 795,669	\$ 795,669	\$ 676,472	\$ 119,197
Design and Development				
Full time salaries	678,468	678,468	600,795	77,673
Part time salaries	25,973	25,973	17,517	8,456
Employee benefits	528,658	528,658	490,321	38,337
Payroll taxes	96,365	96,365	58,600	37,765
Personnel services	<u>1,329,464</u>	<u>1,329,464</u>	<u>1,167,233</u>	<u>162,231</u>
Professional and technical services	14,000	14,000	440	13,560
Communication	4,010	4,010	4,099	(89)
Supplies	15,040	15,040	2,348	12,692
Training, travel and memberships	8,325	8,325	3,195	5,130
Small furniture & equipment	1,000	1,000	-	1,000
Materials and services	<u>42,375</u>	<u>42,375</u>	<u>10,082</u>	<u>32,293</u>
Total Design and Development	<u>1,371,839</u>	<u>1,371,839</u>	<u>1,177,315</u>	<u>194,524</u>
TOTAL PARK SERVICES	<u>15,451,400</u>	<u>15,451,400</u>	<u>12,436,895</u>	<u>3,014,505</u>
RECREATION SERVICES:				
Office of the Director				
Full time salaries	251,016	251,016	106,791	144,225
Part time salaries	36,950	36,950	28,192	8,758
Employee benefits	183,173	183,173	211,451	(28,278)
Payroll taxes	38,449	38,449	12,051	26,398
Personnel services	<u>509,588</u>	<u>509,588</u>	<u>358,485</u>	<u>151,103</u>
Professional and technical services	54,000	54,000	15,185	38,815
Fee reductions-scholarship program	443,879	443,879	272,748	171,131
Communication	1,500	1,500	1,506	(6)
Supplies	9,610	9,610	4,628	4,982
Training, travel and memberships	35,120	35,120	10,154	24,966
Materials and services	<u>544,109</u>	<u>544,109</u>	<u>304,221</u>	<u>239,888</u>
Total Office of the Director	<u>1,053,697</u>	<u>1,053,697</u>	<u>662,706</u>	<u>390,991</u>
Manager of Aquatics				
Full time salaries	61,139	61,139	-	61,139
Employee benefits	55,703	55,703	10	55,693
Payroll taxes	9,080	9,080	-	9,080
Personnel services	<u>125,922</u>	<u>125,922</u>	<u>10</u>	<u>125,912</u>
Communication	5,000	5,000	3,201	1,799
Supplies	10,675	10,675	5,650	5,025
Training, travel and memberships	27,525	27,525	3,387	24,138
Materials and services	<u>43,200</u>	<u>43,200</u>	<u>12,238</u>	<u>30,962</u>
Total Manager of Aquatics	<u>169,122</u>	<u>169,122</u>	<u>12,248</u>	<u>156,874</u>
Aloha Swim Center				
Full time salaries	299,860	299,860	-	299,860
Part time salaries	303,548	303,548	168	303,380
Employee benefits	252,777	252,777	49	252,728
Payroll taxes	92,908	92,908	8	92,900
Personnel services	<u>949,093</u>	<u>949,093</u>	<u>225</u>	<u>948,868</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Communication	\$ -	\$ -	\$ 1,679	\$ (1,679)
Supplies	9,171	9,171	887	8,284
Maintenance services & supplies	35,671	35,671	10,792	24,879
Utilities	82,330	82,330	44,530	37,800
Bank charges and fees	8,461	8,461	-	8,461
Materials and services	<u>135,633</u>	<u>135,633</u>	<u>57,888</u>	<u>77,745</u>
Total Aloha Swim Center	<u>1,084,726</u>	<u>1,084,726</u>	<u>58,113</u>	<u>1,026,613</u>
Tualatin Hills Aquatic Center				
Full time salaries	577,365	577,365	568,369	8,996
Part time salaries	456,218	456,218	383,160	73,058
Employee benefits	495,429	495,429	540,990	(45,561)
Payroll taxes	158,361	158,361	87,556	70,805
Personnel services	<u>1,687,373</u>	<u>1,687,373</u>	<u>1,580,075</u>	<u>107,298</u>
Communication	500	500	-	500
Supplies	12,787	12,787	12,674	113
Maintenance services & supplies	89,739	89,739	71,153	18,586
Utilities	186,740	186,740	173,274	13,466
Bank charges and fees	10,752	10,752	7,684	3,068
Materials and services	<u>300,518</u>	<u>300,518</u>	<u>264,785</u>	<u>35,733</u>
Total Tualatin Hills Aquatic Center	<u>1,987,891</u>	<u>1,987,891</u>	<u>1,844,860</u>	<u>143,031</u>
Beaverton Swim Center				
Full time salaries	304,011	304,011	132,996	171,015
Part time salaries	311,559	311,559	214,563	96,996
Employee benefits	255,041	255,041	982	254,059
Payroll taxes	94,810	94,810	31,118	63,692
Personnel services	<u>965,421</u>	<u>965,421</u>	<u>379,659</u>	<u>585,762</u>
Communication	500	500	1,485	(985)
Supplies	18,710	18,710	7,918	10,792
Maintenance services & supplies	38,891	38,891	30,020	8,871
Utilities	87,726	87,726	100,030	(12,304)
Bank charges and fees	9,150	9,150	6,554	2,596
Materials and services	<u>154,977</u>	<u>154,977</u>	<u>146,007</u>	<u>8,970</u>
Total Beaverton Swim Center	<u>1,120,398</u>	<u>1,120,398</u>	<u>525,666</u>	<u>594,732</u>
Harman Swim Center				
Full time salaries	287,135	287,135	-	287,135
Part time salaries	273,953	273,953	-	273,953
Employee benefits	245,554	245,554	46	245,508
Payroll taxes	85,529	85,529	-	85,529
Personnel services	<u>892,171</u>	<u>892,171</u>	<u>46</u>	<u>892,125</u>
Communication	-	-	1,619	(1,619)
Supplies	8,946	8,946	1,216	7,730
Maintenance services & supplies	38,481	38,481	11,427	27,054
Utilities	85,396	85,396	47,473	37,923
Bank charges and fees	7,469	7,469	-	7,469
Materials and services	<u>140,292</u>	<u>140,292</u>	<u>61,735</u>	<u>78,557</u>
Total Harman Swim Center	<u>1,032,463</u>	<u>1,032,463</u>	<u>61,781</u>	<u>970,682</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Sunset Swim Center				
Full time salaries	\$ 304,011	\$ 304,011	\$ 7,918	\$ 296,093
Part time salaries	266,055	266,055	284	265,771
Employee benefits	255,077	255,077	49	255,028
Payroll taxes	87,757	87,757	798	86,959
Personnel services	912,900	912,900	9,049	903,851
Supplies	14,475	14,475	1,866	12,609
Maintenance services & supplies	32,148	32,148	10,632	21,516
Utilities	95,877	95,877	51,889	43,988
Bank charges and fees	6,964	6,964	-	6,964
Materials and services	149,464	149,464	64,387	85,077
Total Sunset Swim Center	1,062,364	1,062,364	73,436	988,928
Raleigh Swim Center				
Part time salaries	100,978	100,978	78,944	22,034
Payroll taxes	15,652	15,652	7,681	7,971
Personnel services	116,630	116,630	86,625	30,005
Communication	-	-	999	(999)
Supplies	5,574	5,574	2,229	3,345
Maintenance services & supplies	13,968	13,968	20,170	(6,202)
Utilities	28,622	28,622	41,145	(12,523)
Bank charges and fees	2,534	2,534	1,799	735
Materials and services	50,698	50,698	66,342	(15,644)
Total Raleigh Swim Center	167,328	167,328	152,967	14,361
Somerset Swim Center				
Part time salaries	110,765	110,765	32,780	77,985
Payroll taxes	17,169	17,169	3,321	13,848
Personnel services	127,934	127,934	36,101	91,833
Communication	-	-	1,629	(1,629)
Supplies	5,994	5,994	2,045	3,949
Maintenance services & supplies	15,343	15,343	9,943	5,400
Utilities	28,003	28,003	31,397	(3,394)
Bank charges and fees	2,245	2,245	2,124	121
Materials and services	51,585	51,585	47,138	4,447
Total Somerset Swim Center	179,519	179,519	83,239	96,280
Total Aquatics Expenditures	6,803,811	6,803,811	2,812,310	3,991,501
Sports & Inclusion Services Manager				
Full time salaries	122,875	122,875	127,750	(4,875)
Part time salaries	14,853	14,853	-	14,853
Employee benefits	90,179	90,179	104,021	(13,842)
Payroll taxes	19,053	19,053	12,422	6,631
Personnel services	246,960	246,960	244,193	2,767

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Communication	\$ 7,279	\$ 7,279	\$ 10,670	\$ (3,391)
Supplies	1,815	1,815	2,542	(727)
Training, travel and memberships	4,284	4,284	-	4,284
Small furniture & equipment	150	150	-	150
Materials and services	13,528	13,528	13,212	316
Total Sports & Inclusion Services Manager	260,488	260,488	257,405	3,083
Tualatin Hills Athletic Center				
Full time salaries	684,680	684,680	676,314	8,366
Part time salaries	954,072	954,072	619,746	334,326
Employee benefits	606,247	606,247	657,489	(51,242)
Payroll taxes	252,901	252,901	121,061	131,840
Personnel services	2,497,900	2,497,900	2,074,610	423,290
Professional and technical services	79,900	79,900	65,493	14,407
Communication	350	350	164	186
Supplies	265,828	265,828	76,364	189,464
Utilities	82,524	82,524	104,124	(21,600)
Bank charges and fees	32,669	32,669	23,734	8,935
Training, travel and memberships	2,200	2,200	359	1,841
Small furniture & equipment	3,500	3,500	1,209	2,291
Materials and services	466,971	466,971	271,447	195,524
Total Tualatin Hills Athletic Center	2,964,871	2,964,871	2,346,057	618,814
Babette Horenstein Tennis Center				
Full time salaries	284,619	284,619	233,934	50,685
Part time salaries	318,255	318,255	287,165	31,090
Employee benefits	254,791	254,791	275,457	(20,666)
Payroll taxes	91,924	91,924	48,984	42,940
Personnel services	949,589	949,589	845,540	104,049
Professional and technical services	30,140	30,140	40,472	(10,332)
Rental equipment	1,891	1,891	-	1,891
Supplies	36,292	36,292	23,128	13,164
Utilities	125,643	125,643	100,464	25,179
Bank charges and fees	21,672	21,672	24,360	(2,688)
Training, travel and memberships	100	100	329	(229)
Materials and services	215,738	215,738	188,753	26,985
Total Babette Horenstein Tennis Center	1,165,327	1,165,327	1,034,293	131,034
Elsie Stuhr Center				
Full time salaries	464,987	464,987	263,153	201,834
Part time salaries	291,576	291,576	117,060	174,516
Employee benefits	419,360	419,360	312,680	106,680
Payroll taxes	114,311	114,311	35,549	78,762
Personnel services	1,290,234	1,290,234	728,442	561,792

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Professional and technical services	\$ 604	\$ 604	\$ 1,489	\$ (885)
Communication	1,000	1,000	1,619	(619)
Supplies	54,565	54,565	23,203	31,362
Utilities	62,700	62,700	45,016	17,684
Bank charges and fees	8,717	8,717	1,332	7,385
Training, travel and memberships	705	705	179	526
Materials and services	128,291	128,291	72,838	55,453
Total Elsie Stuhr Center	1,418,525	1,418,525	801,280	617,245
Garden Home Recreation Center				
Full time salaries	504,047	504,047	487,334	16,713
Part time salaries	806,844	806,844	397,588	409,256
Employee benefits	441,075	441,075	479,593	(38,518)
Payroll taxes	200,601	200,601	83,388	117,213
Personnel services	1,952,567	1,952,567	1,447,903	504,664
Professional and technical services	241	241	2,135	(1,894)
Communication	1,538	1,538	2,133	(595)
Supplies	168,155	168,155	151,306	16,849
Utilities	83,001	83,001	71,519	11,482
Bank charges and fees	23,418	23,418	11,563	11,855
Training, travel and memberships	1,354	1,354	342	1,012
Materials and services	277,707	277,707	238,998	38,709
Total Garden Home Recreation Center	2,230,274	2,230,274	1,686,901	543,373
Camp Rivendale				
Part time salaries	98,874	98,874	19,008	79,866
Payroll taxes	15,325	15,325	1,655	13,670
Personnel services	114,199	114,199	20,663	93,536
Rental equipment	29,000	29,000	-	29,000
Supplies	12,052	12,052	5,444	6,608
Utilities	10,265	10,265	-	10,265
Materials and services	51,317	51,317	5,444	45,873
Total Camp Rivendale	165,516	165,516	26,107	139,409
Total Sports & Inclusion Expenditures	8,205,001	8,205,001	6,152,043	2,052,958
Recreation Manager				
Full time salaries	125,228	125,228	130,810	(5,582)
Part time salaries	88,970	88,970	-	88,970
Employee benefits	91,497	91,497	105,703	(14,206)
Payroll taxes	30,861	30,861	12,719	18,142
Personnel services	336,556	336,556	249,232	87,324
Communication	5,520	5,520	14,197	(8,677)
Supplies	13,600	13,600	1,972	11,628
Training, travel and memberships	10,610	10,610	120	10,490
Small furniture & equipment	-	-	60	(60)
Materials and services	29,730	29,730	16,349	13,381
Total Recreation Manager	366,286	366,286	265,581	100,705

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final</u>
	<u>Original</u>	<u>Final</u>		
Cedar Hills Recreation Center				
Full time salaries	\$ 546,824	\$ 546,824	\$ 572,226	\$ (25,402)
Part time salaries	1,206,605	1,206,605	617,238	589,367
Employee benefits	476,353	476,353	520,282	(43,929)
Payroll taxes	270,100	270,100	109,736	160,364
Personnel services	<u>2,499,882</u>	<u>2,499,882</u>	<u>1,819,482</u>	<u>680,400</u>
Professional and technical services	400	400	1,192	(792)
Communication	4,100	4,100	289	3,811
Supplies	195,515	195,515	60,638	134,877
Utilities	82,263	82,263	54,473	27,790
Bank charges and fees	39,565	39,565	28,351	11,214
Training, travel and memberships	970	970	107	863
Small furniture & equipment	3,400	3,400	18	3,382
Materials and services	<u>326,213</u>	<u>326,213</u>	<u>145,068</u>	<u>181,145</u>
Total Cedar Hills Recreation Center	<u>2,826,095</u>	<u>2,826,095</u>	<u>1,964,550</u>	<u>861,545</u>
Conestoga Recreation & Aquatic Center				
Full time salaries	847,959	847,959	695,663	152,296
Part time salaries	1,500,297	1,500,297	713,270	787,027
Employee benefits	730,192	730,192	857,245	(127,053)
Payroll taxes	361,672	361,672	130,548	231,124
Personnel services	<u>3,440,120</u>	<u>3,440,120</u>	<u>2,396,726</u>	<u>1,043,394</u>
Professional and technical services	10,110	10,110	6,103	4,007
Communication	-	-	3,455	(3,455)
Supplies	235,939	235,939	96,874	139,065
Utilities	207,654	207,654	143,346	64,308
Bank charges and fees	49,074	49,074	24,087	24,987
Training, travel and memberships	-	-	51	(51)
Small furniture & equipment	4,800	4,800	-	4,800
Materials and services	<u>507,577</u>	<u>507,577</u>	<u>273,916</u>	<u>233,661</u>
Total Conestoga Recreation & Aquatic Center	<u>3,947,697</u>	<u>3,947,697</u>	<u>2,670,642</u>	<u>1,277,055</u>
Interpretive Programs				
Full time salaries	672,238	672,238	527,522	144,716
Part time salaries	652,512	652,512	362,782	289,730
Employee benefits	588,401	588,401	641,849	(53,448)
Payroll taxes	201,996	201,996	81,591	120,405
Personnel services	<u>2,115,147</u>	<u>2,115,147</u>	<u>1,613,744</u>	<u>501,403</u>
Professional and technical services	3,850	3,850	2,334	1,516
Rental equipment	17,700	17,700	1,032	16,668
Communication	5,800	5,800	7,582	(1,782)
Supplies	71,555	71,555	58,026	13,529
Utilities	24,278	24,278	17,779	6,499
Bank charges and fees	10,426	10,426	8,111	2,315
Training, travel and memberships	4,600	4,600	3,491	1,109
Small furniture & equipment	1,500	1,500	4,204	(2,704)
Materials and services	<u>139,709</u>	<u>139,709</u>	<u>102,559</u>	<u>37,150</u>
Total Interpretive Programs	<u>2,254,856</u>	<u>2,254,856</u>	<u>1,716,303</u>	<u>538,553</u>
Total Recreation Expenditures	<u>9,394,934</u>	<u>9,394,934</u>	<u>6,617,076</u>	<u>2,777,858</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		
Maintenance Coordination				
Full time salaries	\$ 171,025	\$ 171,025	\$ 85,264	\$ 85,761
Part time salaries	257,441	257,441	34,900	222,541
Employee benefits	138,995	138,995	94,305	44,690
Payroll taxes	67,114	67,114	11,036	56,078
Personnel services	<u>634,575</u>	<u>634,575</u>	<u>225,505</u>	<u>409,070</u>
Professional and technical services	9,756	9,756	8,995	761
Communication	13,121	13,121	8,460	4,661
Supplies	18,087	18,087	7,772	10,315
Utilities	219,949	219,949	251,666	(31,717)
Training, travel and memberships	6,221	6,221	1,083	5,138
Materials and services	<u>267,134</u>	<u>267,134</u>	<u>277,976</u>	<u>(10,842)</u>
Total Maintenance Coordination	<u>901,709</u>	<u>901,709</u>	<u>503,481</u>	<u>398,228</u>
TOTAL RECREATION SERVICES	<u>26,359,152</u>	<u>26,359,152</u>	<u>16,747,616</u>	<u>9,611,536</u>
CAPITAL OUTLAY				
Carryforward projects	3,149,975	3,149,975	2,437,645	712,330
Athletic facility replacements	25,000	25,000	11,600	13,400
Park and trail replacement	215,650	215,650	214,220	1,430
Park and trail improvements	928,000	928,000	101,621	826,379
Building replacement	385,000	385,000	207,748	177,252
ADA projects	558,000	558,000	207,075	350,925
Program facility challenge grants	40,000	40,000	5,919	34,081
TOTAL CAPITAL OUTLAY	<u>5,301,625</u>	<u>5,301,625</u>	<u>3,185,828</u>	<u>2,115,797</u>
TRANSFERS TO OTHER FUNDS	779,000	779,000	650,000	129,000
CONTINGENCY	2,500,000	2,500,000	-	2,500,000
CAPITAL REPLACEMENT RESERVE	1,500,000	1,500,000	-	1,500,000
Total General Fund Expenditures	<u>\$ 64,617,207</u>	<u>\$ 64,617,207</u>	<u>\$ 43,650,597</u>	<u>\$ 20,966,610</u>

Tualatin Hills Park & Recreation District
Bonded Debt Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2022

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Property taxes	\$ 8,180,550	\$ 8,361,247	\$ 180,697
Interest earned	25,000	29,640	4,640
Total revenues	<u>8,205,550</u>	<u>8,390,887</u>	<u>185,337</u>
Expenditures:			
Debt service	<u>8,455,550</u>	<u>8,454,261</u>	<u>1,289</u>
Total expenditures	<u>8,455,550</u>	<u>8,454,261</u>	<u>1,289</u>
Excess (deficiency) of revenues over (under) expenditures	(250,000)	(63,374)	186,626
Fund balance at beginning of year	<u>250,000</u>	<u>502,683</u>	<u>252,683</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 439,309</u>	<u>\$ 439,309</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, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Interest earned	\$ 14,500	\$ 13,330	\$ (1,170)
Total revenues	14,500	13,330	(1,170)
Expenditures:			
Capital outlay	3,353,321	322,032	3,031,289
Total expenditures	3,353,321	322,032	3,031,289
Excess (deficiency) of revenues over (under) expenditures	(3,338,821)	(308,702)	3,030,119
Fund balances at beginning of year	3,338,821	2,873,995	(464,826)
Fund balances at end of year	\$ -	\$ 2,565,293	\$ 2,565,293

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, 2022

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
System development charges	\$ 9,611,435	\$ 6,374,376	\$ (3,237,059)
Interest earned	146,600	(23,133)	(169,733)
Total revenues	<u>9,758,035</u>	<u>6,351,243</u>	<u>(3,406,792)</u>
Expenditures:			
Materials and services	100,000	13,918	86,082
Capital outlay	46,417,438	1,801,305	44,616,133
Total expenditures	<u>46,517,438</u>	<u>1,815,223</u>	<u>44,702,215</u>
Excess (deficiency) of revenues over (under) expenditures	(36,759,403)	4,536,020	41,295,423
Other financing sources:			
Transfers in	<u>779,000</u>	<u>650,000</u>	<u>(129,000)</u>
Net change in fund balance	(35,980,403)	5,186,020	41,166,423
Fund balances at beginning of year	<u>35,980,403</u>	<u>33,198,543</u>	<u>(2,781,860)</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 38,384,563</u>	<u>\$ 38,384,563</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, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Interest earned	\$ 2,000	\$ 1,057	\$ (943)
Expenditures:			
Materials and services	188,400	-	188,400
Excess (deficiency) of revenues over (under) expenditures	(186,400)	1,057	187,457
Fund balance at beginning of year	186,400	186,196	(204)
Fund balance at end of year	\$ -	\$ 187,253	\$ 187,253

**Tualatin Hills Park & Recreation District
Metro Bond Local Project Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2022**

	<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	-	8,628,870
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tualatin Hills Park & Recreation District
Trust Funds
Combining Balance Sheet
June 30, 2022

	<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	\$ 80,149	\$ -	\$ 17,338	\$ 97,487
Investments @ fair value	15,582,631	2,777,740	1,729,608	20,089,979
Accrued interest	61	-	6	67
Loan receivable	-	13,998	-	13,998
	<u>15,662,841</u>	<u>2,791,738</u>	<u>1,746,952</u>	<u>20,201,531</u>
Total assets				
	<u>15,662,841</u>	<u>2,791,738</u>	<u>1,746,952</u>	<u>20,201,531</u>
Net Position				
Net position restricted for pension	15,662,841	2,791,738	-	18,454,579
Net position restricted for other post-employment benefits	-	-	1,746,952	1,746,952
	<u>-</u>	<u>-</u>	<u>1,746,952</u>	<u>1,746,952</u>
Total net position				
	<u>\$ 15,662,841</u>	<u>\$ 2,791,738</u>	<u>\$ 1,746,952</u>	<u>\$ 20,201,531</u>

**Tualatin Hills Park & Recreation District
Trust Funds
Statement of Changes in Net Position
For the Year Ended June 30, 2022**

	<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	\$ 8,500,000	\$ -	\$ -	\$ 8,500,000
Employee	290,824	468,923	2,400	762,147
Other	10,938	-	-	10,938
Total contributions	<u>8,801,762</u>	<u>468,923</u>	<u>2,400</u>	<u>9,273,085</u>
Investment earnings (loss)	<u>(1,825,269)</u>	<u>(470,691)</u>	<u>(199,737)</u>	<u>(2,495,697)</u>
Total additions	<u>6,976,493</u>	<u>(1,768)</u>	<u>(197,337)</u>	<u>6,777,388</u>
Deductions				
Benefits paid	(987,569)	(273,474)	(81,808)	(1,342,851)
Administrative expenses	<u>(50,371)</u>	<u>(132)</u>	-	<u>(50,503)</u>
Total deductions	<u>(1,037,940)</u>	<u>(273,606)</u>	<u>(81,808)</u>	<u>(1,393,354)</u>
Change in net position	5,938,553	(275,374)	(279,145)	5,384,034
Net position at beginning of year	<u>9,724,288</u>	<u>3,067,112</u>	<u>2,026,097</u>	<u>14,817,497</u>
Net position at end of year	<u>\$ 15,662,841</u>	<u>\$ 2,791,738</u>	<u>\$ 1,746,952</u>	<u>\$ 20,201,531</u>



Other Financial Schedules



**Tualatin Hills Park & Recreation District
Schedule of Property Tax Transactions and Outstanding Balances
For the Year Ended June 30, 2022**

	Taxes Uncollected June 30, 2021	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, 2022
2021-2022	\$ -	\$ 46,552,271	\$ (1,285,563)	\$ 7,680	\$ (91,816)	\$ (44,773,041)	\$ 409,531
2020-2021	438,352	-	309	13,203	19,826	(339,471)	132,219
2019-2020	144,654	-	213	10,020	17,024	(104,682)	67,229
2018-2019	66,277	-	330	8,116	11,318	(60,205)	25,836
2017-2018	23,319	-	6	4,024	9,996	(29,995)	7,350
2016-2017	7,458	-	-	896	2,528	(6,581)	4,301
Prior Years	18,245	-	985	1,840	5,459	(11,050)	15,479
	<u>\$ 698,305</u>	<u>\$ 46,552,271</u>	<u>\$ (1,283,720)</u>	<u>\$ 45,779</u>	<u>\$ (25,665)</u>	<u>\$ (45,325,025)</u>	<u>661,945</u>
							June property tax receivable collected by the County 103,572
							Less allowance for uncollectibility (20,000)
							<u>\$ 745,517</u>
 General Fund							
	\$ 568,302						\$ 539,150
							June property tax receivable collected by the County 84,440
							Less allowance for uncollectibility (15,000)
							<u>608,590</u>
 Debt Service Fund							
	130,003						122,795
							June property tax receivable collected by the County 19,132
							Less allowance for uncollectibility (5,000)
							<u>136,927</u>
	<u>\$ 698,305</u>						<u>\$ 745,517</u>

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

Fiscal Year	Actuarially Determined Contribution (ADC)	District Contributions	District Contributions as a Percentage of ADC	Contribution Deficiency (Excess)
2013	\$ 2,294,355	\$ 2,198,333	95.81 %	\$ 96,022
2014	2,331,957	2,423,313	103.92	(91,356)
2015	2,321,835	2,318,042	99.84	3,793
2016	2,491,300	2,491,219	100.00	81
2017	2,582,219	2,582,762	100.02	(543)
2018	2,773,861	2,774,158	100.01	(297)
2019	4,022,258	4,022,258	100.00	-
2020	10,000,223	10,000,223	100.00	-
2021	8,500,000	8,500,000	100.00	-
2022	8,500,000	8,500,000	100.00	-

Source: The Standard Tualatin Hills Park & Recreation District Retirement Plan Actuarial Valuations (2013-2018);
Milliman Actuarial Valuations (2019-2022)



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)

	2013	2014	2015 (as restated)	2016	2017 (as restated)	2018 (as restated)	2019	2020	2021	2022
Governmental activities										
Net investment in capital assets	\$ 115,214,103	\$ 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
Restricted	5,506,718	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
Unrestricted	7,578,867	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)
Total primary government net position	<u>\$ 128,299,688</u>	<u>\$ 135,704,873</u>	<u>\$ 140,992,912</u>	<u>\$ 154,367,432</u>	<u>\$ 168,931,801</u>	<u>\$ 138,048,881</u>	<u>\$ 156,574,185</u>	<u>\$ 182,115,519</u>	<u>\$ 210,082,384</u>	<u>\$ 233,136,838</u>

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Board of Directors	\$ 200,248	\$ 154,475	\$ 218,847	\$ 178,381	\$ 209,412	\$ 183,678	\$ 287,244	\$ 239,325	\$ 202,902	\$ 199,592
Administration	1,717,417	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 ⁶⁾
Business services ⁽⁴⁾	14,917,033	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)}
Planning and development	800,198	897,304	554,465	550,044	-	-	-	-	-	- ²⁾
Recreation services ⁽⁴⁾	19,536,037	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 ^{3) 5)}
Park services ⁽⁴⁾	-	-	-	-	-	-	-	-	-	9,554,414 ^{4) 5)}
Interest on long-term debt	4,124,974	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
Total expenses	\$ 41,295,907	\$ 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
Program Revenues										
Park and recreation services:										
Charges for services	\$ 10,248,497	\$ 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
Operating grants and contributions	173,616	214,865	91,112	32,385	161,744	56,719	87,829	67,081	4,565,805	382,591
Capital grants and contributions	3,925,320	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
Rents and leases	-	-	-	648,897	635,913	591,040	548,759	573,847	557,072	598,733 ¹⁾
Total program revenues	\$ 14,347,433	\$ 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
Total primary government net expense	\$ (26,948,474)	\$ (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)
General Revenues and Other Changes in Net Position										
Property taxes	\$ 32,998,488	\$ 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
Unrestricted grants and contributions	245,112	237,636	261,528	185,805	183,894	184,024	184,637	92,506	-	-
Investment earnings	447,101	365,782	380,671	458,566	516,989	872,511	1,391,423	1,160,881	422,449	417,820
Gain on sale of capital assets	-	-	-	-	945,760	-	-	-	-	-
Miscellaneous	139,083	159,819	203,731	188,479	172,235	289,943	258,329	133,353	225,717	316,375
Total general revenue and other changes in net position	\$ 33,829,784	\$ 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
Total change in net position	\$ 6,881,310	\$ 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

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.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General fund										
Nonspendable	\$ 211,223	\$ 225,668	\$ 172,449	\$ 316,161	\$ 179,842	\$ 182,432	\$ 383,337	\$ 250,319	\$ 241,886	\$ 312,940
Unassigned	4,895,327	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
Total general fund	\$ 5,106,550	\$ 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
All other governmental funds										
Restricted, reported in:										
Debt service fund	\$ 440,064	\$ 477,206	\$ 450,745	\$ 286,350	\$ 153,507	\$ -	\$ 509,991	\$ 727,829	\$ 502,683	\$ 439,309
Capital project funds	56,750,162	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
Committed, reported in:										
Special revenue fund	182,071	163,989	166,364	164,356	166,052	168,952	178,481	184,762	186,196	187,253
Unassigned, reported in:										
Debt service fund	-	-	-	-	-	(44,480)	-	-	-	-
Total all other governmental funds	\$ 57,372,297	\$ 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

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Property taxes	\$ 33,076,378	\$ 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
Aquatic programs	2,680,571	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
Tennis center	881,620	952,762	1,025,969	1,017,285	978,178	1,062,214	1,061,398	886,052	264,137	1,079,714
Sports programs	1,338,838	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
Recreation programs	5,295,594	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
Grants and sponsorships	1,608,261	1,275,106	1,300,759	279,707	806,995	1,718,491	611,325	1,264,767	5,192,604	1,199,718
Rents and leases	-	-	-	648,896	635,913	591,040	548,759	573,847	557,072	598,733 ¹⁾
System development charges	2,676,196	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
Interest earned	447,101	365,782	380,671	458,566	516,988	872,511	1,391,423	1,160,881	422,449	417,820
Charges for services	689,931	579,099	511,362	328,170	367,696	337,469	294,820	312,357	415,568	181,148
Miscellaneous	190,957	281,997	565,079	188,479	172,235	289,943	258,329	157,029	183,013	316,375
Total revenues	48,885,447	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
Expenditures										
Board of Directors	200,248	154,475	218,847	178,381	274,731	226,289	287,244	239,325	202,902	199,592
Administration	1,713,305	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 ⁵⁾
Business services ⁽³⁾	14,590,241	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⁾
Planning and development	1,503,184	1,497,804	1,211,690	1,262,721	-	-	-	-	-	- ²⁾
Recreation services ⁽³⁾	14,476,812	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 ⁴⁾
Park services ⁽³⁾	-	-	-	-	-	-	-	-	-	12,250,007 ⁴⁾
Capital outlay	19,924,569	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
Debt service										
Principal	4,605,000	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
Interest	4,346,236	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
Total expenditures	61,359,595	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
Excess of revenues over (under) expenditures	(12,474,148)	(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
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	-	-	-	-	-
Payment to escrow	-	-	(43,180,819)	-	(9,874,696)	-	-	(11,218,392)	(16,875,280)	-
Transfer in	-	-	-	-	-	-	-	-	-	650,000
Transfer out	-	-	-	-	-	-	-	-	-	(650,000)
Loan proceeds	457,100	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	457,100	-	2,086,289	-	1,523,614	-	4,000,000	(23,676)	42,704	-
Net change in fund balances	\$ (12,017,048)	\$ (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
Debt service as a percentage of noncapital expenditures	21.2%	21.5%	21.9%	18.0%	18.8%	18.1%	17.4%	16.9%	21.9%	19.2%

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.

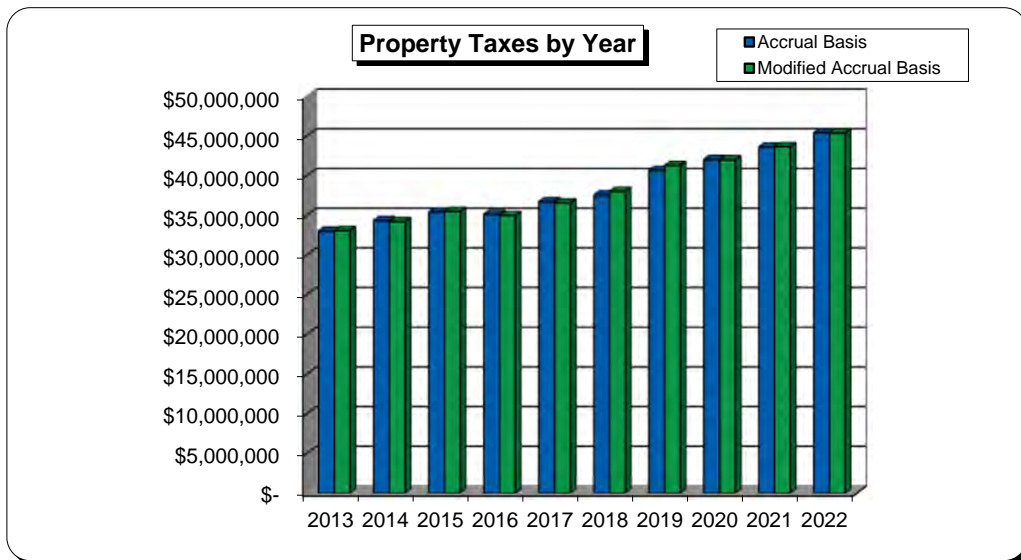
⁵⁾ In FY 2022, the Human Resources department was moved from Business Services to Administration.

**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>
2013	\$ 32,998,488
2014	34,325,378
2015	35,389,201
2016	35,118,802
2017	36,692,351
2018	37,548,487
2019	40,631,613
2020	42,020,224
2021	43,587,273
2022	45,371,462

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

<u>Fiscal Year</u>	<u>Property Tax</u>
2013	\$ 33,076,378
2014	34,203,849
2015	35,471,678
2016	34,952,393
2017	36,541,016
2018	38,014,442
2019	41,267,126
2020	41,990,380
2021	43,641,694
2022	45,360,356



**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		
2013	\$ 23,607,540,340	\$ 18,581,040,050	\$ 617,142,106	\$ 610,830,076	\$ 624,892,048	\$ 559,899,100	\$ 24,849,574,494	\$ 19,751,769,226	79.49%	\$ 1.7298
2014	25,100,916,650	19,261,563,030	607,228,905	600,748,735	637,019,227	565,666,850	26,345,164,782	20,427,978,615	77.54	1.7282
2015	27,933,899,694	20,049,326,753	610,281,231	603,605,791	647,433,574	592,184,300	29,191,614,499	21,245,116,844	72.78	1.7167
2016	30,055,910,584	21,034,184,283	661,326,115	652,465,905	701,056,667	598,739,300	31,418,293,366	22,285,389,488	70.93	1.6246
2017	33,870,049,729	22,045,761,923	697,114,641	683,052,351	721,904,470	704,324,200	35,289,068,840	23,433,138,474	66.40	1.6192
2018	37,964,311,493	23,143,902,554	736,600,520	712,522,070	736,796,581	712,342,161	39,437,708,594	24,568,766,785	62.30	1.6111
2019	42,018,755,716	24,394,680,474	788,727,155	746,681,555	643,170,899	642,837,559	43,450,653,770	25,784,199,588	59.34	1.6241
2020	43,446,117,853	25,553,688,704	913,544,961	859,280,751	617,118,119	616,705,600	44,976,780,933	27,029,675,055	60.10	1.6141
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

Source: Washington County, Department of Assessment and Taxation

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	0.4225	0.4209	0.4094	0.3173	0.3119	0.3038	0.3168	0.3068	0.2863	0.2905
Total Tax Rate	1.7298	1.7282	1.7167	1.6246	1.6192	1.6111	1.6241	1.6141	1.5936	1.5978
Overlapping Government:										
Washington County	2.9670	2.9605	2.8254	2.8235	2.9354	2.9584	2.9583	2.8918	2.8767	2.9123
Washington County - Enhanced Patrol	1.2285	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	1.6919	-	-	-	-
Washington County - North Bethany SD	1.0000	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500
Northwest Regional ESD	0.1536	0.1534	0.1530	0.1528	0.1523	0.1538	0.1538	0.1494	0.1485	0.1475
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	0.6646	0.7329	0.7199	0.5837	0.6756	0.6756	0.6874	0.6769	0.6700	0.6514
School District No. 48, Beaverton	6.7749	8.0537	8.0368	7.9571	7.9205	8.0527	8.0205	7.9075	8.0257	8.0299
School District No. 1J, Hillsboro	7.4881	7.3794	7.3812	7.1812	7.1268	7.1512	7.1388	7.0178	7.0560	6.8779
School District No. 1J, Portland	7.2681	8.3571	8.3535	8.3632	8.3304	8.8052	9.7571	9.6734	9.6698	9.6016
Tualatin Valley Fire and Rescue District	1.9145	1.9061	1.8911	2.1078	2.0978	2.0457	2.0839	2.0725	2.1167	2.1163
Port of Portland	0.0701	0.0699	0.0697	0.0697	0.0694	0.0693	0.0701	0.0681	0.0677	0.0673
City of Beaverton	4.2350	4.3662	4.3517	4.3279	4.3109	4.2851	4.3196	4.3037	4.2793	4.2775
Urban Renewal - Beaverton	-	0.0361	0.0929	0.1731	0.2233	0.2961	0.3718	0.4052	0.4525	0.4904
City of Hillsboro	5.3815	5.3755	5.3652	5.3621	5.3485	5.3387	5.3147	5.2823	5.2614	5.2338
Urban Renewal - Hillsboro	0.0187	0.0415	0.0776	0.0867	0.1374	0.0856	0.1296	0.3514	0.4223	0.5035
City of Portland	7.0558	7.2043	7.1759	7.0455	6.9712	4.7097	4.7353	4.6867	7.3130	8.4871
Urban Renewal - Portland	1.1529	1.1727	1.0878	1.0608	1.1069	3.5073	3.5890	3.5492	1.1896	0.7600
Metro Service District	0.4043	0.4667	0.4575	0.3876	0.3960	0.3777	0.4342	0.6601	0.5867	0.5660

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	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Nike, Inc.	\$ 1,399,415,324	1	4.76 %	\$ 386,162,519	1	1.96 %
Portland General Electric	206,233,720	2	0.70	139,599,620	2	0.71
Northwest Natural Gas Co.	152,685,000	3	0.52	105,845,500	6	0.54
Maxim Integrated Products, Inc.	148,411,520	4	0.50	108,396,540	5	0.55
Comcast Corporation	146,994,000	5	0.50	132,852,200	3	0.67
Beaverton LLC	118,470,960	6	0.40	100,648,820	7	0.51
Northwest Fiber LLC	80,841,300	7	0.27			
Portland 2 LLC	73,547,120	8	0.25			
MG Pallas Apartments MOS LLC	67,910,460	9	0.23			
G+I X Nimbus Corp Ctr LLC	66,597,538	10	0.23			
PS Business Parks LP				112,151,006	4	0.57
Frontier Communications				100,298,000	8	0.51
Bernard Properties Partnership				58,656,390	9	0.30
Nimbus Center LLC				58,015,753	10	0.29
All other taxpayers	26,962,394,281		91.64	18,449,142,878		93.39
Totals	<u>\$ 29,423,501,223</u>		<u>100.00 %</u>	<u>\$ 19,751,769,226</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
2013	\$ 34,166,612	\$ 32,623,087	95.5 %	730,946	33,354,033	97.6 %
2014	35,308,500	33,590,906	95.1	719,005	34,309,911	97.2
2015	36,433,185	34,828,560	95.6	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	437,624	36,527,387	96.6
2018	39,400,040	37,551,090	95.3	495,112	38,046,202	96.6
2019	41,606,766	39,939,463	96.0	403,506	40,342,969	97.0
2020	43,274,691	41,507,632	95.9	398,008	41,905,640	96.8
2021	44,818,066	43,047,680	96.0	326,268	43,373,948	96.8
2022	46,552,271	44,765,361	96.2	-	44,765,361	96.2

**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
2013	\$ 5,247	\$ 3,924	\$ 136
2014	5,524	4,131	143
2015	6,450	4,824	167
2016	6,450	4,824	167
2017	10,800	8,619	360
2018	10,800	8,619	360
2019	11,545	9,214	385
2020	11,895	9,494	397
2021	11,787	8,840	466
2022	11,787	8,840	466

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				Percentage of Personal Income ^{a)}	Per Capita ^{b)}
	General Obligation Bonds	Full Faith & Credit Obligations	Direct Borrowing	Total Primary Government		
2013	\$ 93,313,622	\$ 9,851,204	\$ 477,100	\$ 103,641,926	0.417 %	\$ 446.27
2014	88,345,559	9,634,002	433,112	98,412,673	0.374	418.73
2015	89,388,275	9,407,542	407,785	99,203,602	0.333	417.09
2016	84,691,847	9,161,865	381,695	94,235,407	0.298	391.51
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	n/a	266.44
2022	48,383,569	11,301,410	207,796	59,892,775	n/a	219.09

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)}
2013	\$ 93,313,622	\$ 440,064	\$ 92,873,558	0.47 %	\$ 404.70
2014	88,345,559	477,206	87,868,353	0.43	378.35
2015	89,388,275	450,745	88,937,530	0.42	378.42
2016	84,691,847	286,350	84,405,497	0.38	354.87
2017	80,802,769	153,507	80,649,262	0.34	335.06
2018	75,200,647	-	75,200,647	0.31	308.72
2019	69,241,413	509,991	68,731,422	0.27	278.82
2020	62,922,793	727,829	62,194,964	0.23	249.31
2021	55,883,275	502,683	55,380,592	0.20	219.36
2022	48,383,569	439,309	47,944,260	0.16	187.84

^{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, 2022**

<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	\$ 48,383,569	100.00 %	\$ 48,383,569
Direct debt	<u>48,383,569</u>		<u>48,383,569</u>
City of Beaverton	31,357,988	99.00	31,044,000
City of Hillsboro	72,815,000	0.11	82,427
City of Portland	738,727,223	0.01	51,711
Metro	897,955,000	13.16	118,136,756
Multnomah County SD 1J, Portland	1,732,229,650	0.40	6,845,772
Multnomah ESD	81,553,416	0.30	241,747
Northwest Regional ESD	1,400,557	32.66	457,362
Port of Portland	45,725,000	12.10	5,534,051
Portland Community College	550,500,000	16.53	91,001,504
Tualatin Valley Fire & Rescue	67,035,000	43.50	29,159,219
Washington County	181,686,051	40.88	74,277,800
Washington County SD 1J Hillsboro	529,453,543	3.05	16,154,686
Washington County SD 23J Tigard Tualatin	311,603,983	0.03	100,336
Washington County SD 48J Beaverton	907,677,133	82.78	751,339,731
Overlapping debt	<u>6,149,719,544</u>		<u>1,124,427,102</u>
Other Debt:			
Tualatin Hills Park & Recreation District	11,509,206	100.00	11,509,206
Direct debt	<u>11,509,206</u>		<u>11,509,206</u>
City Of Beaverton	259,873,431	99.00	257,274,697
City Of Hillsboro	324,738,713	0.11	357,213
City Of Portland	2,870,278,695	0.01	287,028
Clean Water Services	130,195,000	42.65	55,528,168
HFA Hillsboro	11,815,000	0.11	12,997
Home Forward	109,369,976	0.01	10,937
Metro	48,845,000	13.16	6,428,002
Port Of Portland	1,831,747,273	12.10	221,641,420
Tri-Met	1,023,090,000	13.71	140,265,639
Tualatin Valley Water District	450,359,551	63.63	286,563,782
Washington County Housing Authority	146,323,611	43.50	63,650,771
Washington Cty SD 1J (Hillsboro)	1,563,318	3.05	47,681
West Slope Water District	1,910,000	100.00	1,910,000
Overlapping debt	<u>7,210,109,568</u>		<u>1,033,978,335</u>
Total Tualatin Hills Park & Recreation District	59,892,775		59,892,775
Total overlapping debt	13,359,829,112		2,158,405,437
Total direct and overlapping debt	<u>\$ 13,419,721,887</u>		<u>\$ 2,218,298,212</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>2013</u>	<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>
Debt limit	\$ 621,239,362	\$ 658,629,120	\$ 729,790,362	\$ 785,457,334	\$ 882,226,721	\$ 985,942,715	\$ 1,086,266,344	\$ 1,124,419,523	\$ 1,265,243,664	\$ 1,351,967,457
Total net debt application to limit	<u>93,313,622</u>	<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>
Legal debt margin	<u>\$ 527,925,740</u>	<u>\$ 570,283,561</u>	<u>\$ 640,402,087</u>	<u>\$ 700,765,487</u>	<u>\$ 801,423,952</u>	<u>\$ 910,742,068</u>	<u>\$ 1,017,024,931</u>	<u>\$ 1,061,496,730</u>	<u>\$ 1,209,360,389</u>	<u>\$ 1,303,583,888</u>
Total net debt applicable to the limit as a percentage of debt limit	15.02%	13.41%	12.25%	10.78%	9.16%	7.63%	6.37%	5.60%	4.42%	3.58%

Legal Debt Margin Calculation for Fiscal Year 2022

Real market value (2021/22)	\$ 54,078,698,286
General obligation debt capacity (2.5% of Real market value)	1,351,967,457
Less: Outstanding debt	<u>48,383,569</u>
Remaining legal debt capacity	<u>\$ 1,303,583,888</u>

Source: Tualatin Hills Park and Recreation District

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

Washington County							
Fiscal Year	District Population (estimated)	Population (estimated) ^{a)}	Personal Income (amounts expressed in thousands) ^{b)}	Per Capita Personal Income ^{b)}	Unemployment Rate ^{c)}	School Enrollment ^{d)}	
2013	232,239	554,996	\$ 25,919,173	\$ 46,735	6.6	38,775	
2014	235,026	562,998	28,387,146	50,542	5.8	39,088	
2015	237,847	574,326	30,840,797	53,878	5.0	40,725	
2016	240,701	582,779	32,076,558	55,044	4.6	40,715	
2017	243,589	589,957	33,765,596	57,331	3.7	40,912	
2018	246,512	597,695	36,442,209	60,999	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	n/a	n/a	n/a	4.4	39,515	
2022	273,375	n/a	n/a	n/a	3.0	38,975	

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	2022		2013	
	Annual Average	Percentage of Total County Employment	Annual Average	Percentage of Total County Employment
Mining and logging	400	0.1 %	300	0.1 %
Construction	18,600	6.2	12,500	5.0
Manufacturing:				
Computer and electronic products	29,900		27,000	
Other durable goods	15,200		11,900	
Non-durable goods	8,000		5,300	
	53,100	17.8	44,200	17.7
Trade, transportation and utilities:				
Wholesale trade	13,900		17,600	
Retail trade	31,400		28,500	
Transportation, warehousing and utilities	7,500		3,800	
	52,800	17.6	49,900	19.9
Information	7,500	2.5	7,900	3.2
Financial activities	17,900	6.0	15,300	6.1
Professional and business services:				
Professional and technical services	16,200		12,600	
Management of companies and enterprises	16,100		4,700	
Administrative and waste services	21,900		21,500	
	54,200	18.1	38,800	15.5
Educational and health services	38,000	12.7	30,600	12.2
Leisure and hospitality	24,500	8.2	20,700	8.3
Other services	9,700	3.2	7,500	3.0
Government:				
Federal government	900		700	
State government	2,200		2,800	
Local government	8,400		7,600	
Local education	11,200		11,400	
	22,700	7.6	22,500	9.0
Total non-farm employment	299,400	100.0 %	250,200	100.0 %

Source: Oregon Labor Market Information System

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Administration										
Office of the General Manager	2	2	3	3	3	3	3	3	3	2
Communications	6	7	7	7	8	8	8	8	8	6
Safety services	4	4	4	4	4	5	5	5	5	6
Community partnerships	-	-	1	1	1	1	1	1	1	-
Human resources	-	-	-	-	-	-	-	-	-	6
Community programs	-	-	-	-	-	-	-	-	-	9
Business and facilities										
Director	4	4	4	4	3	3	3	3	3	2
Finance services	7	7	7	7	6	7	7	10	10	8
Information services	5	5	5	5	5	6	6	6	6	6
Human resources	3	3	4	4	4	4	4	5	5	-
Risk and contract management	2	2	2	2	2	2	2	3	3	3
Budget and accounting	-	-	-	-	2	2	2	2	2	3
Maintenance										
Operations Manager	5	5	6	7	7	7	7	5	5	-
Park maintenance	43	43	45	45	46	-	-	-	-	-
Fleet maintenance	6	6	6	6	6	6	6	6	6	-
Athletic facilities	25	25	26	26	27	-	-	-	-	-
Building and pool maintenance	50	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	3	4	4	4	4	-
Design and development	11	9	8	7	6	7	7	7	7	-
Park services										
Director	-	-	-	-	-	-	-	-	-	2
Planning	-	-	-	-	-	-	-	-	-	4
Design and development	-	-	-	-	-	-	-	-	-	8
Nature and trails	-	-	-	-	-	-	-	-	-	15
Maintenance										
Operations Manager	-	-	-	-	-	-	-	-	-	2
Facility maintenance	-	-	-	-	-	-	-	-	-	8
Fleet maintenance	-	-	-	-	-	-	-	-	-	6
Park and athletic facilities north	-	-	-	-	-	-	-	-	-	35
Park and athletic facilities south	-	-	-	-	-	-	-	-	-	28
Recreation services										
Director	3	3	3	3	4	3	3	3	3	3
Maintenance coordination	-	-	-	-	-	-	-	-	-	10
Aquatics	74	77	79	83	78	78	78	80	76	79
Sports and Inclusion	31	29	30	45	58	62	62	63	61	105
Community programs	42	42	38	23	14	18	4	7	9	-
Recreation	102	100	100	101	108	130	144	151	149	135
Nature and trails	25	25	27	29	29	38	38	38	37	-
Total full-time equivalent employees	453	452	457	463	472	487	487	502	490	491

Source: Tualatin Hills Park and Recreation District

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

	2013 actual	2014 actual	2015 actual	2016 actual	2017 actual	2018 actual	2019 actual	2020 actual	2021 actual	2022 estimate
Parks and Recreation										
Cultural and recreational activities:										
Aquatics										
Attendance at open/drop-in programs and classes	558,152	531,824	539,836	511,251	481,665	524,137	496,844	323,044	63,190	202,517
Number of classes held	5,282	4,823	5,029	5,237	4,289	4,128	5,347	3,816	-	729
Sports										
Attendance at open/drop-in programs and classes	650,623	607,130	781,490	792,878	652,680	750,272	755,094	608,480	93,949	500,582
Number of classes held	527	537	1,985	2,205	2,030	2,331	2,177	1,695	428	1,205
Recreation										
Attendance at open/drop-in programs and classes	945,676	1,022,117	929,397	983,487	984,343	995,770	973,541	941,337	455,732	55,852
Number of classes held	4,236	4,199	4,184	3,919	4,111	4,379	3,611	3,745	697	1,412
Community programs										
Attendance at open/drop-in programs and classes	285,698	265,174	140,440	141,000	143,000	145,000	148,198	21,050	-	25,000
Number of classes held	1,819	2,283	575	580	580	591	575	16	-	40
Nature and trails										
Attendance at open/drop-in programs and classes	198,997	197,877	233,790	234,967	249,189	250,310	249,407	279,528	239,012	225,000
Number of classes held	647	707	664	720	678	711	691	471	219	225
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	\$6.52	\$6.61	\$6.63	\$7.07	\$7.00	\$6.55	\$6.52	\$8.83	\$8.76	n/a
Pool facilities maintained (shown per 1,000 sq. ft.)	117	117	117	125	125	125	125	125	125	125
Cost per sq. ft. of pools	\$16.15	\$16.29	\$17.28	\$15.35	\$15.34	\$16.66	\$16.42	\$18.49	\$20.33	n/a
Parks maintained - developed acres	1,024	1,052	1,062	1,067	1,089	1,089	1,098	1,103	1,114	1,114
Cost per developed acre	\$2,720	\$2,740	\$2,892	\$3,133	\$3,288	\$3,288	\$2,737	\$2,843	\$2,433	\$3,571
Parks maintained - undeveloped acres	1,233	1,236	1,244	1,276	1,290	1,290	1,308	1,346	1,371	1,371
Cost per undeveloped acre	\$254	\$260	\$274	\$293	\$308	\$308	\$255	\$259	\$224	\$324
Vehicle and equipment units maintained	472	490	490	502	514	530	540	657	651	673
Cost per vehicle and equipment unit	\$1,757	\$1,801	\$1,768	\$1,653	\$1,720	\$1,709	\$1,677	\$1,564	\$1,579	\$1,720

Source: Tualatin Hills Park & Recreation District

**Tualatin Hills Park & Recreation District
Capital Asset Statistics By Function
June 30, 2022**

Parks and Recreation:	
Number of parks	305
Park acreage:	
Developed sites (neighborhood, community and regional parks)	1,124
Undeveloped sites (wetlands and natural areas)	1,379
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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 30, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

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

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

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

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



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

Internal Control Over Financial Reporting

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

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

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

Purpose of This Report

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

Talbot, Korwold & Warwick, LLP

Portland, Oregon
November 30, 2022



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

Attention: Felicita Monteblanco, 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, 2022, 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 May 31, 2022. 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 July 20, 2022 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, 2022, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. This Statement required the District, as lessee, to record a lease liability and an intangible right to use asset representing the right to use leased buildings and equipment. This Statement also required the District, as lessor, to record lease receivables and corresponding deferred inflows of resources for certain leased use of facilities and property to third parties.

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.



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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, 2022, 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 are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

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. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***

This Statement will be effective for reporting periods beginning after June 15, 2022. The Statement provides guidance to improve accounting and financial reporting for public-private and public-public partnership arrangements (commonly referred to as P3s) and availability payment arrangements (APAs). It has guidance for P3 arrangements, including those that are outside of the scope of the GASB's existing literature for those transactions, namely Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, and Statement No. 87, *Leases*. The Statement also makes certain improvements to the guidance previously included in Statement 60 and provides accounting and financial reporting guidance for APAs.

- **GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***

This Statement will be effective for fiscal years beginning after June 15, 2022. The Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This Statement defines a SBITA; establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

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, Kowolow & Warwick, LLP

Portland, Oregon
November 30, 2022



November 30, 2022

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, 2022, 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 November 30, 2022:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 31, 2022, 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 is following 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 investments 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 has 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.
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.

