



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

**Board of Directors Regular Meeting
Tuesday, December 11, 2018**

**6:00 pm Executive Session
7:00 pm Regular Meeting**

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

AGENDA

1. Executive Session*
 - A. Personnel
 - B. Land
2. Call Regular Meeting to Order
3. Action Resulting from Executive Session
4. Presentations
 - A. [Recognition of Volunteers from the Church of Jesus Christ of Latter-day Saints](#)
 - B. [Accept: Audit Report on Park District Financial Statements for Fiscal Year 2017/18](#)
5. Audience Time**
6. Board Time
 - A. Committee Liaisons Update
7. Consent Agenda***
 - A. [Approve: Minutes of November 13, 2018 Regular Board Meeting](#)
 - B. [Approve: Monthly Bills](#)
 - C. [Approve: Monthly Financial Statement](#)
8. Unfinished Business
 - A. [Update: Parks Functional Plan Update](#)
 - B. [Information: General Manager's Report](#)
9. New Business
 - A. [Approve: Resolution Appointing Advisory Committee Members](#)
10. Adjourn

Executive Session:** Executive Sessions are permitted under the authority of ORS 192.660. Copies of the statute are available at the offices of Tualatin Hills Park & Recreation District. *Public Comment/Audience Time:** If you wish to be heard on an item not on the agenda, or a Consent Agenda item, you may be heard under Audience Time with a 3-minute time limit. If you wish to speak on an agenda item, also with a 3-minute time limit, please wait until it is before the Board. Note: Agenda items may not be considered in the order listed. *****Consent Agenda:** If you wish to speak on an agenda item on the Consent Agenda, you may be heard under Audience Time. Consent Agenda items will be approved without discussion unless there is a request to discuss a particular Consent Agenda item. The issue separately discussed will be voted on separately. In compliance with the Americans with Disabilities Act (ADA), this material, in an alternate format, or special accommodations for the meeting, will be made available by calling 503-645-6433 at least 48 hours prior to the meeting.



MEMO

DATE: December 5, 2018
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: Information Regarding the December 11, 2018 Board of Directors Meeting

Agenda Item #4 – Presentations

A. Recognition of Volunteers from the Church of Jesus Christ of Latter-day Saints

Attached please find a memo reporting that Members of the Beaverton, Oregon Stake of the Church of Jesus Christ of Latter-day Saints and its eight wards will be at your meeting to be recognized for their longtime volunteer service to and support of THPRD.

B. Accept: Audit Report on Park District Financial Statements for Fiscal Year 2017/18

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, 2018 and to answer any questions the board may have.

Action Requested: Board of directors' acceptance of the Audit Report on the park district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2018.

Agenda Item #7 – Consent Agenda

Attached please find consent agenda items #7A-C for your review and approval.

Action Requested: Approve Consent Agenda Items #7A-C as submitted:
A. Approve: Minutes of November 13, 2018 Board Meeting
B. Approve: Monthly Bills
C. Approve: Monthly Financial Statement

Agenda Item #8 – Unfinished Business

A. Parks Functional Plan Update

Attached please find a memo providing an overview of the update to the district's Parks Functional Plan currently in process and seeking board input. Jeannine Rustad, Planning manager, will be at your meeting to provide an overview of the memo and 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. Resolution Appointing Advisory Committee Members

Attached please find a memo seeking board approval of a resolution to appoint eleven advisory committee members to fill vacancies on the Nature & Trails, Parks & Facilities, and the Programs &

Events advisory committees. Bruce Barbarasch, Nature & Trails manager, will be at your meeting to provide an overview of the request and to answer any questions the board may have.

Action Requested: Board of directors' approval of Resolution 2018-17, appointing advisory committee members.

Other Packet Enclosures

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



MEMO

DATE: December 6, 2018
TO: Board of Directors
FROM: Keith Watson, Community Programs Manager

RE: **Recognition of Volunteers from the Church of Jesus Christ of Latter-day Saints**

Members of the Beaverton, Oregon Stake of the Church of Jesus Christ of Latter-day Saints and its eight wards will be at your meeting to be recognized for their longtime volunteer service to and support of the Tualatin Hills Park & Recreation District.

We recognize that many of the activities, services, and events that we put on throughout the year are successful in large part because of the quality of service provided by this group of dedicated individuals. Since 2005, 1,868 Stake volunteers have provided 5,939 hours of service engaging kids and adults in interactive activities at the district's annual Party in the Park event. More remarkable than any particular project, the Stake is a replicable model for volunteer involvement, building volunteer leadership, and sustaining partnerships over decades.

They are truly an inspiration to us all and we thank them for their generous service.



MEMO

DATE: November 30, 2018
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: Accept Audit Report on Park District Financial Statements for Fiscal Year 2017/18

Julie Fahey, Audit Partner with Talbot, Korvola & Warwick, LLP, will be presenting the Audit Report on the park district's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018, at the December 11, 2018 board of directors meeting.

Staff and the district auditors, Talbot, Korvola and Warwick LLP, presented the draft CAFR to the district's Audit Committee on November 29, 2018 for their review and approval. A copy of the audited CAFR is attached.

Furthermore, the district has once again received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the CAFR dated June 30, 2017. Julie will share the significance of this award and the various ways this ensures the district maintains fiscal credibility.

Action Requested

Board of directors' acceptance of the Audit Report on the park district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2018.

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018



**PREPARED BY THE
BUSINESS AND FACILITIES DIVISION
FINANCE DEPARTMENT**

TUALATIN HILLS PARK & RECREATION DISTRICT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2018

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**TUALATIN HILLS PARK & RECREATION DISTRICT
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2018**

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**Independent Auditor's Report on Compliance and
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INTRODUCTORY SECTION



November 29, 2018

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

In accordance with state statutes, the Comprehensive Annual Financial Report (CAFR) of the Tualatin Hills Park & Recreation District (district) for the fiscal year ended June 30, 2018 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the district. All disclosures necessary to enable the reader to gain the maximum understanding of the district's financial activities have been included.

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

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

Talbot, Korvola & Warwick, LLP has issued an unmodified opinion on the district's financial statements for the year ended June 30, 2018. The independent auditor's report is located at the front of the financial section of this report. Immediately following, the reader will find Management's Discussion and Analysis (MD&A) that provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The Tualatin Hills Park & Recreation District is a special service district formed in 1955, operating under Oregon Revised Statutes Chapter 266 as a separate municipal corporation. The district is governed by a five member board of directors, elected to four-year terms of office, with daily operations administered by a general manager. The district provides year-round park and recreation services to a diverse population of over 240,000 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 patrons.

- 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; five volleyball courts; six long/high jump courts; and an outdoor hockey rink.
- The district has 296 park and recreation facility sites totaling approximately 2,406 acres, consisting of 1,308 acres of wetland/natural areas, and 1,098 acres of developed sites, including neighborhood, community and regional parks. District sites include three lakes, 27 miles of stream corridor, and 51 miles of off-street pathways.
- District programs include: aquatics instruction, leagues and drop-in programs; youth and adult sports leagues and fitness programs; youth and adult general and specialized recreation programs; youth after-school and day camps; senior fitness and recreation programs; developmentally disabled and special needs recreation programs; and natural resource education programs.

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

FACTORS AFFECTING FINANCIAL CONDITIONS

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

Local economy – Due to Ballot Measure 50, passed by voters in May 1997, the district has a permanent tax rate of \$1.3073 per \$1,000 of assessed value. An annual 3.0 percent increase is allowed on maximum assessed valuation of existing properties, along with increases due to new construction, land partitions, zoning changes, etc. The district was able to maintain a stable revenue base throughout the recession. Over the past several years the district experienced significant revenue growth from System Development Charge (SDC) fees due to increased construction within the district boundaries and a fee increase based on updated methodology. Fees increased 27.6 percent from 2016/17 to 2017/18.

Because the district's 2018 assessed value is only 62.3 percent of market value, there is an inherent cushion in property tax collections on most properties. Fiscal year 2017/18 resulted in a growth of 4.5 percent in general fund property taxes over fiscal year 2016/17, consisting of approximately 3.0 percent approved valuation increase on existing properties, and 1.5 percent exception based growth (growth due to new development). 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 2018/19 of 4.5 percent.

Washington County, the second most populous county in Oregon, experienced job growth of 1.6 percent over the previous year. All job categories remained level or showed an increase with a total increase of 4,700 jobs. Furthermore, the county's unemployment rate as of August, 2018 sits at 3.4 percent (seasonally adjusted), a lower rate than the state (3.9 percent) and national rates (3.9 percent). As mentioned above, the revenues received from the assessment of system development charges (SDC's) for new construction remains strong. SDC revenues are statutorily restricted to use for purchase or construction of new, or expansion of existing, facilities, improvements and land within the district.

Long-term financial planning

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

The final step necessary for this long-term focus was the completion of the five functional plans. These plans address five key areas (parks, programs, natural resources, trails and athletic fields) and provide a structured approach for implementation of the recommendations generated from the three main plans. All functional plans were completed during the 2015/16 fiscal year. Additionally, the Programs Functional Plan was updated in April 2017 and the Parks Functional Plan will be updated during the 2108/19 fiscal year.

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 2018/19 budget year:

- Ensure the district is serving the entire community by eliminating barriers that may inhibit participation by continuing implementation of the completed Americans with Disabilities Act (ADA) access plan, and completing a district visioning project to help identify community needs, wants and priorities.
- Enhance communications and outreach efforts by continuing enhanced engagement procedures for public input on development projects and continuing implementation of the district's Community Outreach Plan.
- Maintain and enhance the levels of service and sustainability in the district's parks, trails, natural areas and recreational facilities by implementing a grant strategy to prioritize district needs and match them against available funding opportunities and providing increased staffing and funding to provide additional maintenance support and to keep pace with increased park acreage created through bond or SDC funded projects.
- Ensure continuity of service for our patrons by continued funding of a capital replacement reserve fund for long-term funding of capital asset needs, and replacing the financial software to provide for growth and efficiency needs of the district.
- Continue to work on moving cost recovery on park district services in line with targets established by the Service and Financial Sustainability Analysis by implementing a long-term internal staffing plan and transferring, eliminating or repurposing positions as needed in the centers, and funding energy savings improvements that will ultimately lower the cost of operations through reduced energy usage.

During the budget process, 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. For the fiscal year ended June 30, 2018 the district policy for minimum fund balances/reserves (chapter 6.03) was positively impacted. This policy calls for the district to "measure its obligations for replacement of assets and ensure that replacements are managed in a manner that does not negatively impact the district services." In part this is being achieved through the creation of a capital replacement reserve that was initially funded for \$850,000 in the fiscal year ended June 30, 2016 with an additional \$850,000 budgeted each subsequent fiscal year, including 2018/19. These reserve funds are currently a portion of the ending general fund balance. Over time, this reserve funding is anticipated to provide a sustainable source of funding to ultimately address both routine and major replacement needs.

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 \$.7 million. The district's debt structure, capital improvements and ultimately, the tax payers have benefitted significantly from the low interest rate environment within the last eight years.

As of June 30, 2018, \$89.6 million total bond funds have been expended. Approximately \$14.6 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 CAFR for the fiscal year ended June 30, 2017. This was the thirteenth year of submission, and subsequent receipt, of this prestigious award. In order to be awarded the Certificate of Achievement, the district had to publish an easily readable and efficiently organized CAFR that satisfied GFOA, accounting principles generally accepted in the United States of America (US GAAP), and applicable legal requirements.

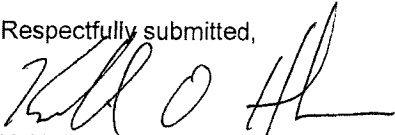
A Certificate of Achievement is valid for a period of one year only. Staff believes that our current CAFR continues to meet the Certificate of Achievement Program's requirements and will be submitting it to the GFOA to determine its eligibility for another certificate.

The district's Adopted Budget Document for the 2017/18 Fiscal Year received the *Distinguished Budget Presentation* award from GFOA. This is the thirteenth year that the district has received such an award. In order to qualify, the budget document must be judged proficient as a policy document, a financial plan, an operations guide and a communications device.

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'KH', with a stylized flourish extending to the right.

Keith D. Hobson
Director of Business and Facilities



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

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

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

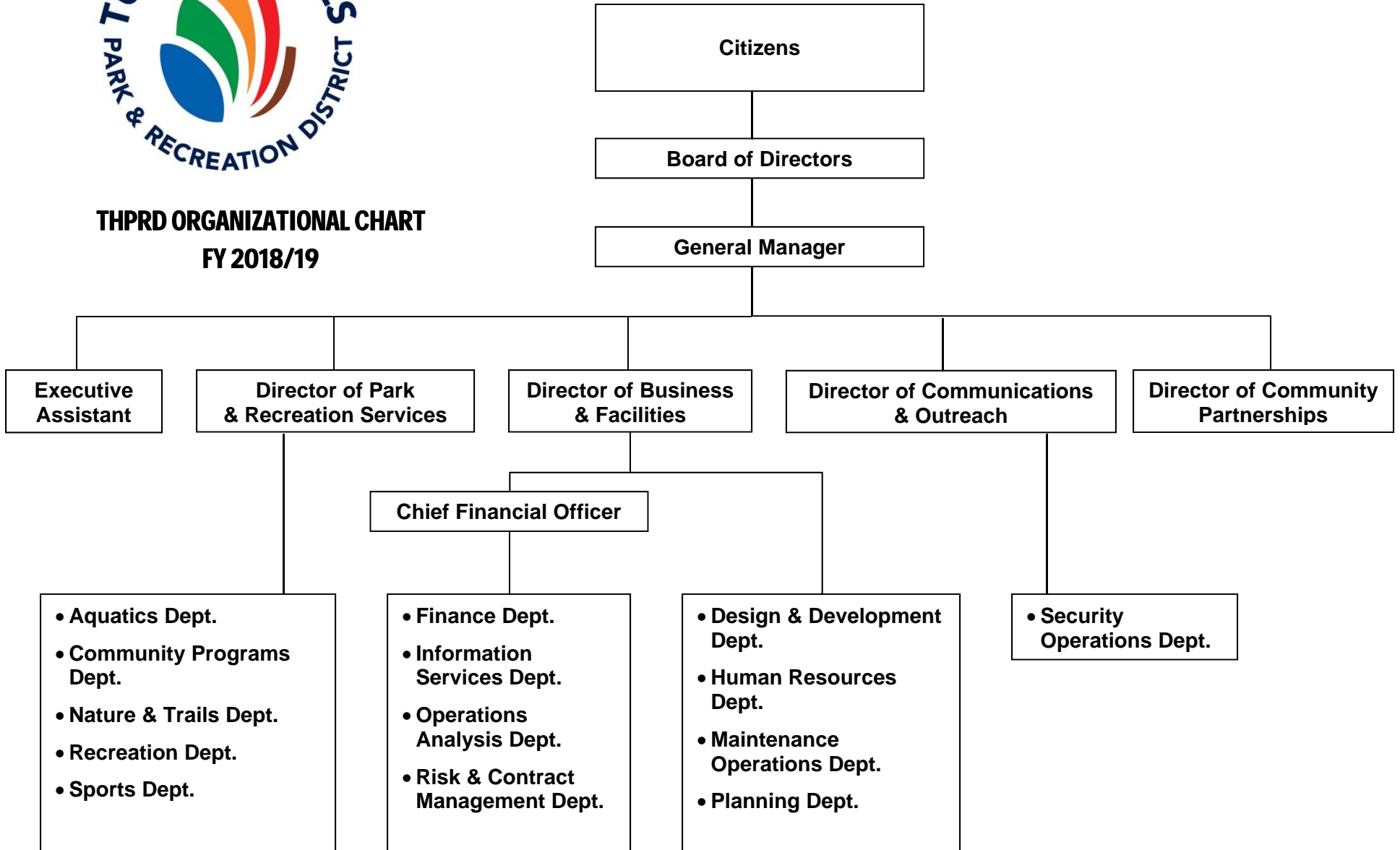
June 30, 2017

Christopher P. Morrill

Executive Director/CEO



**THPRD ORGANIZATIONAL CHART
FY 2018/19**



TUALATIN HILLS PARK AND RECREATION DISTRICT

DIRECTORY OF OFFICIALS

Administrative Office
15707 SW Walker Road
Beaverton, Oregon 97006

Board of Directors
as of June 30, 2018

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

Register Agent and Office

Doug Menke
15707 SW Walker Road
Beaverton, Oregon 97006

General Manager
Doug Menke

Director of Business and Facilities
Keith D. Hobson

FINANCIAL SECTION



Talbot, Korvola &
Warwick, LLP

4800 Meadows Road, Suite 200
Lake Oswego, OR 97035

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INDEPENDENT AUDITOR'S REPORT