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, 2022, and concluded the implementation of the following Statements did not have a material impact on the basic financial statements:
 - a. GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
 - b. GASB Statement No. 92, *Omnibus 2020*
 - c. GASB Statement No. 93, *Replacement of Interbank Offered Rates*
 - d. GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*
 - e. GASB Statement No. 98, *The Annual Comprehensive Financial Report*
 - f. GASB Statement No. 99, *Omnibus 2022*
25. We believe the implementation of GASB Statement No. 87, *Leases*, is appropriate.
26. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

27. 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.
28. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.
29. 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.
30. 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.

31. 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.
32. 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.
33. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
34. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
35. 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.
36. We are aware of no significant deficiencies, including 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.
37. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
38. 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 did not give instructions, or cause any instructions to be given, to the specialist 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.
39. 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.
40. We have presented Tualatin Hills Park Foundation (THPF) as a discretely presented component unit for the year ended June 30, 2022 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

41. 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 financial statements, we will make the audited 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.
42. 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 Services Director/Chief Financial Officer



[4B]

MEMORANDUM

DATE: November 29, 2022
TO: THPRD Board of Directors
FROM: Doug Menke, General Manager
RE **Tualatin Valley Highway Public Transit Improvements**

Bernadette Le, Community Affairs Coordinator with TriMet, will be at the December 14, 2022, board of directors meeting to provide a brief update on a Metro-led study for enhanced transit service on Tualatin Valley (TV) Highway. This project will address concept planning and design for public transit improvements on TV Highway and is supporting the creation of a community-led equitable development strategy to counteract gentrification. Transit plans will build upon the bus rapid transit component of the TV Highway project proposed in Metro's 2020 Get Moving transportation funding measure. A Locally Preferred Alternative (alignment, stops, mode (bus), and terminus) is planned for consideration of adoption in summer 2023.



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

A Retreat of the Tualatin Hills Park & Recreation District Board of Directors was held electronically at 6 pm on Wednesday, October 26, 2022.

Present:

Felicita Monteblanco	President/Director
Barbie Minor	Secretary/Director
Alfredo Moreno	Secretary Pro-Tempore/Director
Heidi Edwards	Director
Tya Ping	Director
Doug Menke	General Manager

Agenda Item #1 – Board Retreat

A Retreat of the Tualatin Hills Park & Recreation District Board of Directors was called to order by President Felicita Monteblanco on Wednesday, October 26, 2022 at 6 pm.

General Manager Doug Menke introduced facilitator Thomas Bruner with Bruner Strategies and the district staff in attendance. Thomas provided a brief overview of this evening's retreat agenda.

Agenda Item #2 – District Updates

Aisha Panas, Park Services director, and Holly Thompson, Communications director, provided a detailed overview of the current state of the district via a PowerPoint presentation, a copy of which was entered into the record, and which included the following topic areas:

- Fall Registration Update
 - 43% increase in registrations over last fall
 - 18% below 2019 fall registration numbers
- DEIA Update
 - Welcoming Week took place in September
 - THPRD map in Spanish
 - Welcome packet in English and Spanish
- Fall 2022 Events & Activities Overview
- Staffing Report
 - 25% of full-time positions have turned over since the pandemic
 - Classification and compensation structure update underway
 - Part-time wages increase
- Facility Updates
 - Harman Swim Center has reopened
 - Aloha Swim Center will reopen November 14
 - Garden Home Recreation Center roof and ceiling repairs
- Maintenance Operations Updates
 - Fanno Creek Service Center roof repairs
 - Heating, HVAC and plumbing preparations for winter
 - Edging fields and replenishing playground surfaces
 - Chipping woody debris and spreading onsite
- Nature & Trails Updates
 - Fall native plantings
 - Addressing beaver activity as necessary
 - Cleanup of trails and downed trees

- Planning, Design & Development Updates
 - Parivar Park opening
 - Abbey Creek concept planning
 - Downtown Parks & Open Space Framework Plan
 - Comprehensive and Strategic Plan Updates
 - \$1.9 million grant awarded from Metro for Westside Trail crossing of Highway 26
 - \$2.05 million grant awarded from Metro for Beaverton Creek Trail
- Finance Updates
 - Revised Operating Plan update will be presented at the November board meeting
 - Annual district audit currently in process
 - Tyler Munis conversion will relaunch in January

Aisha and Holly offered to answer any questions the board may have.

Tya Ping inquired about the reasons for registration being down 18% from 2019.

- ✓ Aisha replied that while staffing availability is a concern, the comfort level of the public hasn't necessarily returned to pre-pandemic levels, either.

Heidi Edwards asked whether any of the planned facility maintenance projects will impact users.

- ✓ Aisha replied that some difficult calls have been made in order to retain patron comfort, such as delaying the reopening of Harman Swim Center due to the paving project being behind schedule, as well as closing affected areas of Garden Home Recreation Center.

Agenda Item #3 – Board Priorities Discussion

Reconfirming Our Values

Thomas referenced the three core values and value statements confirmed by the board last year:

- Leading with Equity with special attention to Racial Equity
 - THPRD values all dimensions of equity including ability, age, ethnicity, gender, race, sexual orientation, and other identities. We see it as an essential core value that we prioritize all aspects of equity. A commitment to equity means looking at individuals' needs and understanding that people need different things to achieve equitable outcomes. THPRD recognizes that to achieve meaningful equity we must prioritize investments in activities to reach those most marginalized therefore we support a comprehensive investment in equitable outcomes for the most impacted people and at this time, due to disparate impacts, a special focus on activities to advance racial equity is an important component of our overall equity strategies.
- Environmental Stewardship
 - We value our natural environment and demonstrate this value through how we acquire, plan for, and maintain these areas. Environmental stewardship extends to the way we build and maintain our facilities, and the practices we use to procure goods and services.
- Commitment to Community Vision
 - We are committed to honoring and realizing the community feedback captured through the district's visioning process. We will integrate the public's feedback into our planning and operational efforts to honor the four visioning goals to be Welcoming and Inclusive, provide Play for Everyone, to be Accessible and Safe, and to Preserve Natural Spaces.
 - As per the document included within the board of directors' information packet, district staff is proposing an update to this explanatory statement as follows: change "and to Preserve Natural Spaces" to "and to practice Environmental Stewardship" in order to broaden this focus area.

Thomas opened the discussion for the board's consideration of reaffirming these values and referenced the value of Leading with Equity with special attention to Racial Equity, inquiring whether the board wishes to reaffirm this value. The board members agreed to retain the value and value statement as-is. Heidi Edwards referenced her comments during the board's discussion of this value last year, noting that she would like to see the board move beyond only racial equity, but agrees that the first portion of the value statement addresses that concern.

Thomas referenced the value of Environmental Stewardship and inquired whether the board wishes to reaffirm this value. Discussion followed:

- Tya Ping supports the value of Environmental Stewardship but would like to see a more robust value statement incorporating areas such as climate change, climate resiliency, and climate action. She referred to the portion of the value statement to “acquire, plan for, and maintain” natural areas, and would like to see a reference to protecting and improving, too.
- Heidi expressed agreement with Tya's comments, noting that community education is another component that's missing from the value statement.
- Barbie Minor expressed agreement as well and suggested that the district's responsibility as stewards of the natural environment should also be included.
- Alfredo Moreno added that it would be helpful to rephrase the value statement in a more proactive voice.
- President Montebianco expressed support for the previous suggestions.

Thomas referenced the value of Commitment to Community Vision and inquired whether the board wishes to reaffirm this value. Discussion followed:

- Holly Thompson, Communications director, provided additional information regarding the proposed value statement edit, noting that it is being proposed in the interest of being in alignment with what will be coming forward for the board's review via the Comprehensive Plan Update. As the public feedback contained within the Vision Action Plan (VAP) is actualized, some areas will morph slightly as they are contextualized.
- Alfredo explained that the value statement seems to focus on community feedback that has already been sought. He wonders if a reference could be added to an ongoing dialogue with the community, as well.
- Barbie expressed support for Alfredo's suggestion, especially in consideration of the intentionality the district has shown in continuing to broaden its community outreach practices.
- Heidi noted that the VAP was a huge undertaking and wonders how to incorporate language recognizing that while there will continue to be community outreach, it likely will not be to the depth and extent that occurred with the VAP. She would like to see the value statement have a more active voice in terms of putting the community vision to work.
- President Montebianco commented that she is open to the previous suggestions of recognizing a continual commitment to public outreach while highlighting the VAP, noting that the amount of information collected in that effort was truly profound.
- Alfredo noted that the value itself is high-level enough that it can speak to a robust process that happened, as well as speak to an ongoing effort to listening to and understanding what the community wants. Perhaps it is as simple as adding a sentence regarding continuing community outreach.
- Holly expressed appreciation for the board's discussion and their absolute commitment to community involvement. She described the difference between a commitment to the community vision versus a commitment to the community vision process. The VAP provides the foundation for an amazing amount of information and the district has a responsibility to be committed to that gift of information from the public and use it as the focus point from which to move forward, which is being done via the Comprehensive Plan

Update. She agrees that adding a sentence to contextualize this would be beneficial in following a robust and culturally respectful public engagement process as the district moves forward in implementing the ideas and feedback gained from the VAP.

- The board expressed agreement with the suggested addition as outlined by Holly.

Thomas congratulated the board on this evening's thoughtful discussion and reaffirmation of its values, noting that their discussion was a great display of continuity and fidelity to their core values, as well as how to strengthen and enhance the value statements.

- ✓ General Manager Doug Menke noted that the updated value statements will be brought to the board for consideration of approval at their November meeting.

Reconfirming Our Budget Priorities

Thomas referenced the three budget priorities for FY 2022/23 that the board identified last year:

- Investing in our Employees and Technology.
 - We are committed to attracting and retaining exceptional employees and prioritizing employee professional development, support, and well-being. We must also ensure we are investing in technology to operate more efficiently, stay current, provide staff the tools they need to be effective, and to provide improved customer service to THPRD patrons.
- Rebuilding Programming with an Emphasis on our Access for All Work.
 - This will continue to be a rebuilding year for the district, as we focus on trying to return programming to pre-pandemic participation levels and offerings. As we prioritize expanding program offerings, we will continue to leverage and integrate our Access for All work. We will continue to provide FREE community programming and expand our efforts through grant-supported partnerships, community events, and broaden our financial aid services to people from various racial and ethnic backgrounds and underrepresented groups.
- Planning for Future Natural Areas, Facility and Trail needs, and Funding Resources.
 - We are committed to planning for our future through investments that will expedite the development and financial sustainability of parks, trails, and other facilities, to create community spaces where we can all gather.
 - As per the document included within the board of directors' information packet, district staff is proposing an update to this priority as follows:
 - Developing Sustainable Operating and Financial Models for the Future.
 - We are committed to ensuring that we can continue to offer programs, facilities, parks, and trails that meet the needs of our community while ensuring that we can sustainably care for and maintain our offerings and spaces in the long term.

Thomas opened the discussion for the board's consideration of reaffirming these budget priorities and referenced the priority of Investing in our Employees and Technology, inquiring whether the board wishes to reaffirm this priority. The board members agreed to retain the budget priority as-is. Heidi noted for the record that it is important to acknowledge how critical of a budget priority this is to the board.

Thomas referenced the budget priority of Rebuilding Programming with an Emphasis on our Access for All Work and inquired whether the board wishes to reaffirm this priority. Discussion followed:

- Heidi offered that the first portion of the priority statement "This will continue to be a rebuilding year for the district" be replaced with "As we continue to rebuild and return programming to pre-pandemic participation levels...." in order to reflect the progress that has been made.

- President Montebianco commented that she does not like the word Access as it does not align with Equity, but that she currently does not have an alternate suggestion as the word Justice may be too strong. However, the intention behind this budget priority is 100% in alignment with the board's aspirations. Regarding Heidi's comments, perhaps the entire first sentence of the priority statement should be deleted.
- Barbie observed that if the entire first sentence is removed, the budget priority itself also includes reference to rebuilding.
- Alfredo noted that he, too, prefers moving away from the rebuilding verbiage and instead prefers expressing a commitment to providing robust and creative programming as much as is possible. He would like to see language reflecting that the district is moving on as best as possible from the impacts of the pandemic.
- Tya would like to see an expansion in terms of what Access for All means and tying in the board's value statement in serving all dimensions of equity including ability, age, ethnicity, gender, race, sexual orientation, and other identities. In general, she does not like the term Access for All.
- General Manager Doug Menke noted that the district is working on different terminology for Access to All, such as Play for All.
- Holly noted that updating the budget priority to take into consideration the progress that has been made makes a lot of sense; however, district staff is still in the midst of a tremendous amount of transition. This priority has been helpful for staff and a rallying cry to prioritize the work to build back programming and expand access to the people who need it most. Updated language will be provided for the board's consideration at their November meeting.
- Tya added that perhaps Play for Everyone is better terminology than Play for All as it's more personable.

Thomas referenced the budget priority of Planning for Future Natural Areas, Facility and Trail needs, and Funding Resources and inquired whether the board wishes to reaffirm this priority.

Discussion followed:

- Aisha Panas, Park Services director, described the intent behind the staff-proposed update of this budget priority to Developing Sustainable Operating and Financial Models for the Future. She noted that as staff considered the big-picture perspective of the district in relation to its budget priorities, the financial impacts of remaining an employer of choice came into focus and with that, the need to develop a financial model that makes the most sense and is sustainable in the long term. This will involve many different areas, such as a robust grant strategy, evaluating the district's resource allocation model and how we charge for classes, and how those offerings fall within the cost pyramid. This is foundational work that needs to be taken on now in order to best prepare for the district's future. The work of Planning for Future Natural Areas, Facility and Trail needs, and Funding Resources would remain a divisional priority for the Park Services division, but does not necessarily need to remain as a districtwide priority at this point in time.
- The board members expressed support for the proposed updated budget priority as presented.

Thomas congratulated the board on their work in revisiting, reaffirming, clarifying, strengthening and updating their budget priorities for FY 2023/24.

Reconfirming the Parking Lot

Thomas opened the floor to discussion regarding the board's parking lot and decision-making tool intended to be used as a mechanism by which to thoughtfully evaluate ideas, suggestions, requests and opportunities identified by the board in an equitable and transparent manner.

General Manager Doug Menke provided an overview of the status of the board's parking lot, which currently contains one item: expansion of afterschool programming. He noted that with the district's investment in employees resulting in constrained resources, it will be important that new ideas have a cost neutral impact or are traded out with an existing expense or activity. Discussion followed:

- President Monteblanco commented that the goal of expanding afterschool programming requires a willing partner, which is currently not available. Once a partnership is available, it will require a difficult discussion regarding what can be given up in order to facilitate the expansion.
- Robust discussion occurred regarding whether the afterschool programming expansion item should be removed from the parking lot since it is not viable at this time without a willing partner. Some felt that this topic in particular warrants remaining on the parking lot due to the amount of work that has been done and as a vehicle to show other elected officials its importance; others felt that it should be removed for now and brought back to the parking lot once a willing partner is available. Additional concerns about removing it from the parking lot included the potential for it being forgotten, and changes in board leadership. Interest was also expressed in revisiting the parking lot on a more regular basis and clarifying the parking lot process.
- Thomas inquired whether there is a place where ideas that are in a holding pattern can exist other than the parking lot. General Manager Doug Menke described the value in having a document such as the parking lot available to reference in discussions with partner agency leads. There are not any similar processes currently available where such ideas would be documented, besides perhaps the board's budget priorities. He proposed that the parking lot be expanded with a new category for topics that, while of interest by a majority of the board, can't move forward immediately.
- President Monteblanco requested that the parking lot be revisited at the board's January meeting and encouraged the board members to submit their ideas for consideration.
- Heidi requested that a synopsis of where the district stands in its conversations with the Beaverton School District on this topic be put together as a recap. She noted that it might be time for another joint meeting with the Beaverton School District board, as well. Tya referenced the staff time that would be required to create a recap document but supports the idea of a joint meeting. General Manager Doug Menke suggested recapping the status of the afterschool programming expansion concept in December and from there determining whether to move forward with a joint meeting. Thomas recognized the additional work this would create for staff and encouraged staff to return to the board with a realistic timeframe and possible tradeoffs or what may be delayed as a result. Felicita, Barbie and Alfredo expressed agreement with this approach, as well.

Conclusion

In conclusion of this evening's retreat, Thomas invited each board member to share two things: something they are particularly enthusiastic about in terms of the district over the past year, and something they feel good about regarding themselves as THPRD board members.

- Alfredo is proud of the work the district has done to connect with the Spanish-speaking communities who were not previously engaged in the district's registration process. As for himself, he is proud that he has brought his most authentic, imperfect self to everything he has done as a THPRD board member.
- Tya is proud of the resiliency, hard work, and creativity of THPRD staff, noting that their efforts are the reason that THPRD exists for the community. As for herself, she is proud of doing a good job in developing relationships with both staff and board members in order to create a welcoming environment for good work to be done.
- Heidi recognized the staff changes and transitions that have taken place, noting that it has appeared seamless to the public even though challenges have surely been experienced.

As for herself, she is proud of being resilient through such difficult times over the past few years and coming through to the other side to a place where we can all be proud.

- Felicita is proud of the intentionality behind so much of what the district does, such as the new THPRD map in Spanish, which wasn't just a translation but a reinterpretation of what the district's Spanish-speakers might need in a map. As for herself, she is proud of being a connector of others to the benefit of THPRD and her peers.
- Barbie is proud of THPRD staff and how they have handled the past few challenging years with positivity and empathy despite the hard conversations and choices that have had to be made. As for herself, she is proud of her service on the board as her first foray into public service, showing up with intentionality even when scared, and living her values.
- General Manager Doug Menke is most proud of THPRD staff and their remarkable ability to move forward regardless of the weight pressing upon them, as well as our patient and resilient community. As for himself, he takes great pride in playing a leadership role for the district but wouldn't be able to do it without the amazing support received from the board.

Thomas thanked the district staff in attendance this evening for helping make the retreat happen, and everyone in attendance for the amazing work they continue to do collectively as a district and also individually as leaders.

Agenda Item #4 – Adjourn

There being no further business, the retreat was adjourned at 7:50 pm.

Felicita Monteblanco, President

Barbie Minor, Secretary

Recording Secretary,
Jessica Collins



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

A meeting of the Tualatin Hills Park & Recreation District Board of Directors was held electronically on Wednesday, November 9, 2022. Executive Session 5:30 pm; Regular Meeting 6:30 pm.

Present:

Felicita Monteblanco	President/Director
Barbie Minor	Secretary/Director
Alfredo Moreno	Secretary Pro-Tempore/Director
Heidi Edwards	Director
Tya Ping	Director
Doug Menke	General Manager

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

President Felicita Monteblanco called executive session to order for the following purposes:

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

Executive Session is held under authority of ORS 192.660(2)(d)(e) and (h).

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

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 Felicita Monteblanco on Wednesday, November 9, 2022, 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 public comment received during Audience Time.

Agenda Item #5 – Board Time

A. Committee Liaisons Updates

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

- ✓ Attended the recent Oregon Recreation & Park Association annual conference, which was a great experience and very educational. He focused on the big-picture aspects of the sessions, many of which were detail-oriented and geared toward programming staff. He thanked district staff that reached out to him to make him feel welcome at the conference.

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

- ✓ Along with President Monteblanco and district staff, provided a tour of Cooper Mountain Nature Park to Metro Council President Lynn Peterson.
- ✓ Upcoming meetings this month include the district's pension and audit committees.

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

- ✓ Attended the quarterly leader luncheon hosted by City of Beaverton Mayor Beaty held at Cedar Hills Recreation Center, which included discussion regarding building partnerships.
- ✓ Attended the most recent joint advisory committees meeting where discussion included potential uses for the district's challenge grant funds that are available to the committees.
- ✓ Expressed appreciation for the dialogue that took place during the board's recent retreat in establishing their values and budget priorities for FY 2023/24.

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

- ✓ Also attended the quarterly leader luncheon and thanked President Montebianco for her work in facilitating intergovernmental relationships, noting that a key takeaway during the discussion was collectively elevating the work being done and collaborative partnerships.
- ✓ Expressed appreciation to the voters for the passage of the Beaverton School District and Metro Parks & Nature local option levies via yesterday's election.

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

- ✓ Welcomed the district's new legislative leaders that won their seats during yesterday's election and encouraged her fellow board members to reach out to welcome these new senators and representatives.
- ✓ Thanked Bruce Barbarasch, Nature & Trails manager, for his knowledge and support during the recent Cooper Mountain Nature Park tours being hosted by the board members and provided an overview of the recent tours that have taken place.
- ✓ Recently spoke with Eileen Kravetz, executive director for the Tualatin Hills Park Foundation, regarding future work and partnerships. Eileen will be reaching out to each board member to touch base.
- ✓ Referenced the enthusiastic response from the community regarding the openings on the district's budget committee. In the past, the board members have reviewed the applications received and completed a scoring matrix, followed by interviews conducted by a subcommittee of two board members.
 - General Manager Doug Menke added that 12 applications were received for two open positions. Hopefully the board's scoring exercise will result in a clear delineation of how many candidates to interview, during which he and Jared Isaksen, Finance Services director, will assist. The subcommittee would bring a recommendation to the board, likely at their January meeting.
 - The board members expressed agreement with this approach.

General Manager Doug Menke provided comments regarding the Oregon Recreation & Park Association conference, noting the presentation given by Julie Rocha, Sports & Inclusion director, on the topic of gender inclusion. He thanked the board for representing the community they serve, noting that the board's values and support enables the district to do this type of work.

Agenda Item #6 – Consent Agenda

Tya Ping moved that the board of directors approve consent agenda items (A) Minutes of September 14, 2022 Regular Board Meeting, (B) Minutes of October 12, 2022 Regular Board Meeting, (C) Monthly Bills, (D) Monthly Financial Statements, and (E) Garden Home Recreation Center Boiler Replacement Project. Barbie Minor seconded the motion. Roll call proceeded as follows:

Heidi Edwards	Yes
Alfredo Moreno	Yes
Barbie Minor	Yes
Tya Ping	Yes
Felicita Montebianco	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #7 – Unfinished Business

A. Operations Update

Since March 2020, THPRD has experienced dramatic shifts in programming and operational levels due to the COVID-19 pandemic. After successfully working within a revised spending plan over the course of the previous fiscal years since the start of the pandemic, staff have approached the current fiscal year with a similar strategy to best manage expenditures within a changing environment in which lower overall revenue is projected. Aisha Panas, Park Services director, and Jared Isaksen, Finance Services director, provided an operations update via a PowerPoint presentation, a copy of which was entered into the record, and which included the following information:

- Revised Operating Plan FY 2022/23
 - First quarter results
 - Increase in beginning cash on hand has offset decreases expected in program revenues, other resources, and grants
 - 28% of the revised budget was collected through the second half of the summer, but only 22% of the adopted budget
 - 20% of the revised operating budget and 4% of the capital projects revised budget has been spent
 - Monitoring expense areas
 - Classification compensation study implementation
 - Utilities increases
 - Comparisons to FY 2018/19
 - 3% difference in operating expenses
 - 13% difference in program revenues
 - Decreased participation in some program activities
 - Lack of programming staff needed to offer programs
 - Not all facilities are open and several are operating on limited hours
- Fall Registration Update
 - 43% increase in registrations over last fall
 - 18% below 2019 fall registration numbers
- DEIA Update
 - THPRD map in Spanish
 - Welcoming Week took place in September
 - Welcome packet in English and Spanish
- Fall 2022 Events & Activities Overview
- Staffing Report
 - 25% of full-time positions have turned over since the pandemic
 - Classification and compensation structure update underway
 - Part-time wages increase
- Facility Updates
 - Harman Swim Center reopened and ADA projects completed
 - Aloha Swim Center will reopen November 14
 - Garden Home Recreation Center roof and ceiling repairs concluding
- Maintenance Operations Updates
 - Roof maintenance and repairs
 - Edging fields and maintaining landscaping
 - Heating, HVAC and plumbing preparations for winter
- Nature & Trails Updates
 - Trailside maintenance activities
 - Addressing beaver activity as necessary
 - Fall native plantings

- Planning, Design & Development Updates
 - Parivar Park grand opening
 - Abbey Creek concept planning
 - Downtown Parks & Open Space Framework Plan
 - Comprehensive and Strategic Plan Updates

Aisha and Jared offered to answer any questions the board may have.

- ✓ Hearing no comments or questions, President Monteblanco introduced the next agenda item.

B. Abbey Creek Park Phase 2 Preferred Concept Plan

Tim Bonnin, interim Design & Development manager, and Rene' Brucker, park planner, provided a detailed overview of the proposed phase 2 concept plan for Abbey Creek Park located in North Bethany, via a PowerPoint presentation, a copy of which was entered into the record. The concept plan being presented this evening for consideration of approval builds upon the existing amenities from the phase 1 development of the site and reflects the interests heard through the community engagement process, such as an expanded play area, picnic shelter gathering space, teen area, loop path, open lawn, shade, and additional site furnishings. The estimated project cost for the preferred concept plan exceeds the project budget and may require additional funds to complete; efforts are being made to seek additional funding through an upcoming grant opportunity. Tim and Rene' offered to answer any questions the board may have.

Tya Ping inquired whether the current play structure at the site would remain in place and what age group this equipment is designed to serve.

- ✓ Tim replied that the existing play equipment is planned to stay.
- ✓ Rene' added that it is designed for those aged 5 to 12 years old, along with swings and a spinner that are multi-aged.

Tya inquired whether the community engagement surveys include options for people facing disabilities to be able to specify particular amenities and if the plan as presented is accessible.

- ✓ Rene' replied that all of the amenities will be ADA accessible, including hard surfacing for the teen area and an accessible surface for the toddler play area, as well.

President Monteblanco expressed support for the concept plan as proposed, noting that it will be a nice addition to the neighborhood.

Alfredo Moreno expressed appreciation for the teen zone proposed and inquired whether the district has any other specified teen areas.

- ✓ Rene' replied that this is a new feature for the district and that staff welcomes ideas regarding the possibilities of what could be included in such an area.

Heidi Edwards expressed support for the proposed teen zone as well and loves all-ages recreation items, too.

Heidi Edwards moved that the board of directors approve the preferred concept plan for Abbey Creek Neighborhood Park Phase 2. Alfredo Moreno seconded the motion. Roll call proceeded as follows:

Tya Ping	Yes
Barbie Minor	Yes
Alfredo Moreno	Yes
Heidi Edwards	Yes
Felicita Monteblanco	Yes

The motion was UNANIMOUSLY APPROVED.

C. Board Values & FY 2023/24 Budget Priorities

During their October 26, 2022, retreat, the board of directors began a discussion to establish the board values and budget priorities to guide district staff's work for the upcoming fiscal year. Holly Thompson, Communications director, presented an updated draft of the values and priorities for the board's consideration of approval based on the input the board provided at their retreat, via a PowerPoint presentation, a copy of which was entered into the record, and as follows:

- Board Values
 - Leading with Equity with special attention to Racial Equity
 - THPRD values all dimensions of equity including ability, age, ethnicity, gender, race, sexual orientation, and other identities. We see it as an essential core value that we prioritize all aspects of equity. A commitment to equity means looking at individuals' needs and understanding that people need different things to achieve equitable outcomes. THPRD recognizes that to achieve meaningful equity we must prioritize investments in activities to reach those most marginalized, therefore we support a comprehensive investment in equitable outcomes for the most impacted people and at this time, due to disparate impacts, a special focus on activities to advance racial equity is an important component of our overall equity strategies.
 - Environmental Stewardship
 - THPRD values the environment and demonstrates this through how we acquire, plan for, and maintain lands. Environmental stewardship extends to the way we build and maintain our facilities, and the practices we use to procure goods and services. THPRD is committed to protecting and improving the environment and to hold ourselves accountable to reducing our carbon footprint and addressing climate change. We commit to continuing to be an active ally and leader on environmental education, natural resource protection, and by adopting practices that uphold environmental stewardship, to ensure we pass on a healthy environment to future generations.
 - Commitment to Community Vision
 - We are committed to honoring and realizing the community feedback captured through the district's visioning process and see this work as foundational to our ongoing community engagement work. We will integrate the visioning feedback into our planning and operational efforts to honor the four visioning goals to be Welcoming and Inclusive, provide Play for Everyone, to be Accessible and Safe, and to practice Environmental Stewardship. The community vision serves as a beacon to illuminate our ongoing community engagement efforts, infused with a deep commitment to actively engage underserved and historically marginalized voices.
- FY 2023/24 Budget Priorities
 - Invest in our Employees and Technology
 - We are committed to attracting and retaining exceptional employees and prioritizing employee professional development, support, and well-being. We must also ensure we are investing in technology to operate more efficiently, stay current, provide staff the tools they need to be effective, and to provide improved customer service to THPRD patrons.
 - Focus on Strengthening Programming Opportunities
 - We will continue to focus on strengthening and innovating programming options that have been challenged due to the pandemic, staffing levels, and changes in public participation. As we expand program offerings, we will continue to work to break down barriers and actively welcome historically underserved and marginalized people. We will continue to

- provide free 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
 - We are committed to ensuring that we can continue to offer programs, facilities, parks, and trails that meet the needs of our community while ensuring that we can sustainably care for and maintain our offerings and spaces in the long term.

Holly concluded her presentation by referencing the board’s discussion regarding its parking lot that occurred during the retreat, particularly the discussion regarding where parking lot items that need additional time to be developed, or need additional community partners and resources, are documented in order not to lose track of the idea. Staff is suggesting that such items be reviewed annually between the board and general manager via the general manager’s work plan process. Holly welcomed any additional feedback from the board on the proposed values and priorities as presented and offered to answer any questions.

Heidi Edwards expressed support for the parking lot suggestion, noting that her biggest concern was the potential for such ideas being lost through board member and staff transition. Including them within the general manager’s work plan instead is a great way to address that concern.

President Monteblanco expressed appreciation for staff’s work on this item.

Barbie Minor moved that the board of directors approve the Board Values & FY 2023/24 Budget Priorities. Tya Ping seconded the motion. Roll call proceeded as follows:

Alfredo Moreno	Yes
Heidi Edwards	Yes
Tya Ping	Yes
Barbie Minor	Yes
Felicita Monteblanco	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #8 – New Business

A. 2023 Legislative Platform

Aisha Panas, Park Services director, introduced Kylie Grunow, state legislative consultant for the district, to provide an overview of the draft 2023 Legislative Platform developed for the board’s review that is intended to guide THPRD’s legislative consultant in engaging on topics of interest to the district during the upcoming legislative session. Kylie provided an overview of the district’s proposed legislative topic areas via a PowerPoint presentation, a copy of which was entered into the record, and which included the following:

- Local Agency Control & Authority
 - Maintain local agency control and authority to implement statewide policies within the context of agency and community needs.
 - Request careful consideration of the full impact of mandates on park and recreation agencies and services, especially unfunded mandates.
- Equitable Access to Parks and Recreation
 - Advance efforts for equitable, affordable, culturally relevant, inclusive, developmentally appropriate, safe, and community-led social supports for our community, including preschool and afterschool care.
 - Seek opportunities to direct funding of social supports that align with our mission and values to further the Access for All initiative.
- System Development Charges (SDCs)
 - Partner to proactively address our region’s needs for affordable housing through locally designed efforts that apply to all cost impacts.

- Build upon tools and policies developed by THPRD and maintain local agency autonomy on policy decisions regarding local SDC resources.
- Preserve ability to utilize SDCs to ensure that new growth is financially self-sustaining.
- Climate Adaptation and Community Resiliency
 - Ensure that our planning and development efforts address climate change and resiliency in parks, facilities, and operations. Prioritize cybersecurity efforts and emergency management practices and coordination.
 - Provide and partner with other agencies to offer essential services and spaces to serve as hubs for resources and refuge.
- State Funding for Parks & Recreation and Trails
 - Preserve and enhance funding levels for local government grant, state parks and recreation department, and other programs.
 - Prioritize parks and recreation in funding decisions by Connect Oregon and maintain ownership of decision-making.

Kylie welcomed any feedback from the board on the proposed legislative platform as presented and offered to answer any questions the board may have.

President Montebalanco commented on the board's role in educating others about the purpose of SDCs as critical infrastructure funding.

- ✓ Kylie noted that one of the highlights in support of retaining SDCs is that there currently are no other viable alternatives for funding this type of infrastructure. Additionally, there hasn't been sufficient analysis conducted regarding the other cost drivers behind housing development. She referenced the many interested parties that are gathering to strategize on this issue.

Felicita encouraged her fellow board members to begin reaching out to their new legislators to begin building those relationships.

Tya Ping asked about additional information that will be provided to the board on the topic of SDC legislation.

- ✓ Aisha replied that summary information will be provided for the board tomorrow, followed by talking points and other supportive materials for their use in conversations with fellow electeds.

President Montebalanco noted that the board's values and budget priorities are in alignment with the legislative platform presented this evening.

- ✓ The board members expressed nonverbal agreement in support of the legislative platform as presented.

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

President Felicita Montebalanco reconvened executive session for the following purposes:

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

Executive Session is held under authority of ORS 192.660(2)(d)(e) and (h).

President Montebalanco 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 #9 – Adjourn

There being no further business, the meeting was adjourned at 8:30 pm.

Felicita Monteblanco, President

Barbie Minor, Secretary

Recording Secretary,
Jessica Collins

Check #	Check Date	Vendor Name	Check Amount
89359	10/4/2022	GOVERNMENTJOBS.COM INC	260.00
89412	10/4/2022	PARTNERS IN DIVERSITY	4,000.00
		Advertising	\$ 4,260.00
89407	10/4/2022	ROCKWEST TRAINING CO INC	8,052.03
		AED Defibrillators	\$ 8,052.03
89332	10/4/2022	IMPACT SIGN COMPANY	975.00
ACH	10/5/2022	DAVID EVANS & ASSOCIATES INC	1,958.60
ACH	10/26/2022	DAVID EVANS & ASSOCIATES INC	4,772.00
		Capital Outlay - ADA Projects	\$ 7,705.60
ACH	10/5/2022	MUSCO SPORTS LIGHTING LLC	8,250.00
		Capital Outlay - Athletic Facility Replacement	\$ 8,250.00
317166	10/5/2022	CASCADE ENVIRONMENTAL GROUP LLC	14,461.19
317223	10/19/2022	BCI CONTRACTING INC	8,481.59
317227	10/19/2022	CASCADE ENVIRONMENTAL GROUP LLC	1,080.00
		Capital Outlay - Bond - Natural Resources Projects	\$ 24,022.78
89288	10/4/2022	POOL & SPA HOUSE INC	9,525.92
89341	10/4/2022	LOVETT INC	14,610.95
89396	10/4/2022	PARR LUMBER CO	1,173.31
317172	10/5/2022	GRIFFITH ROOFING COMPANY	176,833.43
ACH	10/12/2022	CEDAR MILL CONSTRUCTION CO LLC	122,911.00
ACH	10/19/2022	PETERSON STRUCTURAL ENGINEERS INC	1,954.80
		Capital Outlay - Building Replacements	\$ 327,009.41
89253	10/4/2022	HALL TOOL COMPANY	2,232.00
		Capital Outlay - Fleet Maintenance Replacements	\$ 2,232.00
89238	10/4/2022	TUALATIN VALLEY WATER DISTRICT	824.00
ACH	10/5/2022	PACIFIC HABITAT SERVICES INC	4,024.38
ACH	10/19/2022	3J CONSULTING INC	15,332.56
		Capital Outlay - Park & Trail Improvements	\$ 20,180.94
317243	10/19/2022	PLAYCORE WISCONSIN INC	1,980.30
		Capital Outlay - Park & Trail Replacements	\$ 1,980.30
89356	10/4/2022	BEAVERTON , CITY OF	56.20
89434	10/4/2022	MILLER NASH GRAHAM & DUNN LLP	1,145.50
ACH	10/12/2022	ENVIRONMENTAL SCIENCE ASSOCIATES	26,467.95
ACH	10/12/2022	AKS ENGINEERING & FORESTRY LLC	2,066.50
317220	10/19/2022	2.INK STUDIO	6,376.50
317235	10/19/2022	LANGO HANSEN LANDSCAPE ARCHITECTS PC	16,119.30
		Capital Outlay - SDC - Park Development/Improvement	\$ 52,231.95
89252	10/4/2022	HYATT HOTELS & RESORTS	2,062.32
ACH	10/19/2022	MENKE, DOUGLAS	2,661.94
ACH	10/26/2022	BALLESTEROS, MARIA	1,883.98
		Conferences	\$ 6,608.24

Check #	Check Date	Vendor Name	Check Amount
317270	10/26/2022	SCHNITZER PROPERTIES LLC	13.00
		Debt Service-Interest	\$ 13.00
317270	10/26/2022	SCHNITZER PROPERTIES LLC	3,792.00
		Debt Service-Principal	\$ 3,792.00
89406	10/4/2022	OREGON DEPARTMENT OF ADMIN SERVICE	2,000.00
		Dues & Memberships	\$ 2,000.00
ACH	10/5/2022	PORTLAND GENERAL ELECTRIC	21,878.17
ACH	10/19/2022	PORTLAND GENERAL ELECTRIC	8,140.56
ACH	10/26/2022	PORTLAND GENERAL ELECTRIC	49,034.59
		Electricity	\$ 79,053.32
317159	10/3/2022	KAISER FOUNDATION HEALTH PLAN	250,364.67
317160	10/3/2022	MODA HEALTH PLAN INC	24,911.00
317161	10/3/2022	UNUM LIFE INSURANCE - LTC COMPANY OF AMERICA	11,460.68
317163	10/3/2022	UNUM LIFE INSURANCE - LTC COMPANY OF AMERICA	1,708.70
317190	10/11/2022	PETPARTNERS INC	6,382.99
		Employee Benefits	\$ 294,828.04
ACH	10/3/2022	THPRD - EMPLOYEE ASSOCIATION	9,696.47
317217	10/14/2022	PACIFCSOURCE ADMINISTRATORS INC	1,144.14
317219	10/14/2022	US BANK FBO: THPRD RETIREMENT PLAN	12,221.15
ACH	10/14/2022	MISSIONSQUARE RETIREMENT	46,074.15
ACH	10/14/2022	OREGON DEPARTMENT OF JUSTICE	1,590.55
317278	10/31/2022	PACIFCSOURCE ADMINISTRATORS INC	4,704.67
317280	10/31/2022	US BANK FBO: THPRD RETIREMENT PLAN	12,221.14
ACH	10/31/2022	MISSIONSQUARE RETIREMENT	46,098.80
ACH	10/31/2022	OREGON DEPARTMENT OF JUSTICE	1,590.55
ACH	10/31/2022	THPRD - EMPLOYEE ASSOCIATION	4,919.84
		Employee Deductions	\$ 140,261.46
ACH	10/12/2022	NORTHWEST NATURAL GAS COMPANY	1,303.95
ACH	10/19/2022	NORTHWEST NATURAL GAS COMPANY	2,021.38
ACH	10/26/2022	NORTHWEST NATURAL GAS COMPANY	15,037.95
		Heat	\$ 18,363.28
89247	10/4/2022	AMAZON.COM	49.95
89255	10/4/2022	AMAZON.COM	335.27
89265	10/4/2022	AMERICAN BACKFLOW & PLUMBING SERVICES INC	1,525.00
89273	10/4/2022	TIRE HUB LLC	1,003.77
89278	10/4/2022	AIRGAS NORPAC INC	3,013.19
89281	10/4/2022	AMAZON.COM	162.04
89287	10/4/2022	GRAINGER	25.89
89288	10/4/2022	POOL & SPA HOUSE INC	1,563.63
89317	10/4/2022	BEAVERTON AUTO PARTS	1,507.02
89319	10/4/2022	WASTE MANAGEMENT OF OREGON INC	4,597.24
89330	10/4/2022	TURF STAR WESTERN	3,376.97
89358	10/4/2022	TENNANT SALES & SERVICE COMPANY	1,500.52

Check #	Check Date	Vendor Name	Check Amount
89365	10/4/2022	AMAZON.COM	27.88
89371	10/4/2022	SAVATREE, LLC	1,875.00
89380	10/4/2022	AMAZON.COM	17.58
89392	10/4/2022	AMAZON.COM	204.60
89414	10/4/2022	CANTEL SWEEPING	1,287.50
89420	10/4/2022	GUARANTEED PEST CONTROL SERVICE CO INC	2,091.00
89427	10/4/2022	BAXTER AUTO PARTS	1,009.53
89442	10/4/2022	STARK STREET LAWN & GARDEN WEST	1,243.97
89482	10/4/2022	COAST PAVEMENT SERVICES INC	2,570.07
317164	10/5/2022	BTSC SERVICES LLC	8,345.00
317170	10/5/2022	EDWARDS ENTERPRISES	2,440.94
317179	10/5/2022	NESS & CAMPBELL CRANE INC	1,151.33
317180	10/5/2022	PACIFIC LANDSCAPE MANAGEMENT	1,774.00
ACH	10/5/2022	COLT REMODELING & TREE SERVICE	7,400.00
317200	10/12/2022	FARLEY GROUP INC, THE	23,555.87
ACH	10/19/2022	COLT REMODELING & TREE SERVICE	3,700.00
ACH	10/26/2022	CANTEL SWEEPING	1,007.48
ACH	10/26/2022	WALTER E NELSON COMPANY	184.37
		Maintenance Services	\$ 78,546.61
89239	10/4/2022	HOME DEPOT CREDIT SERVICES	4,324.59
89260	10/4/2022	PIONEER MANUFACTURING COMPANY	3,900.00
89278	10/4/2022	AIRGAS NORPAC INC	7,205.45
89281	10/4/2022	AMAZON.COM	2,900.13
89287	10/4/2022	GRAINGER	345.83
89288	10/4/2022	POOL & SPA HOUSE INC	8,317.01
89293	10/4/2022	EWING IRRIGATION PRODUCTS INC	2,849.48
89297	10/4/2022	PROSOURCE SUPPLY	1,636.18
89298	10/4/2022	PLATT ELECTRIC SUPPLY	86.45
89317	10/4/2022	BEAVERTON AUTO PARTS	11.15
89332	10/4/2022	IMPACT SIGN COMPANY	1,220.00
89342	10/4/2022	PARITY INC	2,697.00
89343	10/4/2022	FRED MEYER	134.52
89354	10/4/2022	AMAZON.COM	243.98
89358	10/4/2022	TENNANT SALES & SERVICE COMPANY	80.89
89365	10/4/2022	AMAZON.COM	339.62
89380	10/4/2022	AMAZON.COM	163.98
89385	10/4/2022	STEP FORWARD ACTIVITIES INC	5,925.12
89392	10/4/2022	AMAZON.COM	148.27
89396	10/4/2022	PARR LUMBER CO	1,157.33
89405	10/4/2022	RODDA PAINT COMPANY	476.18
89408	10/4/2022	TRAFFIC SAFETY SUPPLY CO INC	918.72
89482	10/4/2022	COAST PAVEMENT SERVICES INC	2.85
317178	10/5/2022	MID PAC CONSTRUCTION INC	2,400.00
317187	10/5/2022	WALTER E NELSON COMPANY	2,413.29
317191	10/12/2022	BEAVERLAKE NURSERY	1,937.50
317248	10/19/2022	WALTER E NELSON COMPANY	6,993.16
ACH	10/26/2022	WALTER E NELSON COMPANY	1,387.97
		Maintenance Supplies	\$ 60,216.65

Check #	Check Date	Vendor Name	Check Amount
89247	10/4/2022	AMAZON.COM	(27.31)
89251	10/4/2022	AT&T MOBILITY	172.92
89255	10/4/2022	AMAZON.COM	254.15
89259	10/4/2022	OFFICE DEPOT INC	802.77
89264	10/4/2022	RICOH USA INC	3,129.56
89281	10/4/2022	AMAZON.COM	124.20
89313	10/4/2022	AMAZON.COM	20.93
89343	10/4/2022	FRED MEYER	60.33
89354	10/4/2022	AMAZON.COM	109.73
89365	10/4/2022	AMAZON.COM	153.98
89380	10/4/2022	AMAZON.COM	124.82
89392	10/4/2022	AMAZON.COM	38.97
		Office Supplies	\$ 4,965.05
317273	10/26/2022	THPRD - PETTY CASH	1,000.00
		Petty Cash - Fall Festival	\$ 1,000.00
ACH	10/21/2022	LITHTEX INC	20,445.73
		Postage	\$ 20,445.73
89359	10/4/2022	GOVERNMENTJOBS.COM INC	130.00
		Printing & Publication	\$ 130.00
89286	10/4/2022	LINGUAVA INTERPRETERS INC	1,400.85
89420	10/4/2022	GUARANTEED PEST CONTROL SERVICE CO INC	170.00
89434	10/4/2022	MILLER NASH GRAHAM & DUNN LLP	18,120.50
317169	10/5/2022	DESIGN CONCEPTS CLA INC	8,899.40
317173	10/5/2022	GRUNOW, KYLIE	1,500.00
317185	10/5/2022	TRUPP HR INC	4,987.50
ACH	10/5/2022	SMITH DAWSON & ANDREWS	3,000.00
317198	10/12/2022	DATAComm LLC	1,138.75
317244	10/19/2022	PROVIDENCE HEALTH & SERVICES OREGON	5,247.00
317255	10/26/2022	ELEVATE TECHNOLOGY GROUP	2,925.00
317278	10/31/2022	PACIFICSOURCE ADMINISTRATORS INC	718.50
		Professional Services	\$ 48,107.50
89236	10/4/2022	FIRST STUDENT INC	3,336.25
89239	10/4/2022	HOME DEPOT CREDIT SERVICES	1,625.36
89247	10/4/2022	AMAZON.COM	1,193.26
89255	10/4/2022	AMAZON.COM	1,523.92
89259	10/4/2022	OFFICE DEPOT INC	2,019.41
89281	10/4/2022	AMAZON.COM	933.38
89287	10/4/2022	GRAINGER	1,486.24
89307	10/4/2022	AMERICAN RED CROSS HEALTH & SAFETY SERVICES	1,148.00
89313	10/4/2022	AMAZON.COM	1,549.12
89338	10/4/2022	CUSTOM IMPRINT	1,011.20
89343	10/4/2022	FRED MEYER	894.07
89354	10/4/2022	AMAZON.COM	1,152.01
89359	10/4/2022	GOVERNMENTJOBS.COM INC	130.00
89365	10/4/2022	AMAZON.COM	732.82

Check #	Check Date	Vendor Name	Check Amount
89380	10/4/2022	AMAZON.COM	964.51
89392	10/4/2022	AMAZON.COM	612.10
89395	10/4/2022	HYDER GRAPHICS	1,961.80
89404	10/4/2022	FUN EXPRESS LLC	1,257.61
89405	10/4/2022	RODDA PAINT COMPANY	652.74
89430	10/4/2022	SWIMOUTLET.COM	2,240.92
ACH	10/5/2022	OREGON FENCING ALLIANCE	4,100.00
ACH	10/12/2022	PENHOLLOW PROMOTIONS LLC	5,783.00
ACH	10/19/2022	CDW GOVERNMENT INC	8,326.60
ACH	10/19/2022	PENHOLLOW PROMOTIONS LLC	1,413.00
317277	10/28/2022	PINON, MA.LUISA	3,500.00
		Program Supplies	\$ 49,547.32
89319	10/4/2022	WASTE MANAGEMENT OF OREGON INC	6,173.74
89350	10/4/2022	PRIDE DISPOSAL COMPANY	1,319.69
		Refuse Services	\$ 7,493.43
89264	10/4/2022	RICOH USA INC	3,635.20
		Rental Equipment	\$ 3,635.20
317270	10/26/2022	SCHNITZER PROPERTIES LLC	412.28
		Rental Facility	\$ 412.28
ACH	10/19/2022	CDW GOVERNMENT INC	18,733.55
		Security Cameras	\$ 18,733.55
89255	10/4/2022	AMAZON.COM	451.62
89271	10/4/2022	AVERTIUM LLC	2,354.00
89281	10/4/2022	AMAZON.COM	137.60
89298	10/4/2022	PLATT ELECTRIC SUPPLY	1,311.56
89307	10/4/2022	AMERICAN RED CROSS HEALTH & SAFETY SERVICES	1,120.00
89359	10/4/2022	GOVERNMENTJOBS.COM INC	29,632.40
89371	10/4/2022	SAVATREE, LLC	11,500.00
89408	10/4/2022	TRAFFIC SAFETY SUPPLY CO INC	760.67
89413	10/4/2022	INTELLIGENT DIRECT	1,350.00
89420	10/4/2022	GUARANTEED PEST CONTROL SERVICE CO INC	170.00
317196	10/12/2022	CASCADIA CONSULTING GROUP	9,440.00
317211	10/12/2022	ROPP, JASON	2,550.00
ACH	10/12/2022	TRUVIEW BSI LLC	1,677.50
317250	10/26/2022	ALOHA SOUND LLC	2,405.00
317267	10/26/2022	PORTLAND PRODUCTIONS LLC	2,124.00
ACH	10/26/2022	CHAVES CONSULTING INC	1,332.72
		Technical Services	\$ 68,317.07
89240	10/4/2022	HRTRAININGCLASSES.COM	1,036.00
		Technical Training	\$ 1,036.00
89251	10/4/2022	AT&T MOBILITY	9,191.11
89318	10/4/2022	ALLSTREAM BUSINESS US	6,824.76
		Telecommunications	\$ 16,015.87

Check #	Check Date	Vendor Name	Check Amount
89330	10/4/2022	TURF STAR WESTERN	831.40
		Vehicle & Equipment Services	\$ 831.40
317165	10/5/2022	CARSON OIL INC	4,340.02
317215	10/12/2022	TUALATIN VALLEY WATER DISTRICT	6,943.55
317226	10/19/2022	CARSON OIL INC	3,199.56
		Vehicle Gas & Oil	\$ 14,483.13
89238	10/4/2022	TUALATIN VALLEY WATER DISTRICT	95,640.46
89328	10/4/2022	BEAVERTON , CITY OF	18,012.03
89344	10/4/2022	WEST SLOPE WATER DISTRICT	3,735.69
89346	10/4/2022	BEAVERTON , CITY OF	23,919.34
89356	10/4/2022	BEAVERTON , CITY OF	11,939.78
89473	10/4/2022	BEAVERTON , CITY OF	12,886.23
		Water & Sewer	\$ 166,133.53
89255	10/4/2022	AMAZON.COM	2,269.95
89334	10/4/2022	BEST BUY BUSINESS ADVANTAGE ACCOUNT	1,159.98
		Workstations/Notebooks	\$ 3,429.93
Grand Total			\$ 1,564,324.60



Tualatin Hills Park & Recreation District

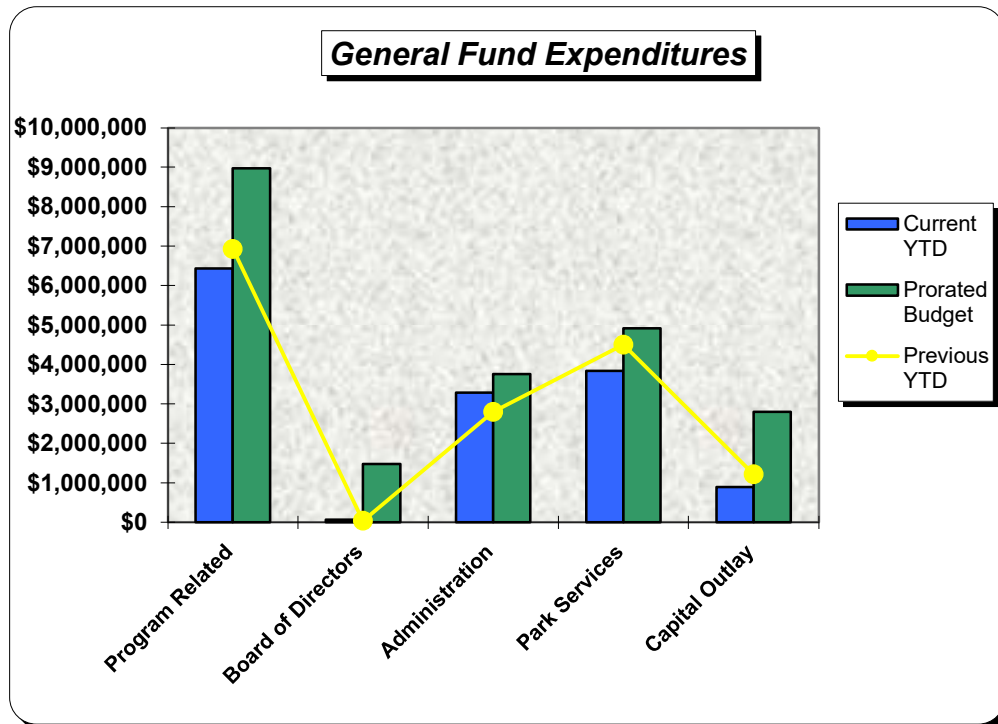
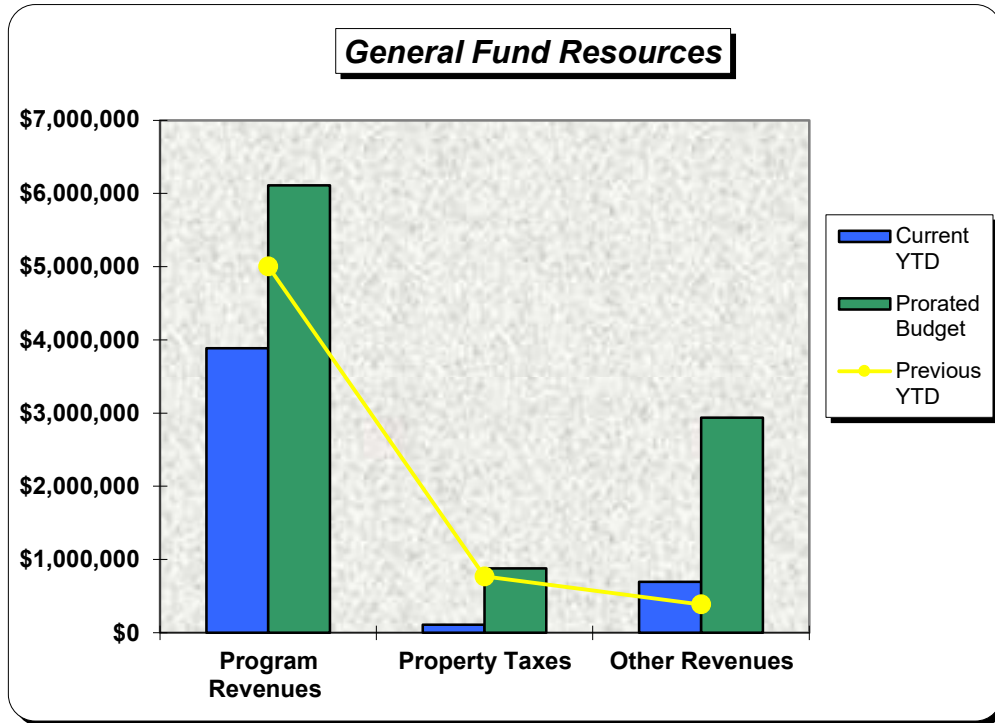
General Fund Financial Summary
October, 2022

	ACTUAL		BUDGET		
	Current Month	Year to Date	Year to Date	% YTD Actual to Budget	Full Fiscal Year
Program Resources:					
Aquatic Centers	\$ 111,006	\$ 902,379	\$ 1,420,942	63.5%	\$ 3,636,336
Tennis Center	106,908	326,772	397,087	82.3%	1,240,987
Recreation Program	227,223	1,602,043	2,828,179	56.6%	5,928,337
Sports & Inclusion Services	156,239	1,053,918	1,466,076	71.9%	3,845,977
Total Program Resources	601,376	3,885,112	6,112,286	63.6%	14,651,637
Other Resources:					
Property Taxes	26,205	110,247	876,450	12.6%	37,713,799
Interest Income	34,902	132,897	26,248	506.3%	150,000
Facility Rentals/Sponsorships	17,600	121,386	86,235	140.8%	563,150
Grants	1,000	368,518	2,636,699	14.0%	13,412,098
Miscellaneous Income	23,632	73,429	188,333	39.0%	565,000
Total Other Resources	103,339	806,477	3,813,966	21.1%	52,404,047
Total Resources	\$ 704,715	\$ 4,691,589	\$ 9,926,252	47.3%	\$ 67,055,684
Program Expenditures:					
Recreation Administration	61,961	259,727	192,172	135.2%	880,670
Aquatic Centers	299,469	1,287,038	2,104,492	61.2%	6,849,140
Tennis Center	92,439	342,157	340,710	100.4%	1,185,155
Recreation Centers	542,230	2,783,862	4,087,180	68.1%	11,385,764
Sports & Inclusion Services	367,315	1,757,931	2,247,278	78.2%	6,907,808
Total Program Related Expenditures	1,363,415	6,430,716	8,971,831	71.7%	27,208,537
General Government Expenditures:					
Board of Directors	33,662	68,114	1,478,898	4.6%	10,818,028
Administration	688,834	3,288,552	3,753,950	87.6%	12,563,467
Park Services	1,126,603	3,834,316	4,911,817	78.1%	15,223,571
Capital Outlay	351,956	895,257	2,795,435	32.0%	17,513,781
Contingency/Capital Replacement Reserve/Transfer Out	-	-	-	0.0%	350,000
Total Other Expenditures:	2,201,056	8,086,239	12,940,100	62.5%	56,468,847
Total Expenditures	\$ 3,564,471	\$ 14,516,955	\$ 21,911,931	66.3%	\$ 83,677,384
Revenues over (under) Expenditures	\$ (2,859,756)	\$ (9,825,366)	\$ (11,985,680)	82.0%	\$ (16,621,700)
Beginning Cash on Hand		25,472,313	16,621,700	153.2%	16,621,700
Ending Cash on Hand		\$ 15,646,947	\$ 4,636,020		\$ -

Tualatin Hills Park and Recreation District

General Fund Financial Summary

October, 2022





MEMORANDUM

DATE: November 29, 2022
TO: Board of Directors
FROM: Doug Menke, General Manager
RE: **Resolution Amending District Compiled Policies Chapter 4 - Administration**

Introduction

Board of Directors approval is being requested of Resolution 2022-13 adopting proposed changes to the compensation policies contained in District Compiled Policies (DCP) Chapter 4, Administration.