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

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Tualatin Hills Park & Recreation District (the District), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

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

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



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INDEPENDENT AUDITOR'S REPORT (Continued)

Board of Directors
Tualatin Hills Park & Recreation District

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the District as of June 30, 2018, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

EMPHASIS OF MATTER

As discussed in Note I.E. to the financial statements, as of and for the year ended June 30, 2018, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which resulted in the restatement of previously reported amounts for the year ended June 30, 2017. Our opinions are not modified with respect to this matter.

As of and for the year ended June 30, 2018, the District adopted GASB Statement No. 84, *Fiduciary Activities*, which resulted in the addition of trust fund statements. Our opinions are not modified with respect to this matter.

OTHER MATTERS

Required Supplementary Information

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

Supplemental Information

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

INDEPENDENT AUDITOR'S REPORT (Continued)

Board of Directors
Tualatin Hills Park & Recreation District

OTHER MATTERS (CONTINUED)

Other Information

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

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 29, 2018, on our consideration of the District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.

TALBOT, KORVOLA & WARWICK, LLP

By 
Julie B. Fahey, Partner

Lake Oswego, Oregon
November 29, 2018

Tualatin Hills Park & Recreation District

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

Financial Highlights

- The assets and deferred outflows of resources of the district exceeded its liabilities at June 30, 2018 by \$187,497,777.
- Net investment in capital assets (net of accumulated depreciation and related debt) accounts for most of net position, with a value of \$161,615,483.
- Of the remaining net position, \$8,574,662 may be used to meet the district's ongoing obligations to patrons and creditors, without legal restriction.
- The district's total net position increased by \$18,565,976 or 11.0 percent over the previous year. Acquisitions of park property and improvements contributed mainly to the increase.
- As of the close of the current fiscal year, the district's governmental funds reported combined ending fund balances of \$44,664,770, an increase of \$8,524,811, or 23.6 percent. Decreases were reported in the Bonded Debt Fund and Bond Capital Projects Fund. Increases were reported in the General Fund due to increased property tax revenues and under-expenditure of budgeted costs and the System Development Charges Fund due to under-expenditure of budgeted costs.
- As of June 30, 2018, fund balance for the General Fund was \$12,583,814 or 29.6 percent of total general fund expenditures, on a modified accrual basis.

Overview of the Financial Statements

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

Government-wide financial statements

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

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

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

Tualatin Hills Park & Recreation District

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Overview of the Financial Statements (Continued)

Government-wide financial statements (continued)

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, 2018, 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, 2018.

Fund financial statements

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

Governmental funds

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

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

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

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

Budgetary highlights

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

Tualatin Hills Park & Recreation District

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Overview of the Financial Statements (Continued)

Notes to the basic financial statements

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

Government-wide Financial Analysis

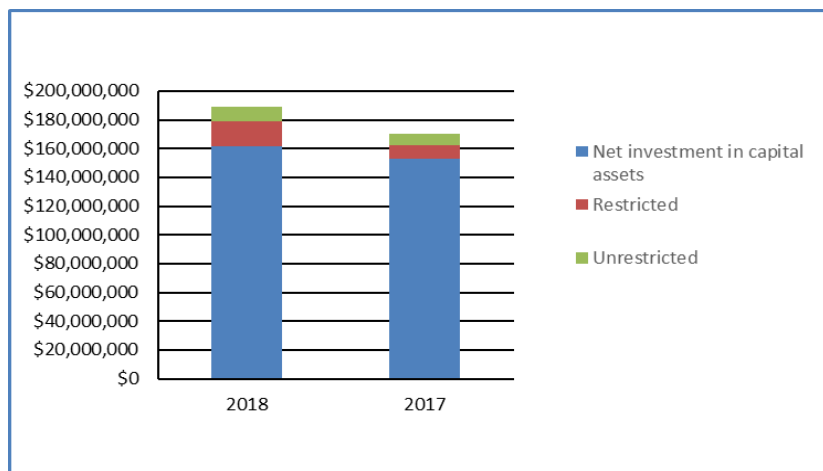
Statement of Net Position

As noted earlier, net position may serve over time as an indicator of the district's financial position. As of June 30, 2018, the district's assets and deferred outflows of resources exceeded liabilities by \$187,497,777.

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

**Tualatin Hills Park & Recreation District
Net Position**

	Governmental Activities	
	June 30, 2018	June 30, 2017
Cash and investments	\$ 48,001,555	\$ 39,102,911
Other assets	3,061,075	3,470,688
Capital assets	228,851,631	223,596,629
Total assets	<u>279,914,261</u>	<u>266,170,228</u>
Deferred outflow of resources - pension	9,229,198	9,748,471
Deferred outflow of resources - charge on debt refunding	4,784,457	5,308,527
Total assets and deferred outflow of resources	<u>293,927,916</u>	<u>281,227,226</u>
Other liabilities	5,499,044	5,083,876
Debt liabilities	85,214,770	91,169,643
Net pension and OPEB liability	15,716,325	16,041,906
Total liabilities	<u>106,430,139</u>	<u>112,295,425</u>
Net investment in capital assets	161,615,483	152,863,521
Restricted	17,307,632	9,760,567
Unrestricted	8,574,662	6,307,713
Total net position	<u>\$ 187,497,777</u>	<u>\$ 168,931,801</u>



Tualatin Hills Park & Recreation District

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Government-wide Financial Analysis (Continued)

Statement of Net Position (Continued)

The largest portion of the district's net position, \$161,615,483 or 86.2 percent reflects its investment in capital assets, less any related debt used to acquire these assets still outstanding. The district's assets (recorded at cost) are used to provide services to patrons. Consequently, these assets are not available for future spending, and debt repayment must be provided from other sources. An additional portion of the district's net position, \$17,307,632 or 9.2 percent represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$8,574,662 or 4.6 percent is unrestricted and may be used to meet the district's ongoing obligations. For the year ended June 30, 2018, the district had positive balances in all three categories of net position.

Statement of Activities

Governmental activities increased the district's net position by \$18,565,976 in this fiscal year. Key elements of this increase are as follows:

Tualatin Hills Park and Recreation District Changes in Net Position

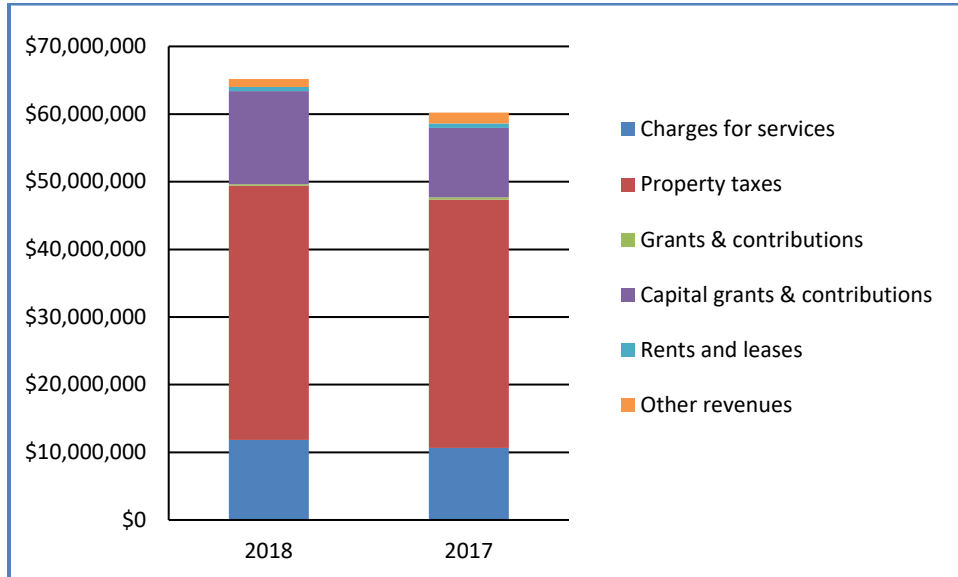
	Governmental Activities	
	For the year ended	
	June 30, 2018	June 30, 2017
Revenues:		
Program revenues:		
Charges for services	\$ 11,830,934	\$ 10,641,932
Operating grants and contributions	56,719	161,744
Capital grants and contributions	13,795,425	10,276,395
Rents and leases	591,040	635,913
General revenues:		
Property taxes	37,548,487	36,692,351
Grants and contributions not restricted to specific programs	184,024	183,894
Other	1,162,454	1,634,984
Total revenues	65,169,083	60,227,213
Expenses:		
Board of Directors	183,678	209,412
Administration	2,313,893	2,210,239
Business and facilities	24,953,742	23,818,025
Park and recreation services	16,186,439	15,186,213
Interest on long-term debt	2,965,355	3,074,328
Total expenses	46,603,107	44,498,217
Change in net position	18,565,976	15,728,996
Net position - beginning as previously stated		154,367,432
Restatement		(1,164,627)
Net position - beginning as restated	168,931,801	153,202,805
Net position - ending	\$ 187,497,777	\$ 168,931,801

Tualatin Hills Park & Recreation District

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

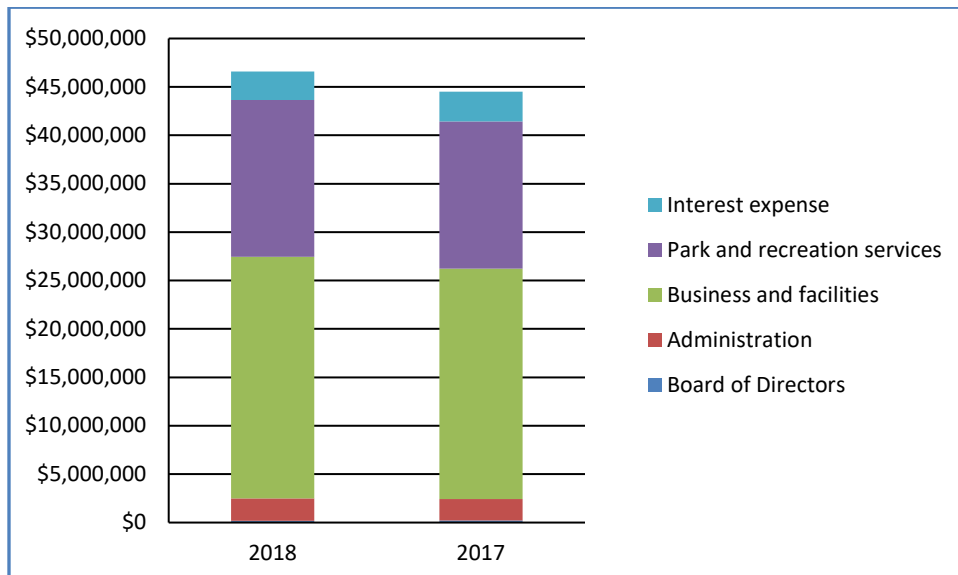
Government-wide Financial Analysis (Continued)

Statement of Activities (Continued)



Property taxes increased \$856,136, or 2.3 percent due to statutorily allowed increases in assessed value of existing properties and new construction within the district boundaries, offset by a reserve for uncollectible taxes which includes consideration of a settlement in June 2018 of a large outstanding balance. Capital grants and contributions increased \$3,519,030, or 34.2 percent due to increases in SDC revenues received in the current year.

Expenses for the district increased by 4.7 percent over last year. This increase is due primarily to inflationary increases and facility and program expansions.



Tualatin Hills Park & Recreation District

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Financial Analysis of the District's Funds

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

Governmental funds analysis

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

During Fiscal Year 2017/18, the district's governmental funds reported a increase in combined ending fund balances of \$8,524,811. The General Fund, System Development Charges Fund and Other Governmental Fund reported increases within the year while the remaining major funds reported decreases. The previous fiscal year had a decrease of \$12,872,943, attributable primarily to continued spending of bond proceeds on land acquisition and park development capital projects.

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 \$12,401,382. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 29.2 percent of total General Fund expenditures, exceeding the district's financial policy guideline of 10.0 percent.

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

Tualatin Hills Park & Recreation District Statement of Revenues, Expenditures and Changes in Fund Balance

	General Fund	
	For the year ended	
	June 30, 2018	June 30, 2017
Revenues:		
Program revenues	\$ 11,830,934	\$ 10,641,932
Property taxes	30,780,846	29,444,230
Other revenues	2,522,068	1,946,372
Total revenues	<u>45,133,848</u>	<u>42,032,534</u>
Expenditures:		
Board of Directors	226,289	274,731
Administration	2,334,048	2,193,086
Business and facilities	18,502,519	17,489,302
Park and recreation services	16,152,894	15,022,217
Capital outlay	4,400,663	5,576,272
Debt service	854,032	827,852
Total expenditures	<u>42,470,445</u>	<u>41,383,460</u>
Change in fund balance	2,663,403	649,074
Fund balance - beginning	9,920,411	9,271,337
Fund balance - ending	<u>\$ 12,583,814</u>	<u>\$ 9,920,411</u>

Tualatin Hills Park & Recreation District

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Financial Analysis of the District's Funds (Continued)

Governmental funds analysis (Continued)

Fund balance of the General Fund increased by \$2,663,403 or 26.8 percent on the modified accrual method of accounting, due to increased growth and tight fiscal controls.

Program revenues increased \$1,189,002 or 11.2 percent. Sports, recreation, tennis and aquatics experienced increases. For revenues other than program revenues, the 6.1 percent or \$1,912,312 increase was due primarily to the following factors:

- Increase of 4.5 percent or \$1,336,616 in property tax revenues related primarily to statutorily allowable growth in assessed property values, and new construction in the district.
- Increase of \$398,043 or 69.7 percent in grants and sponsorships related primarily to the receipt of grants from the State of Oregon for southwest quadrant community park and Washington County for the Waterhouse trail.

Non-capital operating expenditures increased 6.3 percent or \$2,262,594, primarily due to increases in personnel service costs including a budgeted cost-of-living and merit increases, an 8 percent increase in health insurance costs and increases in retirement plan costs and payroll taxes. Capital expenditures decreased from the previous year by \$1,175,609 or 21.1 percent due to timing of construction projects.

The **Bonded Debt Fund** has a negative fund balance of \$44,480, a decrease of \$197,987 versus the previous year. The negative fund balance was resolved by September 2018, with the receipt of property tax revenues.

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 \$2,632,522 was expended during the current fiscal year. The majority of capital projects have been substantially completed; however, three large park development and improvement projects, natural resource land acquisition/restoration and development of two new athletic fields will continue for at least two more years. As of the end of the year, total fund balance in this fund restricted for capital project development is \$14,648,852.

The **System Development Charges Fund** accounts for development impact fees assessed on new construction within the district boundaries. Total revenues increased by \$2,763,241 or 28.4 percent over last year, due to an increase in new construction activity in two new urban areas of the district. Total expenditures decreased by \$8,798,598 or 64.7 percent due to timing of construction on district projects. Fund balance increased by \$7,700,572 or 80.2 percent over the previous year. This total fund balance of \$17,307,632 is entirely restricted for parks acquisition and development and improvements related to capacity expansion.