Background

Through implementation of the 2021-22 compensation and classification study, a need was identified to review all policy language regarding staff compensation. This review found two sections of DCP Chapter 4 as being in conflict with the intended standardization of compensation between bargaining unit and supervisory employees, and with the intent to eliminate management team bonuses.

Proposal Request

Board approval is being requested of the attached resolution amending DCP Chapter 4 to reflect the proposed changes. Also attached is a marked-up version of DCP Chapter 4, which identifies the proposed amendments.

The proposed changes to DCP Chapter 4 have been reviewed and approved by district legal counsel.

Outcomes of Proposal

The proposed changes remove exempt employee policy in Section 4.05, in line with the delegation of authority to the general manager in Section 4.01(E) to supervise district employees, and to set district operational rules and procedures. This change also eliminates the management bonus pool as outlined in Section 4.06.

Action Requested

Board of Directors approval of Resolution 2022-13 amending District Compiled Policies Chapter 4, Administration.

DISTRICT COMPILED POLICIES

CHAPTER 4 – ADMINISTRATION

4.01 General Manager

- (A) The office of the general manager is established as the chief administrative officer of the district. The general manager is responsible to the board for the proper administration of all district business. The general manager will assist the board in the development of board policies and carry out policies established by board resolutions.
- (B) A majority of the board must appoint and may remove the general manager. The appointment must be made without regard to political considerations or other protected class considerations and solely based on factors determined by the board to be necessary or critical.
- (C) The general manager may be appointed for a definite or an indefinite term and may be removed at any time by a majority of the board. The board must fill the office by appointment as soon as practicable after the vacancy occurs.
- (D) The general manager may adopt administrative rules, known as District Operational Rules and Procedures, to implement, interpret and apply DCP, other district policies, and state law.
- (E) The general manager must:
 - (1) Attend all board meetings unless excused by the board;
 - (2) Make reports and recommendations to the board about the needs of the district;
 - (3) Administer and enforce all DCP and other district policies, leases, contracts, permits and other district decisions;
 - (4) Adopt appropriate District Operational Rules and Procedures as necessary, to implement, interpret or apply DCP, other district policies and state law for operational purposes. Adopted District Operational Rules and Procedures will be maintained as public records under state law.
 - (5) Appoint, supervise and/or remove district employees in positions authorized in the adopted fiscal year budget;
 - (6) Add new personnel positions after budget adoption with approval of the board.
 - (7) Organize district divisions and administrative structure;

DISTRICT COMPILED POLICIES

- (8) Prepare and administer the annual district budget;
 - (9) Administer district property;
 - (10) Encourage and support regional and intergovernmental cooperation;
 - (11) Promote cooperation among the board, staff, and residents in developing district policies, and building a sense of community;
 - (12) Perform other duties determined by the board; and
 - (13) Delegate duties but remain responsible for acts of all subordinates.
- (F) The general manager and other employees designated by the board may sit at board meetings but have no vote. The general manager may take part in all board discussions.
- (G) When the general manager is temporarily disabled from acting as general manager or when the office becomes vacant, the board may appoint a general manager pro tem. The general manager pro tem has the authority and duties of general manager, except that a general manager pro tem may appoint or remove employees only with board approval.

4.02 General Counsel

The office of general counsel is established as the chief legal officer for the district to provide legal advice and representation. A majority of the board must appoint and may remove the general counsel.

4.03 Auditor

A majority of the board must appoint and may remove an independent auditor for the district. The duties of the auditor include the following:

- (A) Examine the district accounts at the close of each fiscal year;
- (B) Conduct such examination in accordance with generally accepted auditing standards and to include tests of accounting records and other appropriate auditing procedures;
- (C) Provide an opinion on the financial statements prepared at the close of each fiscal year;
- (D) Make recommendations to the board concerning accounting records, procedures and related activities; and

DISTRICT COMPILED POLICIES

- (E) Perform other services as requested by the board.

4.04 General Manager Evaluation

- (A) Criteria. The board will evaluate the general manager annually based on the progress made in addressing district goals and objectives for the current fiscal year, and goals and areas for development identified by the evaluation for the previous year.
- (B) Process.
 - (1) The board will generally conduct its evaluation of the general manager at its regular meeting in June.
 - (2) Evaluations will be held in executive sessions unless the general manager requests that it be held as an open meeting.
 - (3) The general manager will prepare a written assessment identifying major accomplishments and detailed progress on any identified performance goals/objectives which he will submit to the president of the board approximately four weeks prior to the evaluation session.
 - (4) The president will prepare a written summary of the evaluation comments by board members and provide the document to the general manager approximately seven days prior to the evaluation session. The president, and any other persons designated by the president, will meet in person with the general manager prior to the evaluation session to review the document.
 - (5) At evaluation sessions, the board will review the summary comments and members may make additional oral comments. The general manager will have an opportunity to respond to all comments. The board will discuss any potential effect of the evaluation on the general manager's employment contract. The board will allocate sufficient time for a thorough evaluation discussion with the general manager.
- (C) Contract. After the evaluation the general counsel will prepare any necessary amendments to the general manager's employment contract. The contract may be approved as a consent agenda item at a subsequent board meeting.

~~4.05 Exempt Employees~~

- ~~(A) Evaluations.~~

DISTRICT COMPILED POLICIES

- ~~(1) — The Manager will ensure monitoring of the efforts of exempt employees by continuous communication, coaching and informal quarterly review meetings.~~
- ~~(2) — The Manager will ensure that formal performance reviews of exempt employees are regularly scheduled. The formal review will be a written performance evaluation to assist the exempt employee in career development and to provide the basis for compensation, promotion, transfer, and retention decisions.~~
- ~~(3) — The written performance evaluation will be consistent with the continuous monitoring. The Manager will ensure that appropriate records of exempt employee accomplishments and behavior are maintained in order to assure that information included in the performance evaluation is accurate, illustrative and relevant to the entire evaluation period.~~
- ~~(4) — Exempt employees will be evaluated each fiscal year based on two primary criteria:
 - ~~(a) — ability to meet three to five specific pre-determined goals and objectives that support the comprehensive plan of the District; and~~
 - ~~(b) — performance as a supervisor.~~~~
- ~~(5) — The overall evaluation score will be weighted between goals and objectives (40%) and performance level (60%). The composite score will determine what level of overall performance the exempt employee has achieved during the year.~~

~~(B) — Compensation.~~

- ~~(1) — The Manager will adopt a pay matrix system by administrative rule to determine the pay adjustment based on the composite score for each exempt employee. Any increase will be based on the level of performance and current pay in relation to the minimum and maximum of the assigned pay range.~~
- ~~(2) — The base labor market rate, standard performance at the midpoint of the salary range of the pay matrix, will be used to determine annual adjustments to the pay ranges. The base labor market rate will be based on the labor costs of public agencies located in the Portland Metro area, as published each January by Milliman USA, plus two percent (2%) added for retention purposes. The retention rate may be adjusted based on economic and competitive reasons as recommended by the Manager and approved by the Board.~~

DISTRICT COMPILED POLICIES

- ~~(3) — The District's total compensation (salary ranges and employee benefits) will be benchmarked to the area labor market and adjusted periodically to remain competitive in markets for which it competes for labor.~~

~~4.06 — Management Team Bonus Pool~~

~~(A) — Bonus Pool~~

- ~~(1) — Each year at the completion of the Manager's evaluation, the Board may, in approving the Manager's salary and bonus, take action to fund a management team bonus pool for the upcoming fiscal year. The Board, at its sole discretion, may decide to fund the bonus pool at a maximum of 3.5% of the annual aggregate salary of the management team or establish an alternate, lower percentage rate based on their assessment of the fiscal year's accomplishments or economic conditions.~~
- ~~(2) — The maximum amount of the management team bonus pool is 3.5% of wages of the District's management team composed of the following positions: Director of Business & Facilities, Director of Park & Recreation Services, Director of Planning, Director of Communications & Outreach, Director of Community Partnerships, and Executive Assistant.~~

~~(B) — Administration~~

- ~~(1) — Allocation of the Board approved bonus pool to individual management team employees will be at the discretion of the Manager provided, however, that no employee will be eligible unless that employee's overall performance evaluation rating is at least Exceeds Expectations. The Manager may allocate up to the amount of the approved bonus pool, but is not obligated to use the maximum amount. An individual employee may not receive more than 5% of their annual salary in any bonus cycle.~~
- ~~(2) — Bonuses payments will occur in a lump sum by September 1 of each fiscal year or after all management team evaluations are complete whereby the Manager will allocate bonuses to individual employees.~~

RESOLUTION NO. 2022-13

TUALATIN HILLS PARK & RECREATION DISTRICT, OREGON

A RESOLUTION APPROVING DISTRICT COMPILED POLICIES CHAPTER FOUR, AS AMENDED

WHEREAS, the Tualatin Hills Park & Recreation District (District) Board adopted District Compiled Policies (DCP) on June 8, 2009; and

WHEREAS, the District Board desires to amend sections to DCP Chapter Four concerning District Administration regarding changes to the compensation policies contained therein.

Now, therefore,

THE TUALATIN HILLS PARK & RECREATION DISTRICT RESOLVES:

Section 1. The DCP Chapter 4, as amended and attached as Exhibit A to this Resolution is adopted. This new Chapter 4 replaces the Chapter previously adopted by the Board on January 13, 2014.

Section 2. This resolution takes effect upon approval by the District Board.

BOARD OF DIRECTORS APPROVAL: December 14, 2022.

Felicita Montebianco, President

Barbie Minor, Secretary

ATTEST:

Jessica Collins, Recording Secretary

DISTRICT COMPILED POLICIES

CHAPTER 4 – ADMINISTRATION

4.01 General Manager

- (A) The office of the general manager is established as the chief administrative officer of the district. The general manager is responsible to the board for the proper administration of all district business. The general manager will assist the board in the development of board policies and carry out policies established by board resolutions.
- (B) A majority of the board must appoint and may remove the general manager. The appointment must be made without regard to political considerations or other protected class considerations and solely based on factors determined by the board to be necessary or critical.
- (C) The general manager may be appointed for a definite or an indefinite term and may be removed at any time by a majority of the board. The board must fill the office by appointment as soon as practicable after the vacancy occurs.
- (D) The general manager may adopt administrative rules, known as District Operational Rules and Procedures, to implement, interpret and apply DCP, other district policies, and state law.
- (E) The general manager must:
 - (1) Attend all board meetings unless excused by the board;
 - (2) Make reports and recommendations to the board about the needs of the district;
 - (3) Administer and enforce all DCP and other district policies, leases, contracts, permits and other district decisions;
 - (4) Adopt appropriate District Operational Rules and Procedures as necessary, to implement, interpret or apply DCP, other district policies and state law for operational purposes. Adopted District Operational Rules and Procedures will be maintained as public records under state law.
 - (5) Appoint, supervise and/or remove district employees in positions authorized in the adopted fiscal year budget;
 - (6) Add new personnel positions after budget adoption with approval of the board.
 - (7) Organize district divisions and administrative structure;

DISTRICT COMPILED POLICIES

- (8) Prepare and administer the annual district budget;
 - (9) Administer district property;
 - (10) Encourage and support regional and intergovernmental cooperation;
 - (11) Promote cooperation among the board, staff, and residents in developing district policies, and building a sense of community;
 - (12) Perform other duties determined by the board; and
 - (13) Delegate duties but remain responsible for acts of all subordinates.
- (F) The general manager and other employees designated by the board may sit at board meetings but have no vote. The general manager may take part in all board discussions.
- (G) When the general manager is temporarily disabled from acting as general manager or when the office becomes vacant, the board may appoint a general manager pro tem. The general manager pro tem has the authority and duties of general manager, except that a general manager pro tem may appoint or remove employees only with board approval.

4.02 General Counsel

The office of general counsel is established as the chief legal officer for the district to provide legal advice and representation. A majority of the board must appoint and may remove the general counsel.

4.03 Auditor

A majority of the board must appoint and may remove an independent auditor for the district. The duties of the auditor include the following:

- (A) Examine the district accounts at the close of each fiscal year;
- (B) Conduct such examination in accordance with generally accepted auditing standards and to include tests of accounting records and other appropriate auditing procedures;
- (C) Provide an opinion on the financial statements prepared at the close of each fiscal year;
- (D) Make recommendations to the board concerning accounting records, procedures and related activities; and

DISTRICT COMPILED POLICIES

- (E) Perform other services as requested by the board.

4.04 General Manager Evaluation

- (A) Criteria. The board will evaluate the general manager annually based on the progress made in addressing district goals and objectives for the current fiscal year, and goals and areas for development identified by the evaluation for the previous year.
- (B) Process.
 - (1) The board will generally conduct its evaluation of the general manager at its regular meeting in June.
 - (2) Evaluations will be held in executive sessions unless the general manager requests that it be held as an open meeting.
 - (3) The general manager will prepare a written assessment identifying major accomplishments and detailed progress on any identified performance goals/objectives which he will submit to the president of the board approximately four weeks prior to the evaluation session.
 - (4) The president will prepare a written summary of the evaluation comments by board members and provide the document to the general manager approximately seven days prior to the evaluation session. The president, and any other persons designated by the president, will meet in person with the general manager prior to the evaluation session to review the document.
 - (5) At evaluation sessions, the board will review the summary comments and members may make additional oral comments. The general manager will have an opportunity to respond to all comments. The board will discuss any potential effect of the evaluation on the general manager's employment contract. The board will allocate sufficient time for a thorough evaluation discussion with the general manager.
- (C) Contract. After the evaluation the general counsel will prepare any necessary amendments to the general manager's employment contract. The contract may be approved as a consent agenda item at a subsequent board meeting.



MEMORANDUM

DATE: November 27, 2022
TO: Doug Menke, General Manager
FROM: Aisha Panas, Park Services Director
RE **Resolution Approving Service District Initiated Annexation**

Introduction

Staff is seeking board of directors' approval for the Service District Initiated Annexation Resolution No. 2022-14 which approves the actual applications for annexation to the district. With board approval, staff will submit the annexation application packet to Washington County for processing.

Background

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

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

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

In 2005, the district began a Service District Initiated Annexation (SDIA) program. This program was once referred to as the Voluntary Annexation Program (VAP), as annexation pursuant to this program is voluntary, not compulsory. The SDIA program is offered to all property owners in the district's ultimate service boundary whose property is not currently within the district. The district has offered the program thirteen times. As shown in Table 1, during the previous fifteen years that the SDIA program has been available, 372 properties have been annexed into the district. As shown in the chart, the program was initially offered annually, but due to declining application rates the district has opted since 2014 to offer it biennially.

Table 1: Annexation History

Year	# of Properties Annexed
2005	128
2006	23
2007	47
2008	23
2009	22
2010	25
2011	13
2012	25
2013	14
2014	18
2016	10
2018	18
2020	6
Total	372

In the past, staff would kick-off the SDIA program by sending informational brochures inviting all out-of-district residential property owners whose properties are within THPRD’s ultimate service boundary to annex into the district; however, in recognition of the increased financial strain facing many area families due to Covid-19 and price inflation of consumer goods, THPRD adopted a softer approach since the 2020 program. In 2022, the district conducted outreach by releasing a digital annexation brochure via the program’s website and only contacting those homeowners who reached out to express interest in annexation. This allowed interested property owners to annex into the district without delay while also recognizing that resource constraints would likely negatively affect SDIA program participation. Five invitations were extended to property owners from within the district’s ultimate service boundary who expressed interest in joining the district. All five property owners elected to move forward with the annexation process, which will add six tax lots and an additional 2.74 acres to THPRD’s in-district service area (see Attachments 1 & 2).

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

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

Like the 2020 program year, staff will be working on the annexation land use application in-house without the aid of a consultant. Staff has started preparing the necessary documents and applications to submit, with the board of directors’ approved resolution, to Washington County.

Proposal Request

Staff are requesting board of directors’ approval of the Service District Initiated Annexation Resolution No. 2022-14 approving the annexation of five new properties into the district. With board approval, staff will work to submit the annexation land use application packet to Washington County for processing.

Outcomes of Proposal

This proposal will add a total of five new properties and 2.74 acres of land to the district. All of these properties will yield additional tax-base revenue. These properties have an assessed market value of \$1.72 million, which will result in total increased annual taxes of approximately \$2,740. Fees and costs of approximately \$6,600 are associated with the application process and credit voucher, which will be recouped in approximately two and a half years from the increase in tax revenue generated from the annexing properties.

Public Engagement

The 2022 SDIA program had limited advertisement on the district's website. Outreach was conducted between June 2021 and August 2022 by releasing an online survey where interested homeowners could sign up to be invited to annex at the start of the 2022 SDIA program. At the 2022 SDIA program kick-off in August, digital annexation brochures were posted to the program's website and sent directly to those homeowners who expressed interest in annexation via the program's online survey. The application period closed on September 30, 2022, and the last day to withdraw a previously submitted application expired on October 23, 2022. At the end of the withdrawal period, five annexation applications had been returned to the district from five property owners requesting annexation of their properties into the district.

Action Requested

Board of directors' approval of the Service District Initiated Annexation Resolution No. 2022-14 approving the annexation of five new properties into the district.

RESOLUTION NO. 2022-14

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

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

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

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

WHEREAS, the properties proposed for annexation are listed on Attachment 1 and the locations shown on Attachment 2; and

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

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

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

Section 1. The proposed annexation of the properties listed on Attachment 1 and depicted on Attachment 2 is hereby approved.

Section 2. District staff is hereby authorized and directed to submit this Resolution together with Attachments 1 and 2 and the signed annexation petitions to Washington County for approval by the County in accordance with ORS 198.857.

Section 3. The proposed annexation is supported by signed petitions from all the owners of all land in the territory proposed to be annexed as required by ORS 198.857, and therefore an election is not required prior to annexation of the affected properties to the district. The District Board requests that the Washington County Board of Commissioners approve the annexation following a public hearing and declare the affected properties annexed to the district.

RESOLUTION NO. 2022-14

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

Adopted by the Board of Directors this 14th day of December 2022.

TUALATIN HILLS PARK & RECREATION
DISTRICT

Felicita Montebancho, Board President

Barbie Minor, Board Secretary

Adoption and date attested by:

Jessica Collins, Recording Secretary



2022 Tualatin Hills Park & Recreation District Service District Initiated Annexation

ATTACHMENT 1

	Owner	Taxlot ID	Tax Parcel #	Legal	Assessed Value*	Acres	Site Address	City	State	Zip
1	Sanika & Ameya Abhyankar	1N121AD11700	R2129671	See Exhibit 1	\$ 370,250	0.14	5361 NW 128TH TER	PORTLAND	OR	97229
2	Andrew Lamkin & Ling-Tzu Wang	1N121DA10800 & 10801	R594538 & R2122075	See Exhibit 2	\$ 255,670	1.25	4765 NW SALTZMAN RD	PORTLAND	OR	97229
3	Joann Wiser (Trustee of Saltbush Fund)	1N121BA02100	R594048	DOGWOOD PARK Lot:23	\$ 378,470	1.06	5550 NW ROANOKE LN	PORTLAND	OR	97229
4	Cameron & Jennifer Bynum	1N119BA01200	R2007068	See Exhibit 3	\$ 270,310	0.18	17702 NW CONCORDIA CT	PORTLAND	OR	97229
5	Rand Ladhany & Hadi Farah	1N121AD01800	R2120152	See Exhibit 4	\$ 448,440	0.11	12966 NW HAMEL DR	PORTLAND	OR	97229

*Assessed Value based on Washington County Taxlot GIS data - 2022 valuation to be confirmed by Washington County

\$ 1,723,140 2.74

Exhibit 1, Description For Annexation

Lot 100 of "Bannister Creek Park No.4", Washington County Records, together with the abutting right-of-way of NW 128th Terrace from the West line to the East line of said the right-of-way.

ANNEXATION CERTIFIED

BY  _____

NOV 22 2022

WASHINGTON COUNTY A & T
CARTOGRAPHY

Exhibit 2, Description For Annexation

All that property described in Washington County Recording document 2017-30782, more particularly described as follows:

Commencing at the East Quarter Corner of Section 21, Township 1 North, Range 1 West of Willamette Meridian, Washington County Oregon, thence West along the North line of the Northeast quarter of the Southeast quarter of said Section, a distance of 997 feet; thence South 0° 50' East 330 feet to the True Point of Beginning; Thence West 165 feet; thence South 0 50' East to the centerline of NW Saltzman Road; thence on the centerline of said road Northeasterly to an intersection with the South line of the North half of the Northeast quarter of the Southeast quarter of said Section; thence following said South line East to a point which is South 0 50' East from the True Point of Beginning; thence North 0 50' West 330 feet to the True Point of Beginning.

ANNEXATION CERTIFIED

BY VF

NOV 22 2022

**WASHINGTON COUNTY A & T
CARTOGRAPHY**

Exhibit 3, Description For Annexation

Lot 8 of "College Park", Washington County Records, together with all of NW Concordia Court from the South right-of-way line of NW Springville Road on the East to the East right-of-way line of NW 178th Avenue on the West.

ANNEXATION CERTIFIED

BY

TF

NOV 22 2022

WASHINGTON COUNTY A & T
CARTOGRAPHY

Exhibit 4, Description For Annexation

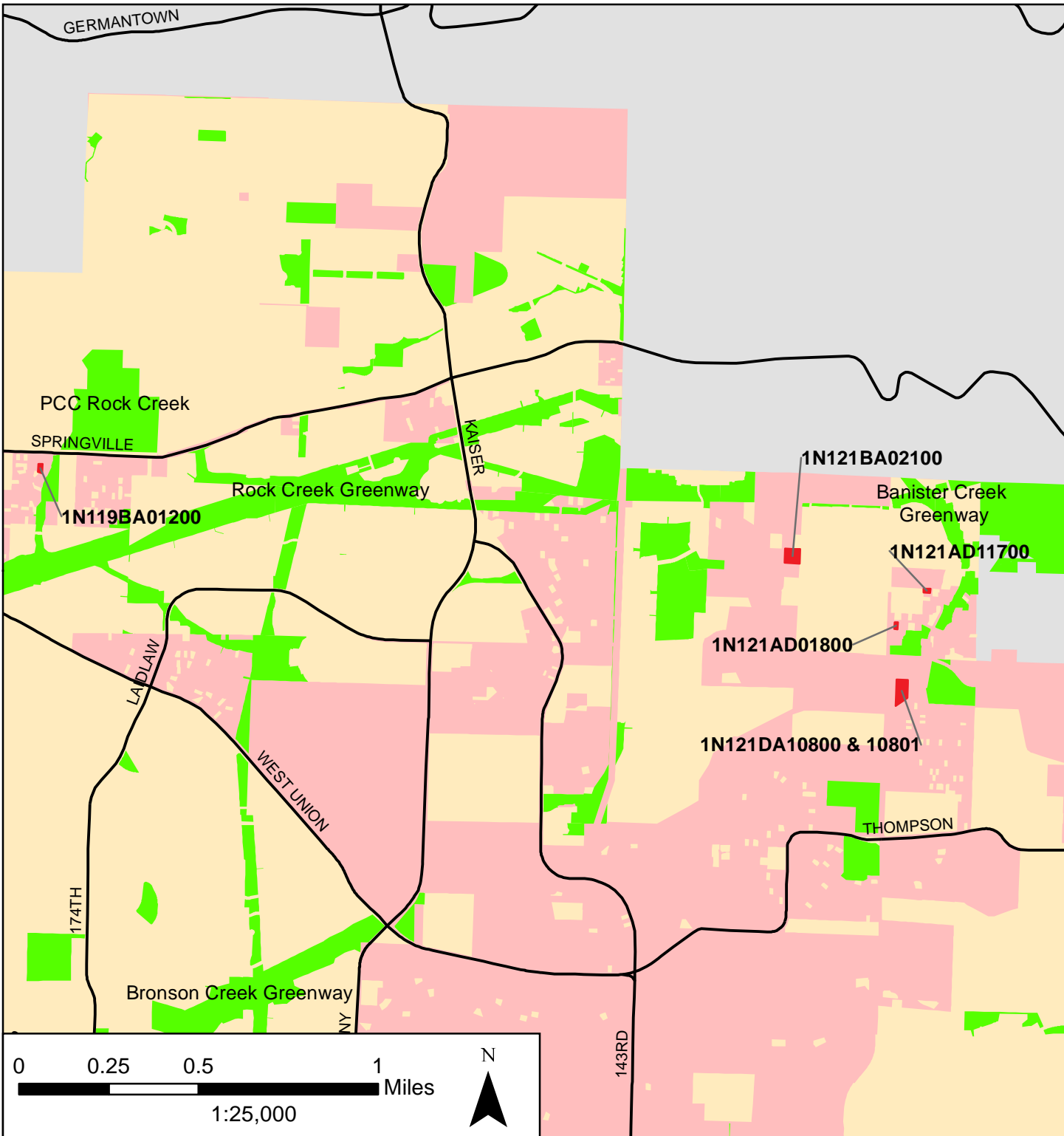
Lot 18 of "Bannister Creek Park", Washington County Records, together with all of NW Hamel Drive from the West line of said "Bannister Creek Park" on the West to the West right-of-way line of NW Bannister Drive on the East.

ANNEXATION CERTIFIED

BY TF

NOV 22 2022

WASHINGTON COUNTY A & T
CARTOGRAPHY



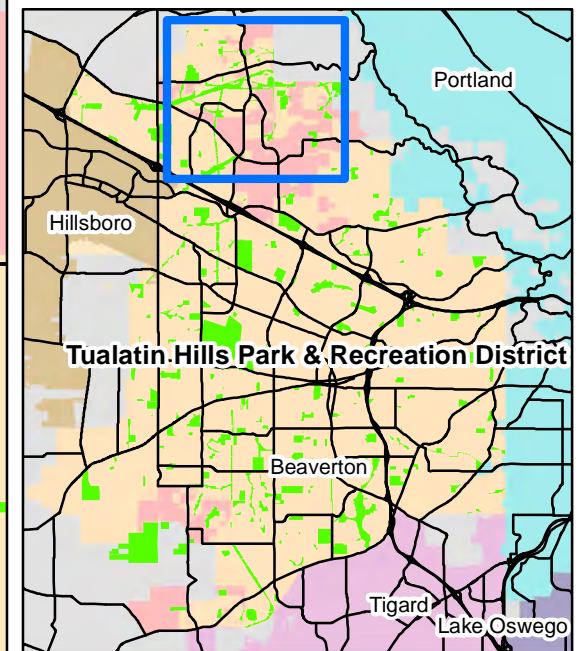
TUALATIN HILLS
 PARK & RECREATION DISTRICT

**Attachment 2:
 Service District Initiated
 Annexation
 Tualatin Hills Park &
 Recreation District
 Washington County, Oregon**

Map Prepared: 11/30/2022

Legend

- Annexing Tax Lots
- THPRD Owned & Maintained Sites
- THPRD Boundary
- THPRD Ultimate Boundary





[7G]

MEMORANDUM

DATE: November 29, 2022
TO: Board of Directors
FROM: Doug Menke, General Manager
RE: **Addendum to the Employment Agreement for the District General Manager**

On your consent agenda for consideration at the December 14, 2022 board meeting is a request to approve an addendum to the employment agreement for myself. This addendum would take effect upon board approval/signing.

Action Requested

Board of directors' approval of Addendum No. 2 to the Employment Agreement for General Manager Doug Menke.

**EMPLOYMENT AGREEMENT
ADDENDUM NO. 2**

This Employment Agreement Addendum No. 2 (the "Addendum No. 2") amends the July 1, 2019, Employment Agreement (the "Agreement") and the February 14, 2022, Employment Agreement Addendum No. 1 (the "Addendum No. 1") by and between TUALATIN HILLS PARK & RECREATION DISTRICT, an Oregon park and recreation district duly organized under ORS Chapter 266 (herein, the "District"), and DOUG MENKE (herein, the "General Manager") (collectively, the "Parties"), and is effective as of December 14, 2022 (the "Addendum No. 2 Effective Date").

RECITALS

- A. Section 8 of the Agreement provides the General Manager a base salary set via annual board action, and allows for payment of an annual performance bonus.
- B. Addendum No. 1 of the Agreement provides for an eight percent (8%) retention incentive payable on September 1, 2024.
- C. The Parties desire to adjust the General Manager's total compensation to a salary range and 401(a) contribution that will be updated annually on July 1 by a cost of living adjustment equivalent to that received by other District employees.
- D. The Parties desire to extend the Agreement to December 31, 2025, and to repeal the retention incentive, provided under Addendum No. 1 of the Agreement, and the annual performance bonus, provided under the Agreement.
- E. The Parties further desire to have the option to renew the Agreement, as amended, by one (1) calendar year by mutual agreement.

AGREEMENT

1. Total Compensation. Section 8 of the Agreement is amended to reflect that the General Manager's total compensation shall be adjusted to the market average set forth in the 2022 compensation and classification study, \$225,993 to \$277,460. Ninety percent (90%) of this amount shall be allocated to a base annual salary range between \$203,394 and \$249,714; and ten percent (10%) of this amount shall be payable in an annual District contribution to a 401(a) defined contribution account, between \$22,599 and \$27,746, payable per pay period.

Placement of the General Manager on the salary range and progression through the range shall follow the same methodology as District employees up to the top of the range. Both base salary and District contribution shall additionally be adjusted annually on July 1 by the cost of living adjustment available to District employees. This shall be the exclusive compensation paid to the General Manager, and no additional

compensation, including any previously approved performance or retention bonus, shall be payable by the District.

2. Term. The term as set forth in Section 2 of the Agreement is hereby amended to expire automatically on December 31, 2025.
3. No Automatic Renewal. Section 3 of the Agreement is hereby stricken, and there will be no automatic renewal of the Agreement. However, the Agreement is hereby amended to allow the Parties to renew the Agreement, as amended, for one (1) calendar year by mutual agreement.
4. References to Three-Year Term. Any references to “three-year term” in the Agreement are understood, intended, and shall be interpreted to mean the term of the Agreement as amended by this Addendum No. 2.

Agreement Remains in Effect. Except as modified in this Addendum No. 2, the terms and conditions of the Agreement remain in full force and effect.

DATED this ____ day of _____, 2022.

TUALATIN HILLS PARK & RECREATION DISTRICT

Doug Menke
General Manager

By: _____
Felicit Montebianco
President



MEMORANDUM

DATE: December 1, 2022
TO: Doug Menke, General Manager
FROM: Clint Bollinger, Information Services Manager
RE: **Broadband Users Group Intergovernmental Agreement Amendment**

Introduction

Staff are requesting board of directors' authorization for the general manager or designee to execute an amendment of the Broadband Users Group (BUG) Intergovernmental Agreement (IGA) relating to shared use of public communication network, internet access, communication devices and communication equipment. The BUG IGA is scheduled to expire January 1, 2023, and the requested amendment would extend the duration of the BUG IGA until January 1, 2026. This extension is needed for a multi-phase project that will re-create, modernize, and better organize the governing and operational documents used in operation of the BUG. The draft amendment is provided as Attachment A and a memo from the BUG Governing Board describing the need for the extension is provided as Attachment B.

Background

The current BUG IGA was developed and signed in 2008 by all participating agencies and an amendment to extend for 10-years until January 1, 2023, was signed in the 2012/2013 timeframe. The current IGA is about to expire and needs to be extended by each agency by signing a second IGA amendment. The BUG Governing Board has determined that January 1, 2026, will be the new IGA expiration date and will allow the proper time needed to update the BUG governing and operational documents prior to the new expiration date. The participating agencies include the Cities of Beaverton, Cornelius, Forest Grove, Hillsboro, King City, Lake Oswego, Tigard, Tualatin, Banks, Sherwood, and North Plains, and Clean Water Services, Metropolitan Area Communications Commission, Tualatin Valley Fire & Rescue, Washington County, Washington County Consolidated Communications Agency, Washington County Cooperative Library Services, Banks Fire District 13, and THPRD.

Proposal Request

Staff are requesting board of directors' authorization for the general manager or designee to execute an amendment of the BUG IGA relating to shared use of public communication network, internet access, communication devices and communication equipment. The BUG IGA is scheduled to expire January 1, 2023, and the requested amendment would extend the duration of the BUG IGA until January 1, 2026.

Outcomes of Proposal

The amendment, once signed by all participating agencies, will extend the expiration date of the current version of the IGA until January 1, 2026, allowing enough time for the new governing and operational documents to be created.

Action Requested

Board of directors' authorization for the general manager or designee to execute the second amendment of the Broadband Users Group Intergovernmental Agreement.

SECOND AMENDMENT TO INTERGOVERNMENTAL AGREEMENT BROADBAND USER'S GROUP (BUG)

Shared Use of Public Communication Network, Internet Access, Communication Devices and Communication Equipment

WHEREAS, the Cities of Beaverton, Cornelius, Forest Grove, Hillsboro, King City, Lake Oswego, Tigard, Tualatin, Banks, Sherwood, and North Plains, and Clean Water Services, Metropolitan Area Communications Commission, Tualatin Valley Fire & Rescue, Washington County, Washington County Consolidated Communications Agency, Washington County Cooperative Library Services, Banks Fire District 13, and Tualatin Hills Parks and Recreation District previously entered into the Broadband Users Group Intergovernmental Agreement, (hereafter “BUG IGA” or “Agreement”);

WHEREAS, pursuant to section 11.2 of the Agreement, the BUG IGA will terminate in 2023; and

WHEREAS, the Parties individually and collectively desire to extend the duration of the BUG IGA until January 1, 2026;

NOW THEREFORE, pursuant to ORS 190.010 et. seq., the Parties hereby agree to as follows:

A. Section 11.2 of the BUG IGA is hereby amended to read as follows (deleted language in ~~strike through~~ and new language in *underline italic*):

11.2 This Agreement and the BUG will continue until January 1, 2023~~6~~. A Participant may withdraw from the BUG by giving at least 180 days written notice of its intent to withdraw to the GB Chair. The written notification (not email) must include a transition plan developed by the withdrawing Participant to allow the orderly and coordinated ending of all BUG related services. The withdrawing Participant is responsible for the transition plan that must include: 1) an inventory listing each BUG related interconnectivity requirement with certification that each is addressed prior to disconnection, 2) a written summary of a meeting with the Lead Administrative Agency to review termination requirements, and 3) a timeline for withdrawing based on that meeting with the Lead Administrative Agency.

B. Except as expressly amended by this Second Amendment, all terms and provisions of the BUG IGA shall remain in full force and effect.

C. This Second Amendment to the BUG IGA may be executed in one or more counterparts (facsimile or otherwise), each of which shall be deemed to be an original. All

counterparts shall constitute one agreement binding on all parties. This Second Amendment to the BUG IGA shall be effective as of the last date of signature indicated below.

THE PARTIES, by execution of this Second Amendment to the BUG IGA, hereby acknowledge that their signing representatives have read this Agreement, understand it, and agree to be bound by its terms and conditions. This Second Amendment to the BUG IGA is hereby APPROVED AND SIGNED by the appropriate officers who are authorized to execute this agreement on behalf of the governing body of each Party.

Dated this _____ day of _____, 2022

Banks Fire District 13

Banks Fire District 13 Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of Banks

City of Banks Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of Beaverton

City of Beaverton Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of Cornelius

City of Cornelius Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of Forest Grove

City of Forest Grove Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of Hillsboro

City of Hillsboro Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of King City

City of King City Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of Lake Oswego

City of Lake Oswego Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of North Plains

City of North Plains Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of Tigard

City of Tigard Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of Tualatin

City of Tualatin Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

Clean Water Services

CWS Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

MACC

MACC Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

THPRD

THPRD Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

Tualatin Valley Fire & Rescue

TVF&R Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

Washington County/WCCLS

WC Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

WCCCA

WCCCA Attorney
APPROVED AS TO FORM

Dated this _____ day of _____, 2022

City of Sherwood

City of Sherwood Attorney
APPROVED AS TO FORM



Governing Board Submission

“Phases of the BUG Documentation Project”

Date: 11/07/2022
Submitted by: BUG Operations Team (BOT)
Purpose: **Action Needed** (or Information Only)

Objective

The purpose of this submission is to respond to the Governing Board’s request for more information about the expected phases of the BUG Documentation project.

Background

Organizational documentation for the BUG continues to evolve as needed to address the changing needs of its membership. Guidelines for BUG governance, policy and procedures currently exist in a number of documents that have been developed as needed. There is some redundancy across documents making them difficult to use.

A 6-month contract has been executed with L. Yeo Consulting, LLC (“L.Yeo”) to begin the project to create structure for BUG’s organizational documentation, to compile and create documentation drafts from existing BUG documentation, and to assist BUG membership in updating and augmenting that documentation as currently needed.

Proposed Document Structure

After reviewing current documentation, L.Yeo recommends that BUG documentation separate (1) legal requirements from (2) administrative and governance guidelines from (3) operational policies and procedures, as follows:

<u>Document</u>	<u>Content</u>
1. IGA	<i>Legal requirements, list of members, fee schedules</i>
2. ByLaws	<i>Governance structure, responsibilities, and process</i>
3. Procedures Manual	<i>BOT Technical operational policies and procedures (Potential Procedures Manuals for GB, GIG, Lead Admin Agency)</i>
4. SLA	<i>Service Level Agreements for BUG services</i>
5. Strategic Plan	<i>Agreed upon future direction for BUG</i>

Proposed Project Phases

The following phases are proposed for the BUG Documentation Project:

Phase 1 October 2022 – March 2023 (existing L.Yeo contract)

Decide structure of organizational documentation
Compile existing documentation into those documents
Create 1st draft of Bylaws
Create 1st draft of BOT Procedures Manual

Phase 2 TBD

Update and augment Bylaws and BOT Procedures Manual
Incorporate GB, GIG, Governing Agency into bylaws and Procedures
Service Level Agreement

Phase 3 TBD

BUG Strategic Plan
BUG 2026 IGA

GB Action Requested

The BOT requests feedback from the GB on proposed structure and schedule for organizational documentation. The end goal is to have all work completed by September 1, 2025, to match timing with the IGA renewal deadline at the end of the 2025 calendar year.

Submitted by:

Mike Nolop, BOT Chair
Bates Russell, BOT Vice Chair



MEMORANDUM

DATE: November 23, 2022
TO: Doug Menke, General Manager
FROM: Aisha Panas, Park Services Director
RE **Permanent Restroom Additions District-Purchased Materials Contract**

Introduction

Staff are seeking board of directors' approval of district-purchased materials for the Coronavirus State Fiscal Recovery Fund permanent restroom additions, and authorization to execute a contract with Romtec, Inc. in the amount of \$600,622.

Background

As presented at the March 9, 2022, regular board meeting, the district and Washington County have been awarded funding through two Coronavirus State Fiscal Recovery Fund (CSFRF) grants in the total amount of \$1,900,000 to add permanent public restroom facilities at Hazeldale Park, Schiffler Park, and Greenway Park to improve the level of service and convenience for the community. At the April 13, 2022, regular board meeting, the board approved the district's CSFRF grant agreement with the Oregon Department of Administrative Services; and subsequently, at the June 15, 2022, regular board meeting, the request to execute an IGA with Washington County for THPRD's administration of the permanent restroom additions. A vicinity map and aerial map of each location are depicted on attached Exhibits A-D for reference.

To meet the CSFRF grant condition of a June 2024 installation a workplan was developed to identify key milestone tasks for a successful project outcome, which includes the direct purchase of pre-engineered and manufactured restroom 'kits' through a statewide cooperative purchasing agreement. Procuring materials in this manner allows the district to directly select high-quality products and services at competitive prices, while allowing control over product choice, production lead times, and price agreements. In November 2022, four viable restroom suppliers were solicited for quotes to design, manufacture, deliver, and install the three park restrooms. An internal design team evaluated the quotes and determined that Romtec, Inc. provided the most responsive competitive quote in the amount of \$600,622. Of the four suppliers, Romtec offers their products through a statewide cooperative purchasing agreement that includes permitting assistance and construction services for a turnkey installation of the restroom structures.

Two-room restrooms are proposed for both Hazeldale and Schiffler Parks, and a one-room restroom is proposed for Greenway Park to support programming and recreational demands at each site. The restroom additions will also require the construction services of a general contractor for project oversight, site preparation, utility work, and other incidental improvement needs. Staff will return to the board for approval of a general construction contract in early winter 2024. All pre-manufactured restrooms will be gender neutral and ADA accessible. Sample elevation plans of the proposed Romtec restroom buildings are attached as Exhibits E & F.

The total estimated project cost of \$1,900,000 includes \$600,622 for district-purchased items as requested herein, \$592,633 for estimated general construction, \$421,745 for soft costs, and a project contingency of \$285,000.

Proposal Request

Staff are seeking board of directors' approval of district-purchased materials for the permanent restroom additions, and authorization for the general manager or designee to execute the contract with the preferred supplier in the amount of \$600,622.

Outcomes of Proposal

Approval of district-purchased materials and authorization to execute a contract as requested will allow the district to successfully procure high-quality materials and services for the completion of three permanent restrooms. It will also allow staff the benefit to move forward with the timely implementation of the project, accommodate anticipated lead times to avoid supply chain issues, and minimize overall project costs. Therefore, procuring these materials and services in this manner ensures timely delivery and completion of the restroom facilities at the lowest cost to the district.

Successful completion of the project will improve the district's level of service to the community, fulfill our partnership obligation to the county, and fulfill the conditions of the CSFRF grant award. The project will also help accomplish a district goal to deliver quality park and recreation services to underserved areas of the district as well as make progress on Vision Action Plan goals.

Permanent restroom additions to existing park sites will incrementally increase maintenance and operation costs, as well as the annual cost for future capital replacements, but can be reasonably absorbed without significant impact to the district.

Public Engagement

An internal design team was assembled to assess project goals and expectations, review design plans, evaluate public input, and help guide project outcomes. Conceptual plans were shared with the district's Parks & Facilities Advisory Committee, management team and public in the early planning phase. Engagement efforts included a virtual community meeting, creation of a project web page, and dissemination of project materials through social media outlets, THPRD news-blogs, and various stakeholder networks such as Neighborhood Advisory Committees / Community Participation Organizations and affiliate groups. Engagement materials were provided in English and Spanish.

Action Requested




Board of directors' approval of the following items:

1. Approval of district-purchased materials for the Coronavirus State Fiscal Recovery Fund permanent restroom additions; and,
2. Authorization for the general manager or designee to execute the contract with Romtec, Inc. for the estimated amount of \$600,622.

PROPOSED PERMANENT RESTROOM LOCATIONS

LEGEND

Primary Locations

-  Hazeldale Park
-  Evelyn M. Schiffler Memorial Park
-  Greenway Park



HILLSBORO

BEAVERTON

PORTLAND

Hazeldale Park

Evelyn M. Schiffler Memorial Park

Greenway Park

TIGARD

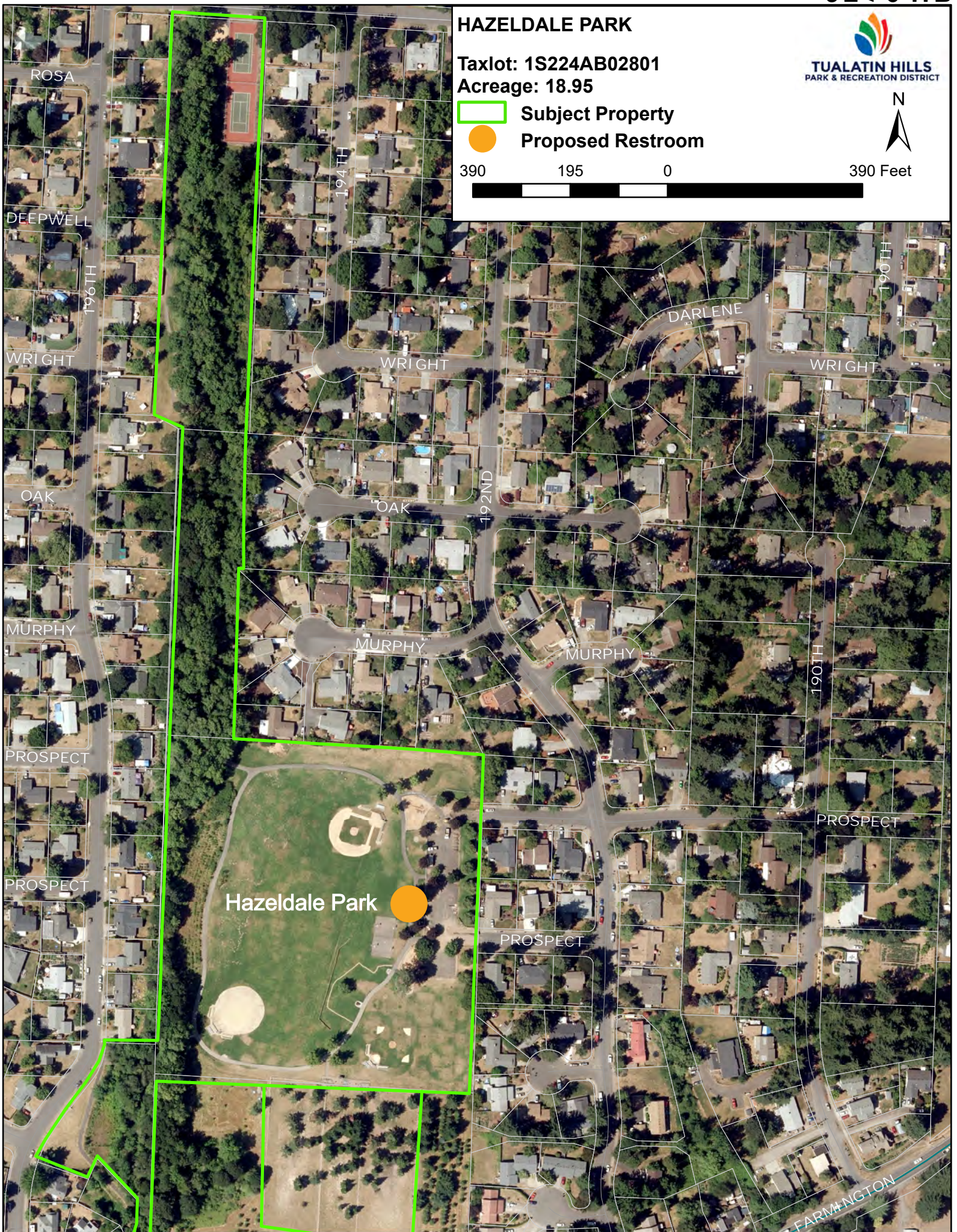
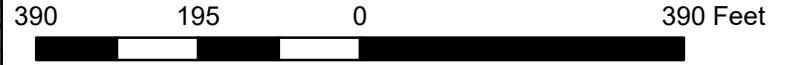
HAZELDALE PARK

Taxlot: 1S224AB02801

Acreage: 18.95



- Subject Property
- Proposed Restroom



Hazeldale Park



EVELYN M. SCHIFFLER PARK

Taxlot: 1S116DC05100

Acreage: 10.7

 Subject Property

 Proposed Restroom



Evelyn M. Schiffler Memorial Park

WHITWORTH

ERICKSON

10TH

SCHIFFLER

BONNIE BRAE

GREENWAY PARK

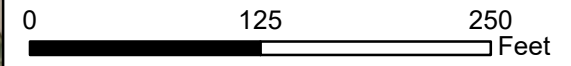
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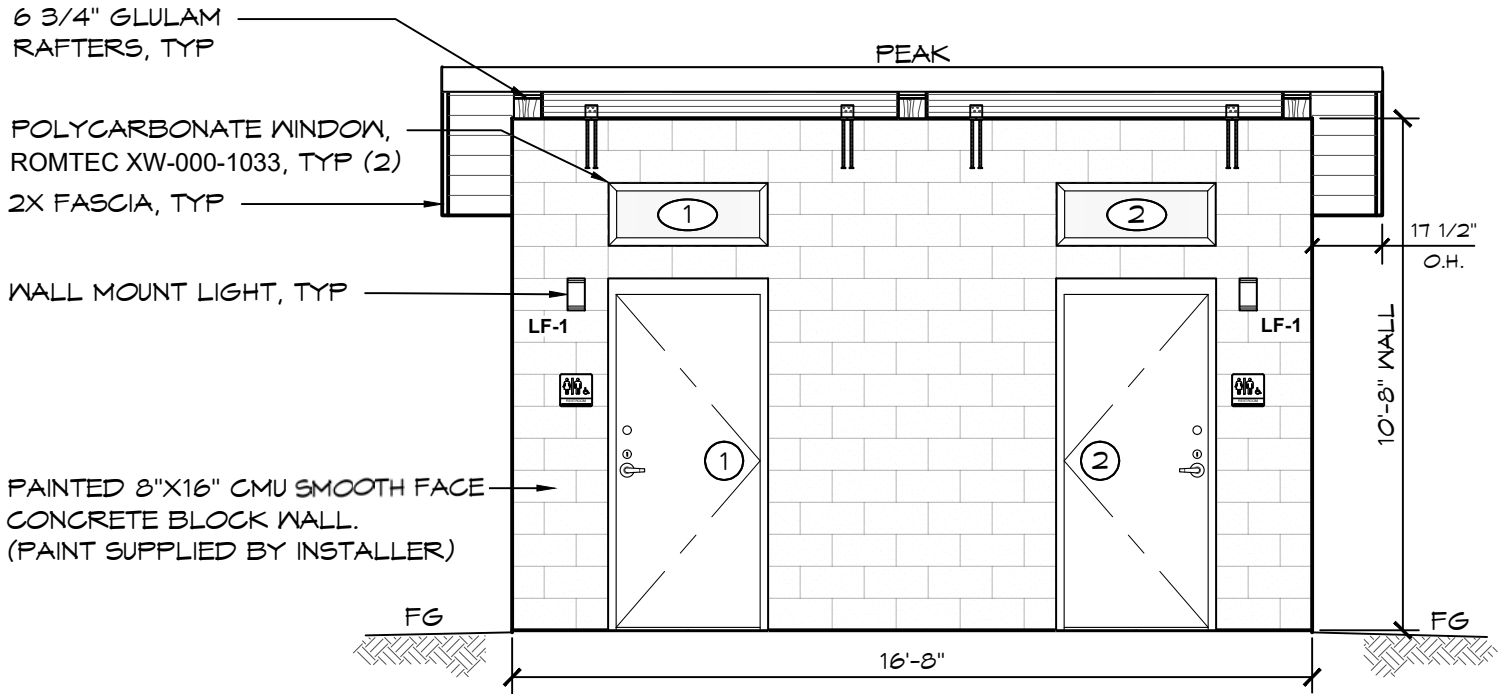
Acreage: 87.37