General Fund Budgetary Highlights

The district prepares and adopts its budget on an annual basis using a modified cash basis of accounting. General Fund revenues were slightly more than budget by 0.1 percent, largely due to anticipated grants awarded in the current fiscal year but for which funds will not be received until a subsequent year. Expenditures stayed well under budget by 20.9 percent, primarily due to non-expenditure of contingency and capital replacement funds, control of costs in part-time personnel and capital expenditures at less than budgeted amounts. Budgetary basis accounting is equivalent to GAAP basis accounting. There were no differences between the original and final amended budget at the program level.

Tualatin Hills Park & Recreation District

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Capital Asset and Debt Administration

Capital assets

The district's investment in capital assets as of June 30, 2018 amounts to \$228,851,631 (net of accumulated depreciation). This investment in capital assets includes land, park sites and planning development, buildings and improvements, plus machinery, equipment and furnishings, and intangible assets. The net increase in the district's capital assets for the current fiscal year was \$5,255,002 or 2.4 percent, which reflected asset additions of \$11,368,129 and depreciation of \$6,074,561.

Additions of \$2,297,816 were generated in land primarily related to new acquisitions of park and natural area parcels. Additions of \$1,924,159 in park sites was due primarily to the completion of Mountainview Champions park. Additions of \$2,247,951 in buildings and improvements was primarily due to the renovation of the Tualatin Hills Aquatic Center. Construction in process had additions of \$4,396,762 which included initial construction at Cedar Hills park and work on the Westside trail. Deferred maintenance was funded for both buildings and parks improvements, to the extent of available funds.

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

	June 30	
	2018	2017
Land	\$ 107,035,901	\$ 104,738,085
Parks sites and planning development	66,143,161	54,523,016
Buildings and improvements	45,551,626	43,742,643
Equipment and furnishings	1,090,962	993,273
Intangible assets	84,835	111,926
Construction in progress	8,945,146	19,487,686
Total	\$ 228,851,631	\$ 223,596,629

Additional information on the district's capital assets can be found in Note IV.B on page 42 of this report.

Long-term debt and other long-term obligations

At June 30, 2018, the district had \$85.2 million in debt and other long-term obligations outstanding compared to \$91.2 million last year. Approximately \$7.0 million of the debt outstanding and other long-term obligations at June 30, 2018 is due within one year. Debt decreased by a net of \$6.0 million, mainly due to the principal payments made on existing debt.

Tualatin Hills Park & Recreation District Outstanding Debt and Obligations

	June 30	
	2018	2017
General obligation bonds	\$ 68,760,000	\$ 73,280,000
Premiums	6,453,650	7,539,786
Full faith and credit obligations	8,620,000	8,890,000
Loans	327,133	354,819
Compensated absences	1,053,987	1,105,038
Total	\$ 85,214,770	\$ 91,169,643

Tualatin Hills Park & Recreation District

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Capital Asset and Debt Administration (Continued)

Long-term debt and other long-term obligations (Continued)

The district's most recent credit rating was "Aa1", received from Moody's in April 2015 for general obligation debt and February 2017 for full faith and credit obligations. Previously, the district received ratings of "AA" from Standard & Poor's on both general obligation and full faith and credit obligations and "Aa2" for full faith and credit obligations from Moody's.

Due to the district's strong credit rating, bond insurance was not financially advantageous, nor necessary, for the series 2009, 2011, 2015 and 2016 general obligation issues or the series 2010 full faith issues.

Additional information on the district's long-term obligations can be found in Note IV.C on pages 43 - 45.

Economic Factors and Next Year's Budget and Rates

Some of the factors considered during the preparation of the 2018/19 budget were:

- Assessed value on property was estimated to increase by approximately 4.5 percent over the previous year.
- Absorbing an overall increase of Personal Service costs of 6.1 percent, with a cost of living increase of 4.2 percent for full and regular part-time staff. The budget includes an increase of one full-time position and upgrades of one part-time position to a full-time position, and conversion of two part-time positions to a full-time position.
- Continue with implementation of cost recovery strategy and evaluation of program offerings to ensure sustainable revenues for the future.
- Adjust for expected water usage and rate increases while continuing to explore initiatives to reduce further utility cost impacts; for example, LED lighting, and upgrades to heating/cooling control software and equipment.
- Continued funding of the capital replacement reserve for long-term funding of capital asset needs.
- Continued funding of necessary park planning personnel to complete the Bond Capital project program.
- Funding of land acquisition (increase of \$6.8 million) and new construction (increase of \$1.2 million) within the System Development Charges Fund.

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

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

Tualatin Hills Park & Recreation District

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Economic Factors and Next Year's Budget and Rates (Continued)

Overall, on a budgetary basis the General Fund beginning balance is \$1,568,663 or 14.2 percent over the anticipated beginning fund balance in the 2018/19 budget. This increase is largely due to factors such as:

- Increased patron participation in programs,
- Steady property tax collections,
- Strong budgetary controls and
- Capital funding carryforwards into the following year.

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 and Facilities Division, Finance Department, 15707 SW Walker Road, Beaverton, Oregon 97006.

BASIC FINANCIAL STATEMENTS

Tualatin Hills Park & Recreation District
Statement of Activities
For the Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues				Net Revenue (Expense) and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Rents and Leases	Governmental Activities	Component Unit - Tualatin Hills Park Foundation
Primary government:							
Governmental activities:							
Board of Directors	\$ 183,678	\$ -	\$ -	\$ -	\$ -	\$ (183,678)	\$ -
Administration	2,313,893	-	-	-	-	(2,313,893)	-
Business and facilities	24,953,742	-	-	13,795,425	591,040	(10,567,277)	-
Park and recreation services	16,186,439	11,830,934	56,719	-	-	(4,298,786)	-
Interest on long-term debt	2,965,355	-	-	-	-	(2,965,355)	-
Total primary government	\$ 46,603,107	\$ 11,830,934	\$ 56,719	\$ 13,795,425	\$ 591,040	(20,328,989)	-
Component unit:							
Tualatin Hills Park Foundation	\$ 862,450	\$ 63,670	\$ 69,910	\$ -	\$ -		(728,870)
General revenues:							
Property taxes levied for general purposes						30,412,787	-
Property taxes levied for debt service						7,135,700	-
Grants and contributions not restricted to specific programs						184,024	78,206
Unrestricted investments earnings						872,511	1,279
Miscellaneous						289,943	21,024
Total general revenues						<u>38,894,965</u>	<u>100,509</u>
Change in net position						18,565,976	(628,361)
Net position - beginning (prior to restatement)						170,096,428	1,409,473
Restatement						(1,164,627)	-
Net position - beginning (restated)						<u>168,931,801</u>	<u>1,409,473</u>
Net position - ending						<u>\$ 187,497,777</u>	<u>\$ 781,112</u>