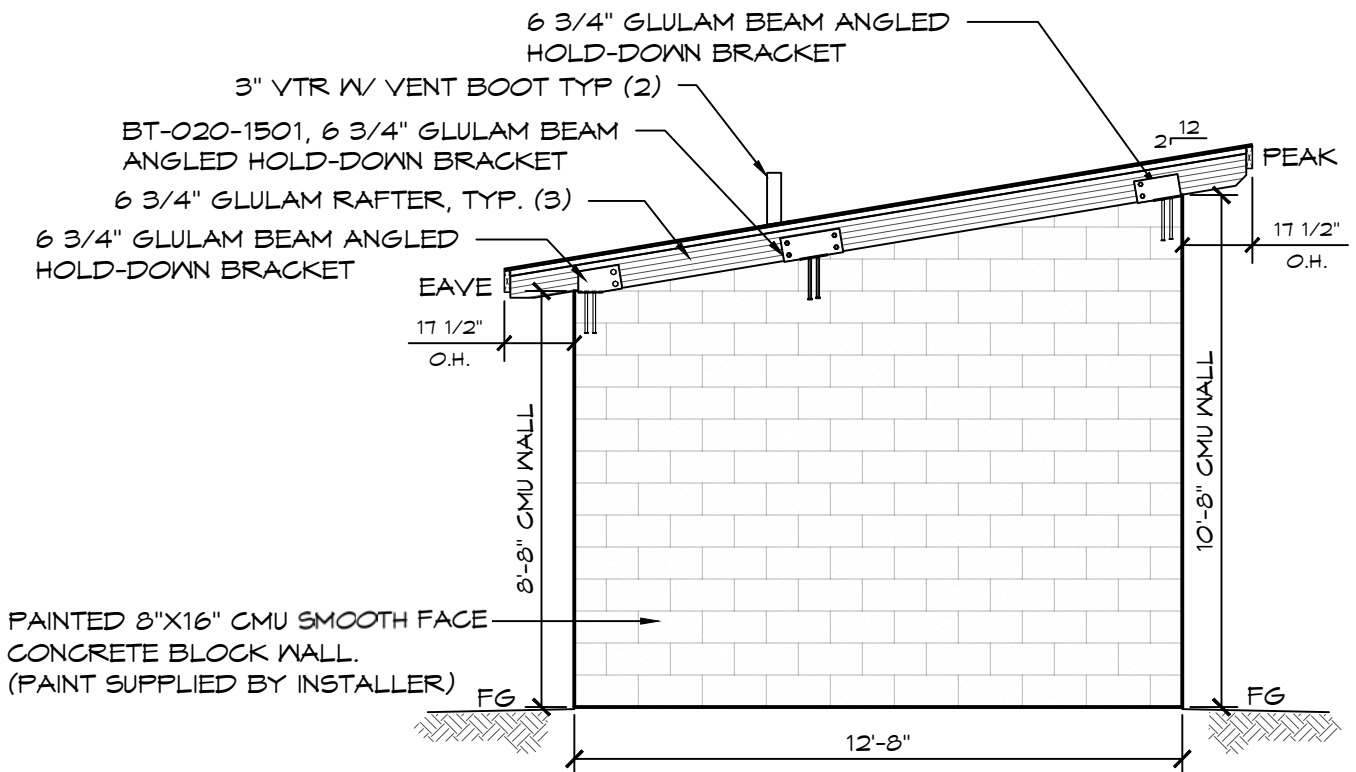
 Subject Property

 Proposed Restroom





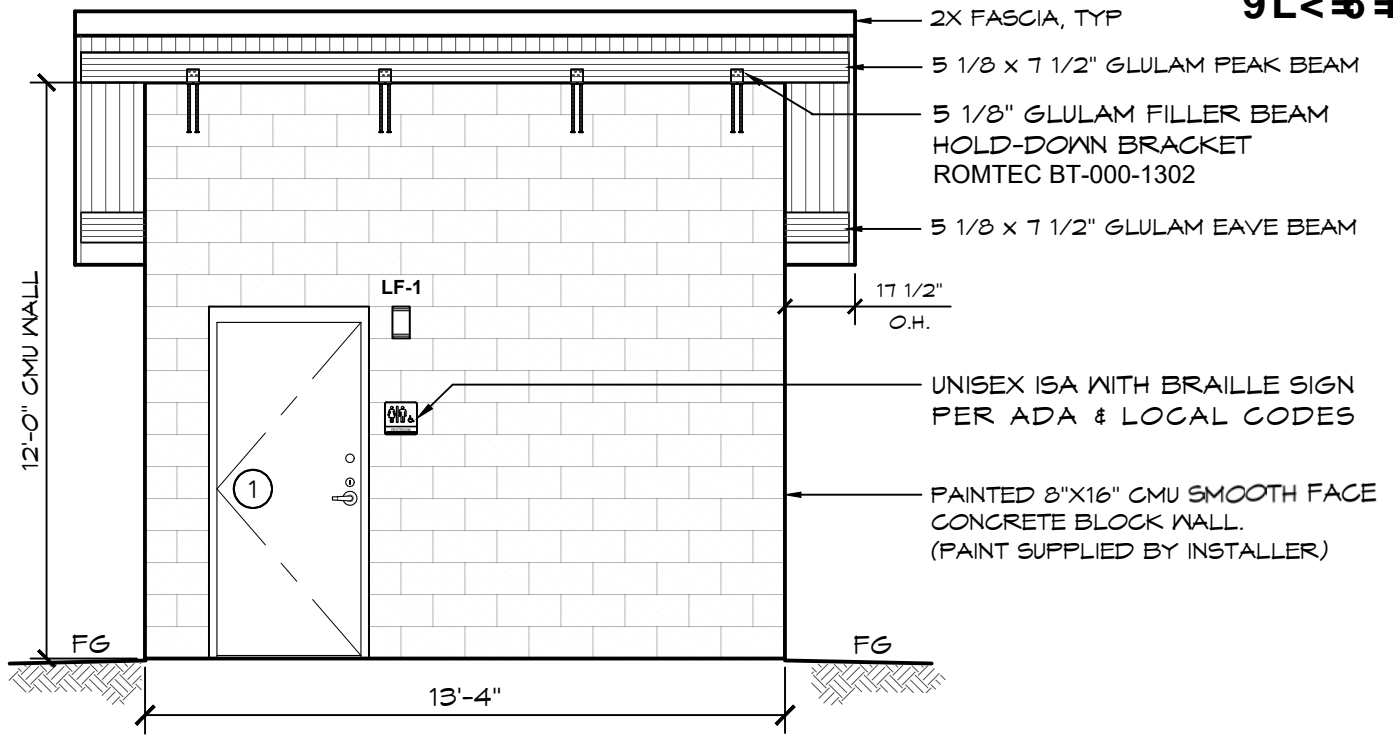
ELEVATION VIEW
SCALE: 1/4" = 1'-0"

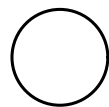


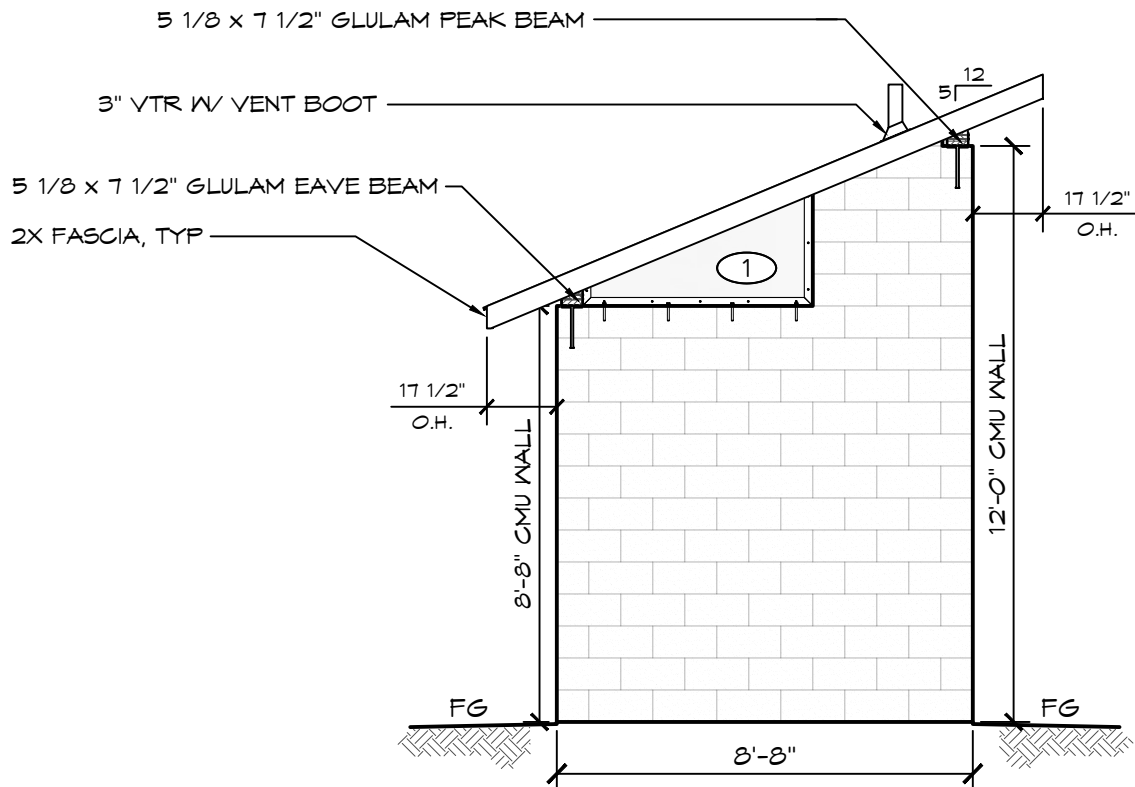
ELEVATION VIEW
SCALE: 1/4" = 1'-0"

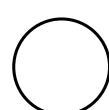
Hazeldale Park & Schiffler Park

9L<=6H:



 ELEVATION VIEW
SCALE: 1/4" = 1'-0"



 ELEVATION VIEW
SCALE: 1/4" = 1'-0"

Greenway'DUf_



MEMORANDUM

DATE: November 27, 2022
TO: Doug Menke, General Manager
FROM: Aisha Panas, Park Services Director
RE: **Comprehensive Plan Update**

Introduction

At the December 14 board meeting, staff will present and seek board of directors' feedback on three questions based on the draft 2023 Comprehensive Plan. The draft 2023 Comprehensive Plan has been provided as Attachment 1 to this memo.

Background

A comprehensive plan (comp plan) is a high-level policy document that helps jurisdictions operationalize their community's vision and address complex issues over a longer period, usually 20 years. The board adopted the district's last comp plan in November 2006 and a subsequent update to that plan was adopted in July 2013. With the adoption of the district's award-winning Vision Action Plan (VAP) in September 2020, the 2013 comp plan update nearing the end of its useful life, and the district kicking off its Commission for Accreditation of Park and Recreation Agencies (CAPRA) reaccreditation process, staff began planning for a new comp plan to operationalize the VAP's vision, goal areas, and actions and support CAPRA reaccreditation.

Between summer 2021 and spring 2022, staff sought feedback on the draft 2022 comp plan's goals, objectives, and guiding principles during meetings with THPRD's advisory committees as well as the board. Staff then finalized the 2022 comp plan goals, objectives, and guiding principles in late spring 2022 by incorporating advisory committee and board feedback. Building on that work, throughout summer 2022, staff developed recommendations to help THPRD achieve the 2020 VAP's vision and comp plan goals, objectives, and guiding principles. Staff presented draft recommendations to the board in October 2022 and finalized these recommendations by incorporating board feedback.

Concurrently with the development of the comp plan's goals, objectives, guiding principles, and recommendations, staff have studied existing conditions across the district to understand how THPRD patrons are currently being served. To study physical infrastructure and property, staff worked with Design Concepts Landscape Architecture (DCLA) to update the district's neighborhood and community park level-of-service (LOS) analysis using the Geo-Referenced Amenities Standards Process (GRASP) methodology and presented draft results to the board in September 2022. To study THPRD programming, staff are working with Recreation & Aquatics and Sports & Inclusion staff to conduct a Program and Service Inventory according to CAPRA reaccreditation criteria.

This work has culminated in the draft 2023 comp plan provided in Attachment 1. To finalize the comp plan, THPRD staff would appreciate collecting board feedback on three questions:

1. Does the wording and sequencing of comp plan goals, objectives, and guiding principles in draft section III.C and recommendations in draft section IV.B accurately capture the board's previous feedback?
2. Do the connections made in draft sections I.A-B and IV.B between the 2023 comp plan and future strategic plans provide clarity for how the comp plan will affect future strategic plan priorities and actions?
3. Do you feel the time frames associated with each recommendation in draft section IV.B are appropriate?

Proposal Request

Staff are seeking board of directors' feedback on three questions related to the draft comp plan. Board feedback will be incorporated into a final 2023 comp plan that staff intend to bring back to the board for consideration in January 2023.

Outcomes of Proposal

The draft 2023 comp plan will lay the foundation needed to achieve the district's 20-year vision. Feedback on the draft comp plan will help finalize staff's presentation of THPRD values, existing conditions, goals, and recommended actions.

Public Engagement

The comp plan builds on the extensive engagement that resulted in the vision, goals, and actions within the award-winning 2020 VAP. Additionally, staff are seeking specific feedback on draft comp plan sections I.B, III.C, and IV.A-B from THPRD leadership staff and advisory committees, as well as external jurisdictional partners regarding their role in implementing the 2023 comp plan.

Action Requested

No formal action is being requested. Staff are seeking board of directors' feedback on three questions related to the draft 2023 comp plan which will be used to inform the final comp plan.

Tualatin Hills Park & Recreation District 2023 Comprehensive Plan



2022 Draft

Acknowledgements

Board of Directors

Felicita Monteblanco
President

Barbie Minor
Secretary

Alfredo Moreno
Secretary Pro-Tempore

Heidi Edwards
Director

Tya Ping
Director

General Manager

Doug Menke

Project Sponsors

Aisha Panas, Director of Park Services
Holly Thompson, Director of Communications

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Jeannine Rustad, JD, Planning Manager (January 2021-January 2022)
Jaspreet Chahal, Community Engagement Specialist (January 2021-February 2022)
McKenzie Miller, Administrative Specialist
Henry Chan, Communications Specialist - Graphic Design

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Bruce Barbarasch
Keith Watson

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Lulú Ballesteros
Hanna Doernhofer
Kristin Smith

Environmental Stewardship

Lead: Bruce Barbarasch
Sebastian Ford
Scottie Meinke
Peter Swinton
Crystal Durbecq

Play for Everyone

Lead: McKenzie Miller
Cindy Dauer
Ann Johnson
Liana Harden
Karol Johnston
Jeff Lee

Accessible and Safe

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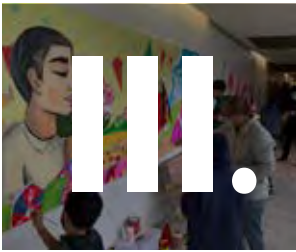
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EXECUTIVE SUMMARY

THPRD's 2023 Comprehensive Plan (comp plan) translates and implements the vision set by district residents through the 2020 Vision Action Plan (VAP) process. It reflects the voices of thousands of patrons who shared their needs, concerns, and dreams for their future recreation system. Guided by the Board of Directors, this document will shape the district's plans, priorities, and decisions over the next 20 years to achieve a more equitable, sustainable, and efficient park district for all communities served by the THPRD.

The backbone of this plan is the 2020 VAP. Led by the Vision Task Force - a group of community members selected for their diverse identities and life experiences - the VAP engaged over 10,000 community members who offered over 12,500 ideas that resulted the four VAP goal areas - Welcoming and Inclusive, Play for Everyone, Accessible and Safe, and Preserving Natural Spaces. Over the past two years, 23 staff from across THPRD worked with THPRD advisory committees and our Board to translate, categorize, and transform the VAP's four goal areas into seven goals, each with its own objectives and guiding principles, the district will achieve to make the VAP's vision a reality. These goals are:



The project team then reviewed THPRD functional and financial sustainability plans and developed recommendations to better align the plans, processes, and infrastructure staff use to run the district day-to-day with the seven comp plan goals. With the Board's leadership, project team staff refined and finalized 21 recommendations that seek to encourage innovation, maintain efficient service delivery, and implement the VAP's vision of equity and sustainability.

Over the next 20 years, THPRD will strive to achieve the following 21 recommendations so that we may continue to provide high-quality park and recreation opportunities that meet the needs of the diverse communities we serve, enhancing healthy and active lifestyles while connecting more people to nature, parks, and programs.

Sincerely,

Doug Menke
General Manager

Vision Action Plan Goals & Recommendations



Welcoming and Inclusive

Recommendations

1. Update community engagement review process to align policy with evolving district methods and industry best practices.
2. Update THPRD's website and registration systems to improve patron experience and agency utilization.
3. Continue to place importance on reflecting our community in our staff, volunteers, and programs, with an emphasis on underrepresented communities.



Play for Everyone

Recommendations

4. Ensure the district's selected level of service methodology measures factors relevant to comprehensive plan goals.
5. Assess program service determinants and service assessment processes through an update of the Programs Functional Plan.
6. Use relevant play, nature education, sports, and fitness trends to assess and prioritize developing new programs, classes, and camps.



Accessible and Safe

Recommendations

7. Fund and allocate staff resources to review district functional plans on a periodic basis.
8. Develop a Facilities Functional Plan that incorporates current and future facility needs to align with capital planning processes.
9. Develop a park amenities standards analysis to align physical assets with the capital planning program, accounting for asset condition, geographic distribution, and community recreation preferences.



Environmental Stewardship

Recommendations

10. Revise land management and disposition policies and procedures in alignment with best practices and district values.
11. Update Parks Functional Plan to reflect site development criteria that prioritizes protecting high-functioning natural areas and habitat.
12. Complete Climate Action Plan and implement climate resiliency practices.

Functional Goals & Recommendations



Diversity, Equity, Inclusion, and Access

Recommendations

13. Using industry best practices, develop Incorporate an community-led equity decision-making framework and assess into all district processes, to ensure the resulting outcomes & resource allocation are compatible with THPRD values.
14. Continue investing in training opportunities for all district staff to enhance DEIA efforts and engagement with the community.



Technology & Innovation

Recommendations

15. Establish processes to centralize district asset property data and identify a future asset management solution.
16. Develop infrastructure for data-driven and forward-looking decision making to improve and evolve service delivery, community engagement, customer experience, and asset management to support innovation.



Financial Sustainability

Recommendations

17. Review and align long-term park, trail, facility, and natural resource development funding strategies and grant planning processes.
18. Design budgetary and administrative process to facilitate development of district strategic plans.
19. Create process to align departmental performance measures with district values and guiding documents.
20. Develop strategies to monitor existing revenue streams and identify and develop future revenue streams to fund comprehensive plan goals and actions.
21. Review and update the district's resource allocation model.



I. Introduction & Values

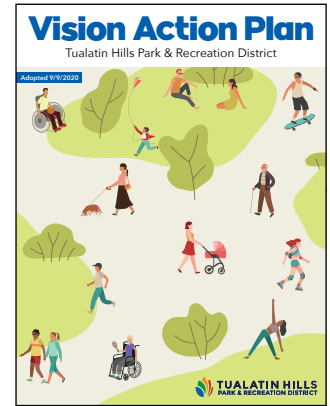
I.A What is a Comprehensive Plan?

A Comprehensive Plan is a policy document that establishes a framework to guide a public agency's decisions about growth, preservation, and change over a defined period, usually at least twenty years.

This comprehensive plan is the overarching document to guide the district over the next twenty (20) years. Its foundation is the 2020 Vision Action Plan (VAP) and it builds on the four goal areas established in the VAP:

Recognizing the need to address all district operations and build on the VAP goal areas, additional goal areas of Technology and Innovation; Diversity, Equity, Inclusion and Access; and Financial Sustainability were added to this plan.

These goal areas highlight and elevate tasks that may not be as visible to the public but are crucial for the district's successful operations.



2020 Vision Action Plan

Goal Areas

Vision Action Plan



Welcoming and Inclusive



Play for Everyone



Accessible and Safe



Environmental Stewardship

Comprehensive Plan



Diversity, Equity, Inclusion, and Access



Technology & Innovation




Financial Sustainability

In addition, this comp plan serves as a system plan, which is required by the Commission on Accreditation of Park & Recreation Agencies (CAPRA) to receive accreditation as an agency. Pursuant to CAPRA Accreditation Standard 2.4, the district is required to have:

.....
“... a comprehensive park and recreation system plan that provides recommendations for provision of facilities, programs and services; parkland acquisition and development; maintenance and operations; and administration and management.”
.....

CAPRA Accreditation Standard 2.4

The intent of this comp plan is to inform the district’s future priorities, investments, and strategies. It will provide guidance on implementing documents, including:

-  **Strategic Plans** (3 to 5-year prioritized actions, partnerships and investments)
-  **Functional Plans** (staff guides on “how we do what we do”)
-  **Annual district priorities** that will influence investment prioritization, department work plans and budgets
-  **Annual budgets** that will include key performance indicators linked to this document hierarchy

its management team may use the comp plan to coordinate investments, make decisions about new development, address service levels, accessibility, equity considerations, and various other topics. The priorities, objectives, and guiding principles outlined in this plan will guide the district in implementing and making the future envisioned in the VAP a reality.

I.B Document Hierarchy

The comp plan directly relates to State of Oregon, Washington County, and local government laws, documents, and plans, which together set the course for the growth and development of our communities.



State of Oregon Seal



Washington County logo



Relation to State and Local Plans

State law requires each city and county to adopt a comp plan consistent with the State of Oregon’s Statewide Planning Goals. Oregon’s planning laws apply to special districts insofar as these districts provide many of the services needed in urban areas. Established as a special park and recreation district, THPRD is responsible for ensuring consistency with Statewide Planning Goals applicable to the district’s mission, as well as helping the City of Beaverton and Washington County satisfy certain planning goals. Therefore, this comp plan seeks to be consistent with the following Statewide Planning Goals and establishes a dedicated context for implementing those goals.

Relevant Statewide Planning Goals:

- **Goal 1 - Citizen Involvement:** To develop a citizen involvement program that insures [sic] the opportunity for citizens to be involved in all phases of the planning process.
- **Goal 2 - Land Use Planning:** To establish a land use planning process and policy framework as a basis for all decision and actions related to use of land and to assure an adequate factual base for such decisions and actions.
- **Goal 5 - Natural Resources, Scenic and Historic Areas, and Open Spaces:** To protect natural resources and conserve scenic and historic areas and open spaces.
- **Goal 8 - Recreational Needs:** To satisfy the recreational needs of the citizens of the state and visitors and, where appropriate, to provide for the siting of necessary recreational facilities including destination resorts.
- **Goal 11 - Public Facilities and Services:** To plan and develop a timely, orderly and efficient arrangement of public facilities and services to serve as a framework for urban and rural development.

State planning laws emphasize coordination and alignment between jurisdictions. The district works closely with local and regional governments such as Oregon Metro, Washington County, the City of Beaverton, Clean Water Services, the Tualatin Valley Water District, and Tualatin Valley Fire & Rescue to ensure that recreation needs are met for all those who live and work within THPRD’s district. To that end, THPRD has established an Urban Service Agreement between Metro, Washington County, and the City of Beaverton (Washington County Contract #20-0228) outlining the district’s service area related to the City of Beaverton as the city’s “Municipal Boundary and areas where BEAVERTON [sic] has an interest in planning” (see Figure 1). Within this boundary, the current comp plan informs the implementation of Statewide Planning Goals in the coming 20 years.

At the county level, Comprehensive Framework Plan for the Urban Area Plan Policy 15, Roles and Responsibilities for Serving Growth, specifically 15.q., identifies THPRD:

.....
“as the park and recreation provider to urban unincorporated properties lying between the Hillsboro, Tigard and Portland Urban Service Boundaries, excluding properties outside of THPRD that were added to the Regional Urban Growth Boundary.”
.....

Additionally, Policies 3, 10, 11, 33, and 34 of the county plan define how Washington County and THPRD work together to offer park and recreation services to residents and visitors of unincorporated Washington County within THPRD’s service area. Within this boundary, THPRD’s comp plan sets the district’s long-term parks and recreation services vision.

At the city level, Chapter 5, Section 5.8 of the City of Beaverton’s Comprehensive Plan declares THPRD as:

.....
“...the park and recreation provider for the City.”
.....



THPRD’s comp plan relates directly to Goal 5.8.1 of this section as it calls on the City to “cooperate with THPRD in implementation of its 20-Year Comprehensive Master Plan and Trails Master Plan in order to ensure adequate parks and recreation facilities and programs for current and future City residents.”

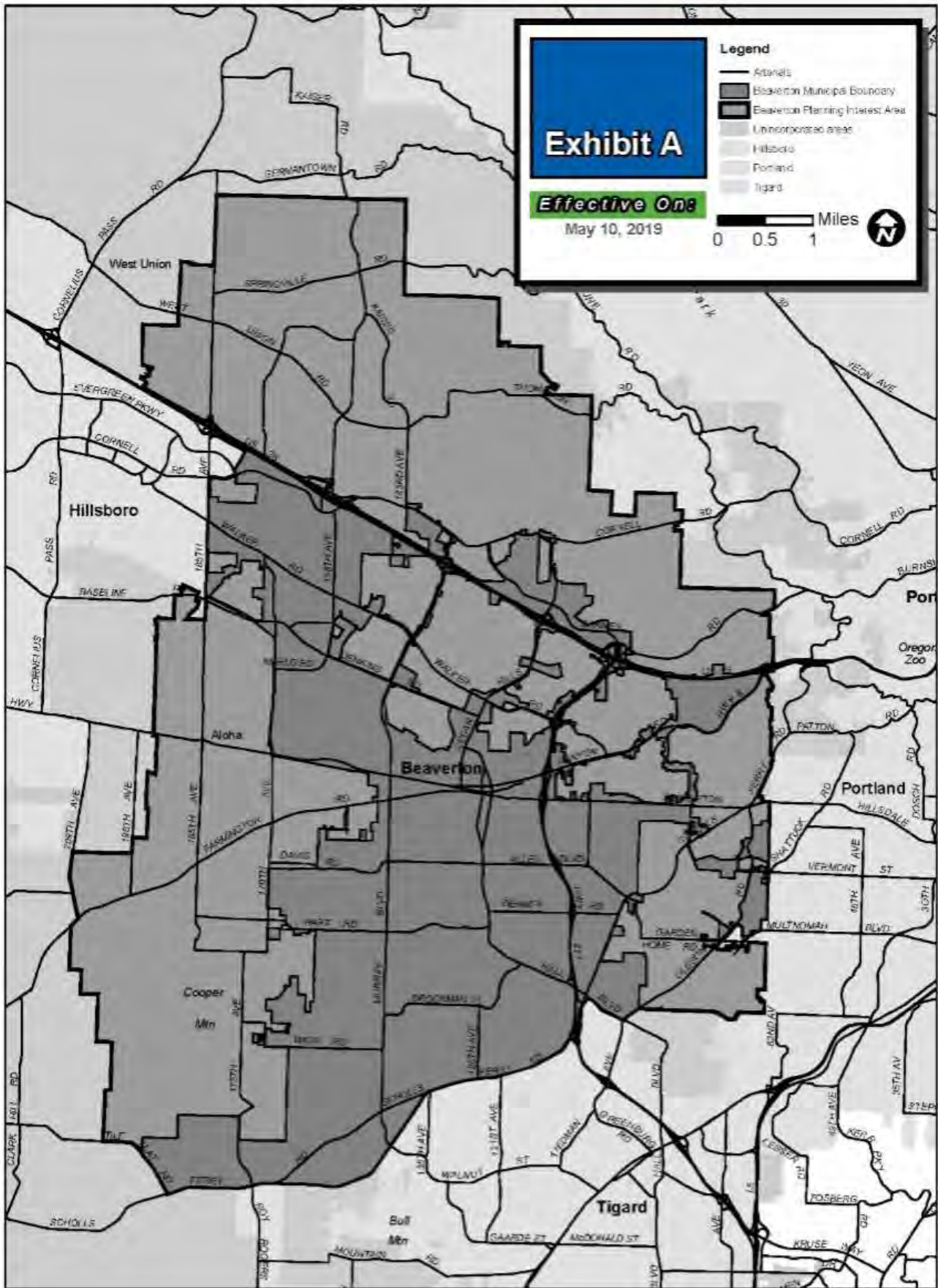


Figure 1: THPRD's service planning area as the City of Beaverton's park provider

Within the district, this comp plan serves as the long-term guide to policy, decision-making, and action. As seen in Figure 2, the comp plan builds on the district’s community-informed foundational vision set by the 2020 Vision Action Plan.

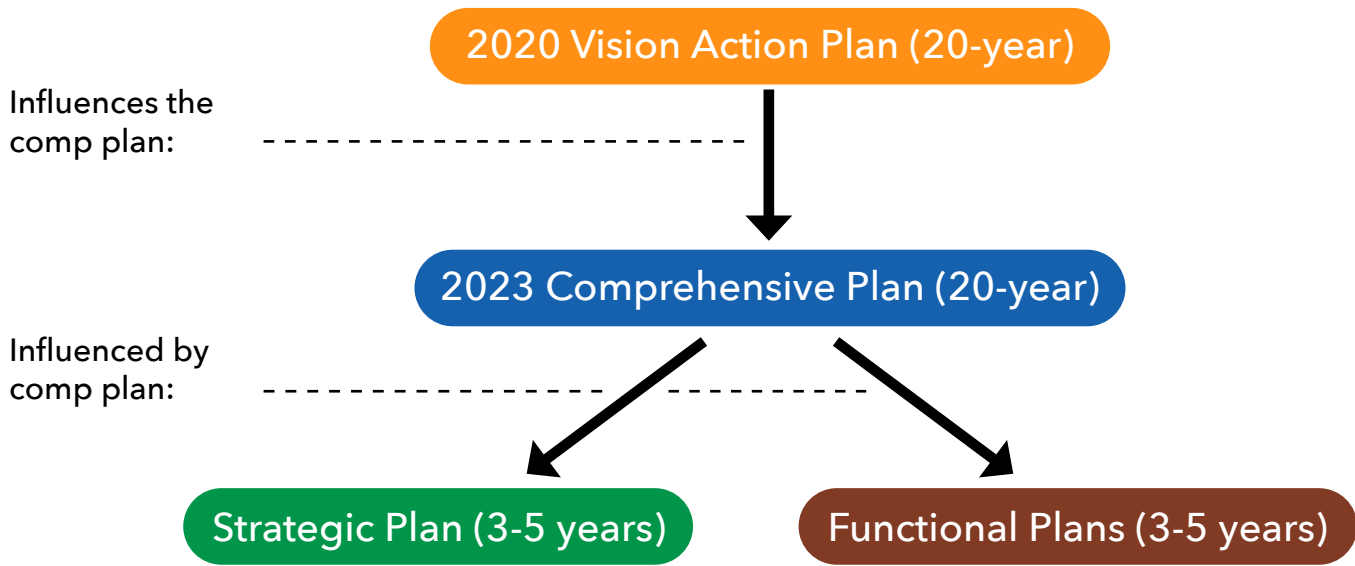
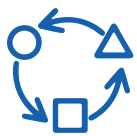


Figure 2: THPRD Internal Document Hierarchy



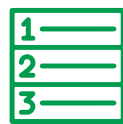
This comp plan translates the community's vision into priorities and goals and assigns these items to specific district working groups and departments, creating a near-, mid-, and long-term roadmap. This roadmap serves as a guide feeding into near-term plans, objectives, and guiding principles outlining the steps needed to accomplish the comp plan goals. This comp plan helps set the direction for the district's long-term planning documents focusing on closely aligning community and districtwide priorities.



The **strategic plan** will be informed by comp plan recommendations, including VAP action items, and board priorities to focus resources within a 3-5-year period. The strategic plan will outline in more detail specific actions that will be taken to implement the VAP, including how the district will fund and deliver VAP action items. Guiding principles from the comp plan will help inform considerations for implementation of goal areas.



Functional plans serve as staff "how to" guides to the district's approach to providing, creating, and maintaining recreation amenities and services. Currently, the district has five functional plans: Parks, Trails, Natural Resources, Athletic Facilities, and Programs. This comp plan recommends that a sixth functional plan - Facilities - be created to provide an inventory and analysis of existing facilities, as well as determine needs for future facilities. Functional plans include guidelines, process descriptions, standards, prioritization criteria and multi-year implementation and funding strategies.



District values and priorities are incorporated within business plans, annual funding, and near-term grant strategies, which influence the order in that strategic and functional plan goals are achieved.



The **Annual Budget** will create line items for specific activities to be accomplished in a given fiscal year. **Key Performance Indicators (KPIs)** should be tied to the strategic plan and relate to the comp plan, which incorporates VAP action items. Finally, the Annual Budget will inform annual **Departmental Work Plans**.

I.C THPRD Comprehensive Plan History

Understanding the district's history and priorities over time helps inform how THPRD addresses changing trends - whether they be demographic changes or changes in recreation trends. The following is a brief outline of our park system comprehensive planning efforts (commonly known as park system master plans), including priorities and accomplishments between planning processes.

THPRD adopted its first 20-Year Comprehensive Master Plan, *A Route to the Future*, in 1997. At the time, it was anticipated that the district's population would increase from 175,000 (1992) to 250,000 by 2015. It was anticipated that the district's population would also become more diverse. These predictions have proven to be accurate, as shown in the demographic section.

The 1997 comp plan recognized that, with a growing and diversifying population base, services would need to be responsive to trends and meet the community's needs. This remains true today. However, unlike the 1997 comp plan, which anticipated review every 5 years or so, this plan is meant to define the vision for the park district over the 20-year planning horizon, with near- and mid-term changes contained in strategic and functional plans.



At the time of the 2006 comp plan's completion, the district's population grew by 42.3% to approximately 209,800 people. The district simultaneously became home to a growing multicultural community. A telephone survey done during the 2006 comprehensive plan development found that over 90% of respondents felt the district was doing a good or excellent job.

Milestones achieved between the 1997 and 2006 comp plan included the construction of the Tualatin Hills Nature Center classroom, Tualatin Hills Athletic Center basketball courts, a new recreation complex at the Portland Community College Rock Creek Campus and numerous improvements at the H.M. Terpenning Recreation Complex. Additionally, the district now maintains:

THPRD Today



405
Community
Garden Plots



5
Mobile
Recreation
Vans



162
Natural
Areas



6
Recreation
Centers
(including one
for ages 55+)



6
indoor
2
outdoor
Swim
Centers



117
Parks



2
Nature
Parks



104
Baseball/
Softball
Fields
Scheduled/
Maintained*



147
Multi-
purpose
Fields
Scheduled/
Maintained*



5
Off-leash
areas



60
Basketball/
Multipurpose
Courts



110
Tennis
Courts



3
Skate
Parks

The following key policy issues were identified in the 2006 comp plan, and alternative solutions provided for each issue:

- Land and facility needs for community recreation facilities
- Level-of-service standards and land needs for neighborhood parks
- Overall park land needs (neighborhood, community and linear parks, as well as natural areas)
- Approach to providing future aquatic centers
- How to develop and manage playing fields
- Potential needs to update system development (SDC) rates and fees











The preferred approach was to:

.....
“take a balanced approach to continuing to provide a wide range of parks, facilities and programs for its diverse population” and to “focus on ensuring that people have easy access to recreational opportunities, creating multi-purpose, multi-generational recreation and aquatic centers, maximizing efficiency and capacity of playing fields, partnering with other agencies to conserve and manage natural areas, addressing programming trends and gaps, and employing cost-effective approaches to manage, operate and finance its facilities.”
.....



The 2006 comp plan included a strategic plan that outlined key objectives and actions to guide successful implementation of the comp plan.

While titled an “update,” the 2013 comp plan update was a departure from previous plans, adopting a data-driven level of service analysis (GRASP). The 2013 update was intended to be a System-Wide Priorities Analysis - 10 Year Plan for Growth. The plan coincided with work to establish a cost recovery philosophy and determine a service assessment process. Resulting recommendations (and accomplishments) included:

- | | | | |
|--|--|--|--|
|  | Developing a Trails Functional Plan (adopted 2016) |  | Addressing Walkable Level of Service (included in the 2015 and 2019 Parks Functional Plans) |
|  | Conducting Ongoing Review of GIS Data (underway with Asset Database review) |  | Considering Design/Development Criteria (incorporated in Natural Resources, Athletic Facilities, Parks, and Trails functional plans) |
|  | General Improvement and Acquisition Recommendations (on-going) |  | Conducting a field Capacity Analysis (included in the 2016 Athletic Facilities Functional Plan) |
|  | Completing Inventory and Update Level of Service Analysis (2015 and 2019 and 2022) |  | Exploring Opportunities for Enterprise Facilities and Additional Amenities (such as the Adventure Recreation Facility proposal crafted in 2014) |
|  | Using Current Baseline GRASP® Analysis to Guide Future Park Development (included in 2015 and 2019 Parks Functional Plans) |  | Addressing Low-Scoring/Functioning Components Within the System (on-going with System Development Charge budget including adding new amenities to low-scoring parks) |

Unlike the previous com plans, which were intended to be updated every 5-10 years, the 2023 comp plan is intended to be a 20-year plan. Thus, elements of the plan are intentionally evergreen. Changes in trends and values will be reflected in strategic plans, functional plans, board priorities, and annual department work plans and budgets.



I.D Methodology: Process for this Comprehensive Plan

This comp plan also has a unique developmental approach – rather than a stand-alone project with extensive public engagement, it is shaped by the VAP’s strategic public engagement process that won the Harold M. Haynes Citizen Involvement Award and the International Association of Public Participation - US Chapter’s Project of the Year award.

The VAP is the culminating document of an extensive multicultural public involvement process (conducted between 2018 and 2020) and reflects a wealth of community-driven aspirations and perspectives. In 2018, the district embarked on a community visioning process to better understand the aspirations and priorities of our growing community. Embedded within this recognition was a commitment to identify the needs of people who do not participate in traditional feedback channels. The district embraced this opportunity, committing to intentionally foregrounding historically underrepresented voices as a critical component to align the district’s vision for the future.

In 2020, the THPRD Board of Directors formally adopted the VAP as the long-term guiding vision for the district.

As the first step in developing the objectives and guiding principles for this comp plan, the project team and cross-departmental work groups sorted the VAP actions into near (1-5 years), mid (6-10 years) and long term (10+ years) prioritization time frames. The team also identified existing documents for tracking action progress and assigned responsible departments.

Additionally, the VAP goal areas were cross checked against the 2013 comp plan update to ensure the goals identified in the earlier plan were captured.

The project team then identified objectives and guiding principles essential to ensuring the implementation of the comp plan and realization of the community’s vision. These objectives and guiding principles were vetted with work groups and further refined by the project team as well as review and comment by the project sponsors.

Finally, the project team used the VAP and comp plan goals, objectives, and guidance principles to identify the various studies, evaluation mechanisms, prioritization processes, and decision-making tools that dictate how the district prioritizes its work and allocates resources. Identified from within the district’s five functional plans and the 2013 Service and Financial Sustainability Plan, these processes and mechanisms form the basis for the comp plan’s recommendations. Plan recommendations will be pursued through district strategic plans that will break down each recommendation into the individual projects and incorporate VAP actions in their fulfillment of the recommendation.

108



The number of actions the VAP contains which directly correspond to thousands of collected community aspirations that are coalesced under the four overarching goal areas.



Mission Statement

The mission of the Tualatin Hills Park & Recreation District is to provide high-quality park and recreation facilities, programs, services, and natural areas that meet the needs of the diverse communities it serves.

.....

Vision Statement

We will enhance healthy and active lifestyles while connecting more people to nature, parks, and programs. We will do this through stewardship of public resources and by providing programs/spaces to fulfill unmet needs.





Equity & Inclusion Statement

In addition to undertaking the drafting of this new comp plan during a pandemic, the development coincided with a nationwide racial re-awakening in wake of the very public killings of Black Americans by police. The district, like many other public agencies, paused to better examine how it has continued to perpetuate systemic racism and what intentional actions are needed to reverse the impact of these practices. In September 2021, the district board adopted a new equity and inclusion statement, as follows:

We acknowledge that all U.S. government agencies have roots stemming from systemic racism and oppression, including THPRD.

We seek to hold ourselves accountable for our role in perpetuating these systems and are committed to taking action to create meaningful change.

We aspire to bring people together, to be a welcoming and inclusive park & recreation district, and to live our values of advancing social and racial equity.



II. Where We Are: Existing Conditions

II.A. THPRD History

Since Elsie Stuhr's resident-led campaign creating THPRD in 1955, community engagement and leadership has been a value and source of pride for the district. Though we take pride in THPRD's commitment to community engagement and leadership, we recognize that past engagement has amplified the voices and priorities of predominately white and well-resourced community members over those of the community as a whole. With that knowledge, we seek to examine our past, acknowledge where we are today, and chart a course for how we will carry our commitment to inclusive engagement and leadership into the future.



Tualatin Hills Park &

1955 -



THPRD logo
1955-2013



THPRD built tennis courts at all the middle schools in newly formed Beaverton School District. Expanded board of directors to five members. Acquired land from City of Beaverton to eventually form Elsie Stuhr Center.



Voters passed a fourth \$5.5 million bond measure in 1980 purchasing 180-acres of what is now the Tualatin Hills Nature Park and funding construction of the Tualatin Hills Nature Center.

1960s

1980s

1950s

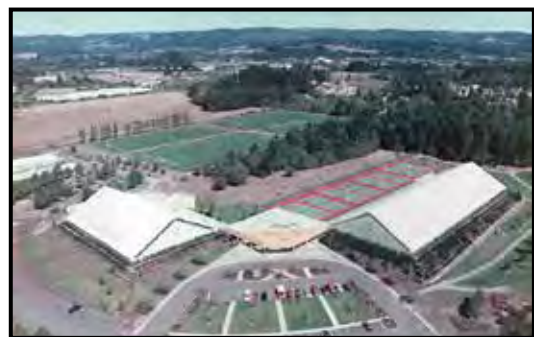
Formed in 1955. Created the Tualatin Hills Park Foundation, issued two bond measures in partnership with the Beaverton Union High School District raising \$1 million, built pools at Beaverton and Sunset High School, developed Cedar Hills Park, and established sports, exercise and social programs for area youth and adults.



Elsie Stuhr

1970s

Voters approved a \$400,000 serial levy in 1972 funding an expansion of the Stuhr Center for seniors and in 1974 voters approved a landmark \$10 million bond that built the Howard M. Terpenning (HMT) Recreation Complex.



Recreation District

- 2022



THPRD now managed 239 recreation sites and more than 1800 acres of athletic facilities, parks, and natural areas. Voters passed a sixth bond raising \$100 million.

2000s



During the COVID-19 pandemic, THPRD closed all its indoor facilities early in the pandemic and has been reopening facilities as it is safe and as the district has the financial capacity to do so.

2020s

1990s

Recreation options were diversifying with growth in Spanish-language resources and programs for seniors and those living with developmental and physical disabilities. Opened Conestoga Aquatic & Recreation Center. Built first skate park.



2010s

THPRD added new recreation spaces such as Mountain View Champions Park. The district received several honors in hosting the Davis Cup international tennis tournament, a safety excellence award, a park design award for its first all-access Mountain View Champions Park, and Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation.



THPRD logo
2013-present



CAPRA
Accredited
Agency Badge

II.B Recreation & Leisure Trends Analysis

THPRD patrons are influenced by local, regional, and national recreation trends that determine the popularity of recreational amenities, programs, and services offered by the district. This section identifies and examines those current trends to help understand how utilization of recreation programs and services is changing. This analysis helps THPRD better plan for allocating resources within the park and recreation system to meet the needs of our users.

National Trends

THPRD reviews a variety of reports each year to analyze national trends through organizations such as the National Recreation and Parks Association (NRPA) to better understand how recreation is changing nationally and to compare engagement with district programs. Leading up to the start of the Covid-19 pandemic (pandemic), trend analyses such as the 2021 Physical Activity Council Annual Report showed growth in fitness and outdoor sports and a decline in individual sports. Growth in fitness and outdoor sports can be attributed to growing interest in fitness trends such as barre, spinning, CrossFit, climbing, bouldering, and stand-up paddleboarding.

Urgent pandemic-related community health and safety risks dampened indoor fitness trends as recreation agencies across the country closed their indoor facilities and in-person programs and demand for indoor and in-person services dried up. Despite this shift, people across the country still needed to find ways to recreate.



Figure 1: Physical Activity Council 2021

This led to increased value and demand for outdoor parks, trails, open spaces, and natural areas as they offered safe, physically distanced options for exercise, play, and community. According to the 2020 NRPA Engagement with Parks Report, 27% of U.S. residents said they increased their use of parks, trails, and open spaces and three-in-five residents said they visited a park or recreation facility during the first three months of the pandemic.

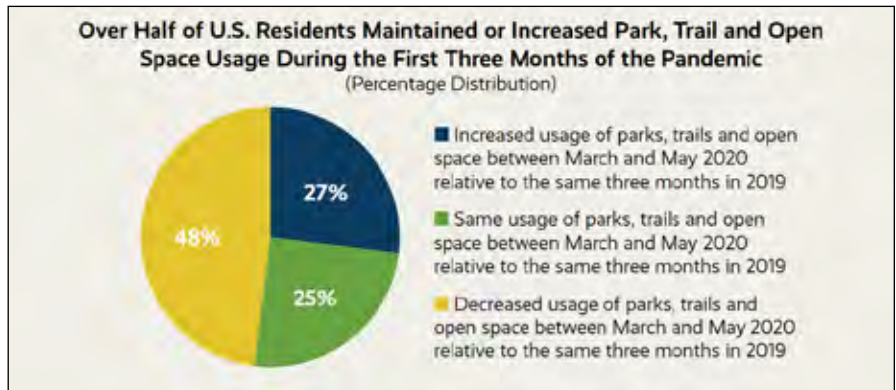


Figure 2: 2020 NRPA Engagement with Parks Report

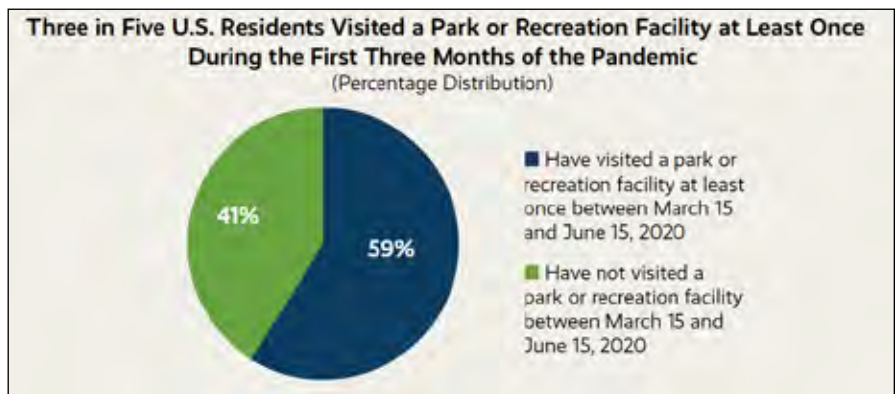


Figure 3: 2020 NRPA Engagement with Parks Report



Users are also interested in parks and open spaces serving multiple functions. In addition to the recreation value of parks, increasing temperatures and volatile weather patterns due to climate change have increased demand in the ecosystem services of parks as places to cool off, support native plants and wildlife, and to mitigate storm and flood waters. These environmental functions have also increased interest in nature education in parks through mechanisms like interpretive signage.

Though park usage increased during the pandemic, so too did interest in virtual recreation and e-sports. According to the NRPA article *Top Trends in Parks and Recreation 2021*, growth in virtual recreation and e-sports is expected to persist. Without access to traditional facilities, recreation seekers have turned to virtual and distanced options that can be done from home or with a kit that can be taken anywhere.

Also, the e-sports industry is gaining market share and interest from players and spectators alike. With reduced options for in-person youth team sports, e-sports offer new opportunities to serve as an outlet for kids looking for community and entertainment.

The pandemic also increased demand and need for the equity and community health functions park and recreation systems play within the community. Closed in-person facilities served as venues for public health campaigns such as testing and vaccination sites. Recreation service providers have also stepped-up efforts to serve community members by providing nutrition and daycare services within the community and searched for additional ways to serve vulnerable communities that have poorer access to recreation options and spaces. Additionally, rising mental health pressures on residents have increased the incidence of park and recreation agencies partnering with social service providers to provide more holistic wellness options for community members.

Thankfully, due to improved testing, public health management, and access to vaccines, the pandemic has eased in 2022 and a new normal is emerging. Reduced community infection rates, public health adaptation by park and recreation agencies, and resurgent demand for indoor recreation services have made it feasible to return to recreation in-person. According to the NRPA's 2021 Year-End Snapshot report, youth sports leagues and summer camps are beginning to normalize; however, enrollments are still truncated for adult fitness and older adult programs and classes. Additionally, competitive labor markets are making it difficult to staff all facilities, meaning some remain closed.

Local Trends

In addition to analyzing national trends, THPRD assesses NRPA market reports and patron feedback to understand district-specific trends and the patrons living near district facilities. These reports show that over 40% of patrons exercise at home at least two times per week, reinforcing national trends away from adult in-person fitness participation.

These activities being primarily being done outside, in physically distanced settings reinforces data seen in national trends. THPRD has also been seeing rapid growth in demand for pickleball, a fast-growing racquet sport from the Pacific NW, among patrons. Interest in pickleball has led to the sport being considered within new and redesigned park plans as well as THPRD seeking grant funding to construct new facilities to support the sport across the district.

Finally, the VAP helped the district identify what district patrons are interested in seeing from THPRD in the future. The VAP identified community interests in making the district more equitable and representative of the communities it serves, improving play options for people of all backgrounds and abilities, improving the safety and accessibility of THPRD parks, trails, and facilities, and preserving natural spaces for their environmental, ecological, and social benefits.

Top 3 recreation activities*



1. Walking



2. Hiking



3. Swimming

*activities patrons have taken part in in the last 12 months according to 2022 NRPA Facility Market Reports

Local Response

THPRD was not insulated from the pressures of the pandemic and has seen many of the same trends as peer agencies nationally. Recognizing and responding to these trends, THPRD implemented several new initiatives and made operational changes. As many classes were cancelled and indoor facilities shuttered due to the pandemic, THPRD rolled out its Virtual Recreation Center service online. This service provided patrons with fitness, aquatics, nature education, community, sports, and learning opportunities from the comfort and safety of their own home or to enjoy while visiting their neighborhood park.

THPRD has opened four new parks and one redesigned park in the last five years. These parks have increased neighborhood access to recreation in areas of the district that were previously underserved, offering residents new recreation, gathering, natural area access, and respite opportunities close to home. Additionally, THPRD has undertaken several equity initiatives to ensure recreation benefits are representative of and responsive to the community we serve locally. Examples of these initiatives are THPRD’s Rec and Nature mobiles that bring recreation and nature education programming to areas and communities within the district that have less access to recreation spaces and natural areas, the district’s park naming system that - in dialog with the community - seeks to name parks in ways that honor and respect the diverse communities

we serve, and the adoption of THPRD’s new Equity and Inclusion statement.

Also, to mitigate the public health risk from the pandemic, THPRD has made various health and safety modifications to its facilities, programs, and operations to keep our community safe. One example of this is physical distancing, masking, and contact practices implemented at THPRD summer camps in 2020 and 2021 that allowed THPRD to offer camps that summer and advanced air filtration systems installed within facilities to reduce the risk of spreading disease through HVAC ducting systems. As the pandemic has eased, THPRD has reopened many facilities; however, the district has struggled to open a select few facilities due to labor shortages leading to staffing issues.

Trend Assessment and Connection to Goals

As dictated by THPRD’s Programs Functional Plan, staff periodically reassess recreation and leisure trends when developing new programs or when updating the Programs Functional Plan. By assessing recreation and leisure trends as programs are developed to achieve functional and strategic plan goals, THPRD can fulfill its mission and vision:



.....
“to provide high-quality park and recreation facilities, programs, services, and natural areas that meet the needs of the diverse communities it serves.”
.....

II.C Community Profile

THPRD uses demographic data collected by the US Census Bureau to better understand who the district serves. Demographic data is an invaluable tool for understanding who lives in the district today, how those communities have changed over time, and how THPRD is able to plan for future patrons as communities grow and change. In 2020, the COVID-19 pandemic affected the Census Bureau’s ability to accurately collect population data for the decennial census as mandated by Article I, Section 2 of the US Constitution. As of this plan’s adoption, the Census continues to refine its 2020 decennial Census data to ensure US populations are represented as accurately as possible. Due to this refinement process, THPRD used a combination of 2019 and 2020 data develop the community profile below, but was not able to include future population projections as a part of this plan.

Though future population projections were not able to be included in this plan, THPRD functional plans account for population growth when making management and development decision for parks, trails, natural areas, facilities, and programs. Demographic analyses are a key component in how and where the district decides to buy land, develop, and improve THPRD assets. For example, the Park Development Prioritization Matrix – the process within the 2019 Parks Functional Plan to decide how the district will use resources to develop new or improve existing parks – dictates that demographic

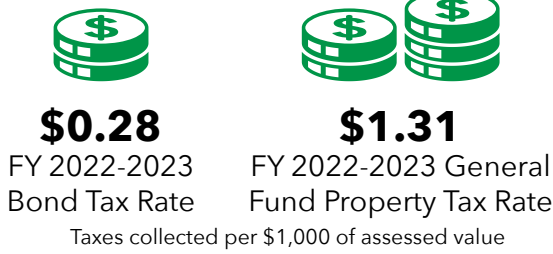
equity, as well as existing and future population data must be appreciated among other factors when deciding how prioritize district funds to best serve patrons. As the district updates its functional plans, THPRD staff will work to use demographic data to ensure district resources and decisions are made equitably to improve service in underserved areas and in consultation with historically underrepresented communities.



THPRD at a glance

Category	2020 Statistic
Planning Area Population	271,018
Median Age	38.2
Median Household Income	\$86,196
Planning Area - Square Miles	53.98
In-District Area - Square Miles	46.87
Acres of Parks & Open Space (Owned & Managed)	2,532
Operating Budget FY 2022-2023	\$65,593,923
Capital Budget FY 2022-2023	\$18,083,461
Number of Households	108,209

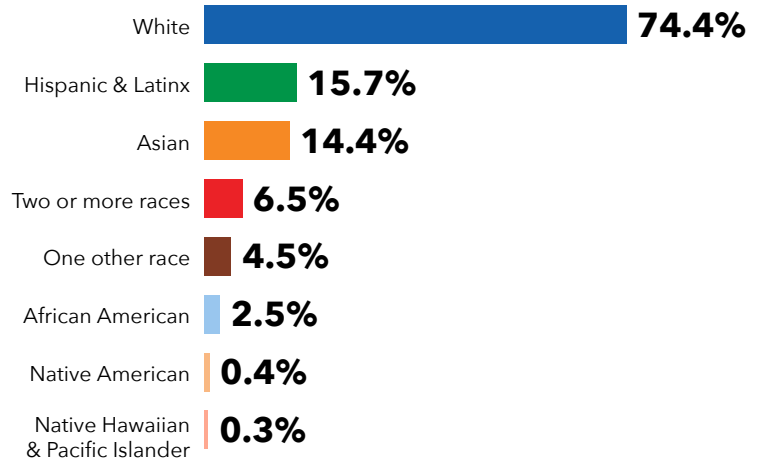
2022 DISTRICT TAX RATES



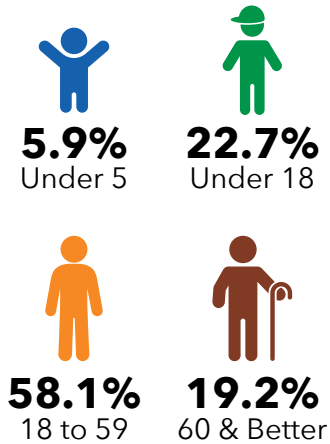
THPRD POPULATION



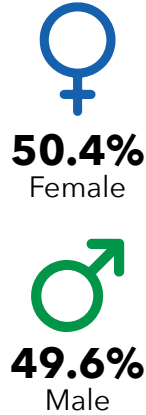
RACE & ETHNICITY



AGE



GENDER



MEDIAN AGE

38.2

LANGUAGE Median % of population who speak



URBAN SERVICE PROVIDERS

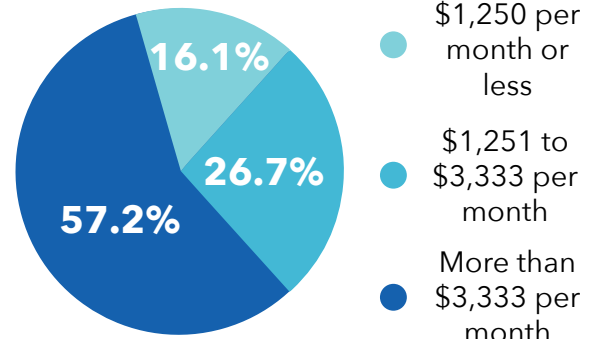


TOP FIVE LARGEST INDUSTRIES BY EMPLOYMENT IN THPRD

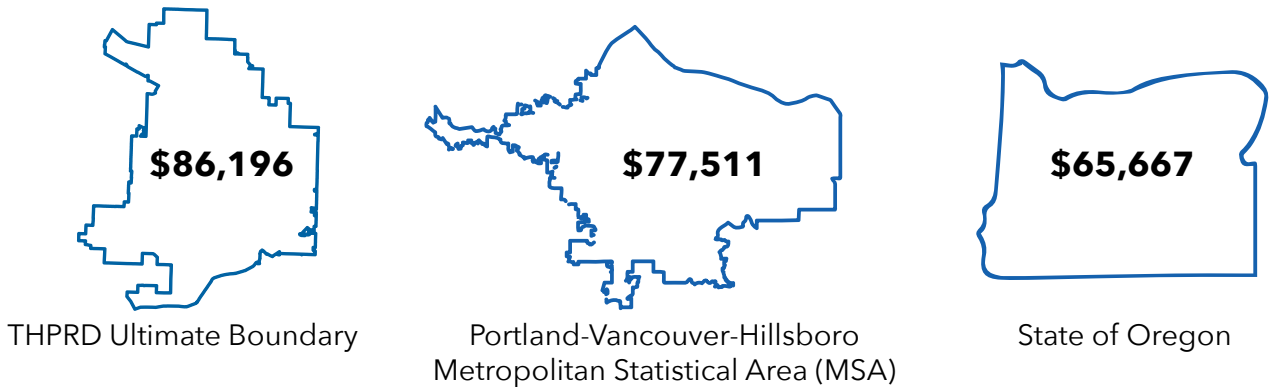
	# of jobs
 Health Care and Social Assistance	16,709
 Manufacturing	15,787
 Retail Trade	11,868
 Educational Services	11,270
 Accommodation and Food Services	10,491

EARNINGS

Percentage of jobs paying



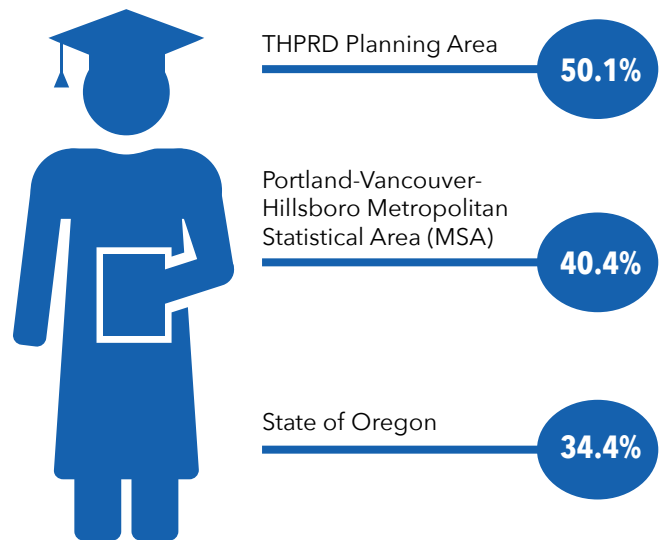
AVERAGE HOUSEHOLD INCOME: THPRD VS. REGION



EMPLOYMENT INFLOW/ OUTFLOW ANALYSIS



PERCENT POPULATION 25-YEARS & ABOVE WITH A BACHELOR'S DEGREE: THPRD VS. REGION



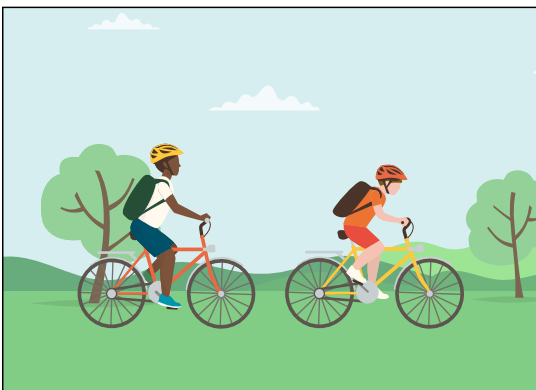
II.D Level of Service

With THPRD Board of Directors' endorsement, the district's 1997 comp plan directed THPRD to use data to determine the district-wide Level of Service (LOS), i.e. how broadly and effectively the district serves patrons. The 2006 comp plan used capacity standards to determine LOS, comparing acres of land by park type to population to understand progress of comp plan goals like acquiring enough land to provide 0.9-1.0 acres of neighborhood park space per 1,000 community members. To address community members' ability to access district properties, the 2006 comp plan established service areas for parks, trails, natural areas. To ensure walking access to neighborhood parks, the district established a half-mile service area for local access. The 2006 comp plan split the district into four quadrants (Northeast, Northwest, Southeast, and Southwest), to improve local access. The 2006 plan studied the number of acres within and outside of that half-mile

neighborhood park service area, and established the objective to plan for all community members to be within a half-mile of a neighborhood park.

By the 2013 comp plan update, the parks and recreation industry had realized that the capacity standards alone do not work for most communities because they create challenges when trying to evaluate special assets, such as open space, sensitive lands, trails and indoor amenities, as well as historic and cultural assets. Thus, the 2013 comp plan update shifted from capacity-based goals to a data-driven LOS-based goals with the introduction of the GRASP model. Since then, the district has incorporated the data-driven LOS determinations into its various functional plans using the GRASP model.

Old measures



1 acre per 1,000 people

New measures



Quantity + Quality + Accessibility = THPRD Parks

What is GRASP?

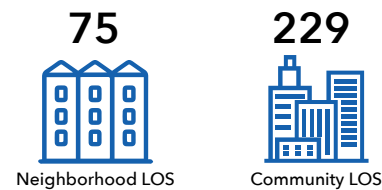
GRASP is a data-driven method for determining LOS using park components, amenities such as playgrounds, ball fields, and walking trails. Using a Composite-Values Methodology (CVM), GRASP enables THPRD to standardize park- and community-specific information across parks. This allows THPRD to benchmark parks against one another, creating a quality standard to use when improving existing or developing new parks. With an emphasis on improving equity, walkability, and public health – this standard helps the district in ensuring all patrons have access to high-quality amenities that promote well-being near where they live and work.

To determine LOS, an inventory of park components is compiled by park site. Components inventoried at each site are then assigned a score based on their quantity- the number present within the park, and quality- the average condition of those components. Components score higher if they are more numerous and well-maintained. Park-level score is determined by adding component scores and multiplying by a park-level modifier - based on the design and functionality of the park and quality of components - and a proximity modifier - based on park accessibility to the population within the park’s service territory at the neighborhood- and community-scale. Finally, all neighborhood and community GRASP scores are averaged to determine the district’s average neighborhood and community LOS.

Neighborhood-scale LOS differs from community-scale based on the park’s service area. For neighborhood LOS, the park’s service territory is one-mile with scores doubling for areas within a half-mile. THPRD


defines a half-mile as a walkable access, as it is the distance the average person can walk or roll in 15-minutes. For community LOS service area is three-miles as community parks are intended to be accessible within a 10-minute drive from patrons’ homes. Based on the park component-based LOS calculation done at the neighborhood- and community-level, THPRD’s current LOS standard as of the 2022 GRASP update is:

THPRD LOS Standard




Paired with neighborhood and community LOS is walkable access to parks. THPRD is committed to improving walkable and equitable access to parks to promote active and healthy lifestyles for all those living and working in the district. As mentioned above, THPRD defines walkable access as the average distance a patron - considering all ages and abilities - can walk or roll in 15-minutes; this distance is approximately a half-mile. Though a half-mile is considered walkable, the district recognizes highways and major streets, lack of sidewalks, and geographic features such as rivers can affect walkable access to parks. To account for this, THPRD identified pedestrian barriers and divided the district into over 80 Pedestrian Zones (Ped Zones) within which patrons can more easily walk to parks. THPRD then combined this walkability analysis with the neighborhood and LOS analysis to identify areas below the district’s average LOS or that have no service.

Walk and Drive Thresholds



1/2 mile
15 min walk or roll



3 miles
10 min drive

GRASP formula



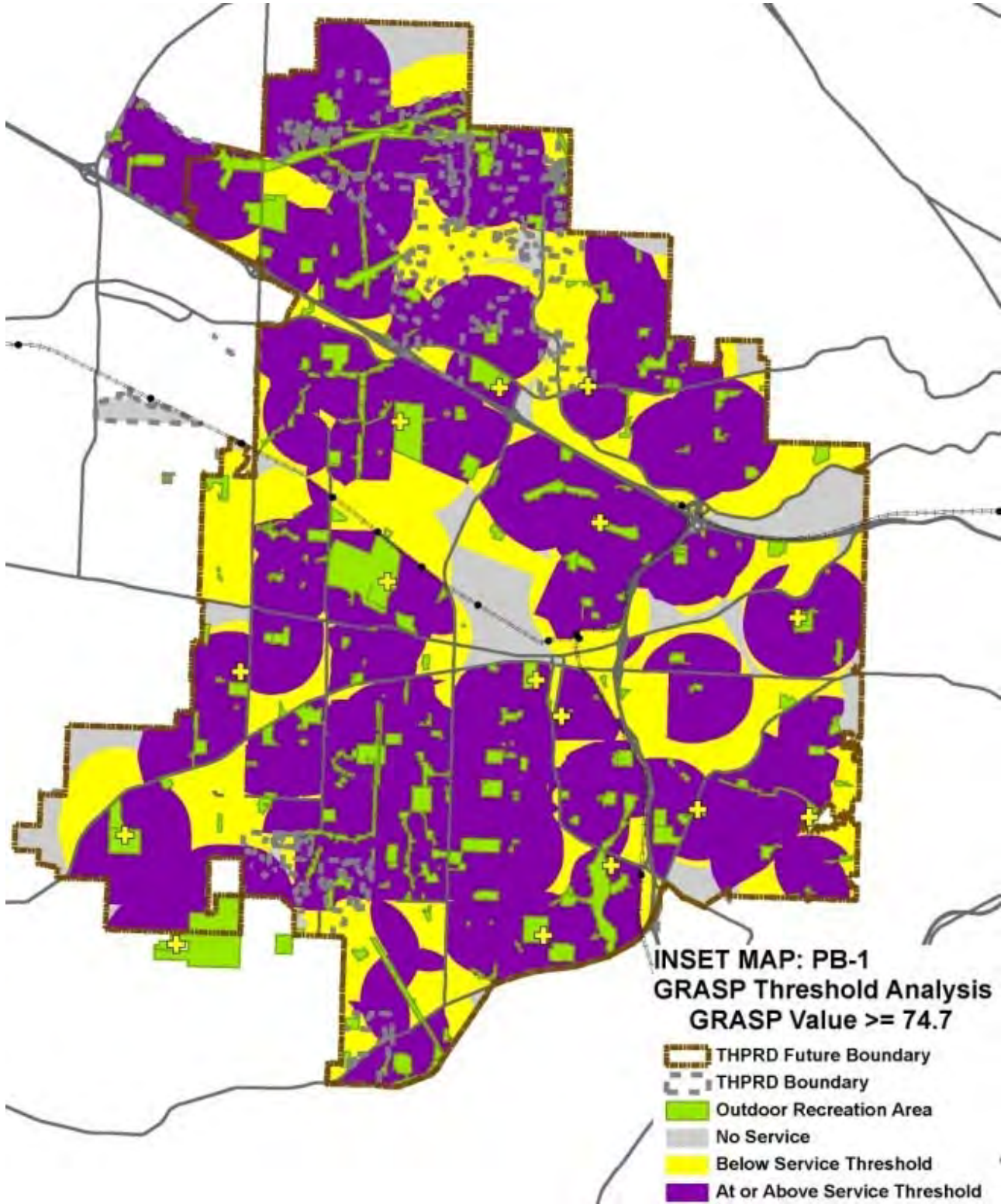
Since the introduction of the GRASP neighborhood and community LOS analysis, THPRD has raised the district’s average LOS. The completion of the original 2013 GRASP study that established the neighborhood LOS baseline of 74.7, the district has improved neighborhood LOS to 82.2 by improving and/or replacing amenities within parks inventoried for the 2015 Parks Functional Plan. In 2018, another GRASP inventory, completed to inform the 2019 Parks Functional Plan, showed the neighborhood LOS score had risen to 86.0. This increase was due to acquisition, development, and redevelopment of high-quality parks that increased the overall LOS average. As of the 2022 GRASP update, neighborhood LOS now stands at 86.3.

With respect to walkability and LOS, 70% of district patrons live within a 15-minute walk or roll of a neighborhood park that meets or exceeds THPRD standards and 94% of district patrons have at least some accesses to neighborhood parks and recreation amenities.



The following three maps show how neighborhood LOS has changed between 2013 and 2019. These maps will lead into the results of our 2022 GRASP update showcasing our existing LOS across the district.

Figure 3: Inset Map PB-1 Threshold Score



2013 Comp Plan Update Perspective Map B

Tualatin Hills Park & Recreation District Perspective D: Gaps in Walkable Access to All Recreation

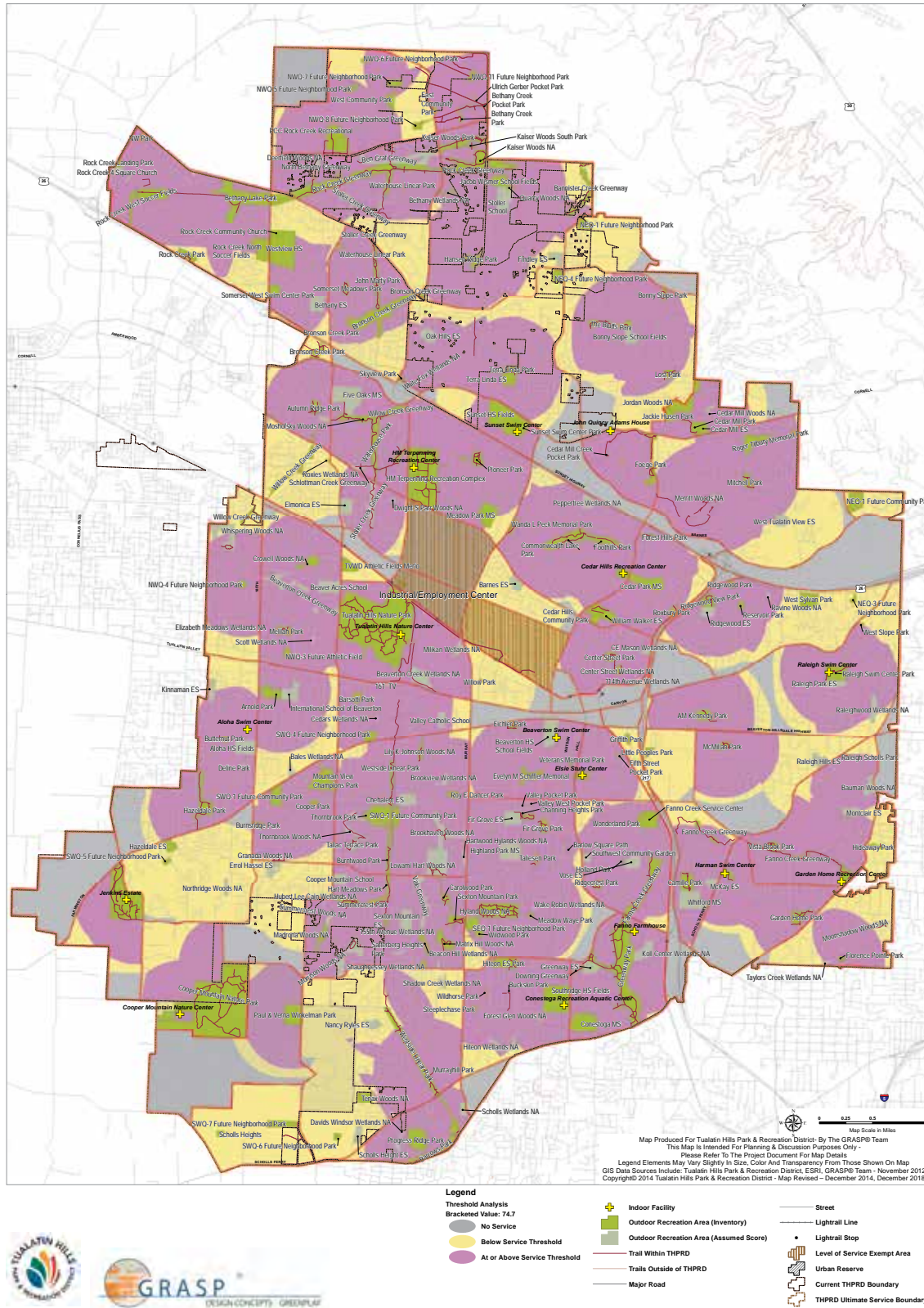


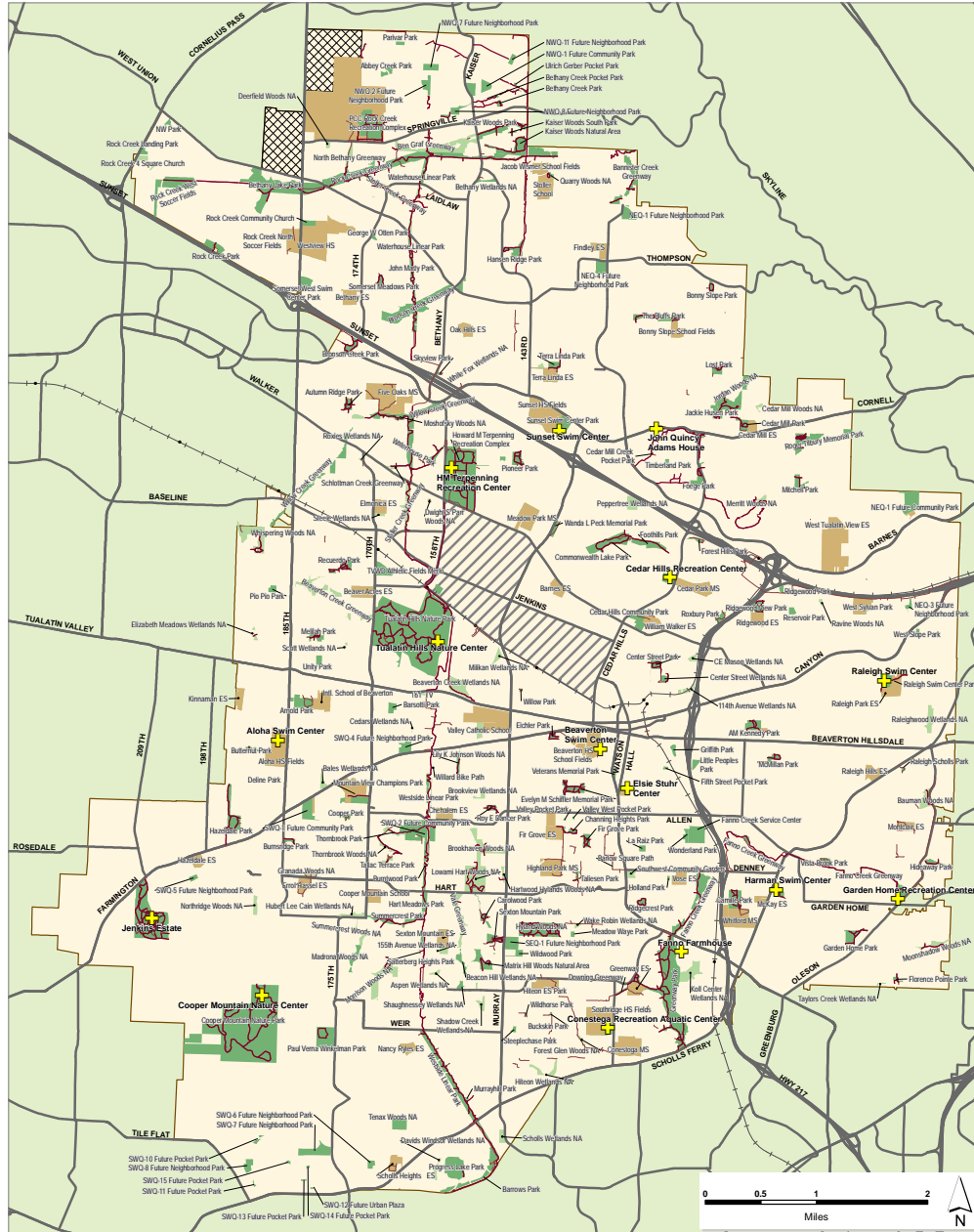
Figure XX: Perspective D shows how LOS alpha is combined with walkability. Walkable areas that meet the district's neighborhood park LOS in purple.

II.E Existing System and Level of Service

The following maps show the results of the 2022 GRASP LOS update for neighborhood and community recreation sites and amenities. Each show current 2022 conditions of the park system to help THPRD understand how well its doing to serve patrons as of the date this plan is adopted.

I. THPRD System

Tualatin Hills Park & Recreation District
Map A: 2022 System Map



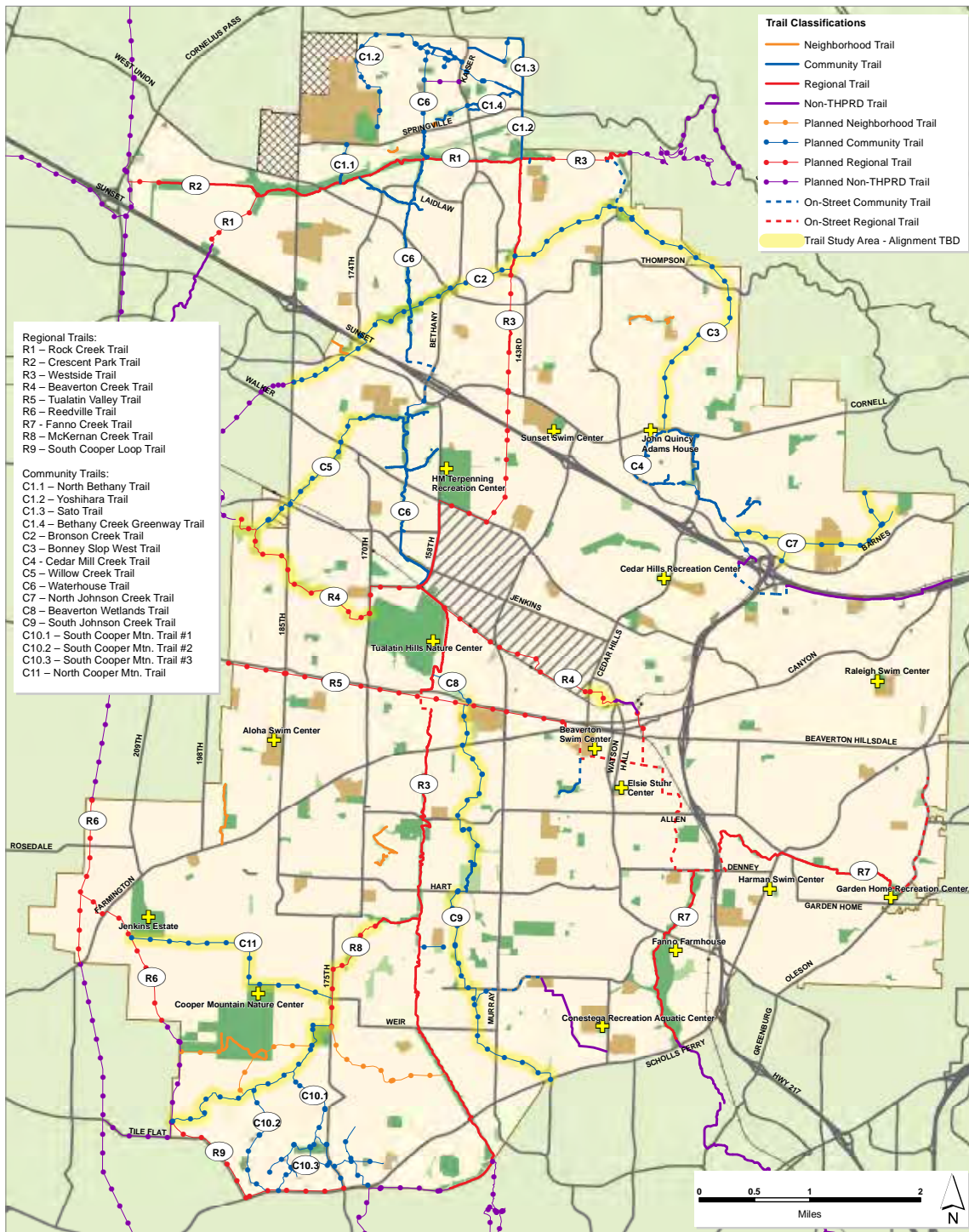
Legend

- Indoor Facility
- Outdoor Recreation Area (Inventory)
- Outdoor Recreation Area (Assumed Score)
- School Partnership
- Trail Within THPRD
- Non-THPRD Trails / On-Street Connections
- Major Road
- Lightrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area



II. THPRD Trail System Map

Tualatin Hills Park & Recreation District Map B: 2022 Trail System Map



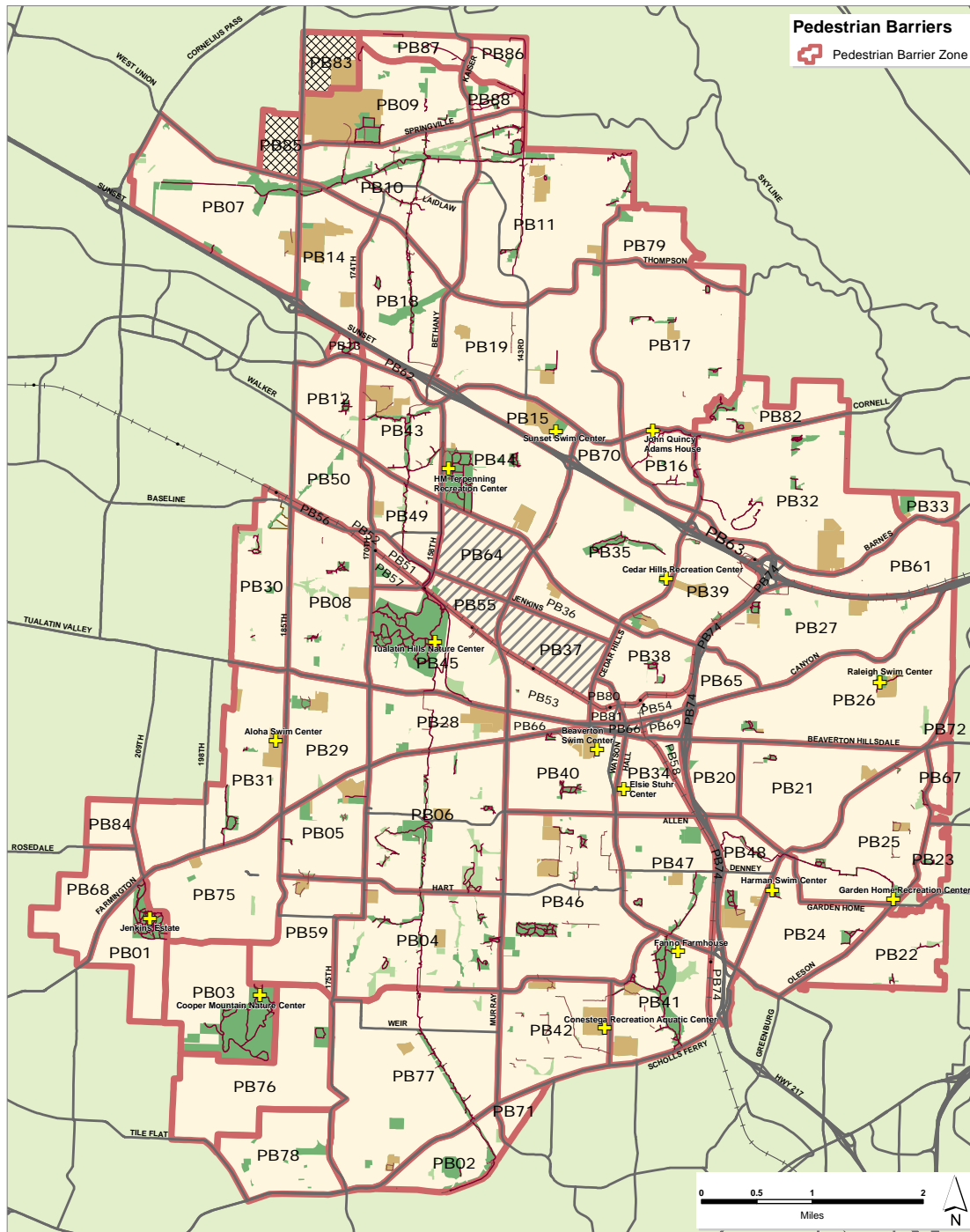
Legend

- Indoor Facility
- Outdoor Recreation Area (Inventory)
- Outdoor Recreation Area (Assumed Score)
- School Partnership
- Trail Within THPRD
- Non-THPRD Trails / On-Street Connections
- Major Road
- Lightrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area



III. Pedestrian Barriers

Tualatin Hills Park & Recreation District
Map C: Pedestrian Barriers



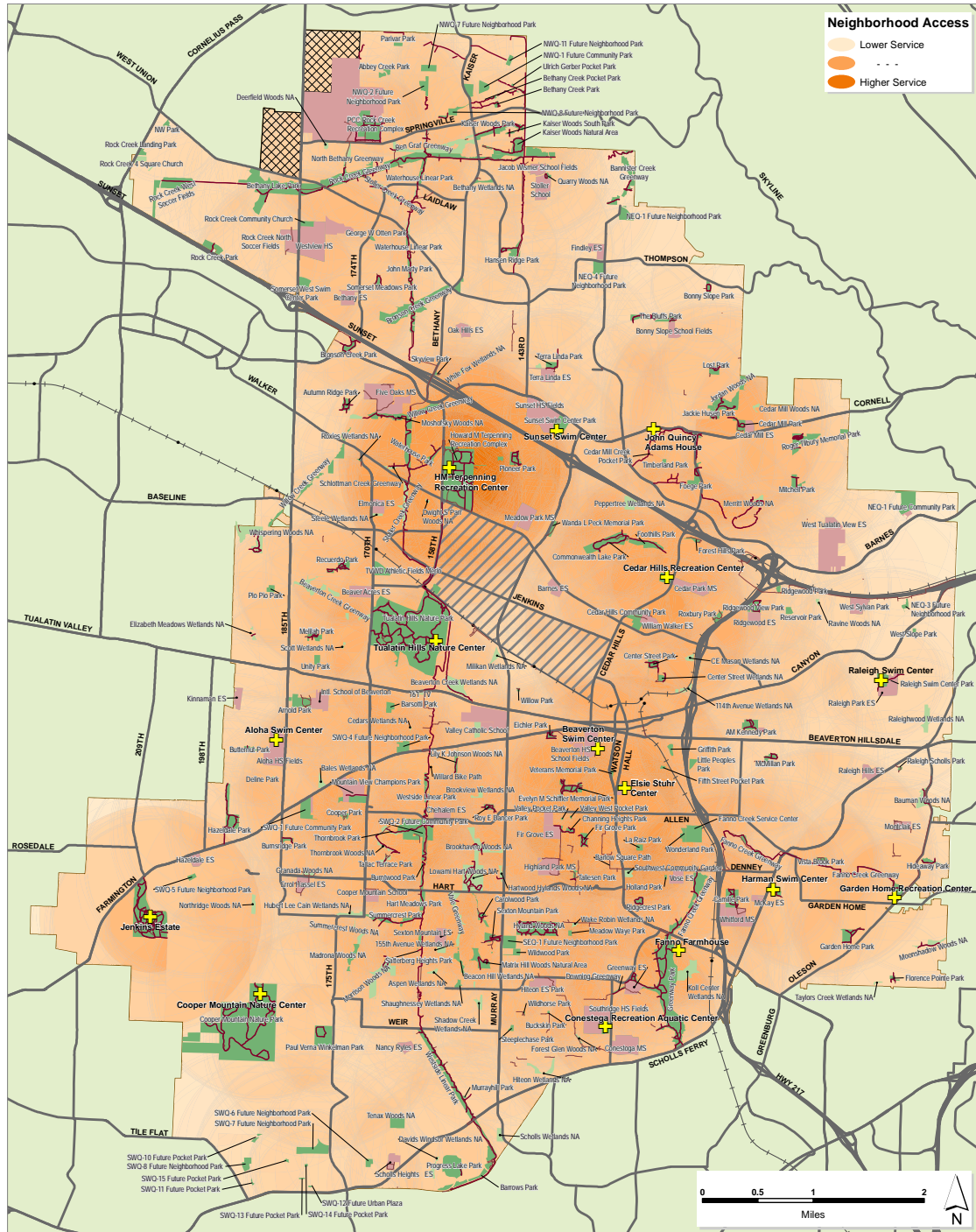
Legend

- | | | |
|---|--|-------------------------|
| Indoor Facility | Trail Within THPRD | Level of Service Exempt |
| Outdoor Recreation Area (Inventory) | Non-THPRD Trails / On-Street Connections | Urban Reserve |
| Outdoor Recreation Area (Assumed Score) | Major Road | THPRD Boundary |
| School Partnership | Lightrail | Study Area |

Map Prepared For: Tualatin Hills Park & Recreation District by The GRASP Team
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 10000 SW 10th Street, Suite 100, Beaverton, OR 97005-3100
 503-640-8800 Fax: 503-640-8801 Email: info@grasp.com Website: www.grasp.com

IV. Neighborhood Access to All Recreation

Tualatin Hills Park & Recreation District
Map D: 2022 Neighborhood Access to All Recreation



Legend

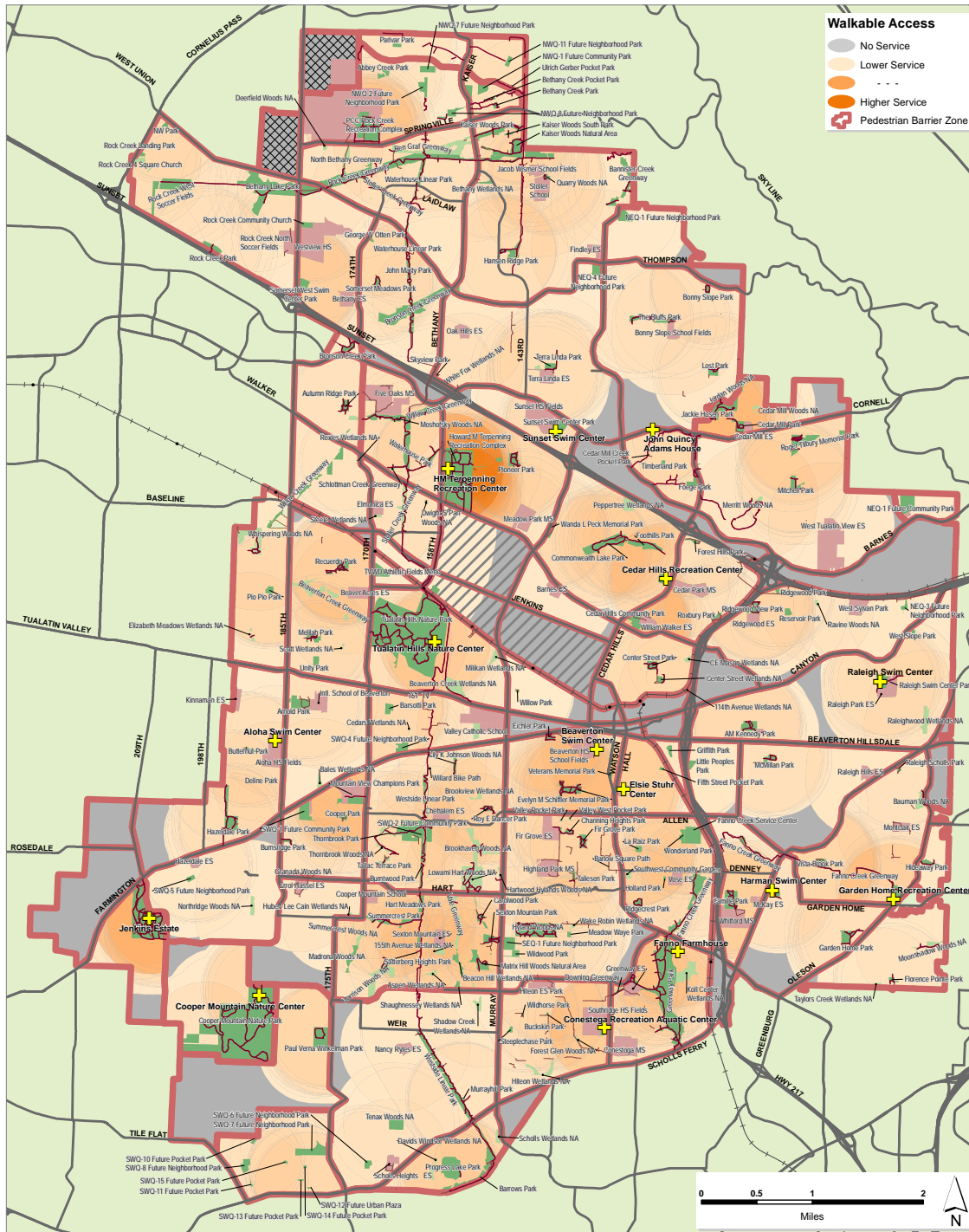
- + Indoor Facility
- Outdoor Recreation Area (Inventory)
- Outdoor Recreation Area (Assumed Score)
- School Partnership
- Trail Within THPRD
- Non-THPRD Trails / On-Street Connections
- Major Road
- Lightrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area



Map D: 2022 Neighborhood Access to All Recreation District, by The GRASP Team
 This Map is intended for Planning & Development Purposes Only.
 Please Contact Us for Further Information on the Map Data.
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V. Walkable Access to All Recreation

Tualatin Hills Park & Recreation District Map F: 2022 Walkable Access to All Recreation



Walkable Access

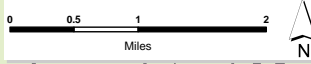
- No Service
- Lower Service
- Higher Service
- Pedestrian Barrier Zone

Legend

- Indoor Facility
- Outdoor Recreation Area (Inventory)
- Outdoor Recreation Area (Assumed Score)
- School Partnership
- Trail Within THPRD
- Non-THPRD Trails / On-Street Connections
- Major Road
- Lightrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area

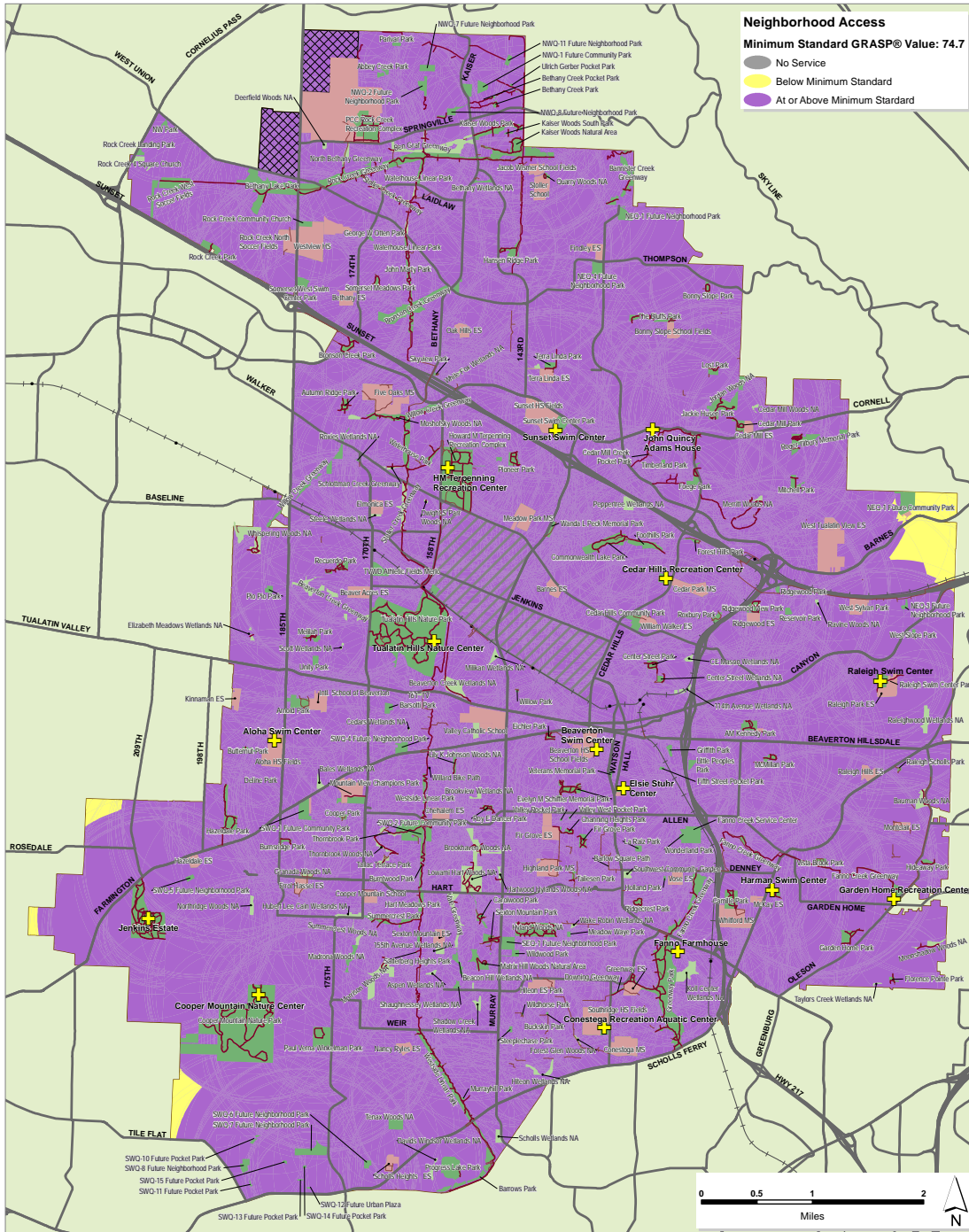


Map F: 2022 Walkable Access to All Recreation
 Prepared for Tualatin Hills Park & Recreation District by The GRASP Team
 Project Funder: Tualatin Hills Park & Recreation District
 Project Lead: Tom Heston, Director of Recreation
 Project Manager: Tom Heston, Director of Recreation
 Project Team: Tom Heston, Director of Recreation; Tom Heston, Director of Recreation
 GRASP: Greenway, Recreation, and Active Space Planning
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VI. Community Access to All Recreation

Tualatin Hills Park & Recreation District
Map E: 2022 Gaps In Neighborhood Access to All Recreation



Legend

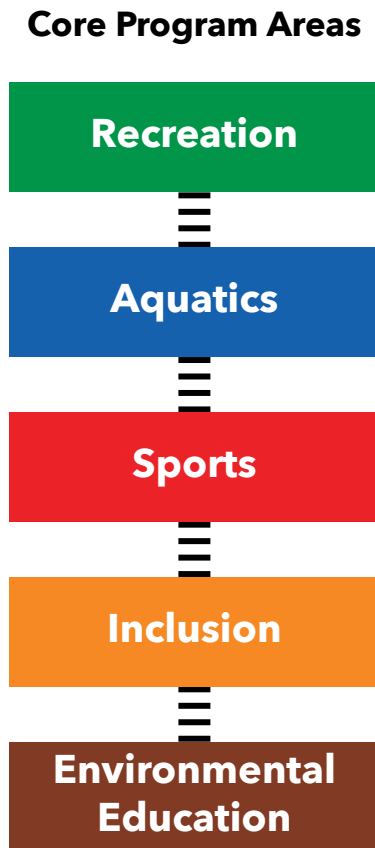
- Indoor Facility
- Outdoor Recreation Area (Inventory)
- Outdoor Recreation Area (Assumed Score)
- School Partnership
- Trail Within THPRD
- Non-THPRD Trails / On-Street Connections
- Major Road
- Lightrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area



VII. Community Inventory

A. Core Programs & Services

Grouping programs into Core Program Areas helps THPRD better understand how we serve our patrons today and achieve the district’s mission to provide high-quality recreation programming. Core program areas were defined by staff as the area that best described the program’s function within THPRD. The following core program areas provide a well-rounded and diverse array of programs that serve the community at present.



B. Program & Service Inventory

The Program and Service Inventory shows all the programs currently available to THPRD patrons as of the date this plan is adopted. In addition to the programs themselves, the inventory also includes information on whether THPRD is the sole known provider of a program within the district’s service area or whether there are other public, private, or non-profit providers serving district residents through similar program offerings.

Program	Offered by THPRD	Similar Program Offered Externally
Example 1	X	
Example 2	X	X
Example 3	X	

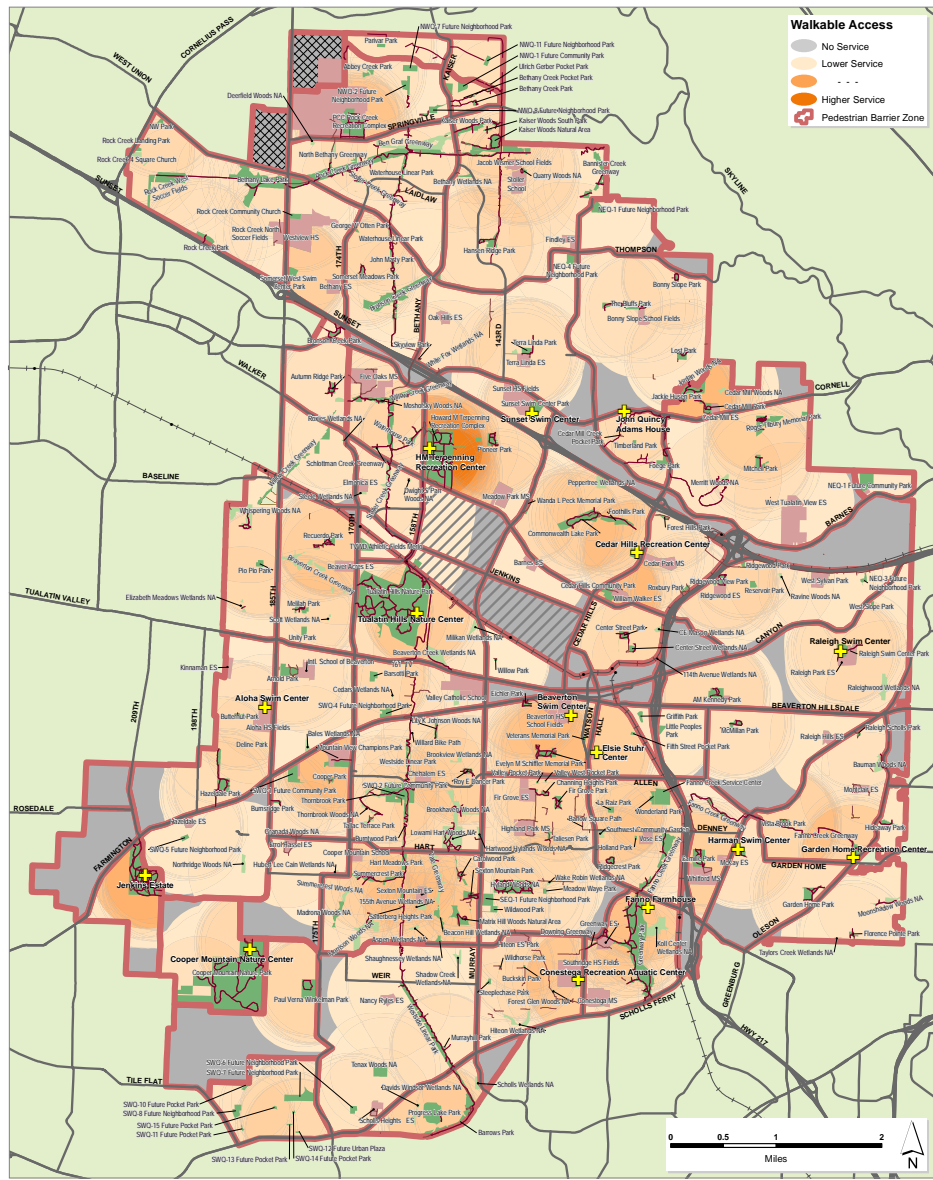
II.F Needs Assessment

Though most of the district meets or exceeds THPRD’s LOS standards, it is important to identify where gaps in district service exist. The following maps show gaps in THPRD’s neighborhood- and community-level recreation system. Areas falling below the district’s LOS threshold are considered priority areas for improvement and THPRD uses information on LOS gaps when making decisions about whether to acquire new land for parks, develop new parks or facilities, and/or when prioritizing improvements to existing parks. Through this process, the district is committed to providing equitable access to neighborhood and community parks and recreation amenities for all district residents.