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, 2018

	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	\$ 15,730,303	\$ 20,701	\$ 10,640,999	\$ 15,232,487	\$ 168,952	\$ 41,793,442
Investments	-	-	3,991,932	1,995,966	-	5,987,898
Receivables:						
Interest	409	292	4,875	2,437	-	8,013
Property taxes	1,124,380	317,198	-	-	-	1,441,578
Accounts receivable	407,897	-	100	-	-	407,997
Intergovernmental	105,617	-	-	915,438	-	1,021,055
Cash and cash equivalents - restricted	39,415	-	156,743	24,057	-	220,215
Prepays	105,780	-	-	-	-	105,780
Inventories	76,652	-	-	-	-	76,652
Total assets	<u>\$ 17,590,453</u>	<u>\$ 338,191</u>	<u>\$ 14,794,649</u>	<u>\$ 18,170,385</u>	<u>\$ 168,952</u>	<u>\$ 51,062,630</u>
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities:						
Accounts payable	\$ 1,193,715	\$ -	\$ 145,797	\$ 862,753	\$ -	\$ 2,202,265
Salaries payable	458,886	-	-	-	-	458,886
Retainages payable	10,866	-	-	-	-	10,866
Other current liabilities payable	457,068	116,009	-	-	-	573,077
Unearned revenue	1,969,679	-	-	-	-	1,969,679
Total liabilities	<u>4,090,214</u>	<u>116,009</u>	<u>145,797</u>	<u>862,753</u>	<u>-</u>	<u>5,214,773</u>
Deferred inflows of resources:						
Unavailable revenue - taxes	916,425	266,662	-	-	-	1,183,087
Fund balances:						
Nonspendable:						
Prepays	105,780	-	-	-	-	105,780
Inventory	76,652	-	-	-	-	76,652
Restricted:						
Capital improvements	-	-	14,648,852	17,307,632	-	31,956,484
Committed - mitigation maintenance	-	-	-	-	168,952	168,952
Unassigned	12,401,382	(44,480)	-	-	-	12,356,902
Total fund balance	<u>12,583,814</u>	<u>(44,480)</u>	<u>14,648,852</u>	<u>17,307,632</u>	<u>168,952</u>	<u>44,664,770</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 17,590,453</u>	<u>\$ 338,191</u>	<u>\$ 14,794,649</u>	<u>\$ 18,170,385</u>	<u>\$ 168,952</u>	<u>\$ 51,062,630</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 of Governmental Funds
to the Statement of Net Position
June 30, 2018

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

Fund balances - total governmental funds:	\$ 44,664,770
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	228,851,631
Unavailable revenues for those amounts that were not available to pay current period expenditures.	1,183,087
Other long-term items are not available to pay for current period expenditures and, therefore, are deferred in the fund statements:	
Deferred outflows - pension	9,229,198
Deferred outflow - charge on debt refunding	4,784,457
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(284,271)
Bonds, FFC and loans payable	(84,160,783)
Compensated absences	(1,053,987)
Net OPEB liability	(1,240,853)
Net pension liability	(14,475,472)
Net position of governmental activities	\$ 187,497,777

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, 2018

	General Fund	Bonded Debt Fund	Bond Capital Projects Fund	System Development Charges Fund	Other Governmental Fund	Total Governmental Funds
Revenues:						
Property taxes	\$ 30,780,846	\$ 7,233,596	\$ -	\$ -	\$ -	\$ 38,014,442
Aquatic programs	3,028,311	-	-	-	-	3,028,311
Tennis center	1,062,214	-	-	-	-	1,062,214
Sports programs	1,840,300	-	-	-	-	1,840,300
Recreation programs	5,900,109	-	-	-	-	5,900,109
Grants and sponsorships	968,760	-	749,731	-	-	1,718,491
Rents and leases	591,040	-	-	-	-	591,040
System development charges	-	-	-	12,287,677	-	12,287,677
Interest earned	334,856	74,498	238,714	221,543	2,900	872,511
Charges for services	337,469	-	-	-	-	337,469
Miscellaneous revenues	289,943	-	-	-	-	289,943
Total revenues	<u>45,133,848</u>	<u>7,308,094</u>	<u>988,445</u>	<u>12,509,220</u>	<u>2,900</u>	<u>65,942,507</u>
Expenditures:						
Current:						
Board of Directors	226,289	-	-	-	-	226,289
Administration	2,334,048	-	-	-	-	2,334,048
Business and facilities	18,502,519	-	-	-	-	18,502,519
Park and recreation services	16,152,894	-	-	-	-	16,152,894
Capital outlay	4,400,663	-	2,632,522	4,808,648	-	11,841,833
Debt service	854,032	7,506,081	-	-	-	8,360,113
Total expenditures	<u>42,470,445</u>	<u>7,506,081</u>	<u>2,632,522</u>	<u>4,808,648</u>	<u>-</u>	<u>57,417,696</u>
Excess (deficiency) of revenues over (under) expenditures	2,663,403	(197,987)	(1,644,077)	7,700,572	2,900	8,524,811
Fund balances at beginning of year	<u>9,920,411</u>	<u>153,507</u>	<u>16,292,929</u>	<u>9,607,060</u>	<u>166,052</u>	<u>36,139,959</u>
Fund balances at end of year	<u>\$ 12,583,814</u>	<u>\$ (44,480)</u>	<u>\$ 14,648,852</u>	<u>\$ 17,307,632</u>	<u>\$ 168,952</u>	<u>\$ 44,664,770</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, 2018

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

Net changes in fund balances - total governmental funds	\$ 8,524,811
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.	5,263,568
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(8,566)
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.	(465,955)
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.	5,379,751
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	15,007
Accrued compensated absences payable	51,052
Net OPEB liability	(75,929)
Net pension liability and related deferrals	(117,763)
Change in net position of governmental activities	\$ 18,565,976

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, 2018

	Pension and OPEB Trust Funds
Assets	
Cash and investments	\$ 13,349,308
Accrued interest	32,264
Total assets	<u>13,381,572</u>
 Net Position	
Restricted for pension	11,647,266
Restricted for other post-employment benefits	1,734,306
Total net position held in trust	<u>\$ 13,381,572</u>

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

Tualatin Hills Park & Recreation District
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	Pension and OPEB Trust Funds
Additions:	
Contributions	
Employer	\$ 2,834,174
Employee	817,858
	3,652,032
Total contributions	
Investment earnings	1,105,683
	4,757,715
Deductions:	
Benefits paid	10,100,195
Administrative expenses	87,720
	10,187,915
Total deductions	
Change in net position	(5,430,200)
Net position, at beginning of year	18,811,772
	\$ 13,381,572
Net position, at end of year	\$ 13,381,572

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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 30,741,497	\$ 30,741,497	\$ 30,780,846	\$ 39,349
Aquatic programs	3,216,289	3,216,289	3,028,311	(187,978)
Tennis center	1,129,096	1,129,096	1,062,214	(66,882)
Sports programs	1,639,061	1,639,061	1,840,300	201,239
Recreation programs	5,185,787	5,185,787	5,900,109	714,322
Grants and sponsorships	2,055,417	2,055,417	968,760	(1,086,657)
Rents and leases	468,900	468,900	591,040	122,140
Interest earned	155,000	155,000	334,856	179,856
Charges for services	356,900	356,900	337,469	(19,431)
Miscellaneous revenues	142,350	142,350	289,943	147,593
Total revenues	45,090,297	45,090,297	45,133,848	43,551
Expenditures:				
Board of directors	269,895	269,895	226,289	43,606
Administration	2,513,864	2,513,864	2,334,048	179,816
Business and facilities	22,024,608	22,024,608	19,999,810	2,024,798
Park and recreation services	17,406,311	17,406,311	16,152,894	1,253,417
Capital outlay	6,419,213	6,419,213	3,757,404	2,661,809
Contingency	2,500,000	2,500,000	-	2,500,000
Capital reserve	2,550,000	2,550,000	-	2,550,000
Total expenditures	53,683,891	53,683,891	42,470,445	11,213,446
Net change in fund balance	(8,593,594)	(8,593,594)	2,663,403	11,256,997
Fund balances at beginning of year	8,593,594	8,593,594	9,920,411	1,326,817
Fund balances at end of year	\$ -	\$ -	\$ 12,583,814	\$ 12,583,814

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

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2018

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 THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

I. Summary of significant accounting policies (Continued)

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

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

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

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

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

The district reports the following major governmental funds:

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

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

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

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

The other governmental fund includes the nonmajor fund of the district. The *Mitigation Maintenance Fund* is a special revenue fund that accounts for mitigation funds received from development impacting park property. These funds are accumulated for and committed to use on natural area restoration projects.

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

I. Summary of significant accounting policies (Continued)

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

Additionally, the district reports fiduciary funds as follows:

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

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

Flow of resources

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

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

1. *Cash, cash equivalents and investments*

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

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

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

2. *Receivables and payables*

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

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

I. Summary of significant accounting policies (Continued)

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

2. *Receivables and payables (Continued)*

May 15 following the lien date. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

3. *Inventory and prepaid items*

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

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

4. *Capital assets*

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

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

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

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

5. *Deferred outflows/inflows of resources*

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

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

I. Summary of significant accounting policies (Continued)

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

5. *Deferred outflows/inflows of resources (Continued)*

charges, resulting from the carrying value of refunded debt and its reacquisition price, are deferred and amortized over the shorter of the life of the refunded debt or refunding debt.

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

6. *Unearned revenue*

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

7. *Compensated absences*

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

8. *Long-term obligations*

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

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

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

I. Summary of significant accounting policies (Continued)

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

9. Fund balance

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

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

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

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

E. New accounting pronouncements

In fiscal year 2018, the district implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement improves information provided by state and local government employers about financial support for other post-employment benefits. As a result of implementing GASB Statement No. 75, the district restated its net position for the fiscal year ending June 30, 2017. The adjustment to the beginning net position is presented below:

Net position, June 30, 2017, as previously reported	\$ 170,096,428
Effect of implementation	<u>(1,664,627)</u>
Net position, June 30, 2017, as restated	<u>\$ 168,431,801</u>

In connection with implementing GASB Statement No. 75, the district recognized \$135,945 in OPEB expense in fiscal year 2018.

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

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 \$(84,160,783) difference are as follows:

Bonds payable	\$ (68,760,000)
Plus: Issuance premiums (to be amortized over life of debt)	(6,440,647)
Full faith and credit obligations	(8,620,000)
Plus: Issuance premiums (to be amortized over life of debt)	(13,003)
Loans payable	<u>(327,133)</u>
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ (84,160,783)</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 \$5,263,568 difference are as follows:

Capital outlay (for capitalized assets)	\$ 11,338,129
Depreciation expense	<u>(6,074,561)</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>\$ 5,263,568</u>

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

II. Reconciliation of government-wide and fund financial statements (Continued)

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 (Continued)

Another element of that reconciliation states “the net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net position.” The details of this \$(8,566) 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.	\$ 30,000
Loss on forfeiture of earnest money payment for land	<u>(38,566)</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (8,566)</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 \$5,379,751 difference are as follows:

Principal repayments:	
General obligation debt	\$ 4,520,000
Other long-term debt	297,686
Amortization of premiums	1,086,135
Amortization of deferred charges on refundings	<u>(524,070)</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>\$ 5,379,751</u>

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

III. Stewardship, compliance and accountability

A. Budgetary information

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

Governmental fund budgets are established in accordance with state law, and are adopted on a fund level except the General Fund. The General Fund budget is adopted on an organizational unit level. Organizational units are the levels of control for all funds established by the resolution. The detail budget document, however, is required to contain more specific information for the above mentioned appropriation levels. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers and approval by the board. Original and supplemental budgets may be modified by the use of appropriations transfers between the levels of control. Such transfers require approval by the board.

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, 2018, the district had the following cash, cash equivalents and investments at fair value:

Governmental funds:	
Demand deposits and short term commercial paper	\$ 6,581,156
Commercial paper	735,773
Investments in the State Treasurer's	
Local Government Investment Pool	34,696,728
Government and agency obligations	<u>5,987,898</u>
Total governmental funds cash, cash equivalents and investments	48,001,555
Fiduciary funds:	
Mutual funds	<u>5,935,619</u>
Total cash, cash equivalents and investments at fair value	<u>\$ 53,937,174</u>

At June 30, 2018, the district had the following investments at contract value:

Fiduciary funds:	
Guaranteed long-term fund	\$ 7,413,689

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

IV. Detailed notes on all funds (Continued)

A. Cash, cash equivalents and investments (Continued)

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

Cash and cash equivalents	\$ 41,793,442
Investments	5,987,898
Cash, cash equivalents, and investments - restricted	<u>220,215</u>
Total cash, cash equivalents and investments - governmental activities	48,001,555
Investments - fiduciary activities	<u>13,349,308</u>
Total cash, cash equivalents and investments	<u><u>\$ 61,350,863</u></u>

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

Assets valued at fair value as of June 30, 2018:

	Level 1
Commercial paper	\$ 735,773
Government and agency obligations	5,987,898
Mutual funds	<u>5,935,619</u>
Total	<u><u>\$ 12,659,290</u></u>

Current investments ratings are:

	Moody's Aaa	Total	Weighted Average Maturity years)
Commercial paper	\$ 735,773	\$ 735,773	0.48
Government and Agency Obligations	5,987,898	5,987,898	0.43

The LGIP is unrated.

A. Interest rate risk

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

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

IV. Detailed notes on all funds (Continued)

A. Cash, cash equivalents and investments (Continued)

A. *Interest rate risk (Continued)*

Investments in the LGIP are stated at share value, which approximates fair value, and is the value at which the shares can be withdrawn. The LGIP does not report all investments at fair value in accordance with the provisions of GASB Statement No. 31. The LGIP is required by Oregon Revised Statutes (ORS) to compute the fair value of all investments maturing more than 270 days from the date the computation is made. If the fair value totals more than one percent of the balance of the LGIP in terms of unrealized gain or loss, the amount is required to be distributed to the pool participants. Fifty percent of the LGIP portfolio must mature within 93 days. Up to 25% of the LGIP portfolio may mature in over one year and no investment may mature in over three years. At June 30, 2018, the district's share of the amount of unrealized gain reported by the LGIP was considered immaterial.

B. *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.

C. *Concentration of credit risk*

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

In accordance with GASB Statement No. 40, the district is required to report all individual non-federal investments, which exceed 5% of total invested funds. As of June 30, 2018, the district did not hold any non-federal investments exceeding 5% of invested funds.

D. *Custodial credit risk – deposits*

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. The combined total bank balance is \$8,252,071. Of these deposits, \$250,000 is covered by federal depository insurance. As required by Oregon Revised Statutes, deposits in excess of federal depository insurance were held at a qualified depository for public funds. All qualified depositories for public funds are included in the multiple financial institution collateral pool that is maintained by and in the name of the Office of the State Treasurer.

E. *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 investing in the safest securities, pre-qualifying the financial institutions and broker/dealers, diversifying the portfolio and actively monitoring the holdings for ratings changes and market conditions.

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

IV. Detailed notes on all funds (Continued)

B. Capital assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	Beginning Balance 6/30/17	Increases	Decreases	Transfers	Ending Balance 6/30/18
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 104,738,085	\$ 2,267,304	\$ -	\$ 30,512	\$ 107,035,901
Construction in progress	19,487,686	4,396,762	(38,566)	(14,900,736)	8,945,146
Total capital assets, not being depreciated	<u>124,225,771</u>	<u>6,664,066</u>	<u>(38,566)</u>	<u>(14,870,224)</u>	<u>115,981,047</u>
Capital assets, being depreciated:					
Parks sites and planning development	89,042,025	1,924,159	-	13,426,059	104,392,243
Buildings and improvements	72,181,783	2,247,951	-	1,438,455	75,868,189
Equipment and furnishings	7,675,642	531,953	(119,409)	5,710	8,093,896
Intangible assets	341,762	-	-	-	341,762
Total capital assets being depreciated	<u>169,241,212</u>	<u>4,704,063</u>	<u>(119,409)</u>	<u>14,870,224</u>	<u>188,696,090</u>
Less accumulated depreciation for:					
Parks sites and planning development	(34,519,009)	(3,730,073)	-	-	(38,249,082)
Buildings and improvements	(28,439,140)	(1,877,423)	-	-	(30,316,563)
Equipment and furnishings	(6,682,369)	(439,974)	119,409	-	(7,002,934)
Intangible assets	(229,836)	(27,091)	-	-	(256,927)
	<u>(69,870,354)</u>	<u>(6,074,561)</u>	<u>119,409</u>	<u>-</u>	<u>(75,825,506)</u>
Total capital assets, being depreciated, net	<u>99,370,858</u>	<u>(1,370,498)</u>	<u>-</u>	<u>14,870,224</u>	<u>112,870,584</u>
Governmental activities capital assets, net	<u>\$ 223,596,629</u>	<u>\$ 5,293,568</u>	<u>\$ (38,566)</u>	<u>\$ -</u>	<u>\$ 228,851,631</u>

Depreciation expense of \$6,074,561 for governmental activities was charged to the business and facilities function.