LOS Gaps

I. Gaps in Walkable Access to All Recreation

Tualatin Hills Park & Recreation District
Map F: 2022 Walkable Access to All Recreation

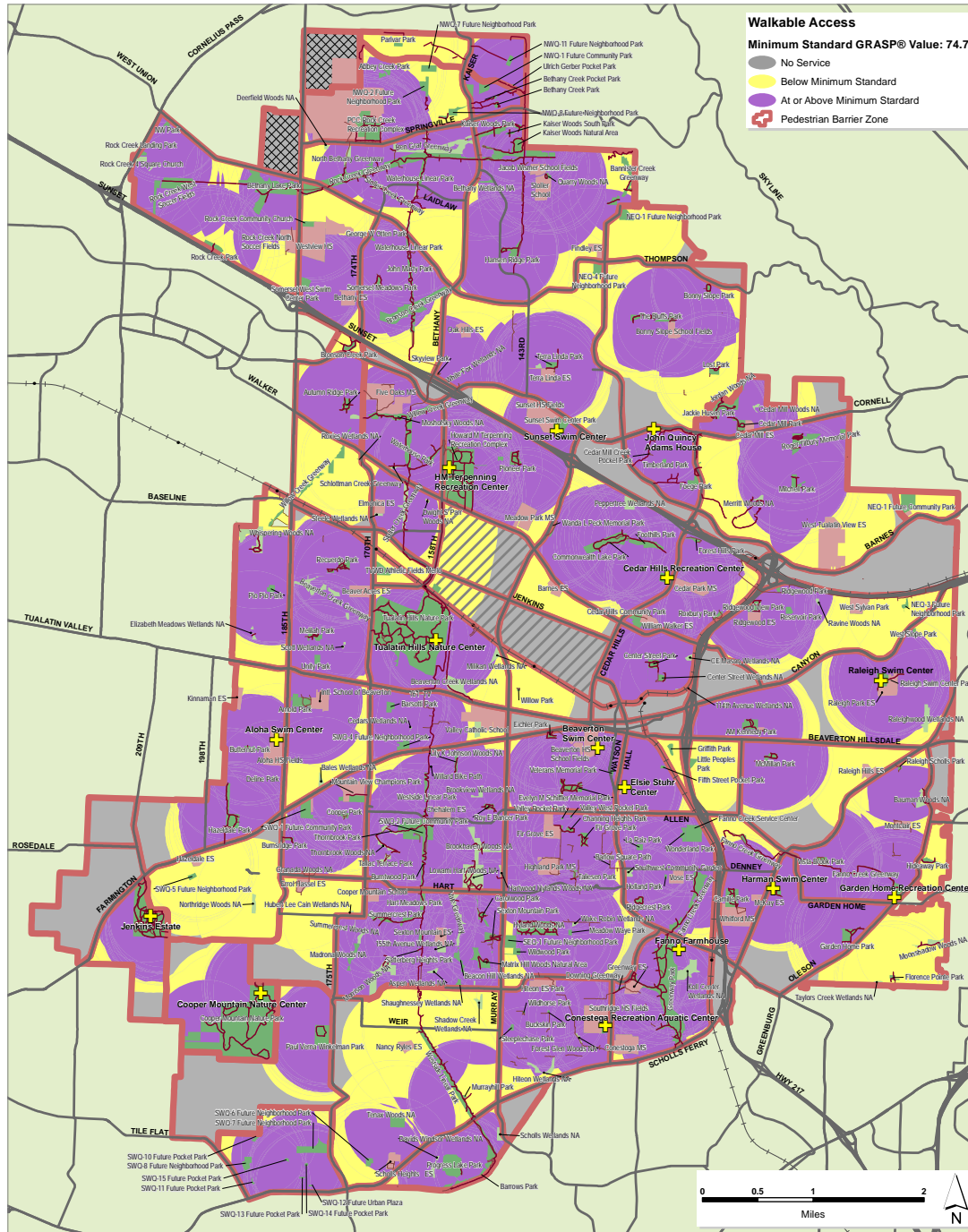


<p>Legend</p> <ul style="list-style-type: none"> Indoor Facility Outdoor Recreation Area (Inventory) Outdoor Recreation Area (Assumed Score) School Partnership Trail Within THPRD Non-THPRD Trails / On-Street Connections Major Road Lightrail Level of Service Exempt Urban Reserve THPRD Boundary Study Area 	
---	--

LOS Gaps

II. Gaps in Walkable Access to All Recreation

Tualatin Hills Park & Recreation District
Map G: 2022 Gaps In Walkable Access to All Recreation



Legend

- Indoor Facility
- Outdoor Recreation Area (Inventory)
- Outdoor Recreation Area (Assumed Score)
- School Partnership
- Trail Within THPRD
- Non-THPRD Trails / On-Street Connections
- Major Road
- Lightrail

- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area



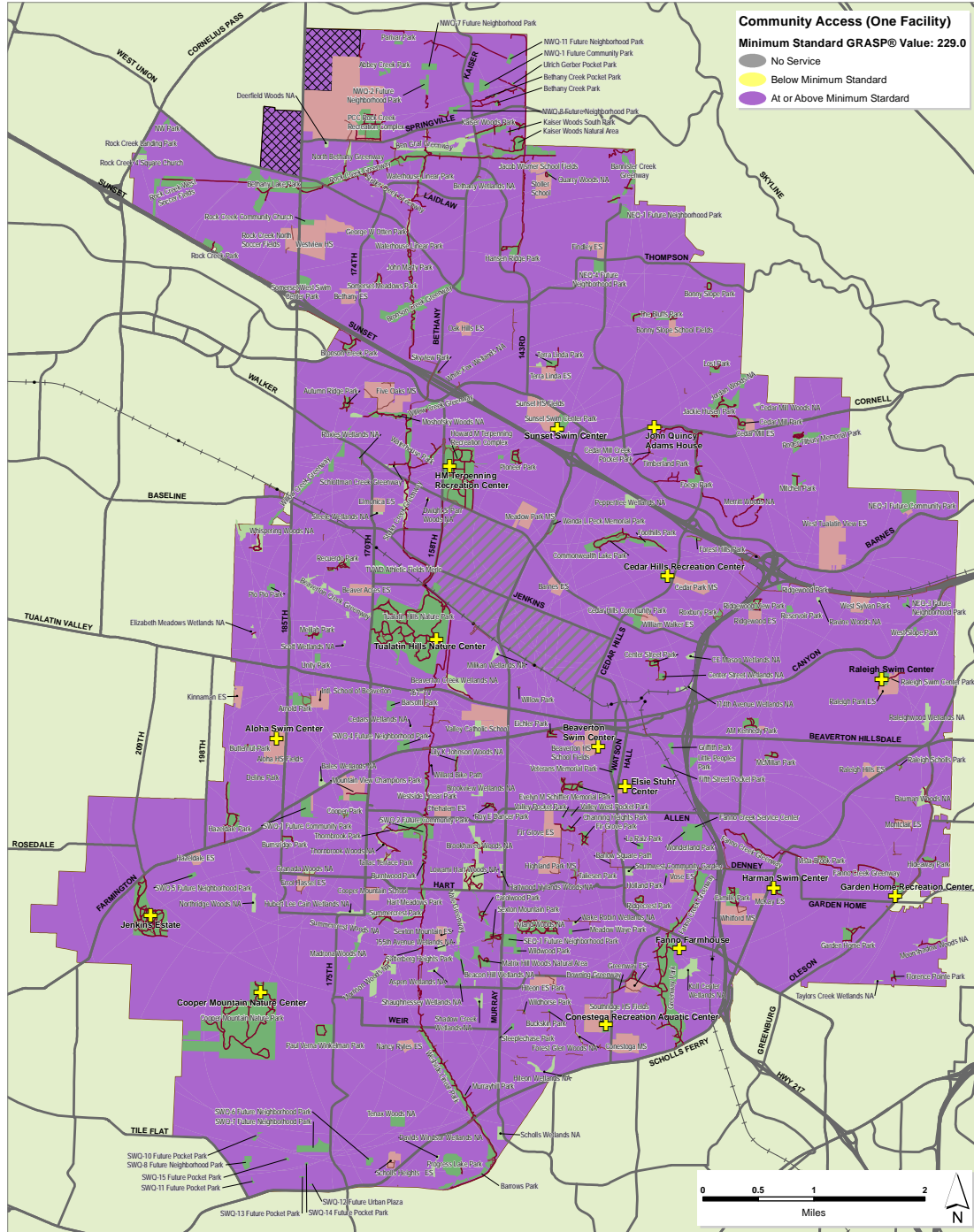
LOS Gaps

III. Gaps in Community Access to One Recreation Site

Tualatin Hills Park & Recreation District

Map I1: 2022 Gaps in Community Access to One Recreation Site

I1



Legend

- Indoor Facility
- Trail Within THPRD
- Outdoor Recreation Area (Inventory)
- Non-THPRD Trails / On-Street Connections
- Outdoor Recreation Area (Assumed Score)
- Major Road
- School Partnership
- Lightrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area



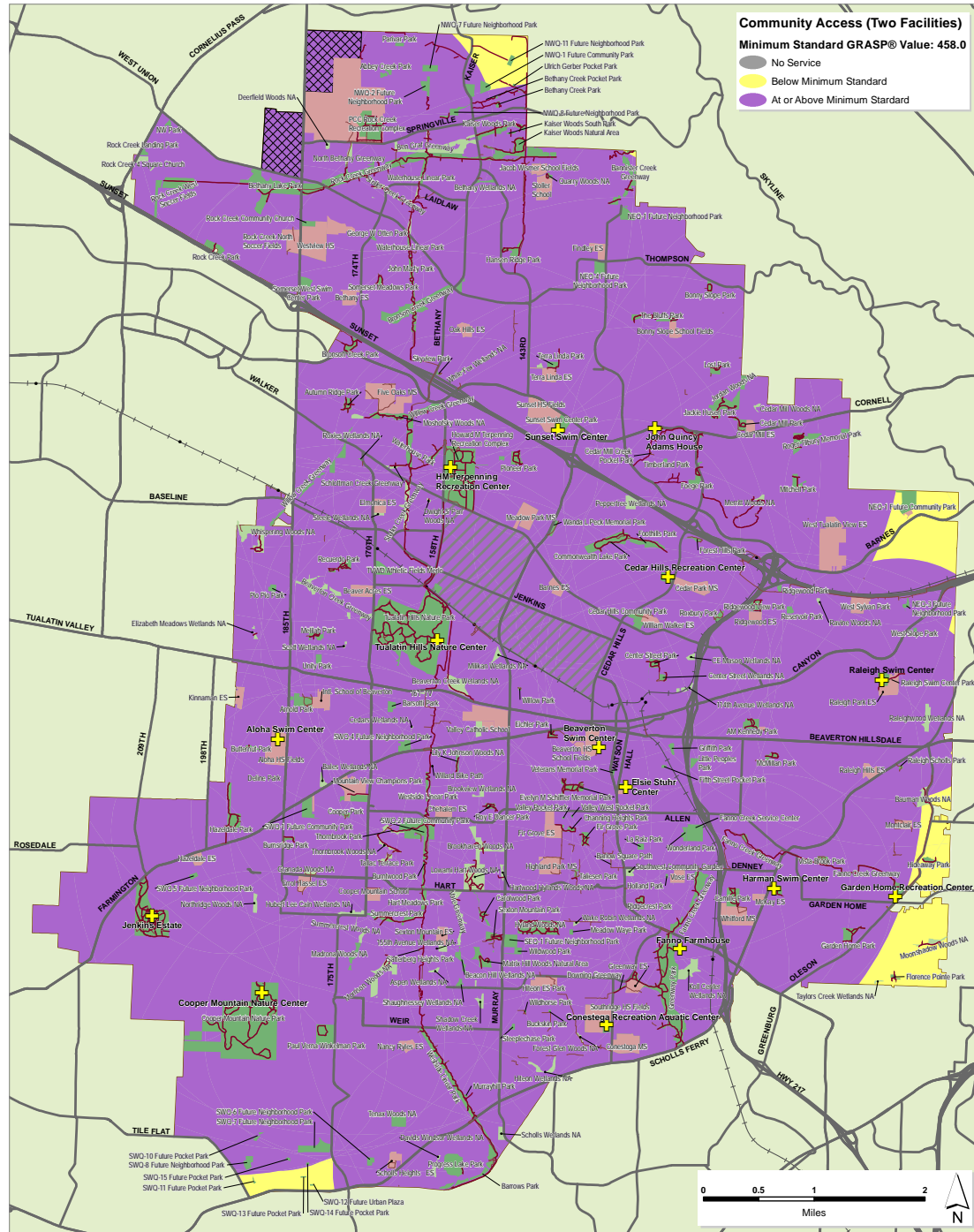
LOS Gaps

IV. Gaps in Community Access to Two Recreation Sites

Tualatin Hills Park & Recreation District

Map I2: 2022 Gaps in Community Access to Two Recreation Sites

12



Legend

- Indoor Facility
- Outdoor Recreation Area (Inventory)
- Outdoor Recreation Area (Assumed Score)
- School Partnership
- Trail Within THPRD
- Non-THPRD Trails / On-Street Connections
- Major Road
- Lighttrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area



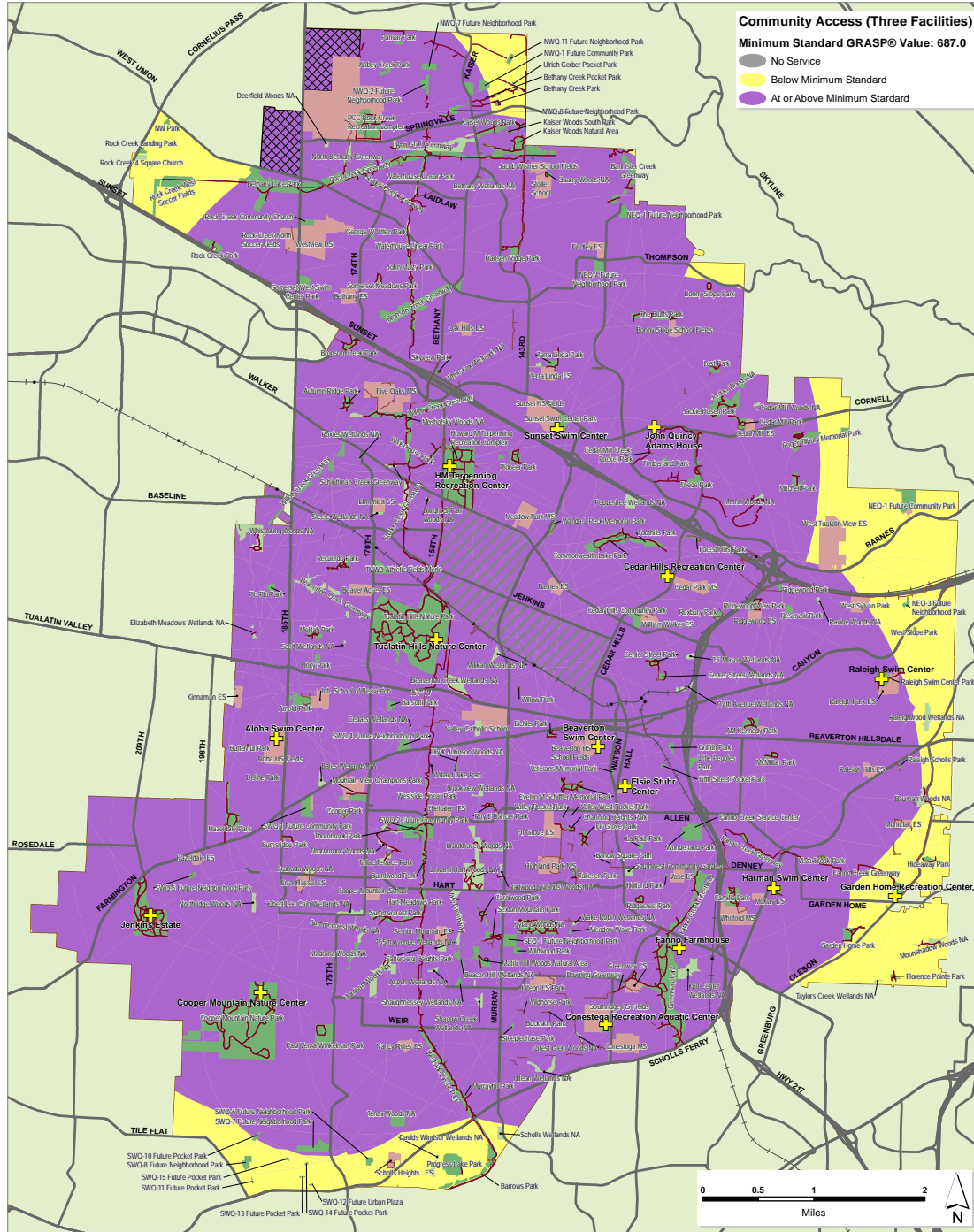
LOS Gaps

V. Gaps in Community Access to Three Recreation Sites

Tualatin Hills Park & Recreation District

Map I3: 2022 Gaps in Community Access to Three Recreation Sites

13



Legend

- Indoor Facility
- Trail Within THPRD
- Outdoor Recreation Area (Inventory)
- Non-THPRD Trails / On-Street Connections
- Outdoor Recreation Area (Assumed Score)
- Major Road
- School Partnership
- Lighttrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area

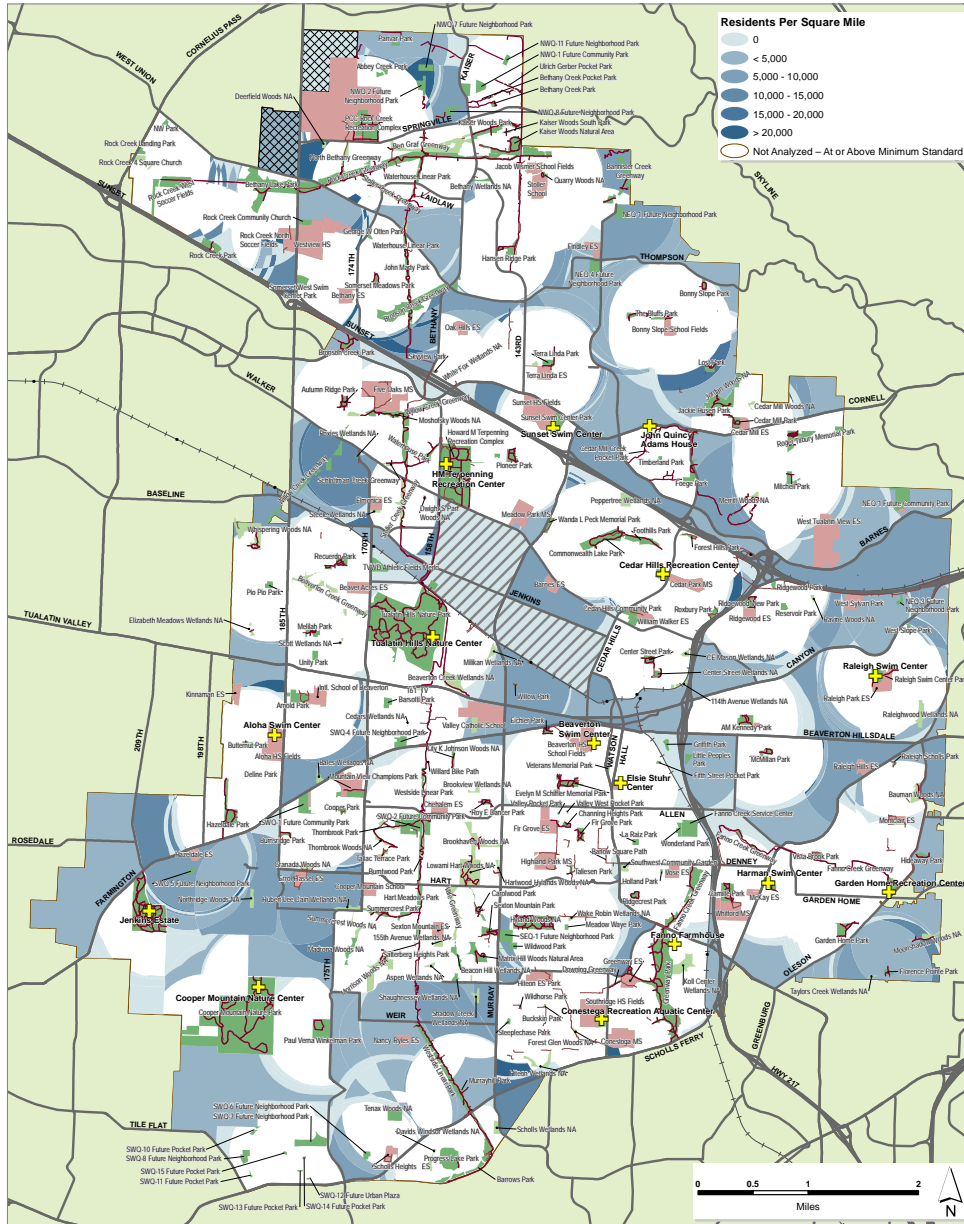


Underserved Areas & Program Opportunities

Areas below THPRD’s target level of service area dispersed across the district and contain communities with different backgrounds. To better THPRD’s underserved areas, the district analyzed areas below THPRD’s target neighborhood LOS through several lenses correlated with social vulnerability. With greater insight into the district’s underserved areas, THPRD staff are better able to make decisions related to parks and recreation infrastructure that are aligned with THPRD’s values and comp plan goals.

I. Understanding Priority Underserved Areas: Population Density

Tualatin Hills Park & Recreation District
Map J1: Understanding Priority Underserved Areas: Population Density



Legend

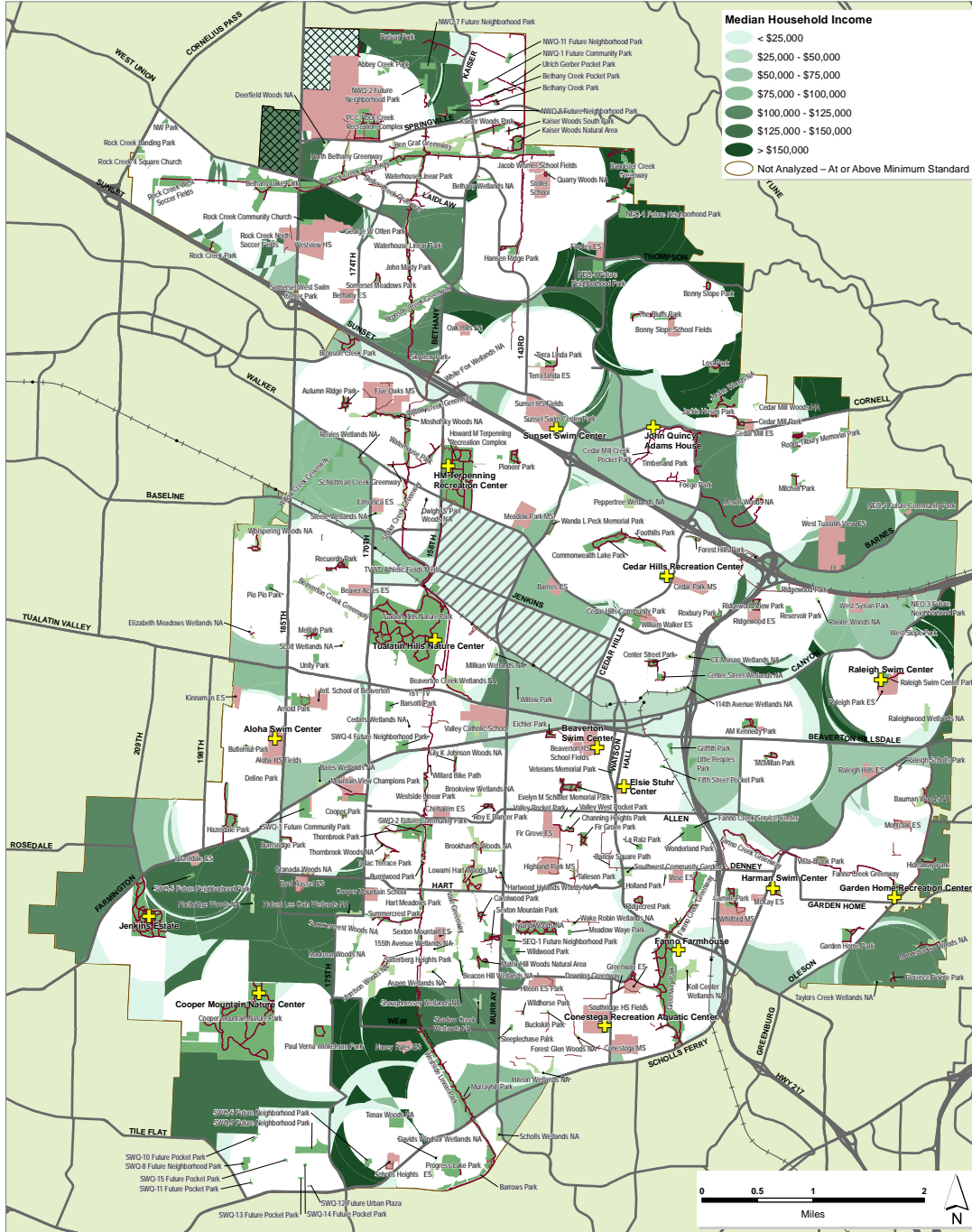
- Indoor Facility
- Outdoor Recreation Area (Inventory)
- Outdoor Recreation Area (Assumed Score)
- School Partnership
- Trail Within THPRD
- Non-THPRD Trails / On-Street Connections
- Major Road
- Lighttrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area

Underserved Areas & Program Opportunities

II. Understanding Priority Underserved Areas: Median Income

Tualatin Hills Park & Recreation District

Map J2: Understanding Priority Underserved Areas: Median Income



Legend

- Indoor Facility
- Outdoor Recreation Area (Inventory)
- Outdoor Recreation Area (Assumed Score)
- School Partnership
- Trail Within THPRD
- Non-THPRD Trails / On-Street Connections
- Major Road
- Lightrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
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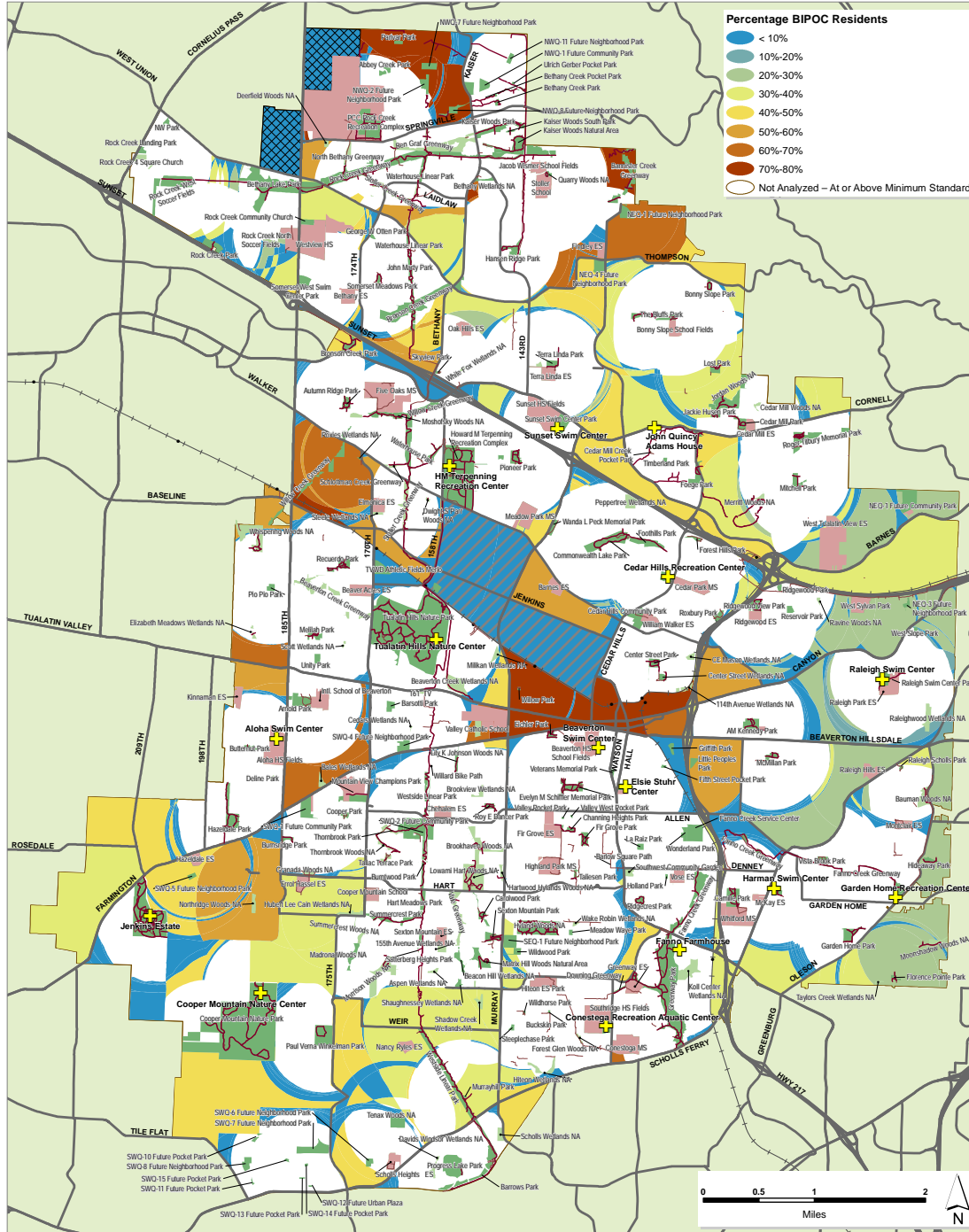


Underserved Areas & Program Opportunities

III. Understanding Priority Underserved Areas: Racial & Ethnic Composition

Tualatin Hills Park & Recreation District

Map J3: Understanding Priority Underserved Areas: Racial & Ethnicity



Legend

- Indoor Facility
- Trail Within THPRD
- Outdoor Recreation Area (Inventory)
- Non-THPRD Trails / On-Street Connections
- Outdoor Recreation Area (Assumed Score)
- Major Road
- School Partnership
- Lighttrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area

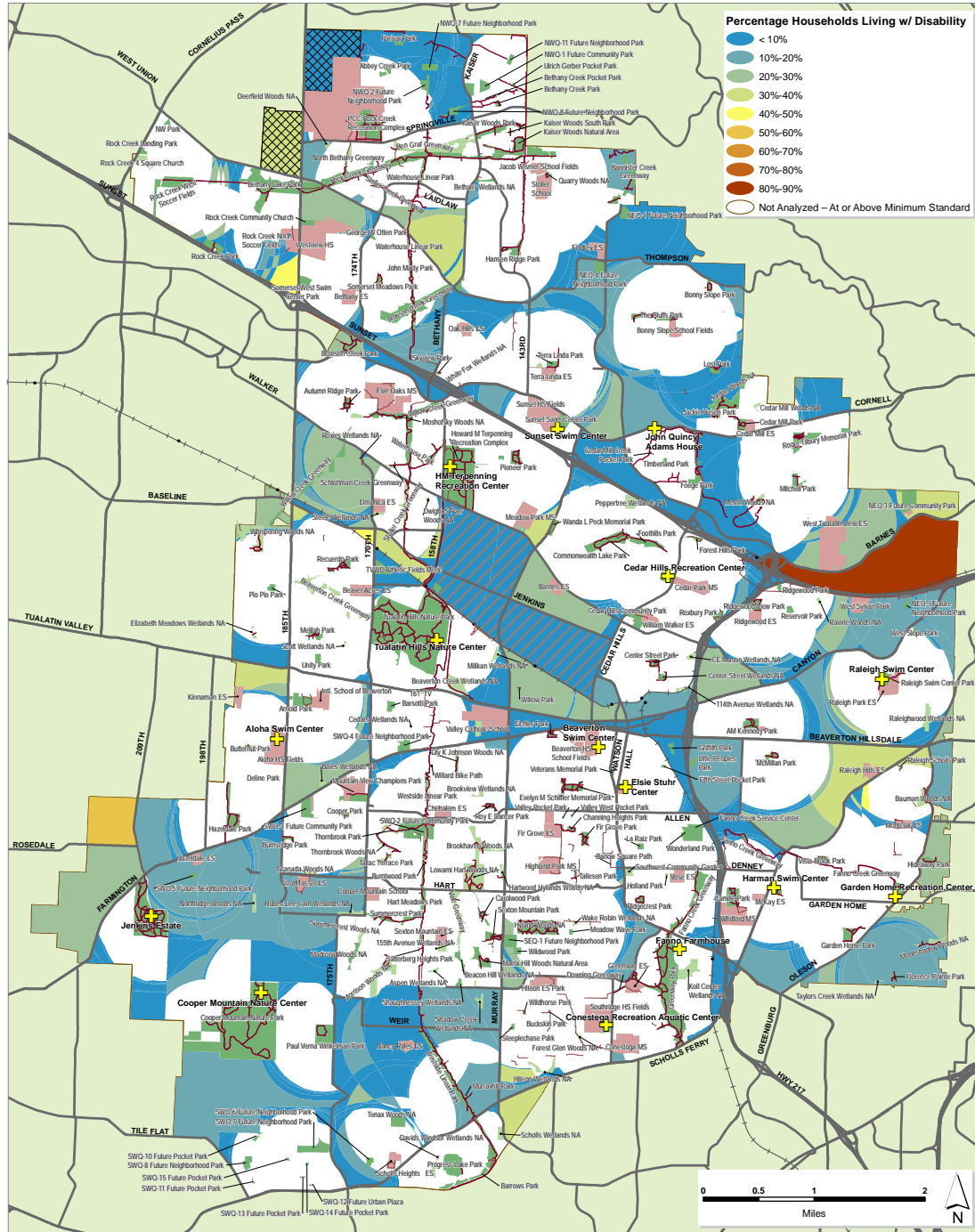


Underserved Areas & Program Opportunities

IV. Linguistic composition of underserved areas

Tualatin Hills Park & Recreation District

Map J5: Understanding Priority Underserved Areas: Ability Status



- Legend**
- Indoor Facility
 - Outdoor Recreation Area (Inventory)
 - Outdoor Recreation Area (Assumed Score)
 - School Partnership
 - Trail Within THPRD
 - Non-THPRD Trails / On-Street Connections
 - Major Road
 - Lightrail
 - Level of Service Exempt
 - Urban Reserve
 - THPRD Boundary
 - Study Area

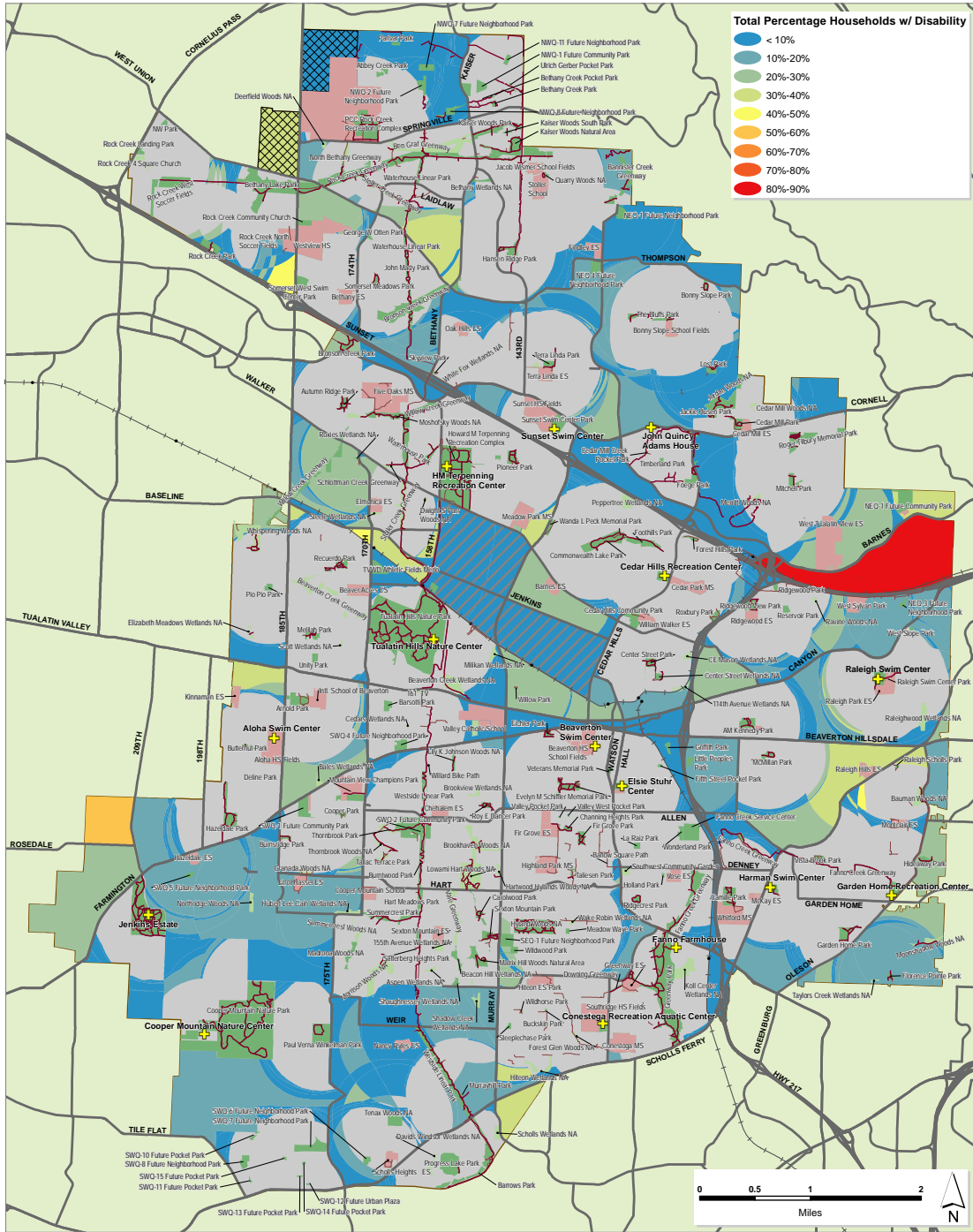


Underserved Areas & Program Opportunities

V. Understanding Priority Underserved Areas: Ability Status

Tualatin Hills Park & Recreation District

Map J5: Understanding Priority Underserved Areas: Ability Status



- Legend**
- Indoor Facility
 - Outdoor Recreation Area (Inventory)
 - Outdoor Recreation Area (Assumed Score)
 - School Partnership
 - Trail Within THPRD
 - Non-THPRD Trails / On-Street Connections
 - Major Road
 - Lightrail

- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area

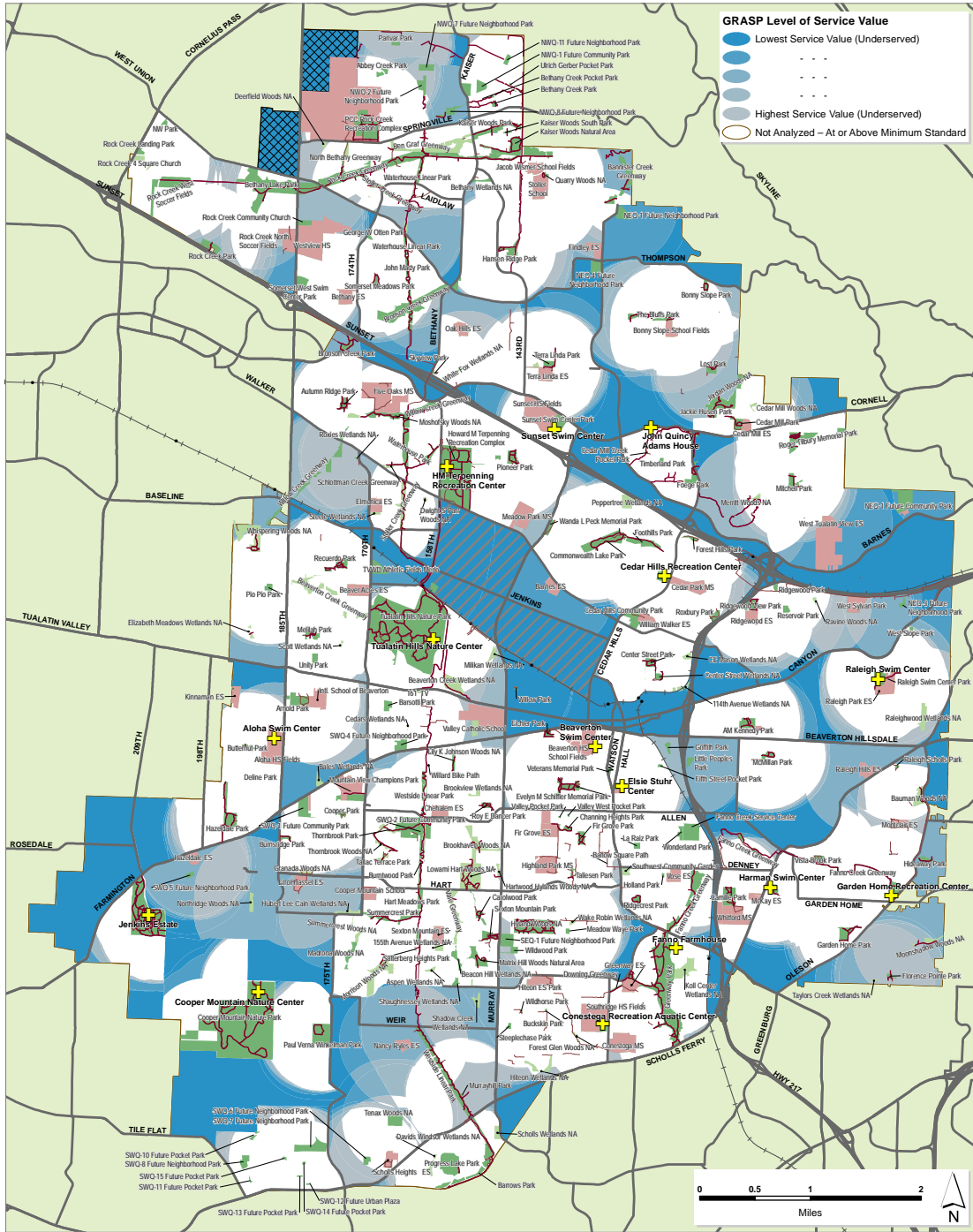


Underserved Areas & Program Opportunities

VI. Understanding Priority Underserved Areas: GRASP Value

Tualatin Hills Park & Recreation District

Map J6: Understanding Priority Underserved Areas: GRASP Value



Legend

- Indoor Facility
- Outdoor Recreation Area (Inventory)
- Outdoor Recreation Area (Assumed Score)
- School Partnership
- Trail Within THPRD
- Non-THPRD Trails / On-Street Connections
- Major Road
- Lightrail
- Level of Service Exempt
- Urban Reserve
- THPRD Boundary
- Study Area



VII. Programs Analysis

Age Groups Served by THPRD Programs

Program Leadership Models Supported

Outcomes Targeted by Programs

Most Common Structures/Setting for THPRD Programs

Programs by Service Assessment Categories

II.G GRASP LOS in Functional Plans

GRASP is applied through the 2019 Parks Functional Plan Park Development Prioritization Criteria Matrix (Table 7) and Land Acquisition Site Suitability Flow-Chart (Figure 10), which can be found in appendix 3. These assessment and prioritization processes are used to prioritize park land acquisition in areas of the district that are currently underserved and park development in areas below the districtwide neighborhood LOS threshold. Additionally, the 2016 Trails Functional Plan uses GRASP in its Trailshed Analysis assessing the walkable access to trails in

section three and the 2016 Athletic Facilities Functional Plan utilizes Inventory Atlas data to assess facility distribution within the district and the amenities present at each site. For GRASP scores on individual park properties, please see the 2022 Inventory Atlas in appendix 4.

In the future, it is recommended that the full GRASP analysis be updated every 5-7 years, with updates to the functional plans to follow based on the updated information.





III. Where We Want to Be: Goals, Objectives, and Guiding Principles

III.A 2020 Vision Action Plan

THPRD's comp plan is informed by the vision described in the VAP. Co-produced with the community, the VAP is the result of an immersive, community-driven engagement effort that focused on intentionally connecting with and centering voices of traditionally marginalized communities. The Visioning Task Force - composed of 13 community volunteers representing diverse life experiences, ages, ethnicities, cultural identities, genders, and more - connected with nearly 10,500 people and collected more than 12,500 ideas at community events, targeted multilingual focus groups with immigrant and refugee community members, online open houses, neighborhood meetings, and more. The resulting vision reflects the desires of our multicultural population and is the foundation from which the following goals were developed.

III.B Vision Goals & the Comprehensive Plan

The VAP articulated four goal areas: Welcoming and Inclusive, Play for Everyone, Accessible and Safe, and Preserving Natural Spaces; and 108 actions to accomplish those goal areas. Building on the VAP's foundation, this comp plan broadens the focus of VAP goal areas to acknowledge critical issues such as climate change, leading the Preserving Natural Spaces goal to be renamed Environmental Stewardship. Also, the comp plan seeks to identify additional work the district will need to pursue to accomplish the VAP's goals and prioritize that work for THPRD as an agency. Additionally, this plan recommends actions and policies that are designed to help THPRD achieve the VAP's goals while improving the overall function of the agency. The comp plan ensures that THPRD continues to efficiently, effectively, and prudently serve district patrons and remain a trusted partner for the communities those patrons represent.

Vision Action Plan Engagement Numbers:



Nearly
10,500
people reached



More than
12,500
ideas collected



117
engagement
opportunities

III.C Goals, Objectives, and Guiding Principles

The following section outlines the district’s seven overarching goals which will guide the agency’s work for the next twenty years. Each goal includes objectives that serve to outline the course of action for the district to achieve its corresponding work. Guiding principles underneath each objective serve as considerations in realizing the related objectives and the overall goal.

Goals 1-4

The first four overarching goals are directly informed by the VAP. The comp plan process led to including objectives and corresponding guiding principles.

Goals 5-7

The next three goals are intended to capture the “behind the scenes” work the district undertakes to ensure continued, equitable delivery of park and recreation services. Goals 5-7 include information and common threads that emerged from within the VAP goals, objectives, and guiding principles. The information in goals 5-7 is cross-cutting and essential across all the work we do.

Action Item Prioritization Table

The implementation actions within each goal area are prioritized over near- (1-5 years), mid- (6-10 years), and long-term (10+ years). Goals 1-4 include the actions identified in the VAP; implementation actions for goals 5-7 were developed through the comp plan process and likewise prioritized.

Vision Action Plan



**Welcoming
and Inclusive**



**Play for
Everyone**



**Accessible
and Safe**



**Environmental
Stewardship**

Foundational Goals



**Technology &
Innovation**



**Diversity,
Equity,
Inclusion,
and Access**



**Financial
Sustainability**



Welcoming & Inclusive

Vision Goal:

Combines a range of ideas centered on building community, expanding the role of THPRD in people's lives, minimizing or eliminating barriers to participation in THPRD's services, expanding staff capacity, and building partnerships and community relations.

Objective 1:

Build community in spaces and ways that are welcoming, inclusive, and belong to everyone

Guiding Principles:

- Ensure everyone feels welcome, safe, and included in all THPRD spaces, events, and activities.
- Make spaces to gather and foster a sense of belonging and social cohesion.
- Create opportunities for multicultural sharing, education, understanding, and celebration.
- Expand programs and services in targeted ways that increase participation of under-served groups.
- Plan events through an equity lens and prioritize co-creation with culturally specific groups, organizations, and partners.

Objective 2: Expand THPRD's role in people's lives

Guiding Principles:

- Develop tailored and targeted approaches for public engagement practices to involve those directly impacted by decisions.
- Empower communities, partners, and local organizations to access, care for, and use district spaces.
- Actively engage with communities to ensure THPRD spaces, services, and programs meet evolving needs.
- Use technology to increase access, boost participation, and serve community needs.
- Be transparent and accountable in decision-making to build trust and help people understand THPRD.



.....
Example app from the Carol Stream Park District. VAP action item #23 indicated that patrons were interested in an app to help them better navigate THPRD services and facilities.
.....

Objective 3: Strengthen partnerships and community relations

Guiding Principles:

- Work with partners to cultivate better connections and increase awareness of district resources.
- Make it easier for culturally specific organizations, community groups, and partners to collaborate with the district and use district facilities.
- Build community leadership to help increase capacity for participating in and serving on district volunteer bodies.
- Be creative in imagining district's role in regional issues such as social and environmental justice and climate change.

Objective 4: Tailor Engagement and Communication Efforts to Targeted Populations

Guiding Principles:

- Communicate in different media, multiple languages, and diverse locations to help the community understand opportunities to access parks and nature.
- Implement technology and tools that provide information in multiple languages and are accessible to all people.
- Establish universal goals with tailored, culturally responsive, and inclusive communication strategies.
- Create culturally specific communications or public involvement plan to promote and increase participation with targeted demographics.





Welcoming and Inclusive Action Item Prioritization

VAP Action Plan #	Near-term	Mid-term	Long-term
1.	Culturally-specific & LGBTQIA inclusive events		
2.	Accessible & diverse events for all ages		
3.	More community markets and bazaars		
4.		Central gathering space for large events	
5.	Help with transportation to events from underserved areas		
6.	Easier ways to rent THPRD spaces		
7.	Expand locally-sourced food options at events		
8.	More food at events & activities		
9.	Easy & accessible grilling in parks		
10.	Sell alcohol at selected events		
11.	Staff & volunteers who reflect the community		
12.	Spaces that reflect shared cultural values		
13.	Welcoming & inclusive spaces for people of all races, gender identity, ability & sexual orientations		
14.		Facilities in underserved & growing areas	
15.		Clear benefits to opt-in to THPRD's in-district services	
16.	Expand community workshops & sessions		
17.	Partner with community groups & service providers		
18.	Low-cost resources for nonprofits		
19.	Welcoming and culturally responsive staff		
20.	More training and resources for staff & volunteers		
21.	Career development opportunities through THPRD		
22.	More volunteer and internship opportunities		
23.		Mobile app to navigate THPRD services & facilities	
24.	Marketing & information in additional languages		
25.	Direct engagement with youth & seniors		
26.	Intentional engagement with diverse community groups		
27.	Community involved & collaborative decision-making		
28.	Easy ways to understand THPRD's budget		



Play for Everyone

Vision Goal:

Reflects all the ways people (and their nonhuman family members) want to play, move and interact with THPRD, including participation in classes, activities, exercise, and sports; play in creative parks and playgrounds with imaginative new features throughout the year.

Objective 1: Encourage community wellness and health in creative and diverse ways

Guiding Principles:

- Invest in all-weather play resources and outdoor exercise equipment.
- Promote community social, emotional, and physical health and well-being through varied ways in THPRD spaces, programs, and activities.
- Provide increased access to free or reduced-priced programming, including fitness in parks.

Objective 2: Be responsive to evolving community needs and emerging trends

Guiding Principles:

- Regularly engage the community to determine needs.
- Commit to developing programs and classes to serve evolving community needs.
- Research and implement emergent recreational trends and opportunities.
- Design programs and activities that celebrate diversity through a culturally specific lens.



Objective 3: Create accessible multiuse spaces and inclusive play options

Guiding Principles:

- Create partnerships with and encourage use of district spaces by community groups.
- Build parks and amenities that are multigenerational, inclusive, and accessible for people experiencing disabilities.
- Ensure equitable access to fields and facilities.
- Create seating near play areas and along trails.
- Increase the number of shade and rain covers near and over play areas.



Objective 4: Continuously improve parks, facilities, and programs

Guiding Principles:

- Create processes to regularly evaluate, measure, and improve services.
- Strive for a districtwide balanced and equitable distribution of recreational opportunities.
- Ensure equitable location of parks and facilities throughout the district, focusing on historically underserved areas.
- Increase access to water play, especially to underserved communities.





Play for Everyone Action Item Prioritization

VAP Action Plan #	Near-term	Mid-term	Long-term
29	Flexible family-friendly classes & activities		
30	Childcare during classes		
31	Classes and activities for all ages, abilities & interests		
32	Diverse options for summer & after school camps		
33	Culturally-specific classes & activities		
34	Classes available in different languages		
35	New activities & classes based on current trends		
36	Art, music, & dance classes		
37	Science, life-skills & learning based classes		
38	More pet & animal events		
39	Fenced, off-leash areas for dogs		
40	Space for community groups		
41	Accessible play areas for people with disabilities		
42	Outdoor exercise equipment		
43	Extend gym hours		
44	Soccer areas in neighborhood parks		
45	Organized drop-in games in parks		
46	Expanded recreation & drop-in sport options		
47	Flexible sports areas for emerging sports		
48			Dedicated mountain biking track
49	Sports equipment libraries		
50	Play equipment for all sizes & heights		
51		More swim classes & times	
52		More water play & recreation	
53		More splash pads	
54	Creative & themed playgrounds & features		
55	Nature play options in parks		
56	Drop-in activities that build community connections		
57		Multi-generational parks with features for everyone	
58	More all-weather play opportunities		



Accessible and Safe

Vision Goal:

Represents themes related to the overall maintenance of facilities and equipment and the ability of all THPRD residents to access their THPRD amenities safely. It also includes recommendations for ways to make facilities and programming more enjoyable and financially accessible for everyone.

Objective 1: Keep parks and facilities well maintained, safe, and welcoming

Guiding Principles:

- Adequately fund maintenance of parks and amenities.
- Coordinate capital planning and facility development with forecasted needs for maintenance and operational funding and replacement.
- Provide waste management solutions that keep pace with best practices.
- Use partnerships to reduce unauthorized camping within and illegal dumping, vandalism, and graffiti-related damage to district properties.
- Expand opportunities for safety by fostering good neighborhood relations, encouraging community volunteerism to build a sense of pride, and ownership in parks, trails, and open spaces.
- Include more seating and shade and increase well-lit areas in parks.
- Use best practices, such as Crime Prevention Through Environmental Design (CPTED), when designing new or updating existing parks and open spaces to create more welcoming places.
- Use art to create welcoming space and discourage vandalism.



Objective 2: Ensure parks, trails, and facilities are easy to find and accessible

Guiding Principles:

- Partner to provide wayfinding signage.
- Build new amenities to the highest possible accessibility standard to increase access for users of all abilities.
- Provide seating in parks and along trails.
- Develop bathroom facilities that balance the user needs and maintenance impacts.
- Ensure off-leash dogs areas are equitably dispersed throughout district.
- Implement Safe Routes to Parks and partner with Safe Routes to Schools programs.

.....
Current best practice is Universal Design, which is “the design of products and environments to be usable by all people, to the greatest extent possible, without the need for adaptation or specialized design.” When Universal Design is not achievable, accessible design is the next best practice - otherwise known as compliance with the American’s with Disabilities Act (ADA).
.....

Objective 3: Create a more connected trails system

Guiding Principles:

- Prioritize trail development on missing links within existing networks.
- Ensure trails are planned as part of the transportation network.
- Champion developing trails as a mode of active transportation.

.....
“Partner with city, county and developers to acquire land and build trails.”
.....

Objective 4: Increase access to parks and amenities within walking distance of homes

Guiding Principles:

- Acquire land for parks in underserved areas.
- Target acquisition of land and development of new parks in underserved areas.
- Seek partnerships and funding opportunities for acquisition and development in historically marginalized and underserved neighborhoods.
- Determine level of service based on a data-driven analysis.

.....
“Update the System Development Charge (SDC) project list and methodology no less than every 5 years.”
.....



Accessible and Safe Action Item Prioritization

VAP Action Plan #	Near-term	Mid-term	Long-term
59	Clean & update parks, paths, play equipment & facilities		
60		Remodel & update pools as needed	
61	Security features in parks & facilities		
62	Increase safety services presence		
63	Involve community for safer & well-maintained parks		
64	Kid-friendly materials & surfaces in playgrounds		
65	Play areas with clear lines of sight		
66	More permanent & portable restrooms		
67	More wheelchair accessible restrooms		
68	Accessible & gender-neutral changing spaces & showers		
69	Update spaces to meet accessibility needs		
70	Shade & cover in parks & play areas		
71	Accessible benches in parks & trails		
72	More trash cans, recycling & compost options		
73	Better lit spaces, including parks, trails, facilities & fields		
74		More user-friendly online registration system	
75	Expand financial assistance program		
76		Additional sales & discounts	
77	Easier access to parks, facilities & parking areas		
78	Improve signage to help people find facilities & trails		
79	Accessible & visible signage in different languages		
80	Connect to regional trail systems		
81	Parks, trails & facilities connected to transit lines		
82	Connect trails to places where people live & work		
83	Waste bags near dog areas		
84	Enforcement of rules on leashed dogs & waste cleanup		
N/A	Identify and remove pedestrian barriers		
N/A	Maintain and improve existing park LOS		
N/A	Explore alignment of functional plan accessibility standards with universal design principles		



Environmental Stewardship

Vision Goal:

Includes community ideas that envision opportunities for people to be in and enjoy nature. It is also representative of comments on trails - for recreation, travel, interaction with animals, and regional connection - preserving our shared natural spaces and educational opportunities in nature.

Objective 1: Preserve and protect natural areas and wildlife corridors

Guiding Principles:

- Acquire natural areas and wildlife corridors.
- Improve habitat function and biodiversity.
- Partner with other agencies and organizations in the preservation and conservation of natural areas.
- Preserve and enhance natural features when developing parks, trails, and facilities.



Objective 2: Avoid conflicts and minimize impacts in natural areas

Guiding Principles:

- Address competing objectives between people, natural areas, and wildlife through site design, public information, and education.
- Design trails and parks to limit ecological impacts.
- Partner with the other agencies, nonprofits and community partners to plan trails and parks to avoid or minimize effects to natural areas.
- Minimize the spread and impacts of invasive plants and animals.



Objective 3: Be a leader in climate change response by prioritizing sustainability & resiliency in design, operations, and maintenance

Guiding Principles:

- Create and implement a sustainability and climate resiliency program. Regularly report and evaluate progress on program implementation.
- Reduce net energy and water use in buildings.
- Reduce outdoor water use.
- Use native or low-impact landscaping practices.
- Develop partnerships, education material, signage, and programming to encourage appreciation of low-impact landscaping.
- Incorporate sustainability practices in maintenance.
- Continue to use and refine best management practices to increase soil and plant health while reducing the use of water, fertilizers, and herbicides.
- Reduce the effect of heat islands by maintaining or increasing tree canopies and landscaping in parks and natural areas.

Objective 4: Diversify ways and reduce inequities for community members to connect to nature

Guiding Principles:

- Increase access to educational opportunities to connect to nature.
- Reduce inequities in access to nature, nature education, and nature programming.
- Use interpretive features to increase understanding of nature.
- Partner to provide additional educational opportunities.
- Create a variety of experiences for people to directly engage in nature including volunteer programs, internships, classes, and programs.
- Offer community engagement opportunities in parks and natural areas.





Environmental Stewardship Action Item Prioritization

VAP Action Plan #	Near-term	Mid-term	Long-term
85	Preserve & expand wildlife habitat & trees		
86	More opportunities to see & experience wildlife		
87	Be a leader in responding to climate change		
88	Reduce THPRD's carbon footprint		
89	Preserve green spaces		
90	Remove invasive weeds		
91	Limit pesticide use in parks & landscaping		
92		More gardens for enjoyment (like botanical or sensory gardens)	
93	Expand access to community gardening		
94		Accessible places to rest, relax & enjoy nature	
95	Places for quiet & solitude in nature		
96	Maintain existing trails		
97		Easier ways for everyone to discover THPRD's trails	
98	Provide trails for different activities, abilities & uses		
99		Equitable Access to natural areas	
100		Expanded access to Nature Centers & Nature Mobiles	
101		Designate "off path" natural play areas	
102		Ways to access creeks & ponds	
103	More nature & outdoor programming for all ages & abilities		
104	Guided & self-guided activities to explore nature		
105		Multilingual signs about plants & nature	
106	More nature educational programming		
107		Integrate indigenous cultural practices in landscaping	
108	Acquire more parkland		



Diversity, Equity, Inclusion, and Access

Vision Goal:

Diversity, Equity, Inclusion, and Access (DEIA) is integral to all district efforts. As a district value, it supports ongoing action and accountability for THPRD's role in perpetuating systemic racism as part of government structures. As a districtwide commitment, it vows to dismantle oppressive systems through intentional practices, create environments that accept and expect diverse experiences, and design ways that embed this value in every aspect of our work.

Objective 1: Foster an inclusive environment at all levels and in all functions of the district

Guiding Principles:

- Implement a user-friendly registration system.
- Plan and create welcoming, inclusive, and universally accessible opportunities, programs and play spaces that address barriers to participation.
- Engage the community in designing inclusive parks, amenities, and facilities.

Objective 2: Integrate equity into decision-making

Guiding Principles:

- Prioritize equity in acquiring and creating access to natural areas and in acquiring and developing parks.
- Invest in historically underserved communities to reduce health disparities and increase access to open space, natural areas, and recreation activities.
- Align contracting policies to support district's equity goals and values.
- Focus engagement efforts for new parks on underserved communities.
- Use demographic analysis and forecasts to determine who a park or amenity will likely serve and target engagement to those populations.

Objective 3: Create a welcoming and inclusive work environment

- Adopt hiring practices to end disparities in recruitment, retention, and workforce development and to diversify the workforce at all levels of the organization.
- Implement inclusive hiring practices to hire and retain workforce and volunteers reflective of the community.
- Expand culturally responsive and inclusive support for staff.
- Embrace emerging trends to ensure employment offerings keep pace with the employment market, contemporary office culture, and benefit all employees.
- Activate a diverse volunteer base that expands staff capacity and fosters interest in parks and recreation careers.
- Create and maintain a supportive culture for all employees through staff engagement in policy and process decisions and through strong labor relations.



Diversity, Equity, Inclusion, and Access Action Item Prioritization

Near-term	Mid-term	Long-term
Increase access to translated materials		
Increase partnership opportunities		
Increase diversity of staff		
	Acquire land in historically underserved areas	
Develop an equity decision-making framework and assess all district processes to ensure the resulting outcomes & resource allocation are compatible with THPRD values		
Continue and improve use of demographic and relevant community equity data in planning		
Incorporate DEIA principles into service assessment processes		
Prioritize equity functional plan development criteria and processes		



Technology & Innovation

Vision Goal:

The district values and encourages innovation to constantly improve the delivery of services, maintenance and business processes. We will embrace technology that streamlines processes and enables us to better engage with the community. We will strive to be a leader in parks and recreation.

Objective 1: Encourage and embrace change that makes the district more efficient, inclusive, safe, and environmentally friendly

Guiding Principles:

- Use pilot programs to test new and environmentally conscious technology.
- Explore and invest in technology, tools, and equipment to keep properties, users and staff safe.
- Use pilot projects and private/public partnerships to activate spaces and increase lighting and security measures.
- Invest in technology and tools that support different ways of engaging with THPRD spaces.



Objective 2: Test and adopt innovative ways to serve our community

Guiding Principles:

- Use technology to remove barriers to participation in district services and programming.
- Implement practices that provide information in multiple languages and are accessible to all people.
- Encourage and develop opportunities for cross-departmental collaboration.
- Develop pilot programs to test innovative ideas and new programming.
- Explore and invest in tools that support a variety of user experiences.
- Use data to inform discussions and decision making and incorporate benchmarks and best practices into implementation actions.



Technology & Innovation Action Item Prioritization

Near-term

Develop annual program coordinator round table to share industry trends

Create screening process for pilot programs

Implement new registration system

Mid-term

Identify and implement asset management tool

Develop story maps for parks and trails

Develop user app for wayfinding

Long-term

Improve and maintain georeferenced property and amenity data

Continue and improve collection of quantitative and qualitative performance measures and use trends

Continue measuring district-wide LOS

Continue assessing recreation and leisure trends

Continue collecting property, facility, and programs inventory data

Assess efficacy of LOS evaluation methodology



Financial Sustainability

Vision Goal:

Financial sustainability ensures the ability to continually offer programs and maintain facilities to the highest standard.

Objective 1: Diversify revenue resources

Guiding Principles:

- Leverage funding and partnerships to provide the types of amenities, programs, and services desired by the community.
- Continually update grant strategy to identify and match projects and programs with revenue resources.
- Coordinate efforts and capital campaigns with the Tualatin Hills Park Foundation to leverage private donations.



Objective 2: Financial Stewardship

Guiding Principles:

- Reduce overhead through process automation.
- Assess emerging trends and technology using cost benefit analysis.
- Consider and provide for long-term maintenance costs in all capital improvement projects.
- Review and implement necessary changes to District Capital Reserve Replacement fund and associated policy.
- Regularly update the system development charge (SDCs) methodology, 20-year capital project list, associated SDC fee schedules, and administrative procedures to ensure SDCs are keeping pace with growth.
- Use technology to track and manage district assets.
- Regularly review and update cost recovery and resource allocation models
- Consider how short and long term financial plans align to achieve district goals.

Objective 3: Resource Allocation

Guiding Principles:

- Recoup costs on exclusive use activities.
- Ensure that outside use of district facilities or land results in making the district whole or better.
- Focus district investments on district-owned properties to ensure site control and continuity of programming and service delivery



\$ Financial Sustainability Action Item Prioritization

Near-term

Mid-term

Long-term

Update departmental Key Performance Indicators (KPIs)

Assess cost recovery methodology to ensure alignment with district goals

Update the district's public sector service assessment

Implement district-wide asset management solution

Ensure partner and affiliate facility and field assignme priorities are consistent with existing agreements and cost recovery pyramid

Align programs with resource allocation model

Update the district's Long Term Financial Plan

Assess development code feasibility of implementing comprehensive plan goals and actions with partner jurisdictions

Continue using cost effectiveness in athletic facilities management



Planned Parenthood

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TUALATIN HILLS
PARK & RECREATION DISTRICT

IV. How We Get There

Comp plan sections I-III outlined who we are, where we are, and where we want to go as a district. Section IV will focus on how to make those plans a reality in two ways. First, this section details those best practices that shall guide the district as it pursues the goals, objectives, guiding principles, and implementation actions outlined in Section III. Second, this section makes recommendations that will help operationalize and further progress toward comp plan goals.

IV.A Best Practices

Lead with District Values

THPRD's Mission, Vision, and Equity & Inclusion values shall form the basis for future district planning and action. Prioritizing park and recreation service provision, furthering healthy and active lifestyles, and creating an atmosphere that celebrates inclusion, diversity, and access is central to THPRD's mission and should be prioritized within district work. Additionally, environmental stewardship should continue to be incorporated into future district planning and action as sustainability, climate resiliency, and environmental conservation support the district's ability to further healthy and active lifestyles.



Intentional Community Engagement

The district will work to intentionally engage with community members in district planning and development of properties and programs. Engagement should seek to partner with community members and organizations where they are, within their communities and in their native languages, through partnerships and a diversity of engagement opportunities. Intentional engagement requires actively seeking out community

members historically left out of planning processes and those community members most impacted by district plans, programs, and development actions. Finally, THPRD should strive to compensate community members for participating in district meetings and events to respect the value of participants, time and the importance to district projects of their feedback to district projects.



Balancing Conservation and Recreation

When planning and developing/redeveloping property, THPRD will work to balance community desire for innovative recreation opportunities with environmental conservation to protect native plants, wildlife, and water resources while also providing cleaner air and cooling shade. Staff will work with community members, consultants, and internal design teams to ensure that new parks offer a mix of amenities that meet district level-of-service standards while setting aside land that is essential to the ecological health of the site, such as wildlife migration corridors and sensitive water resources. Through this practice, the district will seek to develop sites that promote active and healthy lifestyles, environmental health, and climate resilience.



Data-driven Planning and Decision-Making

Data shall inform future planning, action, service provision, and decision making. Future opportunities should be vetted using internally and externally available qualitative and quantitative data, including surveys, THPRD georeferenced asset data, data from jurisdictional partners, relevant market data, or community demographic data. Planning efforts should seek to identify success metrics and evaluation methods that align with district values and comp plan goals, objectives, guiding principles, and actions. These metrics and evaluation methods should seek to create feedback loops that help THPRD assess the efficacy and efficiency of district plans, implementation actions, programs, and services.



Pilot Innovation

As new trends in recreation and leisure are identified, THPRD will use pilot programs to innovative THPRD services and amenities. Changes to program offerings require careful consideration, planning, and proper communication with community members. As such, pilots should be designed to require minimal resources and maintenance, be nimble and scalable, and easily evaluated using success metrics and the districts Service Assessment and resource allocation model.

Magnify Impact through Partnership

THPRD shall partner with jurisdictions and community organizations to build and deepen mutually beneficial relationships that magnify the impact of district resources or expand THPRD's capacity to serve its patrons, maximize cost effectiveness, and reduce physical and economic barriers to recreation spaces. THPRD should seek to build sustained collaborative partnerships that align with the available capacity of each party and enable access to valuable resources, services, and communities.

City of Beaverton

As the park provider for the City of Beaverton, THPRD shall continue partnering with the city on parks and recreation planning and community development in alignment with the 2020 Urban Services Agreement.

Align Funding Mechanisms

District staff will consider existing and future funding sources when developing long-range, operations, capital, and program plans. Funding considerations should include project eligibility and anticipated fund allocation by funding source resulting in a hierarchy of potential funding options. In situations where existing funds are inadequate to support a proposed project or when a proposed project is ineligible for existing funds, THPRD will identify and plan to close funding gaps using grants or other future funding measures that require advanced planning or project positioning.



Plan with Maintenance from the Start

District Maintenance Operations will be consulted when generating plans; assessing land acquisition policies, procedures, and priorities; creating and reviewing development plans; and developing programs, services, and pilot initiatives. Maintenance planning should account for maintenance roles and responsibilities, maintenance prioritization methods, district capacity to implement maintenance plans, and the availability and source of funding to maintain a plan, program, or asset throughout its life cycle.

Ongoing Assessment of Comprehensive Plan Implementation

Annually, THPRD shall report progress made toward implementing comp plan goals, objectives, guiding principles, actions, and recommendations to THPRD's Board of Directors and future work that is budgeted to begin within the coming year. Additionally, every five years THPRD shall complete a financial analysis of the resources available for implementing the comp plan and any funding gaps that the district is working to close.



Informing Our Community

The district will proactively communicate timely information about district operations, projects, events, and services with patrons and partners. District communications will follow THPRD's Language Access policy to ensure critical information is made available to the broadest cross section of community members. THPRD will engage with earned media to showcase the impact of our work on our community and with partners.

Collaborative Problem-Solving with Partners

If conflicts arise between THPRD and partners, THPRD shall work with partners to seek a mutually agreeable solution that is cost effective and aligns with the district values and comp plan goals, objectives, guiding principles, and actions. In situations where comp plan goals and actions result in park development standards that conflict with City of Beaverton or Washington County development code, resulting in an inefficient use of district resources; THPRD will work with jurisdictional partners to identify a solution that allows THPRD to implement the community's future vision for park and recreation provision.



IV.B Recommendations

The following recommendations form a necessary guide for the responsible implementation of the community’s vision and the comp plan goals. Grouped by comp plan goal, these recommendations do not take the place of the actions detailed in the comp plan; rather, they aid in accomplishing those actions by aligning district plans, procedures, and assessments with plan goals, objectives, and guiding principles.

The below table pairs each recommendation with the anticipated working group or department responsible for leading the effort as well as those partnering departments who will support this work. For brevity, working group and department names have been shortened using the following abbreviations.

A companion strategic plan will take into account district values and current priorities to develop an initial 3-to-5 year implementation plan. The recommendations provided below will be analyzed and determined as near- (1-5 years), mid- (6-10 years), and long-term (10+ years) activities. Near-term or ongoing activities are those most likely to be included within the strategic plan.

Finally, funding has been omitted at this time as future district strategic plans will align the following recommendations with the resources necessary to pursue them.

Working Group or Department	Abbreviation
Agency-wide Effort	All
Communications	Comms
District Senior Management	Mgmt
Design & Development	D&D
Finance Services	FS
Human Resources	HR
Information Services	IS
Maintenance Operations	MO
Nature & Trails	N&T
Planning	Plan
Recreation	Rec
Risk & Contracts	R&C
Safety Services	Safe
Support Services	SS



Welcoming & Inclusive

#	Recommendation	Responsibility	Timing
1.	Update community engagement review process to align policy with evolving district methods and industry best practices.	Lead: Comms Partner: D&D, Plan	Mid-term
2.	Update THPRD's website and registration systems to improve patron experience and agency utilization.	Lead: IS Partner: FS, Rec	Mid-term
3.	Continue to place importance on reflecting our community in our staff, volunteers, and programs, with an emphasis on underrepresented communities.	Lead: Plan Partner: D&D, MO, N&T, R&A, S&I	Ongoing

Play for Everyone

#	Recommendation	Responsibility	Timing
4.	Ensure the district's selected level of service methodology measures factors relevant to comprehensive plan goals.	Lead: Plan Partner: D&D, Mgmt, MO	Long-term
5.	Assess program service determinants and service assessment processes through an update of the Programs Functional Plan.	Lead: Rec Partner: FS	Near-term
6.	Use relevant play, nature education, sports, and fitness trends to assess and prioritize developing new programs, classes, and camps.	Lead: Rec, Comms	Ongoing

Accessible and Safe

#	Recommendation	Responsibility	Timing
7.	Fund and allocate staff resources to review district functional plans on a periodic basis.	Lead: Plan Partner: D&D, MO, N&T, Rec	Mid-term
8.	Develop a Facilities Functional Plan that incorporates current and future facility needs to align with capital planning processes.	Lead: Plan Partner: D&D, MO, Rec	Near-term
9.	Develop a park amenities standards analysis to align physical assets with the capital planning program, accounting for asset condition, geographic distribution, and community recreation preferences.	Lead: D&D Partner: MO, N&T, Plan, Rec	Near-term

Environmental Stewardship

#	Recommendation	Responsibility	Timing
10.	Revise land management and disposition policies and procedures in alignment with best practices and district values.	Lead: Plan Partner: Mgmt	Mid-term
11.	Update Parks Functional Plan to reflect site development criteria that prioritizes protecting high-functioning natural areas and habitat.	Lead: Plan, N&T Partner: MO	Mid-term
12.	Complete Climate Action Plan and implement climate resiliency practices.	Lead: N&T Partner: D&D, FS, MO, Plan, Rec, Safe, SS	Near-term

Diversity, Equity, Inclusion, and Access

#	Recommendation	Responsibility	Timing
13.	Using industry best practices, develop a community-led equity decision-making framework and assess all district processes to ensure the resulting outcomes & resource allocation are compatible with THPRD values.	Lead: Plan Partner: D&D, Mgmt, MO, Rec	Near-term
14.	Continue investing in training opportunities for all district staff to enhance DEIA efforts and engagement with the community.	Lead: Mgmt, HR Partner: All	Ongoing

Technology & Innovation

#	Recommendation	Responsibility	Timing
15.	Establish processes to centralize district asset property data and identify a future asset management solution.	Lead: N&T Partner: IS, Mgmt, MO, Plan, R&C, Safe	Long-term
16.	Develop infrastructure for data-driven and forward-looking decision making to improve and evolve service delivery, community engagement, customer experience, and asset management to support innovation.	Lead: IS Partner: Comms, D&D, FS, Mgmt, N&T, Plan, Rec	Mid-term

Financial Sustainability

#	Recommendation	Responsibility	Timing
17.	Review and align long-term park, trail, facility, and natural resource development funding strategies and grant planning processes.	Lead: Plan Partner: D&D, Mgmt, MO, N&T	Mid-term
18.	Design budgetary and administrative process to facilitate development of district strategic plans.	Lead: Mgmt Partner: FS, Plan	Mid-term
19.	Create process to align departmental performance measures with district values and guiding documents.	Lead: Mgmt Partner: FS, Plan	Mid-term
20.	Develop strategies to monitor existing revenue streams and identify and develop future revenue streams to fund comprehensive plan goals and actions.	Lead: Mgmt Partner: D&D, FS, MO, N&T, Plan, Rec	Near-term
21.	Review and update the district’s resource allocation model.	Lead: FS Partner: All	Near-term

Appendix

- 1 Definitions
- 2 2013 Service and Financial Sustainability Analysis
 - A Financial Resource Allocation Philosophy
 - B Core service identification and provision strategies, pp. 35-38
 - C Funding Options
 - i Section VII-IX, pp. 39-54
- 3 2019 Parks Functional Plan
 - A Park Development Prioritization Criteria Matrix (Table 7)
 - B Land Acquisition Priorities for New Park Sites (Table 8)
 - C Land Acquisition Site Suitability Flow-Chart (Figure 10)
 - D Maintenance Operations Service Levels (Table 11)
 - E LOS for Neighborhood Park Sites (Table 12)
 - F LOS for Community- and Special Use Park Sites (Table 13)
 - G LOS for Undeveloped Park Sites (Table 14)
- 4 2022 Inventory Atlas
- 5 2017 Programs Functional Plan
 - A Program and Service Delivery Model (pg 8, section 3.1)
 - B Service Assessment Matrix (Figure 1)
 - C Degree to Which Needs Are Being Met (Figure 2)
 - D Facilities - Greatest Need in 5-10 Years (figure 3)
 - E Categories of Service (pg 41, appendix G)
- 6 2016 Trails Functional Plan
 - A 2016 Trail System Map (Figure 3C)
 - B Trail Classification Design Matrix (Table 4A)
 - C Trail Prioritization Criteria matrix (Table 5A)
 - D Land Acquisition Site Suitability Flow Chart (Figure 5A)
 - E Performance Measures and Monitoring Procedures (Table 6A)
- 7 2016 Athletic Facilities Functional Plan
 - A Athletic Facilities Locations and Inventory (Table 1)
 - B Recommendations
- 8 2014 Natural Resources Functional Plan
 - A Natural Area Management Prioritization Rubric (Table 3B)
 - B Acquisition Criteria (Table 3D)
 - C Site Development Suitability Criteria (Table 5A)



[8B]

MEMORANDUM

DATE: November 29, 2022
TO: Board of Directors
FROM: Doug Menke, General Manager
RE: **General Manager's Report**

Recreation Services Programming Overview

Emily Kent, Sports & Inclusion Manager, and Kristin Smith, Recreation Manager, will provide a fall and winter registration recap. The presentation will include highlights of camps, classes, special events, and youth and adult sports leagues.



MEMORANDUM

DATE: November 30, 2022
TO: Doug Menke, General Manager
FROM: Aisha Panas, Park Service Director
RE: **Park Development**

At the December board meeting, staff will provide a presentation regarding the district's park development strategy. This will be a comprehensive review of the phases and key principles of development that deliver high-quality parks and trails to the community. The presentation will include a discussion of how the district prioritizes projects, the development timeline, permitting requirements, common challenges, and adapting to today's environment. Staff will share possible opportunities for code amendments with the city and county that will help to improve the delivery of parks and trails. Staff will seek input from the board on whether to pursue these amendments.



MEMORANDUM

DATE: November 30, 2022
TO: Doug Menke, General Manager
FROM: Holly Thompson, Communications Director
RE **Resolution Appointing Advisory Committee Members**

Introduction

Staff requests board of director's appointment of 15 advisory committee members to fill vacancies on the Nature & Trails, Parks & Facilities, and Programs & Events advisory committees.

Background

Advisory committee members are appointed once per year. Staff went through an extensive outreach process, followed by a review of initial applications and in-person interviews. Forty-eight applications were submitted by the deadline. Committees have typically been composed of nine community members, a board liaison, and a THPRD staff liaison.

Staff and committee members reviewed applications of in-district applicants and ranked them with an eye towards skills, interests, and diverse perspectives applicants could bring to the committees.

Proposal Request

There are six vacant positions available on the Nature & Trails Advisory Committee. Staff recommend appointment of the following applicants for a two-year term:

1. Carla Fennell
2. Margaret Hite
3. Vidyanand Kulkarni
4. Brittany Leffel
5. Carl Nelson
6. Tina Ricks

There are four vacant positions on the Parks & Facilities Advisory Committee. Staff recommend appointment of the following applicants for a two-year term:

1. Hilary Blum
2. Carolina Martins
3. Kate Nelson
4. James Terwilliger

There are five vacant positions on the Programs & Events Advisory Committee. Staff recommend appointment of the following applicants for a two-year term:

1. Amna Abbas
2. Jill Beasley
3. Karishma Chidambaram
4. Jessica McBride
5. Juanita Stovall

Applications for the applicants recommended for appointment are attached.

Outcomes of Proposal

Appointment of community members to THPRD advisory committees.

Public Engagement

Staff did extensive outreach to promote the opportunity to apply for the THPRD advisory committees. Promotional efforts included:

- Social Media Promotion – six weeks of messages on district social media sites plus paid advertising
- Media Promotion – press release, paid ads in local newspapers, paid articles
- Web Spotlight – six weeks of web spotlight posting
- Print Promotion – print and digital fliers and posters at THPRD facilities; kiosks, monitor screens, Beaverton School District communications
- Community Partners – emails, outreach and info sent to 49 partners from community based organizations and government partners
- E-Newsletters – multiple district e-newsletters and Beaverton Chamber of Commerce blast

Action Requested

Board of directors' approval of Resolution 2021-15, appointing advisory committee members.

RESOLUTION 2022-15
TUALATIN HILLS PARK & RECREATION DISTRICT, OREGON

**A RESOLUTION APPOINTING
ADVISORY COMMITTEE MEMBERS**

WHEREAS, the Tualatin Hills Park & Recreation District Board of Directors must appoint committee members by resolution; and

WHEREAS, each committee member shall be appointed by the Board for a two-year term expiring on December 31, 2024; and

WHEREAS, the selected committee members have demonstrated their interest and knowledge in the committee's area of responsibility. Now, therefore

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

The Board of Directors approves the appointment of advisory committee members to the following committees for two-year terms:

Nature & Trails: Carla Fennell, Margaret Hite, Vidyanand Kulkarni, Brittany Leffel, Carl Nelson, Tina Ricks

Parks & Facilities: Hilary Blum, Carolina Martins, Kate Nelson, James Terwilliger

Programs & Events: Amna Abbas, Jill Beasley, Karishma Chidambaram, Jessica McBride, and Juanita Stovall.

Duly passed by the Board of Directors of the Tualatin Hills Park & Recreation District this 14th day of December 2022.

Felicita Monteblanco, Board President

Barbie Minor, Board Secretary

ATTEST:

Jessica Collins, Recording Secretary



MEMORANDUM

DATE: December 2, 2022
TO: Board of Directors
FROM: Doug Menke, General Manager
RE **Resolution Appointing Budget Committee Members**

Introduction

Staff requests board of directors' appointment of two budget committee members.

Background

The THRPD Budget Committee is comprised of ten members: five drawn from the THPRD Board of Directors and five drawn from the general public (see attached roster). There are currently two open positions on the committee due to the expiration of committee members' terms (Li Lin and Suzanne Massar) on June 30, 2022. Budget committee positions are three-year terms.

Notice of the vacancies was published and applications to serve on the committee were accepted from September 15 to October 24. Twelve applications were received. Board President Felicita Monteblanco directed that board members individually review and rank the applications received to determine how many interviews should be conducted.

A subcommittee comprised of two board members (Felicita Monteblanco and Barbie Minor) conducted interviews of the finalists. Based on the results of the scoring exercise, five candidates were selected for interviews: Stephen Baron, Jonathan Cascino, Suzanne Massar, Ashley Tuttle, and Carolyn Uy (applications attached).

Proposal Request

Staff requests board discussion regarding the selection of two candidates to fill the current vacancies on the THPRD Budget Committee, with terms expiring on June 30, 2025. The first 2023 THPRD Budget Committee meeting is scheduled for Wednesday, February 22.

Public Engagement

This year, the public outreach process for seeking budget committee members was combined with the effort seeking advisory committee members. Promotional efforts included:

- Social Media Promotion – six weeks of messages on district social media sites plus paid advertising
- Media Promotion – press release, paid ads in local newspapers, paid articles
- Web Spotlight – six weeks of web spotlight posting
- Print Promotion – print and digital fliers and posters at THPRD facilities; kiosks, monitor screens, Beaverton School District communications
- Community Partners – emails, outreach and info sent to 49 partners from community-based organizations and government partners
- E-Newsletters – THPRD e-newsletters and Beaverton Chamber of Commerce blast

Action Requested

Board of directors' approval of Resolution 2022-16 appointing _____ and _____ to the THRPD Budget Committee, each for a term of three years.

**RESOLUTION 2022-16
TUALATIN HILLS PARK & RECREATION DISTRICT, OREGON**

**A RESOLUTION APPOINTING
BUDGET COMMITTEE MEMBERS**

WHEREAS, the Tualatin Hills Park & Recreation District Board of Directors must appoint committee members by resolution; and

WHEREAS, each committee member shall be appointed by the Board for a three-year term expiring on June 30, 2025; and

WHEREAS, the selected committee members have demonstrated their interest and knowledge in the committee's area of responsibility. Now, therefore

THE TUALATIN HILLS PARK & RECREATION DISTRICT RESOLVES AS FOLLOWS:

The Board of Directors approves the appointment of

_____ and _____

to the Budget Committee.

Duly passed by the Board of Directors of the Tualatin Hills Park & Recreation District this 14th day of December 2022.

Felicitia Montebianco, Board President

Barbie Minor, Board Secretary

ATTEST:

Jessica Collins, Recording Secretary



THPRD BUDGET COMMITTEE
FY 2023/24 Budget

	<u>Term</u>
Elizabeth Edwards	6/30/23
Heidi Edwards	6/30/23
Chris Howard	6/30/24
Barbie Minor	6/30/25
Felicita Monteblanco	6/30/25
Alfredo Moreno	6/30/25
Tya Ping	6/30/23
Natalie Zehner	6/30/24
VACANT	6/30/25
VACANT	6/30/25

#236

COMPLETE

Collector: 2022 (Web Link)
Started: Monday, October 17, 2022 2:45:52 PM
Last Modified: Monday, October 17, 2022 3:12:51 PM
Time Spent: 00:26:59
IP Address:

Page 2: Background

Q1

Contact information:

Name	Stephen Baron
Address	
City/Town	
State/Province	
ZIP/Postal Code	
Email Address	
Phone Number	

Q2 **I am at least 18 years of age**

Check one box:

Q3 **English**

What language should we contact you in?

Q4 **Male**

Gender:

Page 3: Committee Preference

Q5 **Budget Committee**

What committee are you primarily interested in joining?

Q6

If you have an interest in any other committees, please list them here.

Parks & Facilities Advisory Committee

Q7

Please explain your interest in serving on your committee choices.

As an accountant with over 10 years experience at the City of Portland, a former Washington County Enhanced Sheriff's Patrol District (ESPD) budget committee member, and the former chair of the Washington County Parks & Recreation Board, I bring a wide range of experience both as a professional accountant, and as a member of committees. I am a THPRD district member and also a frequent customer, as my son loves to participate in dance classes at the Conestoga facility. Having well trained individuals and community members is an important part of public involvement in the budget planning process, and I would be happy to serve on this board to help see that the mission and values of the THPRD are met in the sometimes difficult budget process.

Page 4: Background Questions

Q8

Yes

If you are interested in an advisory committee: Being an advisory committee member requires attendance at an evening meeting, roughly once a month for a two-year period. These meetings may be virtual or in-person. Are you able to make this commitment?

Q9

Yes

If you are interested in the budget committee: Being a budget committee member requires attendance at an evening meeting, roughly three times a year for a three-year period. These meetings may be virtual or in-person. Are you able to make this commitment?

Q10

THPRD is dedicated to inclusion and providing diverse representation that reflects the communities we serve. Tell us how you can help THPRD reach these goals by serving on this committee?

Having a nine year old son with Autism Spectrum Disorder has opened up a whole new window into the educational and recreational needs for children and adults with neurodivergent backgrounds. I would bring a different perspective into the budget process that could help ensure that all children and adults are being served by the budgeting decisions that are being made for THPRD. Balancing difficult budget goals and needs with the diverse group of individuals and families living and working in the THPRD district should be a top priority.

Q11

Please describe your personal skills or work experience that you believe would benefit the committee.

I have over 20 years experience as a professional accountant with both governmental and private sector employers. I have served on both the Washington County Enhanced Sheriff's Patrol District (ESPD) budget committee, and was the chair of the Washington County Parks & Recreation Board for almost four years, as well as a general member for almost 10 years before becoming the chair.

Q12

Good communication and the ability to collaborate with others is an important skill for committee members. Give an example that shows your communication skills in action.

I believe that becoming the elected chair of the Washington County Parks & Recreation Board and helping facilitate committee discussion with room for all opinions and creating an environment of respectful dialogue is a good example of communication skills.

Page 5: Demographic Survey (optional)

Q13

Occupation:

Accountant

Q14

White

What best describes your ethnicity? (Use as many descriptors as needed.)

Q15

English

What language is most spoken at home? (Choose one.)

#220

COMPLETE

Collector: 2022 (Web Link)
Started: Saturday, October 08, 2022 3:41:42 PM
Last Modified: Saturday, October 08, 2022 3:54:15 PM
Time Spent: 00:12:32
IP Address:

Page 2: Background

Q1

Contact information:

Name	Jonathan Cascino
Address	
City/Town	
State/Province	
ZIP/Postal Code	
Email Address	
Phone Number	

Q2 **I am at least 18 years of age**

Check one box:

Q3 **English**

What language should we contact you in?

Q4 **Male**

Gender:

Page 3: Committee Preference

Q5 **Budget Committee**

What committee are you primarily interested in joining?

Q6

If you have an interest in any other committees, please list them here.

I'm interested in any committee

Q7

Please explain your interest in serving on your committee choices.

I have a strong background in non-profit finance through my job, but we're active users of THPRD and I'd just like to help volunteer where I can.

Page 4: Background Questions

Q8

Yes

If you are interested in an advisory committee: Being an advisory committee member requires attendance at an evening meeting, roughly once a month for a two-year period. These meetings may be virtual or in-person. Are you able to make this commitment?

Q9

Yes

If you are interested in the budget committee: Being a budget committee member requires attendance at an evening meeting, roughly three times a year for a three-year period. These meetings may be virtual or in-person. Are you able to make this commitment?

Q10

THPRD is dedicated to inclusion and providing diverse representation that reflects the communities we serve. Tell us how you can help THPRD reach these goals by serving on this committee?

Through my job, I focus on the needs to Oregon Health Plan members and bring a health equity lens to decision making in that capacity. I have significant diversity, equity, and inclusion training and experience in applying.

Q11

Please describe your personal skills or work experience that you believe would benefit the committee.

I am the line of business leader for Medicaid for Providence Health Plan, and in that role have extensive experience working with leaders involved in community work, such as hospital systems, federally qualified health centers, Medicaid coordinated care organizations, etc. I have experience building and funding significant investments related to community good and community utility. I believe that the work that goes into operating and governing THPRD is similar.

Q12

Good communication and the ability to collaborate with others is an important skill for committee members. Give an example that shows your communication skills in action.

The Oregon Health Plan recently received approval from the federal government to offer health-related social needs (e.g. temporary supportive housing and food) as formal Medicaid benefits. I helped government affairs craft position letters supporting these needs and crafted all-staff communications highlighting this first-in-the-nation benefit, emphasizing the transformative nature for our members. This was a recent example from this past week.

Page 5: Demographic Survey (optional)

Q13

Occupation:

Providence Health Plan

Q14

White

What best describes your ethnicity? (Use as many descriptors as needed.)

Q15

English

What language is most spoken at home? (Choose one.)

#204

COMPLETE

Collector: 2022 (Web Link)
Started: Thursday, September 15, 2022 8:43:33 AM
Last Modified: Thursday, September 15, 2022 9:24:54 AM
Time Spent: 00:41:21
IP Address:

Page 2: Background

Q1

Contact information:

Name	Suzanne Massar
Address	
City/Town	
State/Province	
ZIP/Postal Code	
Email Address	
Phone Number	

Q2 **I am at least 18 years of age**

Check one box:

Q3 **English**

What language should we contact you in?

Q4 **Female**

Gender:

Page 3: Committee Preference

Q5 **Budget Committee**

What committee are you primarily interested in joining?

Q6 **Respondent skipped this question**

If you have an interest in any other committees, please list them here.

Q7

Please explain your interest in serving on your committee choices.

I have previously served on the Budget Committee for THPRD and I feel with my background in Finance for the City of Hillsboro serving on the Committee is a small way that I can give back to the THPRD community.

Page 4: Background Questions

Q8

Not interested in these committees

If you are interested in an advisory committee: Being an advisory committee member requires attendance at an evening meeting, roughly once a month for a two-year period. These meetings may be virtual or in-person. Are you able to make this commitment?

Q9

Yes

If you are interested in the budget committee: Being a budget committee member requires attendance at an evening meeting, roughly three times a year for a three-year period. These meetings may be virtual or in-person. Are you able to make this commitment?

Q10

THPRD is dedicated to inclusion and providing diverse representation that reflects the communities we serve. Tell us how you can help THPRD reach these goals by serving on this committee?

Some would say the Budget is the best place to show an organization's adherence to their values i.e. dedication to inclusion, as the values of the organization should be clearly reflected in where funding is prioritized. But we also know that it can't all happen in a few budget meetings, as there is so much to the budget. The budget is really a culmination of all the resources and expenditures needed to operate the facility. Work to provide for inclusive programs and facilities is likely captured thru community engagement and community conversations where input is received from the communities served as to what they want. Then that information is considered when programs and facilities are designed and developed and ultimately reflected in the proposed annual budget. As far as what I can do as a Budget Committee member, I can seek to understand how the District goes about engagement and ask questions about how that work intersects with the Budget.

Q11

Please describe your personal skills or work experience that you believe would benefit the committee.

I have worked for the City of Hillsboro for many years and have been the Finance Director since 2009. I oversee the City's budget and manage the finance team of 30 people including Utility Billing, Municipal Court, Purchasing, Payroll and all the accounting functions. I also provide financial planning for the City's Capital Improvement Program. I believe my strong background in budgeting for the 5th largest City in the State that also has a large Parks Department puts me in a good position to benefit the District in this role on the Budget Committee.

Q12

Good communication and the ability to collaborate with others is an important skill for committee members. Give an example that shows your communication skills in action.

One that comes to mind is that we have the non-Council members of our budget committee review the stipends for our City Council. I have lead that conversation for several years, and there are differing views on how positions like these should or should not be compensated. I have lead the conversations and worked to reach consensus where possible ultimately concluding with a recommendation. I listen and try to see where individuals are at and then try to identify common ground.

Page 5: Demographic Survey (optional)

Q13

Occupation:

Municipal Finance

Q14

White

What best describes your ethnicity? (Use as many descriptors as needed.)

Q15

English

What language is most spoken at home? (Choose one.)

#235

COMPLETE

Collector: 2022 (Web Link)
Started: Monday, October 17, 2022 2:30:26 PM
Last Modified: Monday, October 17, 2022 2:51:33 PM
Time Spent: 00:21:07
IP Address:

Page 2: Background

Q1

Contact information:

Name	Ashley Tuttle
Address	
City/Town	
State/Province	
ZIP/Postal Code	
Email Address	
Phone Number	

Q2 **I am at least 18 years of age**

Check one box:

Q3 **English**

What language should we contact you in?

Q4 **Female**

Gender:

Page 3: Committee Preference

Q5 **Budget Committee**

What committee are you primarily interested in joining?

Q6 **Respondent skipped this question**

If you have an interest in any other committees, please list them here.

Q7

Please explain your interest in serving on your committee choices.

I live in the THPRD service area, I frequently use THPRD parks and trails and am always impressed with how clean and nice they are. I am a licensed CPA who has spent over 10 years doing accounting for local governments and I'd be interested to be involved on the budget side.

Page 4: Background Questions

Q8

Not interested in these committees

If you are interested in an advisory committee: Being an advisory committee member requires attendance at an evening meeting, roughly once a month for a two-year period. These meetings may be virtual or in-person. Are you able to make this commitment?

Q9

Yes

If you are interested in the budget committee: Being a budget committee member requires attendance at an evening meeting, roughly three times a year for a three-year period. These meetings may be virtual or in-person. Are you able to make this commitment?

Q10

THPRD is dedicated to inclusion and providing diverse representation that reflects the communities we serve. Tell us how you can help THPRD reach these goals by serving on this committee?

As a Millennial woman, I would bring a woman's point of view and perspective to ensure that the budget, which is the future plan for the District, would serve younger women and women of the future. It's important that women have safe and inclusive spaces to participate in recreation activities for their health and wellbeing, my goal in serving on this committee would be to ensure that women have a voice in the budget process.

Q11

Please describe your personal skills or work experience that you believe would benefit the committee.

I'm a licensed CPA and have been doing governmental accounting for over 10 years. I am very familiar with governmental budget laws and budget documents so I think I would be able to hit the ground running very quickly.

Q12

Good communication and the ability to collaborate with others is an important skill for committee members. Give an example that shows your communication skills in action.

I have been a manager for almost four years now which has forced me to expand my communication skills to talk to a variety of people at different levels of the organization. For example I have presented the results of financial statements to city council and explained financial data in layman's terms.

Page 5: Demographic Survey (optional)

Q13

Occupation:

Accounting Manager

Q14

White

What best describes your ethnicity? (Use as many descriptors as needed.)

Q15

English

What language is most spoken at home? (Choose one.)

#209

COMPLETE

Collector: 2022 (Web Link)
Started: Friday, September 23, 2022 5:44:53 AM
Last Modified: Friday, September 23, 2022 6:19:04 AM
Time Spent: 00:34:10
IP Address:

Page 2: Background

Q1

Contact information:

Name	Carolyn Uy
Address	
City/Town	
State/Province	
ZIP/Postal Code	
Email Address	
Phone Number	

Q2 I am at least 18 years of age

Check one box:

Q3 English

What language should we contact you in?

Q4 Female

Gender:

Page 3: Committee Preference

Q5 Budget Committee

What committee are you primarily interested in joining?

Q6 Respondent skipped this question

If you have an interest in any other committees, please list them here.

Q7

Please explain your interest in serving on your committee choices.

Parks are one of the reasons I moved here with my family and THPRD has been a big part of our lives. I am interested in becoming more involved and helping my community. Budgets are something that I have worked a lot with in my job. I believe understanding budgets and how money is allocated gives a broader understanding of an organization and how it works.

Page 4: Background Questions

Q8

Yes

If you are interested in an advisory committee: Being an advisory committee member requires attendance at an evening meeting, roughly once a month for a two-year period. These meetings may be virtual or in-person. Are you able to make this commitment?

Q9

Yes

If you are interested in the budget committee: Being a budget committee member requires attendance at an evening meeting, roughly three times a year for a three-year period. These meetings may be virtual or in-person. Are you able to make this commitment?

Q10

THPRD is dedicated to inclusion and providing diverse representation that reflects the communities we serve. Tell us how you can help THPRD reach these goals by serving on this committee?

I believe that diverse representation is extremely important and strive to build and work on diverse teams. As an Asian female, I know firsthand how much representation matters. I am committed to making decisions based on walking in others' shoes and viewing others' perspectives. As a budget committee member, it is important to make sure that programs are about welcoming all communities and be representative of the many, diverse groups within the THPRD.

Q11

Please describe your personal skills or work experience that you believe would benefit the committee.

I am a computer scientist, software engineer, and 3D digital artist. I have also worked a number of years as analyst and also doing research work. I am highly technical and skilled in many software packages including spreadsheet, presentation, and word processing programs. I have managed large scale budgets.

Q12

Good communication and the ability to collaborate with others is an important skill for committee members. Give an example that shows your communication skills in action.

I am currently employed as a Senior Solutions Architect. A large part of my job is communicating my company's product offerings to customers and onboarding them to 3D and AI platforms. This means that I must learn the platform and be able to communicate and teach it others. To do this, I need to be able to speak at both a technical level with engineers and technical artists, and also at a high, non technical level with executives. My work involves weekly presentations and writing both detailed plans and notes as well as executive summaries.

Page 5: Demographic Survey (optional)

Q13

Occupation:

Senior Solutions Architect

Q14

Asian

What best describes your ethnicity? (Use as many descriptors as needed.)

Q15

English

What language is most spoken at home? (Choose one.)

Tualatin Hills Park and Recreation District
Monthly Capital Project Report
Estimated Cost vs. Budget
Through 10/31/2022

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

Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under	
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Current Year
GENERAL FUND												
CAPITAL OUTLAY DIVISION												
CARRY FORWARD PROJECTS												
Financial Software	803,958	300,000	250,000	1,053,958	550,000	453,751	2,259	547,741	Award	1,003,751	550,000	-
Roof Repairs and Analysis	115,000	101,000	98,000	213,000	199,000	14,038	139,312	59,650	Award	213,000	198,962	38
Boiler- Cedar Hills Rec Ctr	188,000	179,000	-	188,000	179,000	155,254	-	32,746	Award	188,000	32,746	146,254
Pool Tank (CRAC)	2,318,723	54,700	-	2,318,723	54,700	2,295,140	17,666	5,917	Award	2,318,723	23,583	31,117
ADA Improvements	25,000	25,000	-	25,000	25,000	5,514	-	19,486	Award	25,000	19,486	5,514
Irrigation Systems (HMT)	47,500	14,000	-	47,500	14,000	30,802	-	14,000	Budget	44,802	14,000	-
Roof Repairs - FCSC	120,000	120,000	134,000	254,000	254,000	20,830	-	233,170	Budget	254,000	233,170	20,830
ADA Imprvmnt - Picnic area	50,000	50,000	-	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-
ADA Imprvmnt - Facility access	75,000	75,000	-	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-
ADA Imprvmnt - Harman Swim	375,000	375,000	-	375,000	375,000	201,560	15,163	158,276	Award	375,000	173,440	201,560
Security Cameras	-	28,000	-	28,000	28,000	-	-	28,000	Award	28,000	28,000	-
TOTAL CARRYOVER PROJECTS	4,118,181	1,321,700	482,000	4,628,181	1,803,700	3,176,890	174,400	1,223,986		4,575,276	1,398,386	405,314
ATHLETIC FACILITY REPLACEMENT												
Athl Field Poles-Light Rplc	-	-	-	-	-	-	8,250	-	Unbudgeted	8,250	8,250	(8,250)
Air Structure Repairs	-	-	15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-
Resurface tennis courts	-	-	120,000	120,000	120,000	-	-	120,000	Budget	120,000	120,000	-
TOTAL ATHLETIC FACILITY REPLACEMENT			135,000	135,000	135,000	-	8,250	135,000		135,000	135,000	-
PARK AND TRAIL REPLACEMENTS												
Playground Components	-	-	20,000	20,000	20,000	-	1,980	18,020	Budget	20,000	20,000	-
Complete project close-out for bridge replacement - Commonwealth Lake	-	-	15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-
Asphalt Pathway Repairs - Kaiser, Stoller, Summercrest and Waterhouse/Schlottman	-	-	285,800	285,800	285,800	-	-	285,800	Budget	285,800	285,800	-
Repair concrete sidewalk - Wonderland Park	-	-	44,000	44,000	44,000	-	-	44,000	Budget	44,000	44,000	-
Engineering Study to repair sinkhole at Schlottman Creek Greenway	-	-	10,000	10,000	10,000	-	-	10,000	Award	10,000	10,000	-
Replace (3) drinking fountains - HMT Complex	-	-	30,000	30,000	30,000	-	-	30,000	Budget	30,000	30,000	-
TOTAL PARK AND TRAIL REPLACEMENTS			404,800	404,800	404,800	-	1,980	402,820		404,800	404,800	-
PARK AND TRAIL IMPROVEMENTS												
Memorial Benches	-	-	25,000	25,000	25,000	-	2,221	22,779	Budget	25,000	25,000	-
Waterhouse Trail Crosswalk	-	-	25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-
Community Garden expansion	-	-	35,000	35,000	35,000	-	-	35,000	Budget	35,000	35,000	-
Beaverton Ck Trl CONSTR Match	-	-	250,000	250,000	250,000	-	-	250,000	Budget	250,000	250,000	-
Subtotal Park and Trail Improvements			335,000	335,000	335,000	-	2,221	332,779	-	335,000	335,000	-
Grant Funded Projects												
Security Upgrades	-	-	10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-
Long Range Antennas	-	-	50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-
Electric Vehicle Charging Stations and Electric Vehicles	-	-	400,000	400,000	400,000	-	-	400,000	Budget	400,000	400,000	-
Raleigh Park Creek Improvements (Tualatin River Environmental Enhancement grant)	-	-	98,423	98,423	98,423	-	-	98,423	Budget	98,423	98,423	-
Raleigh Park Stream Enhancement (CWS grant)	-	-	70,000	70,000	70,000	-	-	70,000	Budget	70,000	70,000	-
Fanno Creek Regional Trail Improvements (Lottery bond proceeds)	-	-	2,145,358	2,145,358	2,145,358	-	-	2,145,358	Budget	2,145,358	2,145,358	-
Coronavirus State Fiscal Recovery Funding - THPRD - Permanent Restroom	-	-	500,000	500,000	500,000	-	8,567	491,433	Award	500,000	500,000	-
Coronavirus State Fiscal Recovery Funding - WaCo - Permanent Restrooms	-	-	1,400,000	1,400,000	1,400,000	-	79,035	1,320,965	Award	1,400,000	1,400,000	-
THPRD Permanent Restrooms	-	-	-	-	-	-	4,719	1,731	Award	6,450	6,450	(6,450)
Howard M. Terpenning Complex Improvements (EDA grant)	-	-	5,000,000	5,000,000	5,000,000	-	-	5,000,000	Budget	5,000,000	5,000,000	-
La Raiz - Engineering & Construction (SDC Baker Loop)	-	-	750,000	750,000	750,000	-	-	750,000	Budget	750,000	750,000	-
Westside Trail Bridge - Design & Engineering (Metro Parks & Nature Bond)	-	-	1,907,500	1,907,500	1,907,500	-	-	1,907,500	Budget	1,907,500	1,907,500	-
Westside Trail Bridge - Design & Engineering (MSTIP grant)	-	-	600,000	600,000	600,000	-	-	600,000	Budget	600,000	600,000	-
Subtotal Park and Trail Improvements (Grant Funded)			12,931,281	12,931,281	12,931,281	-	92,321	12,845,410	-	12,937,731	12,937,731	(6,450)
TOTAL PARK AND TRAIL IMPROVEMENTS			13,266,281	13,266,281	13,266,281	-	94,542	13,178,189	-	13,272,731	13,272,731	(6,450)
FACILITY CHALLENGE GRANTS												
Program Facility Challenge Grants	-	-	20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-
TOTAL FACILITY CHALLENGE GRANTS			20,000	20,000	20,000	-	-	20,000		20,000	20,000	-

Tualatin Hills Park and Recreation District
Monthly Capital Project Report
Estimated Cost vs. Budget
Through 10/31/2022

KEY
 Budget Estimate based on original budget - not started and/or no basis for change
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BUILDING REPLACEMENTS												
Cardio and Weight Equipment			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-
Emergency Repairs			100,000	100,000	100,000	-	26,962	73,038	Budget	100,000	100,000	-
Space Pln Impl & furniture			200,000	200,000	200,000	-	3,343	196,657	Budget	200,000	200,000	-
Court Lamps			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-
Parking Lot Repair CHRC			15,000	15,000	15,000	-	-	15,000	Award	15,000	15,000	-
North Parking Lot HMT Grt Mtch			405,000	405,000	405,000	-	97	404,903	Budget	405,000	405,000	-
Parking Lot Repair RSC			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-
Fencing			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-
Replace mixing valves - Aloha Swim Center			8,000	8,000	8,000	-	-	8,000	Budget	8,000	8,000	-
Repair skim gutter line - Beaverton Swim Center			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-
Dive stand replace/repair - Harman Swim Center			3,000	3,000	3,000	-	-	3,000	Budget	3,000	3,000	-
Lane line reel - HMT Aquatic Center			3,500	3,500	3,500	-	-	3,500	Budget	3,500	3,500	-
Dive board reconditioning / replacement - HMT Aquatic Center			10,000	10,000	10,000	-	640	9,360	Budget	10,000	10,000	-
Glycol pump - Harman Swim Center			3,000	3,000	3,000	-	-	3,000	Budget	3,000	3,000	-
Replace filter pit valves (2) - Harman Swim Center			11,500	11,500	11,500	-	5,253	6,247	Award	11,500	11,500	-
BECSys5 water chemistry controls - Aquatic Center			9,000	9,000	9,000	-	-	9,000	Budget	9,000	9,000	-
Replace pump motor - Raleigh Swim Center			3,500	3,500	3,500	-	-	3,500	Budget	3,500	3,500	-
Replace pump motor - Somerset West Swim Center			3,500	3,500	3,500	-	-	3,500	Budget	3,500	3,500	-
Design mechanical dive board lift control - HMT Aquatic Center			5,500	5,500	5,500	-	-	5,500	Budget	5,500	5,500	-
Boiler piping - Aloha Swim Center			8,000	8,000	8,000	-	5,156	2,844	Award	8,000	8,000	-
Replace water heater - Raleigh Swim Center			16,000	16,000	16,000	-	-	16,000	Budget	16,000	16,000	-
Domestic hot water heater - Beaverton Swim Center			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-
Replace pumps Raypac, Thermal Solutions (2) - Elsie Stuhr Center			2,000	2,000	2,000	-	-	2,000	Budget	2,000	2,000	-
Replace lobby carpet - Beaverton Swim Center			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-
Replace carpet in Beaver Den -Nature Center			4,700	4,700	4,700	-	-	4,700	Budget	4,700	4,700	-
Roof leak repair - HMT Athletic Center			30,000	30,000	30,000	-	-	30,000	Budget	30,000	30,000	-
Flat roof replacement - Garden Home Recreation Center			250,000	250,000	250,000	-	571,094	47,861	Award	618,955	618,955	(368,955)
Clean and treat roof - Garden Home Recreation Center			4,500	4,500	4,500	-	-	4,500	Budget	4,500	4,500	-
Clean and treat roof (stables, outbuildings) - Jenkins Estate			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-
Ergonomic Equipment/Fixtures			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-
Replace main entry doors - Cedar Hills Recreation Center			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-
Replace Welding Shop garage door			7,200	7,200	7,200	-	-	7,200	Budget	7,200	7,200	-
Boiler replacement - Garden Home Recreation Center			231,000	231,000	231,000	-	89	230,911	Budget	231,000	231,000	-
Window AC units (2) - Beaverton Swim Center			2,500	2,500	2,500	-	-	2,500	Budget	2,500	2,500	-
West air handler bearings - Beaverton Swim Center			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-
Replacement of office AC split system - Beaverton Swim Center			12,000	12,000	12,000	-	-	12,000	Budget	12,000	12,000	-
AC window unit replacement - Cedar Hills Recreation Center			14,000	14,000	14,000	-	-	14,000	Budget	14,000	14,000	-
Window AC units (4) - Garden Home Recreation Center			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-
Replace heat exchanger - Sunset Swim Center			13,000	13,000	13,000	-	-	13,000	Budget	13,000	13,000	-
Furnace at Stables (crawlpace) - Jenkins Estate			8,600	8,600	8,600	-	-	8,600	Budget	8,600	8,600	-
TOTAL BUILDING REPLACEMENTS			1,516,000	1,516,000	1,516,000	-	612,634	1,272,321	-	1,884,955	1,884,955	(368,955)
BUILDING IMPROVEMENTS												
Electric Fleet Infrastructure			145,000	145,000	145,000	-	-	145,000	Budget	145,000	145,000	-
Rust degradation Athletic Ctr			2,000	2,000	2,000	-	-	2,000	Budget	2,000	2,000	-
Seal off gate valve in mechanical room			2,500	2,500	2,500	-	-	2,500	Budget	2,500	2,500	-
Mechanical room upgrades			5,500	5,500	5,500	-	-	5,500	Budget	5,500	5,500	-
Exterior Facility Paint			80,000	80,000	80,000	-	-	80,000	Budget	80,000	80,000	-
Repaint window sills			6,000	6,000	6,000	-	3,450	2,550	Budget	6,000	6,000	-
TOTAL BUILDING IMPROVEMENTS			241,000	241,000	241,000	-	3,450	237,550	-	241,000	241,000	-
ADA IMPROVEMENTS												
Waterhouse Trail ADA curb cuts - Washington County Project			120,000	120,000	120,000	-	-	120,000	Budget	120,000	120,000	-
ADA stairs - Aloha Swim Center			7,000	7,000	7,000	-	-	7,000	Budget	7,000	7,000	-
TOTAL ADA PROJECTS			127,000	127,000	127,000	-	-	127,000	-	127,000	127,000	-
TOTAL CAPITAL OUTLAY DIVISION	4,118,181	1,321,700	16,192,081	20,338,262	17,513,781	3,176,890	895,257	16,596,865	-	20,660,762	17,483,872	29,909

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

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INFORMATION SERVICES DEPARTMENT												
<u>INFORMATION TECHNOLOGY REPLACEMENTS</u>												
Workstations/Notebooks			100,000	100,000	100,000	-	16,334	83,666	Award	100,000	100,000	-
Large Format Printer			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-
LAN/WAN Replcmnt			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-
AED Defibrillators			9,000	9,000	9,000	-	8,052	948	Award	9,000	9,000	-
Security Cameras			45,000	45,000	45,000	-	26,134	18,866	Budget	45,000	45,000	-
Key Card Readers			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-
Server Replacements			50,000	50,000	50,000	-	49,478	522	Award	50,000	50,000	-
Swtiches			50,000	50,000	50,000	-	50,000	-	Complete	50,000	50,000	-
TOTAL INFORMATION TECHNOLOGY REPLACEMENTS			285,000	285,000	285,000	-	149,998	135,002		285,000	285,000	-
TOTAL INFORMATION SYSTEMS DEPARTMENT			285,000	285,000	285,000	-	149,998	135,002		285,000	285,000	-
MAINTENANCE DEPARTMENT												
<u>FLEET REPLACEMENTS</u>												
Brush Cutter			3,680	3,680	3,680	-	-	3,680	Budget	3,680	3,680	-
Carpet Extractor			7,000	7,000	7,000	-	-	7,000	Award	7,000	7,000	-
Pressure jet			8,500	8,500	8,500	-	-	8,500	Budget	8,500	8,500	-
Cordless Bckpck Eq Chrgr Bttry			11,500	11,500	11,500	-	2,232	11,138	Award	13,370	13,370	(1,870)
Small Tractor			30,000	30,000	30,000	-	-	30,073	Award	30,073	30,073	(73)
eWorkman Utility Vehicles (2)			35,000	35,000	35,000	-	-	35,000	Award	35,000	35,000	-
Full-size van			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-
Full-size van			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-
Auto scrubber			17,000	17,000	17,000	-	13,185	3,815	Award	17,000	17,000	-
Indoor sport court cleaner			17,000	17,000	17,000	-	17,485	-	Complete	17,485	17,485	(485)
Trash compactor			55,000	55,000	55,000	-	45,794	9,206	Award	55,000	55,000	-
TOTAL FLEET REPLACEMENTS			284,680	284,680	284,680	-	78,696	208,412	-	287,108	287,108	(2,428)
TOTAL MAINTENANCE DEPARTMENT			284,680	284,680	284,680	-	78,696	208,412		287,108	287,108	(2,428)
GRAND TOTAL GENERAL FUND	4,118,181	1,321,700	16,761,761	20,907,942	18,083,461	3,176,890	1,123,951	16,940,279		21,232,870	18,055,980	27,481

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SDC FUND												
<u>LAND ACQUISITION -CARRYOVER PROJECTS</u>												
Land Acq - N. Bethany Comm Pk	5,715,800	5,673,035		5,715,800	5,673,035	-	-	5,673,035	Budget	5,673,035	5,673,035	-
Subtotal Land Acq-N Bethany Comm Pk	5,715,800	5,673,035	-	5,715,800	5,673,035	-	-	5,673,035		5,673,035	5,673,035	-
Land Acq - N Bethany Trails	1,189,500	1,125,500		1,189,500	1,125,500		102,431	1,023,069	Budget	1,125,500	1,125,500	-
Subtotal Land Acq-N Bethany Trails	1,189,500	1,125,500	-	1,189,500	1,125,500	-	102,431	1,023,069		1,125,500	1,125,500	-
Land Acq - Bonny Slope West Neighborhood Park	1,500,000	1,500,000		1,500,000	1,500,000		-	1,500,000	Budget	1,500,000	1,500,000	-
Subtotal Land Acq-Bonny Slope West Neighborhood Park	1,500,000	1,500,000	-	1,500,000	1,500,000	-	-	1,500,000		1,500,000	1,500,000	-
Land Acq - Bonny Slope West Trails	250,000	250,000		250,000	250,000		-	250,000	Budget	250,000	250,000	-
Subtotal Land Acq-Bonny Slope West Trails	250,000	250,000	-	250,000	250,000	-	-	250,000		250,000	250,000	-
Land Acq - S Cooper Mtn Trail	1,379,000	1,379,000		1,379,000	1,379,000		395,491	983,509	Budget	1,379,000	1,379,000	-
Subtotal S Cooper Mtn Trail	1,379,000	1,379,000	-	1,379,000	1,379,000	-	395,491	983,509		1,379,000	1,379,000	-
Land Acq - S Cooper Mtn Nat Ar	846,000	846,000		846,000	846,000		24,413	821,587	Budget	846,000	846,000	-
Subtotal S Cooper Mtn Nat Ar	846,000	846,000	-	846,000	846,000	-	24,413	821,587		846,000	846,000	-
Land Acq - Neighborhood Parks - S Cooper Mtn	8,449,000	8,449,000		8,449,000	8,449,000		9,160	8,439,840	Budget	8,449,000	8,449,000	-
Subtotal Neighbhood Parks - S Cooper Mtn	8,449,000	8,449,000	-	8,449,000	8,449,000	-	9,160	8,439,840		8,449,000	8,449,000	-
Land Acq - Neighborhood Parks - Infill Areas	2,452,740	3,395,990		2,452,740	3,395,990		-	3,395,990	Budget	3,395,990	3,395,990	-
Sub total Neighborhood Parks Infill Areas	2,452,740	3,395,990	-	2,452,740	3,395,990	-	-	3,395,990		3,395,990	3,395,990	-
TOTAL LAND ACQUISITION	21,782,040	22,618,525	-	21,782,040	22,618,525	-	531,495	22,087,030	-	22,618,525	22,618,525	-
Professional Services	-	-	100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-
MTIP Grnt Mtch-Wstside Trl #18	3,459,820	425,000	-	3,459,820	425,000	3,928,513	-	425,000	Budget	4,353,513	425,000	-
Natural Area Concept Plan	100,000	100,000	-	100,000	100,000	-	-	100,000	Award	100,000	100,000	-
Building Expansion (TBD)	995,000	995,000	-	995,000	995,000	-	-	995,000	Budget	995,000	995,000	-
N.Bethany Pk & Trl/Prj Mgmt	141,000	50,000	-	141,000	50,000	270,303	12,569	37,431	Budget	320,303	50,000	-
Nghbd Pk Miller Rd SWQ-5	992,200	867,505	-	992,200	867,505	4,063	-	867,505	Budget	871,568	867,505	-
S Cooper Mtn Pk & Tr Dev-PM	50,000	50,000	-	50,000	50,000	15,474	2,074	47,926	Award	65,474	50,000	-
NW Quad New Nghbd Pk Dev	2,320,000	8,000	-	2,320,000	8,000	1,502,800	-	8,000	Budget	1,510,800	8,000	-
NB Park & Trail Improvements	338,000	120,000	-	338,000	120,000	167,519	-	120,000	Award	287,519	120,000	-
RFFA Actv TPRM-Wsd Trl Hy26	215,000	54,779	-	215,000	54,779	339,130	-	54,779	Award	393,909	54,779	-
New Amenities in existing park	196,000	139,122	30,878	226,878	170,000	32,105	2,152	167,848	Budget	202,105	170,000	-
Cedar Hills Pk-addtl bond fdg	365,000	357,603	-	365,000	357,603	60,055	2,603	355,000	Award	417,658	357,603	-
Nghbd Pk DP Hghlnd Pk NWQ-6	420,000	10,000	-	420,000	10,000	143,943	280	16,816	Award	161,039	17,096	(7,096)
Nghbd Pk CNSTR Hghlnd Pk NWQ-6	1,620,000	300,000	-	1,620,000	300,000	1,025,226	-	300,000	Budget	1,325,226	300,000	-
Nghbd Pk Lombard Baker SEQ-2	619,125	477,081	1,470,875	2,090,000	1,947,956	235,169	93,299	1,761,532	Award	2,090,000	1,854,831	93,125
Trl Dev MP-155th Ave Wetlands	500,000	448,390	-	500,000	448,390	105,219	-	448,390	Award	553,609	448,390	-
FannoCrkTrl Seg5- Scholls-92nd	250,000	247,844	7,156	257,156	255,000	2,560	-	254,596	Budget	257,156	254,596	404
MVCP Sport Court-Add'l Funding	400,000	400,000	227,300	627,300	627,300	-	-	627,300	Award	627,300	627,300	-
N Johnson Crk Trl MP-PM	40,000	39,953	-	40,000	39,953	47	-	39,953	Budget	40,000	39,953	0
Nat Area Public Access D&D-PM	500,000	500,000	-	500,000	500,000	-	-	500,000	Award	500,000	500,000	-
Nghbd Pk Abbey Crk Ph2 NWQ-5	69,200	67,200	431,900	501,100	499,100	9,577	12,824	478,699	Award	501,100	491,523	7,577
Nghbd Pk Pointer Rd NEQ-3	135,100	129,154	668,600	803,700	797,754	6,277	17,248	780,176	Budget	803,700	797,423	331
Regional Trl Dev - WST 14	1,601,900	1,601,900	-	1,601,900	1,601,900	-	-	1,601,900	Budget	1,601,900	1,601,900	-
Downtown planning	50,000	47,000	18,000	68,000	65,000	37,500	-	30,500	Budget	68,000	30,500	34,500
Cooper Mountain Planning	15,000	15,000	-	15,000	15,000	-	-	-	Budget	15,000	-	15,000
Subtotal Development/Improvements Carryover	15,392,345	7,450,531	2,954,709	18,347,054	10,405,240	7,900,481	143,048	10,118,351	-	18,161,880	10,261,399	143,841

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DEVELOPMENT/IMPROVEMENTS												
MTIPBvtn Crk Trl Land AcqROW	-	-	-	-	-	-	686	-	Budget	686	686	(686)
New Regional Trail Development - Westside Trail #14, #16-#18			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-
RFFA Grant Match - Beaverton Creek Trail Engineering and Construction			510,800	510,800	510,800	79	2,128	508,593	Budget	510,800	510,721	79
Beaverton Creek Trail Engineering and Construction			1,775,884	1,775,884	1,775,884	-	-	1,775,884	Budget	1,775,884	1,775,884	-
Metro Bond Trails Competitive Grant Match - Westside Trail Bridge			217,500	217,500	217,500	-	-	217,500	Budget	217,500	217,500	-
EDA Grant Matching - HMT Complex Improvements			1,397,954	1,397,954	1,397,954	-	-	1,397,954	Budget	1,397,954	1,397,954	-
TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS	-	-	3,922,138	3,922,138	3,922,138	79	2,814	3,919,931	-	3,922,824	3,922,745	(607)
UNDESIGNATED PROJECTS												
Undesignated Projects	-	-	13,589,196	13,589,196	13,589,196	-	-	13,589,196	Budget	13,589,196	13,589,196	-
TOTAL UNDESIGNATED PROJECTS	-	-	13,589,196	13,589,196	13,589,196	-	-	13,589,196	-	13,589,196	13,589,196	-
GRAND TOTAL SDC FUND	37,174,385	30,069,056	20,466,043	57,640,428	50,535,099	7,900,560	677,357	49,714,508	-	58,292,425	50,391,865	143,234

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 10/31/2022

Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance	Percent of Variance	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 22/23	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				Est. Cost (Over) Under Budget	Total Cost Variance to Budget		
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
BOND CAPITAL PROJECTS FUND														
<u>New Neighborhood Parks Development</u>														
SE	AM Kennedy Park & Athletic Field	1,285,250	50,704	1,335,954	1,674,551	-	1,674,551	-	Complete	1,674,551	(338,597)	-25.3%	125.3%	100.0%
SW	Barsotti Park & Athletic Field	1,285,250	27,556	1,312,806	1,250,248	-	1,250,248	-	Complete	1,250,248	62,558	4.8%	95.2%	100.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	771,150	16,338	787,488	731,629	-	731,629	-	Complete	731,629	55,859	7.1%	92.9%	100.0%
SW	Roy Dancer Park	771,150	16,657	787,807	643,447	-	643,447	-	Complete	643,447	144,360	18.3%	81.7%	100.0%
NE	Roger Tilbury Park	771,150	19,713	790,863	888,218	-	888,218	-	Complete	888,218	(97,355)	-12.3%	112.3%	100.0%
	Sub-total New Neighborhood Parks Development	4,883,950	130,968	5,014,918	5,188,093	-	5,188,093	-		5,188,093	(173,175)	-3.5%	103.5%	100.0%
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	173,175	173,175	-	-	-	-	N/A	-	173,175	n/a	n/a	n/a
	Total New Neighborhood Parks Development	4,883,950	304,143	5,188,093	5,188,093	-	5,188,093	-		5,188,093	-	0.0%	100.0%	100.0%
<u>Renovate & Redevelop Neighborhood Parks</u>														
NE	Cedar Mill Park, Trail & Athletic Fields	1,125,879	29,756	1,155,635	990,095	-	990,095	-	Complete	990,095	165,540	14.3%	85.7%	100.0%
SE	Camille Park	514,100	28,634	542,734	585,471	-	585,471	-	Complete	585,471	(42,737)	-7.9%	107.9%	100.0%
NW	Somerset West Park	1,028,200	120,124	1,148,324	1,528,550	-	1,528,550	-	Complete	1,528,550	(380,226)	-33.1%	133.1%	100.0%
NW	Pioneer Park and Bridge Replacement	544,934	21,278	566,212	533,358	-	533,358	-	Complete	533,358	32,854	5.8%	94.2%	100.0%
SE	Vista Brook Park	514,100	20,504	534,604	729,590	-	729,590	-	Complete	729,590	(194,986)	-36.5%	136.5%	100.0%
	Sub-total Renovate & Redevelop Neighborhood Parks	3,727,213	220,296	3,947,509	4,367,063	-	4,367,063	-		4,367,063	(419,554)	-10.6%	110.6%	100.0%
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	419,554	419,554	-	-	-	-	N/A	-	419,554	n/a	n/a	n/a
	Total Renovate & Redevelop Neighborhood Parks	3,727,213	639,850	4,367,063	4,367,063	-	4,367,063	-		4,367,063	-	0.0%	100.0%	100.0%
<u>New Neighborhood Parks Land Acquisition</u>														
NW	New Neighborhood Park - NW Quadrant (Biles)	1,500,000	28,554	1,528,554	1,041,404	-	1,041,404	-	Complete	1,041,404	487,150	31.9%	68.1%	100.0%
NW	New Neighborhood Park - NW Quadrant (Living Hope)	-	-	-	1,067,724	-	1,067,724	-	Complete	1,067,724	(1,067,724)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (Mitchell)	-	-	-	793,396	-	793,396	-	Complete	793,396	(793,396)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (PGE)	-	-	-	62,712	-	62,712	-	Complete	62,712	(62,712)	-100.0%	n/a	100.0%
NE	New Neighborhood Park - NE Quadrant (Wilson)	1,500,000	27,968	1,527,968	529,294	-	529,294	-	Complete	529,294	998,674	65.4%	34.6%	100.0%
	New Neighborhood Park - NE Quadrant (Lehman - formerly undesignated)	1,500,000	33,466	1,533,466	2,119,940	-	2,119,940	-	Complete	2,119,940	(586,474)	-38.2%	138.2%	100.0%
	New Neighborhood Park - SW Quadrant (Sterling Savings)	1,500,000	24,918	1,524,918	1,058,925	-	1,058,925	-	Complete	1,058,925	465,993	30.6%	69.4%	100.0%
SW	New Neighborhood Park - SW Quadrant (Altishin)	-	-	-	551,696	-	551,696	-	Complete	551,696	(551,696)	-100.0%	n/a	100.0%
	New Neighborhood Park - SW Quadrant (Hung easement for Roy Dancer Park)	-	-	-	60,006	-	60,006	-	Complete	60,006	(60,006)	-100.0%	n/a	100.0%
SE	New Neighborhood Park - SE Quadrant (Cobb)	1,500,000	15,547	1,515,547	2,609,880	-	2,609,880	-	Complete	2,609,880	(1,094,333)	-72.2%	172.2%	100.0%
NW	New Neighborhood Park (North Bethany) (McGettigan)	1,500,000	23,667	1,523,667	1,629,763	-	1,629,763	-	Complete	1,629,763	(106,096)	-7.0%	107.0%	100.0%
UND	New Neighborhood Park - Undesignated	-	-	-	-	-	-	-	Reallocated	-	-	-100.0%	n/a	0.0%
	Sub-total New Neighborhood Parks	9,000,000	154,120	9,154,120	11,524,740	-	11,524,740	-		11,524,740	(2,370,620)	-25.9%	125.9%	100.0%
	Authorized Use of Savings from New Community Park													
UND	Land Acquisition Category	-	1,655,521	1,655,521	-	-	-	-	N/A	-	1,655,521	n/a	n/a	n/a
	Authorized Use of Savings from Community Center /													
UND	Community Park Land Acquisition Category	-	715,099	715,099	-	-	-	-	N/A	-	715,099	n/a	n/a	n/a
	Total New Neighborhood Parks	9,000,000	2,524,740	11,524,740	11,524,740	-	11,524,740	-		11,524,740	-	0.0%	100.0%	100.0%

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		Initial Project Budget	Adjustments	Current Total Project Budget FY 22/23	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
<u>New Community Park Development</u>														
SW	SW Quad Community Park & Athletic Field	7,711,500	343,963	8,055,463	10,594,517	-	10,594,517	75,726	Complete	10,670,243	(2,614,780)	-32.5%	131.5%	99.3%
	Sub-total New Community Park Development	7,711,500	343,963	8,055,463	10,594,517	-	10,594,517	75,726		10,670,243	(2,614,780)	-32.5%	131.5%	99.3%
UND	Authorized use of savings from Bond Facility Rehabilitation category		1,300,000	1,300,000	-	-	-	-	N/A	-	1,300,000	n/a	n/a	n/a
UND	Authorized use of savings from Bond Administration (Issuance) category		930,529	930,529	-	-	-	-	N/A	-	930,529	n/a	n/a	n/a
UND	Outside Funding from Washington County / Metro Transferred from Community Center Land Acquisition	-	384,251	384,251	-	-	-	-	N/A	-	384,251	n/a	n/a	n/a
	Total New Community Park Development	7,711,500	2,958,743	10,670,243	10,594,517	-	10,594,517	75,726		10,670,243	-	0.0%	99.3%	99.3%
<u>New Community Park Land Acquisition</u>														
NE	New Community Park - NE Quadrant (Teufel)	10,000,000	132,657	10,132,657	8,103,899	-	8,103,899	-	Complete	8,103,899	2,028,758	20.0%	80.0%	100.0%
NE	Community Park Expansion - NE Quad (BSD/William Walker)	-	-	-	373,237	-	373,237	-	Complete	373,237	(373,237)	100.0%	n/a	100.0%
	Sub-total New Community Park	10,000,000	132,657	10,132,657	8,477,136	-	8,477,136	-		8,477,136	1,655,521	16.3%	83.7%	100.0%
UND	Authorized Use of Savings for New Neighborhood Parks Land Acquisition Category	-	(1,655,521)	(1,655,521)	-	-	-	-	N/A	-	(1,655,521)	n/a	n/a	n/a
	Total New Community Park	10,000,000	(1,522,864)	8,477,136	8,477,136	-	8,477,136	-		8,477,136	-	0.0%	100.0%	100.0%
<u>Renovate and Redevelop Community Parks</u>														
NE	Cedar Hills Park & Athletic Field	6,194,905	449,392	6,644,297	7,684,215	-	7,684,215	-	Complete	7,684,316	(1,040,019)	-15.7%	115.7%	100.0%
SE	Schiffler Park	3,598,700	74,403	3,673,103	2,633,084	-	2,633,084	-	Complete	2,633,084	1,040,019	28.3%	71.7%	100.0%
	Total Renovate and Redevelop Community Parks	9,793,605	523,795	10,317,400	10,317,299	-	10,317,299	-		10,317,400	-	0.0%	100.0%	100.0%
<u>Natural Area Preservation - Restoration</u>														
NE	Roger Tilbury Memorial Park	30,846	1,872	32,718	36,450	-	36,450	-	Complete	36,450	(3,732)	-11.4%	111.4%	100.0%
NE	Cedar Mill Park	30,846	1,172	32,018	1,201	-	1,201	-	Complete	1,201	30,817	96.2%	3.8%	100.0%
NE	Jordan/Jackie Husen Park	308,460	8,961	317,421	36,236	-	36,236	-	Complete	36,236	281,185	88.6%	11.4%	100.0%
NW	NE/Bethany Meadows Trail Habitat Connection	246,768	16,178	262,946	-	-	-	-	On Hold	-	262,946	100.0%	0.0%	0.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	10,282	300	10,582	12,929	-	12,929	-	Complete	12,929	(2,347)	-22.2%	122.2%	100.0%
NW	Allenbach Acres Park	41,128	2,318	43,446	10,217	-	10,217	-	Complete	10,217	33,229	76.5%	23.5%	100.0%
NW	Crystal Creek Park	205,640	7,208	212,848	95,401	-	95,401	-	Complete	95,401	117,447	55.2%	44.8%	100.0%
NE	Foothills Park	61,692	1,172	62,864	46,178	-	46,178	-	Complete	46,178	16,686	26.5%	73.5%	100.0%
NE	Commonwealth Lake Park	41,128	778	41,906	30,809	-	30,809	-	Complete	30,809	11,097	26.5%	73.5%	100.0%
NW	Tualatin Hills Nature Park	90,800	2,323	93,123	27,696	-	27,696	-	Complete	27,696	65,427	70.3%	29.7%	100.0%
NE	Pioneer Park	10,282	254	10,536	9,421	-	9,421	-	Complete	9,421	1,115	10.6%	89.4%	100.0%
NW	Whispering Woods Park	51,410	914	52,324	48,871	-	48,871	-	Complete	48,871	3,453	6.6%	93.4%	100.0%
NW	Willow Creek Nature Park	20,564	389	20,953	21,877	-	21,877	-	Complete	21,877	(924)	-4.4%	104.4%	100.0%
SE	AM Kennedy Park	30,846	741	31,587	26,866	-	26,866	-	Complete	26,866	4,721	14.9%	85.1%	100.0%
SE	Camille Park	77,115	1,784	78,899	61,399	-	61,399	-	Complete	61,399	17,500	22.2%	77.8%	100.0%
SE	Vista Brook Park	20,564	897	21,461	5,414	-	5,414	-	Complete	5,414	16,047	74.8%	25.2%	100.0%
SE	Greenway Park/Koll Center	61,692	2,316	64,008	56,727	-	56,727	-	Complete	56,727	7,281	11.4%	88.6%	100.0%
SE	Bauman Park	82,256	2,024	84,280	30,153	-	30,153	-	Complete	30,153	54,127	64.2%	35.8%	100.0%
SE	Fanno Creek Park	162,456	6,736	169,192	65,185	-	65,185	-	Complete	65,185	104,007	61.5%	38.5%	100.0%
SE	Hideaway Park	41,128	1,105	42,233	38,459	-	38,459	-	Complete	38,459	3,774	8.9%	91.1%	100.0%
SW	Murrayhill Park	61,692	1,031	62,723	65,712	-	65,712	-	Complete	65,712	(2,989)	-4.8%	104.8%	100.0%
SE	Hyland Forest Park	71,974	1,342	73,316	65,521	-	65,521	-	Complete	65,521	7,795	10.6%	89.4%	100.0%
SW	Cooper Mountain	205,640	13,479	219,119	14	-	14	-	On Hold	14	219,105	100.0%	0.0%	100.0%
SW	Winkelman Park	10,282	241	10,523	5,894	-	5,894	-	Complete	5,894	4,629	44.0%	56.0%	100.0%
SW	Lowami Hart Woods	287,896	9,345	297,241	130,125	-	130,125	-	Complete	130,125	167,116	56.2%	43.8%	100.0%
SW	Rosa/Hazeldale Parks	28,790	722	29,512	12,754	-	12,754	-	Complete	12,754	16,758	56.8%	43.2%	100.0%
SW	Mt Williams Park	102,820	9,269	112,089	52,362	-	52,362	-	Complete	52,362	59,727	53.3%	46.7%	100.0%

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		Initial Project Budget	Adjustments	Current Total Project Budget FY 22/23	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)							
SW	Jenkins Estate	154,230	3,365	157,595	139,041	-	139,041	-	Complete	139,041	18,554	11.8%	88.2%	100.0%
SW	Summercrest Park	10,282	193	10,475	7,987	-	7,987	-	Complete	7,987	2,488	23.8%	76.2%	100.0%
SW	Morrison Woods	61,692	4,042	65,734	0	-	0	-	Cancelled	0	65,734	100.0%	0.0%	100.0%
UND	Interpretive Sign Network	339,306	9,264	348,570	326,776	-	326,776	-	Complete	326,776	21,794	6.3%	93.7%	100.0%
NW	Beaverton Creek Trail	61,692	4,043	65,735	-	-	-	-	On Hold	-	65,735	100.0%	0.0%	0.0%
NW	Bethany Wetlands/Bronson Creek	41,128	2,695	43,823	-	-	-	-	On Hold	-	43,823	100.0%	0.0%	0.0%
NW	Bluegrass Downs Park	15,423	1,010	16,433	-	-	-	-	On Hold	-	16,433	100.0%	0.0%	0.0%
NW	Crystal Creek	41,128	2,696	43,824	-	-	-	-	On Hold	-	43,824	100.0%	0.0%	0.0%
UND	Reallocation of project savings to new project budgets	-	(865,000)	(865,000)	-	-	-	-	Reallocation	-	(865,000)	100.0%	0.0%	0.0%
SE	Hyland Woods Phase 2	-	77,120	77,120	65,453	-	65,453	-	Complete	65,453	11,667	15.1%	84.9%	100.0%
SW	Jenkins Estate Phase 2	-	131,457	131,457	67,754	-	67,754	-	Complete	67,754	63,703	48.5%	51.5%	100.0%
NW	Somerset	-	161,030	161,030	161,030	-	161,030	-	Complete	161,030	-	0.0%	100.0%	100.0%
NW	Rock Creek Greenway	-	167,501	167,501	150,152	-	150,152	-	Complete	150,152	17,349	10.4%	89.6%	100.0%
NW	Whispering Woods Phase 2	-	102,661	102,661	97,000	-	97,000	-	Complete	97,000	5,661	5.5%	94.5%	100.0%
SE	Raleigh Park	-	118,187	118,187	88,489	15,008	103,497	162,858	Site Prep	266,355	(148,168)	-125.4%	87.6%	38.9%
NE	Bannister Creek Greenway/NE Park	-	80,798	80,798	32,552	1,568	34,120	46,678	Site Prep	80,798	-	0.0%	42.2%	42.2%
NW	Beaverton Creek Greenway Duncan	-	20,607	20,607	-	-	-	-	Cancelled	-	20,607	100.0%	0.0%	0.0%
SE	Church of Nazarene	-	30,718	30,718	14,121	-	14,121	-	Complete	14,121	16,597	54.0%	46.0%	100.0%
SW	Lilly K. Johnson Woods	-	30,722	30,722	37,132	-	37,132	-	Complete	37,132	(6,410)	-20.9%	120.9%	100.0%
UND	Restoration of new properties to be acquired	643,023	41,096	684,119	976	-	976	6,196	On Hold	7,172	676,947	99.0%	0.1%	13.6%
UND	Reallocation of project savings to new project budgets	-	(1,570,245)	(1,570,245)	-	-	-	-	Reallocation	-	(1,570,245)	100.0%	0.0%	0.0%
NE	NE Quadrant Property(Findley)	-	471,984	471,984	47,213	24,078	71,291	400,693	Site Prep	471,984	-	0.0%	15.1%	15.1%
NE	N. Johnson Greenway (Peterkort)	-	262,760	262,760	-	-	-	-	Cancelled	-	262,760	100.0%	0.0%	0.0%
NE	Commonwealth Lake Park	-	62,932	62,932	4,519	1,380	5,898	57,034	Budget	62,932	-	0.0%	9.4%	9.4%
SW	155th Wetlands	-	26,060	26,060	22,951	-	22,951	-	Complete	22,951	3,109	11.9%	88.1%	100.0%
SW	Bronson Creek New Properties	-	104,887	104,887	-	-	-	104,887	Budget	104,887	-	0.0%	0.0%	0.0%
SE	Fanno Creek Greenway	-	83,909	83,909	80,114	-	80,114	-	Complete	80,114	3,795	4.5%	95.5%	100.0%
NW	HMT north woods and stream	-	52,176	52,176	25,720	2,640	28,360	31,596	Site Prep	59,956	(7,780)	-14.9%	54.4%	47.3%
NE	Cedar Mill Creek Greenway	-	31,260	31,260	21,820	-	21,820	9,440	Site Prep	31,260	-	0.0%	69.8%	69.8%
SW	Fir Grove Park	-	25,908	25,908	22,594	-	22,594	3,314	Site Prep	25,908	-	0.0%	87.2%	87.2%
SW	HL Cain Wetlands	-	25,989	25,989	23,275	-	23,275	2,714	Site Prep	25,989	-	0.0%	89.6%	89.6%
NW	Bronson Creek Park	-	26,191	26,191	7,359	3,816	11,174	16,956	Site Prep	28,130	(1,939)	-7.4%	42.7%	39.7%
SE	Center Street Wetlands Area	-	20,939	20,939	11,167	830	11,997	10,369	Site Prep	22,366	(1,427)	-6.8%	57.3%	53.6%
SW	Tallac Terrace Park	-	10,511	10,511	-	-	-	-	Cancelled	-	10,511	100.0%	0.0%	0.0%
NE	Forest Hills Park	-	10,462	10,462	2,594	500	3,094	7,368	Site Prep	10,462	-	0.0%	29.6%	29.6%
UND	Arborist/Tree Management	-	297,824	297,824	154,216	2,580	156,796	104,018	Site Prep	260,814	37,010	12.4%	52.6%	60.1%
NW	North Bethany Greenway	-	26,131	26,131	10,905	2,100	13,005	13,126	Site Prep	26,131	-	0.0%	49.8%	49.8%
NW	Willow Creek Greenway II	-	26,031	26,031	30,221	-	30,221	1,706	Complete	31,927	(5,896)	-22.6%	116.1%	94.7%
NW	Westside Trail Segment 18	-	26,221	26,221	475	-	475	25,746	Budget	26,221	-	0.0%	1.8%	1.8%
SW	Westside Trail- Burntwood area	-	25,813	25,813	23,939	-	23,939	-	Complete	23,939	1,874	7.3%	92.7%	100.0%
NW	Waterhouse Trail	-	26,207	26,207	3,404	804	4,208	21,999	Site Prep	26,207	-	0.0%	16.1%	16.1%
Sub-total Natural Area Restoration		3,762,901	293,026	4,055,927	2,674,819	55,303	2,730,122	1,325,805		3,756,820	299,107	7.4%	67.3%	72.7%
UND	Authorized Use of Savings for Natural Area Preservation - Land Acquisition	-	(299,107)	(299,107)	-	-	-	(299,107)	N/A	-	(299,107)	n/a	n/a	n/a
Total Natural Area Restoration		3,762,901	(6,081)	3,756,820	2,674,819	55,303	2,730,122	1,026,698		3,756,820	-	0.0%	72.7%	72.7%
Natural Area Preservation - Land Acquisition														
UND	Natural Area Acquisitions	8,400,000	447,583	8,847,583	9,146,690	-	9,146,690	-	Budget	9,146,690	(299,107)	-3.4%	103.4%	100.0%
Sub-total Natural Area Preservation - Land Acquisition		8,400,000	447,583	8,847,583	9,146,690	-	9,146,690	-		9,146,690	(299,107)	-3.4%	103.4%	100.0%
UND	Authorized Use of Savings from Natural Area Restoration	-	299,107	299,107	-	-	-	-	N/A	-	299,107	n/a	n/a	n/a
Total Natural Area Preservation - Land Acquisition		8,400,000	746,690	9,146,690	9,146,690	-	9,146,690	-		9,146,690	-	0.0%	100.0%	100.0%

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Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance	Percent of Variance	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 22/23	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
<u>New Linear Park and Trail Development</u>														
SW	Westside Trail Segments 1, 4, & 7	4,267,030	85,084	4,352,114	4,381,083	-	4,381,083	-	Complete	4,381,083	(28,969)	-0.7%	100.7%	100.0%
NE	Jordan/Husen Park Trail	1,645,120	46,432	1,691,552	1,227,496	-	1,227,496	-	Complete	1,227,496	464,056	27.4%	72.6%	100.0%
NW	Waterhouse Trail Segments 1, 5 & West Spur	3,804,340	78,646	3,882,986	4,394,637	-	4,394,637	-	Complete	4,394,637	(511,651)	-13.2%	113.2%	100.0%
NW	Rock Creek Trail #5 & Allenbach, North Bethany #2	2,262,040	103,949	2,365,989	1,743,667	-	1,743,667	-	Complete	1,743,667	622,322	26.3%	73.7%	100.0%
UND	Miscellaneous Natural Trails	100,000	8,837	108,837	30,394	-	30,394	78,443	Budget	108,837	-	0.0%	27.9%	27.9%
NW	Nature Park - Old Wagon Trail	359,870	3,094	362,964	238,702	-	238,702	-	Complete	238,702	124,262	34.2%	65.8%	100.0%
NE	NE Quadrant Trail - Bluffs Phase 2	257,050	14,797	271,847	412,424	-	412,424	-	Complete	412,424	(140,577)	-51.7%	151.7%	100.0%
SW	Lowami Hart Woods	822,560	55,645	878,205	1,255,274	-	1,255,274	-	Complete	1,255,274	(377,069)	-42.9%	142.9%	100.0%
NW	Westside - Waterhouse Trail Connection	1,542,300	48,560	1,590,860	1,055,589	-	1,055,589	-	Complete	1,055,589	535,271	33.6%	66.4%	100.0%
	Sub-total New Linear Park and Trail Development	15,060,310	445,044	15,505,354	14,739,266	-	14,739,266	78,443		14,817,709	687,645	4.4%	95.1%	99.5%
	Authorized Use of Savings for Multi-field/Multi-purpose													
UND	Athletic Field Development	-	(687,645)	(687,645)	-	-	-	-	N/A	-	(687,645)	n/a	n/a	n/a
	Total New Linear Park and Trail Development	15,060,310	(242,601)	14,817,709	14,739,266	-	14,739,266	78,443		14,817,709	-	0.0%	99.5%	99.5%
<u>New Linear Park and Trail Land Acquisition</u>														
UND	New Linear Park and Trail Acquisitions	1,200,000	23,401	1,223,401	1,222,206	-	1,222,206	1,195	Budget	1,223,401	-	0.0%	99.9%	99.9%
	Total New Linear Park and Trail Land Acquisition	1,200,000	23,401	1,223,401	1,222,206	-	1,222,206	1,195		1,223,401	-	0.0%	99.9%	99.9%
<u>Multi-field/Multi-purpose Athletic Field Development</u>														
SW	Winkelman Athletic Field	514,100	34,601	548,701	941,843	-	941,843	-	Complete	941,843	(393,142)	-71.6%	171.6%	100.0%
SE	Meadow Waye Park	514,100	4,791	518,891	407,340	-	407,340	-	Complete	407,340	111,551	21.5%	78.5%	100.0%
NW	New Fields in NW Quadrant - Living Hope	514,100	77,969	592,069	1,175,521	-	1,175,521	81,540	Award	1,257,061	(664,992)	-112.3%	198.5%	93.5%
NE	New Fields in NE Quadrant (Cedar Mill Park)	514,100	14,184	528,284	527,993	-	527,993	-	Complete	527,993	291	0.1%	99.9%	100.0%
SW	New Fields in SW Quadrant - MVCP	514,100	59,494	573,594	114,647	139	114,785	458,809	Budget	573,594	-	0.0%	20.0%	20.0%
SE	New Fields in SE Quadrant (Conestoga Middle School)	514,100	19,833	533,933	548,917	-	548,917	-	Complete	548,917	(14,984)	-2.8%	102.8%	100.0%
	Sub-total Multi-field/Multi-purpose Athletic Field Dev.	3,084,600	210,872	3,295,472	3,716,261	139	3,716,399	540,349		4,256,748	(961,276)	-29.2%	112.8%	87.3%
	Authorized Use of Savings from New Linear													
UND	Park and Trail Development category	-	687,645	687,645	-	-	-	-	N/A	-	687,645	n/a	n/a	n/a
	Authorized Use of Savings from Facility													
UND	Rehabilitation category	-	244,609	244,609	-	-	-	-	N/A	-	244,609	n/a	n/a	n/a
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	29,022	29,022	-	-	-	-	N/A	-	29,022	n/a	n/a	n/a
	Total Multi-field/Multi-purpose Athletic Field Dev.	3,084,600	1,172,148	4,256,748	3,716,261	139	3,716,399	540,349		4,256,748	-	0.0%	87.3%	87.3%
<u>Deferred Park Maintenance Replacements</u>														
UND	Play Structure Replacements at 11 sites	810,223	3,685	813,908	773,055	-	773,055	-	Complete	773,055	40,853	5.0%	95.0%	100.0%
NW	Bridge/boardwalk replacement - Willow Creek	96,661	1,276	97,937	127,277	-	127,277	-	Complete	127,277	(29,340)	-30.0%	130.0%	100.0%
SW	Bridge/boardwalk replacement - Rosa Park	38,909	369	39,278	38,381	-	38,381	-	Complete	38,381	897	2.3%	97.7%	100.0%
SW	Bridge/boardwalk replacement - Jenkins Estate	7,586	34	7,620	28,430	-	28,430	-	Complete	28,430	(20,810)	-273.1%	373.1%	100.0%
SE	Bridge/boardwalk replacement - Hartwood Highlands	10,767	134	10,901	985	-	985	-	Cancelled	985	9,916	91.0%	9.0%	100.0%
NE	Irrigation Replacement at Roxbury Park	48,854	63	48,917	41,902	-	41,902	-	Complete	41,902	7,015	14.3%	85.7%	100.0%
UND	Pedestrian Path Replacement at 3 sites	116,687	150	116,837	118,039	-	118,039	-	Complete	118,039	(1,202)	-1.0%	101.0%	100.0%
SW	Permeable Parking Lot at Aloha Swim Center	160,914	1,515	162,429	191,970	-	191,970	-	Complete	191,970	(29,541)	-18.2%	118.2%	100.0%
NE	Permeable Parking Lot at Sunset Swim Center	160,914	2,614	163,528	512,435	-	512,435	-	Complete	512,435	(348,907)	-213.4%	313.4%	100.0%
	Sub-total Deferred Park Maintenance Replacements	1,451,515	9,840	1,461,355	1,832,474	-	1,832,474	-		1,832,474	(371,119)	-25.4%	125.4%	100.0%
	Authorized Use of Savings from Facility Expansion &													
UND	Improvements Category	-	200,634	200,634	-	-	-	-	N/A	-	200,634	n/a	n/a	n/a
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	170,485	170,485	-	-	-	-	N/A	-	170,485	n/a	n/a	n/a
	Total Deferred Park Maintenance Replacements	1,451,515	380,959	1,832,474	1,832,474	-	1,832,474	-		1,832,474	-	0.0%	100.0%	100.0%

Tualatin Hills Park and Recreation District
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Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance	Percent of Variance	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 22/23	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				Est. Cost (Over) Under Budget	Total Cost Variance to Budget		
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
Facility Rehabilitation														
UND	Structural Upgrades at Several Facilities	317,950	(194,874)	123,076	115,484	-	115,484	-	Complete	115,484	7,592	6.2%	93.8%	100.0%
SW	Structural Upgrades at Aloha Swim Center	406,279	8,497	414,776	518,302	-	518,302	-	Complete	518,302	(103,526)	-25.0%	125.0%	100.0%
SE	Structural Upgrades at Beaverton Swim Center	1,447,363	37,353	1,484,716	820,440	-	820,440	-	Complete	820,440	664,276	44.7%	55.3%	100.0%
NE	Structural Upgrades at Cedar Hills Recreation Center	628,087	18,177	646,264	544,403	-	544,403	-	Complete	544,403	101,861	15.8%	84.2%	100.0%
SW	Structural Upgrades at Conestoga Rec/Aquatic Ctr	44,810	847	45,657	66,762	-	66,762	-	Complete	66,762	(21,105)	-46.2%	146.2%	100.0%
SE	Structural Upgrades at Garden Home Recreation Center	486,935	21,433	508,368	513,762	-	513,762	-	Complete	513,762	(5,394)	-1.1%	101.1%	100.0%
SE	Structural Upgrades at Harman Swim Center	179,987	2,779	182,766	73,115	-	73,115	-	Complete	73,115	109,651	60.0%	40.0%	100.0%
NW	Structural Upgrades at HMT/50 Mtr Pool/Aquatic Ctr	312,176	4,692	316,868	233,429	-	233,429	-	Complete	233,429	83,439	26.3%	73.7%	100.0%
NW	Structural Upgrades at HMT Aquatic Ctr - Roof Replacement	-	203,170	203,170	446,162	-	446,162	-	Complete	446,162	(242,992)	-119.6%	219.6%	100.0%
NW	Structural Upgrades at HMT Administration Building	397,315	6,080	403,395	299,599	-	299,599	-	Complete	299,599	103,796	25.7%	74.3%	100.0%
NW	Structural Upgrades at HMT Athletic Center	65,721	85	65,806	66,000	-	66,000	-	Complete	66,000	(194)	-0.3%	100.3%	100.0%
NW	Structural Upgrades at HMT Dryland Training Ctr	116,506	2,137	118,643	75,686	-	75,686	-	Complete	75,686	42,957	36.2%	63.8%	100.0%
NW	Structural Upgrades at HMT Tennis Center	268,860	5,033	273,893	74,804	-	74,804	-	Complete	74,804	199,089	72.7%	27.3%	100.0%
SE	Structural Upgrades at Raleigh Swim Center	4,481	6	4,487	5,703	-	5,703	-	Complete	5,703	(1,216)	-27.1%	127.1%	100.0%
NW	Structural Upgrades at Somerset Swim Center	8,962	12	8,974	9,333	-	9,333	-	Complete	9,333	(359)	-4.0%	104.0%	100.0%
NE	Sunset Swim Center Structural Upgrades	1,028,200	16,245	1,044,445	626,419	-	626,419	-	Complete	626,419	418,026	40.0%	60.0%	100.0%
NE	Sunset Swim Center Pool Tank	514,100	275	514,375	308,574	-	308,574	-	Complete	308,574	205,801	40.0%	60.0%	100.0%
UND	Auto Gas Meter Shut Off Valves at All Facilities	-	275	275	17,368	-	17,368	-	Complete	17,368	(17,093)	100.0%	0.0%	100.0%
Sub-total Facility Rehabilitation		6,227,732	132,222	6,359,954	4,815,345	-	4,815,345	-		4,815,345	1,544,609	24.3%	75.7%	100.0%
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(1,300,000)	(1,300,000)	-	-	-	-	N/A	-	(1,300,000)	n/a	n/a	n/a
Sub-total Facility Rehabilitation		6,227,732	(1,167,778)	5,059,954	4,815,345	-	4,815,345	-		4,815,345	244,609	4.8%	n/a	n/a
UND	Authorized Use of Savings for Multi-field/Multi-purpose Athletic Field Development	-	(244,609)	(244,609)	-	-	-	-	N/A	-	(244,609)	n/a	n/a	n/a
Total Facility Rehabilitation		6,227,732	(1,412,387)	4,815,345	4,815,345	-	4,815,345	-		4,815,345	-	0.0%	100.0%	100.0%
Facility Expansion and Improvements														
SE	Elsie Stuhr Center Expansion & Structural Improvements	1,997,868	30,311	2,028,179	2,039,367	-	2,039,367	-	Complete	2,039,367	(11,188)	-0.6%	100.6%	100.0%
SW	Conestoga Rec/Aquatic Expansion & Splash Pad	5,449,460	85,351	5,534,811	5,414,909	-	5,414,909	-	Complete	5,414,909	119,902	2.2%	97.8%	100.0%
SW	Aloha ADA Dressing Rooms	123,384	158	123,542	178,764	-	178,764	-	Complete	178,764	(55,222)	-44.7%	144.7%	100.0%
NW	Aquatics Center ADA Dressing Rooms	133,666	1,083	134,749	180,540	-	180,540	-	Complete	180,540	(45,791)	-34.0%	134.0%	100.0%
NE	Athletic Center HVAC Upgrades	514,100	654	514,754	321,821	-	321,821	-	Complete	321,821	192,933	37.5%	62.5%	100.0%
Sub-total Facility Expansion and Improvements		8,218,478	117,557	8,336,035	8,135,401	-	8,135,401	-		8,135,401	200,634	2.4%	97.6%	100.0%
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(200,634)	(200,634)	-	-	-	-	N/A	-	(200,634)	n/a	n/a	n/a
Total Facility Expansion and Improvements		8,218,478	(83,077)	8,135,401	8,135,401	-	8,135,401	-		8,135,401	-	0.0%	100.0%	100.0%
ADA/Access Improvements														
NW	HMT ADA Parking & other site improvement	735,163	19,544	754,707	1,019,771	-	1,019,771	-	Complete	1,019,771	(265,064)	-35.1%	135.1%	100.0%
UND	ADA Improvements - undesignated funds	116,184	2,712	118,896	72,245	-	72,245	-	Complete	72,245	46,651	39.2%	60.8%	100.0%
SW	ADA Improvements - Barrows Park	8,227	104	8,331	6,825	-	6,825	-	Complete	6,825	1,506	18.1%	81.9%	100.0%
NW	ADA Improvements - Bethany Lake Park	20,564	194	20,758	25,566	-	25,566	-	Complete	25,566	(4,808)	-23.2%	123.2%	100.0%
NE	ADA Improvements - Cedar Hills Recreation Center	8,226	130	8,356	8,255	-	8,255	-	Complete	8,255	101	1.2%	98.8%	100.0%
NE	ADA Improvements - Forest Hills Park	12,338	197	12,535	23,416	-	23,416	-	Complete	23,416	(10,881)	-86.8%	186.8%	100.0%
SE	ADA Improvements - Greenway Park	15,423	196	15,619	-	-	-	-	Cancelled	-	15,619	100.0%	0.0%	0.0%
SW	ADA Improvements - Jenkins Estate	16,450	262	16,712	11,550	-	11,550	-	Complete	11,550	5,162	30.9%	69.1%	100.0%
SW	ADA Improvements - Lawndale Park	30,846	40	30,886	16,626	-	16,626	-	Complete	16,626	14,260	46.2%	53.8%	100.0%
NE	ADA Improvements - Lost Park	15,423	245	15,668	15,000	-	15,000	-	Complete	15,000	668	4.3%	95.7%	100.0%
NW	ADA Improvements - Rock Crk Pwrlne Prk (Soccer Fld)	20,564	327	20,891	17,799	-	17,799	-	Complete	17,799	3,092	14.8%	85.2%	100.0%
NW	ADA Improvements - Skyview Park	5,140	82	5,222	7,075	-	7,075	-	Complete	7,075	(1,853)	-35.5%	135.5%	100.0%
NW	ADA Improvements - Waterhouse Powerline Park	8,226	183	8,409	8,402	-	8,402	-	Complete	8,402	7	0.1%	99.9%	100.0%
NE	ADA Improvements - West Sylvan Park	5,140	82	5,222	5,102	-	5,102	-	Complete	5,102	120	2.3%	97.7%	100.0%
SE	ADA Improvements - Wonderland Park	10,282	163	10,445	4,915	-	4,915	-	Complete	4,915	5,530	52.9%	47.1%	100.0%
Sub-total ADA/Access Improvements		1,028,196	24,461	1,052,657	1,242,547	-	1,242,547	-		1,242,547	(189,890)	-18.0%	118.0%	100.0%

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Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance	Percent of Variance	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 22/23	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	189,890	189,890	-	-	-	-	N/A	-	189,890	100.0%	n/a	n/a
	Total ADA/Access Improvements	1,028,196	214,351	1,242,547	1,242,547	-	1,242,547	-		1,242,547	-		100.0%	100.0%
	Community Center Land Acquisition													
UND	Community Center / Community Park (SW Quadrant) (Hulse/BSD/Engel)	5,000,000	105,974	5,105,974	1,654,847	-	1,654,847	-	Complete	1,654,847	3,451,127	67.6%	32.4%	100.0%
UND	Community Center / Community Park (SW Quadrant) (Wenzel/Wall)	-	-	-	2,351,777	-	2,351,777	-	Complete	2,351,777	(2,351,777)	-100.0%	n/a	100.0%
	Sub-total Community Center Land Acquisition	5,000,000	105,974	5,105,974	4,006,624	-	4,006,624	-		4,006,624	1,099,350	21.5%	78.5%	100.0%
UND	Outside Funding from Washington County Transferred to New Community Park Development	-	(176,000)	(176,000)	-	-	-	-	N/A	-	(176,000)	n/a	n/a	n/a
UND	Outside Funding from Metro Transferred to New Community Park Development	-	(208,251)	(208,251)	-	-	-	-	N/A	-	(208,251)	n/a	n/a	n/a
UND	Authorized Use of Savings for New Neighborhood Parks Land Acquisition Category	-	(715,099)	(715,099)	-	-	-	-	N/A	-	(715,099)	n/a	n/a	n/a
	Total Community Center Land Acquisition	5,000,000	(993,376)	4,006,624	4,006,624	-	4,006,624	-		4,006,624	-	0.0%	100.0%	100.0%
	Bond Administration Costs													
ADM	Debt Issuance Costs	1,393,000	(539,654)	853,346	68,142	-	68,142	-	Complete	68,142	785,204	92.0%	8.0%	100.0%
ADM	Bond Accountant Personnel Costs	-	241,090	241,090	288,678	-	288,678	-	Complete	288,678	(47,588)	-19.7%	119.7%	100.0%
ADM	Deputy Director of Planning Personnel Costs	-	57,454	57,454	57,454	-	57,454	-	Complete	57,454	-	-100.0%	n/a	100.0%
ADM	Communications Support	-	50,000	50,000	12,675	-	12,675	37,325	Budget	50,000	-	0.0%	25.4%	25.4%
ADM	Technology Needs	18,330	-	18,330	23,952	-	23,952	-	Complete	23,952	(5,622)	-30.7%	130.7%	100.0%
ADM	Office Furniture	7,150	-	7,150	5,378	-	5,378	-	Complete	5,378	1,772	24.8%	75.2%	100.0%
ADM	Admin/Consultant Costs	31,520	-	31,520	48,093	-	48,093	-	Complete	48,093	(16,573)	-52.6%	152.6%	100.0%
ADM	Additional Bond Proceeds	-	1,507,717	1,507,717	-	-	-	-	Budget	-	1,507,717	100.0%	0.0%	0.0%
ADM	FY2021-2022 Interest Actual	-	13,327	13,327	-	-	-	-	Complete	-	13,327	100.0%	0.0%	0.0%
ADM	FY2022-2023 Interest Budget	-	8,000	8,000	-	-	-	-	Budget	-	8,000	100.0%	0.0%	0.0%
	Sub-total Bond Administration Costs	1,450,000	1,337,934	2,787,934	504,372	-	504,372	37,325		541,697	2,246,237	80.6%	18.1%	93.1%
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(170,485)	(170,485)	-	-	-	-	N/A	-	(170,485)	n/a	n/a	n/a
UND	Authorized Use of Savings for New Neighborhood Parks Development Category	-	(173,175)	(173,175)	-	-	-	-	N/A	-	(173,175)	n/a	n/a	n/a
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(930,529)	(930,529)	-	-	-	-	N/A	-	(930,529)	n/a	n/a	n/a
UND	Authorized Use of Savings for ADA/Access Improvements Category	-	(189,890)	(189,890)	-	-	-	-	N/A	-	(189,890)	n/a	n/a	n/a
UND	Authorized Use of Savings for Renovate & Redevelop Neighborhood Parks	-	(419,554)	(419,554)	-	-	-	-	N/A	-	(419,554)	n/a	n/a	n/a
UND	Authorized Use of Savings for Multi-field/ Multi-purpose Athletic Field Dev.	-	(29,022)	(29,022)	-	-	-	-	N/A	-	(29,022)	n/a	n/a	n/a
	Total Bond Administration Costs	1,450,000	(574,722)	875,278	504,372	-	504,372	37,325		541,697	333,581	38.1%	57.6%	93.1%
	Grand Total	100,000,000	4,653,713	104,653,713	102,504,853	55,441	102,560,294	1,759,736		104,320,132	333,581	0.3%	98.0%	98.3%

THPRD Bond Capital Program
Funds Reprogramming Analysis - Based on Category Transfer Eligibility
As of 10/31/2022

	Category (Over) Under Budget
Limited Reprogramming	
Land: New Neighborhood Park	-
New Community Park	-
New Linear Park	-
New Community Center/Park	-
	-
	-
Nat Res: Restoration	-
Acquisition	-
	-
	-
All Other	
New Neighborhood Park Dev	-
Neighborhood Park Renov	-
New Community Park Dev	-
Community Park Renov	-
New Linear Parks and Trails	-
Athletic Field Development	-
Deferred Park Maint Replace	-
Facility Rehabilitation	-
ADA	-
Facility Expansion	-
Bond Admin Costs	333,581
	333,581
	333,581
Grand Total	333,581



MEMORANDUM

Date: December 1, 2022
 To: Board of Directors
 From: Jared Isaksen, Finance Services Director / CFO
 Re: **System Development Report for October 2022**

The Board of Directors approved a resolution implementing the System Development Charge program on November 17, 1998. Below please find the various categories for SDC's, i.e., Single Family, Multiple Family and Non-residential Development. Also listed are the collection amounts for both the City of Beaverton and Washington County, and the 2.6% handling fee for collections through October 2022. This report includes information for the program for fiscal year to date.

	Current Rate per Unit	With 2.6% Discount		Current Rate per Unit	With 2.6% Discount
Single Family			Multi-Family		
North Bethany	\$ 14,043.00	\$ 13,677.88	North Bethany	\$ 10,533.00	\$ 10,259.14
Bonny Slope West	11,787.00	11,480.54	Bonny Slope West	8,840.00	8,610.16
South Cooper Mountain	11,787.00	11,480.54	South Cooper Mountain	8,840.00	8,610.16
Other	11,787.00	11,480.54	Other	8,840.00	8,610.16
Accessory Dwelling			Senior Housing		
North Bethany	5,712.00	5,563.49	North Bethany	7,860.00	7,655.64
Other	4,794.00	4,669.36	Other	6,597.00	6,425.48
Non-residential					
Other	466.00	453.88			

City of Beaverton Collection of SDCs

	Gross Receipts	Collection Fee	Net Revenue
8 Single Family Units	\$ 94,296.02	\$ 2,451.70	\$ 91,844.32
331 Multi-family Units	2,661,025.87	69,186.67	2,591,839.20
100 Senior Living	673,777.00	17,518.20	656,258.80
- Non-residential	30,226.79	785.90	29,440.89
439	\$ 3,459,325.68	\$ 89,942.47	\$ 3,369,383.21

Washington County Collection of SDCs

	Gross Receipts	Collection Fee	Net Revenue
119 Single Family Units	\$ 1,615,403.09	\$ 41,252.41	\$ 1,574,150.68
(17) Less SFR Credits	(231,344.39)	(5,708.59)	(225,635.80)
56 Multi-family Units	406,640.00	10,572.64	396,067.36
(23) Less MFR Credits	(203,320.00)	(5,286.32)	(198,033.68)
12 Accessory Dwelling Units	60,758.05	1,499.47	59,258.58
(2) Less: ADU Credits	(9,588.01)	(249.29)	(9,338.72)
82 Senior Living	550,515.73	9,336.01	541,179.72
(6) Less SL Credits	(43,960.62)	(1,033.22)	(42,927.40)
1 Non-residential	19,401.93	310.43	19,091.50
- Processing fee for waived units	-	-	-
222	\$ 2,164,505.79	\$ 50,693.55	\$ 2,113,812.24

Recap by Agency

	Percent	Gross Receipts	Collection Fee	Net Revenue
439 City of Beaverton	61.45%	\$ 3,459,325.68	\$ 89,942.47	\$ 3,369,383.21
222 Washington County	38.55%	2,164,505.79	50,693.55	2,113,812.24
661	100.00%	\$ 5,623,831.46	\$ 140,636.01	\$ 5,483,195.45

System Development Charge Report, October 2022

Recap by Dwelling

	<u>Single Family</u>	<u>Multi-Family</u>	<u>ADU</u>	<u>Senior Living</u>	<u>Total</u>
City of Beaverton	8	331	-	100	439
Washington County	<u>102</u>	<u>33</u>	<u>11</u>	<u>76</u>	<u>222</u>
	<u>110</u>	<u>364</u>	<u>11</u>	<u>176</u>	<u>661</u>

Total Receipts Fiscal Year to Date

Gross Receipts	\$ 5,623,831.46
Collection Fees	(140,636.01)
	<u>\$ 5,483,195.45</u>
Grants & Others	\$ -
Interest	\$ 166,059.13
	<u>\$ 5,649,254.58</u>

Total Payments Fiscal Year to Date

Refunds	\$ -
Administrative Costs	(100.00)
Project Costs -- Development	(170,274.62)
Project Costs -- Land Acquisition	(507,082.10)
	<u>(677,456.72)</u>
	<u>\$ 4,971,797.86</u>

Beginning Balance 7/1/22

36,980,270.56

Current Balance

\$ 41,952,068.42

Recap by Month, FY 2022/23

	<u>Net Receipts</u>	<u>Expenditures</u>	<u>Interest</u>	<u>SDC Fund Total</u>
July	\$ 3,286,080.35	\$ (159,300.90)	\$ 26,931.58	\$ 3,153,711.03
August	469,564.02	(17,549.90)	37,986.25	490,000.37
September	596,532.56	(20,578.03)	45,361.57	621,316.10
October	1,130,918.52	(479,927.89)	55,779.73	706,770.36
November	-	-	-	-
December	-	-	-	-
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
	<u>\$ 5,483,095.45</u>	<u>\$ (677,356.72)</u>	<u>\$ 166,059.13</u>	<u>\$ 4,971,797.86</u>

Beginning Balance 7/1/22

36,980,270.56

Current Balance

\$ 41,952,068.42

Recap by Month, by Unit

	<u>Single Family</u>	<u>Multi-Family</u>	<u>Senior Living</u>	<u>ADU</u>	<u>Total Units</u>
July	21	270	100	3	394
August	33	-	-	4	37
September	28	33	6	2	69
October	28	61	70	2	161
November	-	-	-	-	-
December	-	-	-	-	-
January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
	<u>110</u>	<u>364</u>	<u>176</u>	<u>11</u>	<u>661</u>

Affordable Housing Waivers

	<u># 100%</u>	<u>Value</u>	<u># 50%</u>	<u>Value</u>	<u>Total Value</u>
October	14	120,624	60	258,480	379,104
Total through 10/2022	<u>14</u>	<u>\$ 120,624</u>	<u>60</u>	<u>\$ 258,480</u>	<u>\$ 379,104</u>