The district has the following significant construction commitments related to projects begun prior to June 30, 2018:

	Commitments Made Before June 30, 2018	Commitments Made After June 30, 2018	Total Commitments
Cedar Hills Park and athletic field	\$ 7,694,958	\$ 43,466	\$ 7,738,424
Hazeldale parking lot	266,550	29,709	296,259
Bonnie Meadow neighborhood park	214,629	-	214,629
Southwest Neighborhood park	277,249	-	277,249
Bethany Creek trail	272,822	-	272,822

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

IV. Detailed notes on all funds (Continued)

C. Long-term debt

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

	Beginning Balance 6/30/17	Increase	Amortization/ Repayments	Ending Balance	Due Within Balance 6/30/18
General Obligation Bonds					
Series 2009	\$ 4,535,000	\$ -	\$ 2,170,000	\$ 2,365,000	\$ 2,365,000
Series 2011	23,170,000	-	1,685,000	21,485,000	1,820,000
Series 2015	36,865,000	-	665,000	36,200,000	715,000
Series 2016	8,710,000	-	-	8,710,000	-
plus premium	7,522,769	-	1,082,122	6,440,647	1,059,235
Full Faith & Credit					
Series 2006	375,000	-	120,000	255,000	125,000
Series 2010A	1,310,000	-	50,000	1,260,000	55,000
Series 2010B	6,820,000	-	-	6,820,000	-
Series 2010C	385,000	-	100,000	285,000	100,000
plus premium	17,017	-	4,014	13,003	3,103
Loans					
Energy Savings Contract	354,819	-	27,686	327,133	28,520
Compensated Absences	1,105,038	870,488	921,539	1,053,987	683,127
	<u>\$ 91,169,643</u>	<u>\$ 870,488</u>	<u>\$ 6,825,361</u>	<u>\$ 85,214,770</u>	<u>\$ 6,953,985</u>

General Obligations Bonds

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

General obligations bonds, Series 2009 were issued on April 2, 2009 as the first series of the \$100 million voter approved 2008 bond measure in the amount of \$58,505,000, to finance land acquisition, improvements and development of parks and facilities, along with rehabilitation and acquisition of natural areas throughout the district. Stated interest rates for specific maturities ranged from 3.00% to 4.75%, in accordance with the terms agreed at issuance. The bonds are paid annually, with interest payments semi-annually, over a term of twenty years. General obligation bonds, Series 2011 were issued on September 13, 2011 in the amount of \$40,060,000, as the second series of the 2008 bond measure, to complete the voter approved list of acquisitions and projects. Stated interest rates for specific maturities ranged from 2.00% to 4.00%, in accordance with the terms agreed at issuance. The bonds are paid annually, with interest payments semi-annually, over a term of eighteen years.

On May 5, 2015, the district issued \$37,880,000 in general obligation bonds with interest rates ranging from 2.0% to 5.0%. From the proceeds, \$1,435,000 fulfilled the final series of the 2008 bond measure, and the balance was used to advance refund \$38,340,000, a portion of the Series 2009 general obligation issue. The net proceeds of \$43,401,471 (including a \$6,987,825 premium and payment of \$222,658 in closing costs) along with \$850,725 in resources were deposited in an

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

IV. Detailed notes on all funds (Continued)

C. Long-term debt (Continued)

irrevocable trust fund with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, this portion of the Series 2009 bond is considered defeased and the liability was removed from the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$4,840,819. This amount is amortized over the remaining life of the refunding debt. The bonds will be paid annually, with interest payments semi-annually, over a term of fourteen years.

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

Full Faith and Credit Obligations

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

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

On November 30, 2010, the district issued \$7,815,000 in Full Faith and Credit Obligations, to finance the acquisition, construction and renovation of a new maintenance facility and related capital projects, centrally located within district boundaries. The bonds were issued as Series 2010B and 2010C, for \$6,820,000 and \$995,000, respectively. Series 2010B was issued on a taxable basis, with a Recovery Zone Economic Development Bond subsidy associated with the issue. The stated coupon rates on specific maturities range from 5.25% to 6.741%, with a subsidy rate of 45% on the total interest cost, for the term of the bonds. Series 2010B bonds are paid annually, with principal payments commencing after ten years in 2021, for a thirty year term. Interest payments will be semi-annually, commencing in 2011, over a term of 30 years. Because a portion of the new warehouse may be leased to a for-profit enterprise, Series 2010C was issued on a taxable basis with stated coupon rates on specific maturities ranging from 1.064% to 4.972%, in accordance with the terms agreed at issuance. Series 2010C bonds are paid annually, with interest payments semi-annually, over a term of 11 years.

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

IV. Detailed notes on all funds (Continued)

C. Long-term debt (Continued)

Loans Payable

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.

Annual principal requirements for all issues are as follows:

Year Ending June 30,	General Obligation Series				Full Faith & Credit Series			Loans	Total	
	2009	2011	2015	2016	2006	2010A	2010B			2010C
Principal										
2019	\$ 2,365,000	\$ 1,820,000	\$ 715,000	\$ -	\$ 125,000	\$ 55,000	\$ -	\$ 100,000	\$ 28,520	\$ 5,208,520
2020	-	1,985,000	3,325,000	-	130,000	60,000	-	105,000	29,378	5,634,378
2021	-	2,155,000	3,645,000	-	-	70,000	165,000	80,000	30,264	6,145,264
2022	-	2,315,000	3,980,000	-	-	75,000	255,000	-	31,175	6,656,175
2023	-	2,500,000	4,340,000	-	-	80,000	265,000	-	32,114	7,217,114
2024-2028	-	6,880,000	20,195,000	8,710,000	-	525,000	1,445,000	-	175,682	37,930,682
2029-2033	-	3,830,000	-	-	-	395,000	1,710,000	-	-	5,935,000
2034-2038	-	-	-	-	-	-	2,050,000	-	-	2,050,000
2039-2042	-	-	-	-	-	-	930,000	-	-	930,000
	<u>\$ 2,365,000</u>	<u>\$ 21,485,000</u>	<u>\$ 36,200,000</u>	<u>\$ 8,710,000</u>	<u>\$ 255,000</u>	<u>\$ 1,260,000</u>	<u>\$ 6,820,000</u>	<u>\$ 285,000</u>	<u>\$ 327,133</u>	<u>\$ 77,707,133</u>

Annual interest requirements for all issues are as follows:

Year Ending June 30,	General Obligation Series				Full Faith & Credit Series			Loans	Total	
	2009	2011	2015	2016	2006	2010A	2010B			2010C
Principal										
2019	\$ 82,775	\$ 767,956	\$ 1,689,700	\$ 292,550	\$ 12,750	\$ 49,695	\$ 436,918	\$ 13,458	\$ 9,570	\$ 3,355,372
2020	-	695,156	1,668,250	292,550	6,500	47,970	436,918	8,936	8,710	3,164,990
2021	-	615,756	1,502,000	292,550	-	45,670	436,918	3,978	7,826	2,904,698
2022	-	551,106	1,319,750	292,550	-	42,770	428,256	-	6,914	2,641,346
2023	-	458,506	1,120,750	292,550	-	39,670	414,868	-	5,975	2,332,319
2024-2028	-	1,303,819	2,136,500	1,112,100	-	141,380	1,842,432	-	14,767	6,550,998
2029-2033	-	153,200	-	-	-	24,885	1,354,054	-	-	1,532,139
2034-2038	-	-	-	-	-	-	738,141	-	-	738,141
2039-2042	-	-	-	-	-	-	94,713	-	-	94,713
	<u>\$ 82,775</u>	<u>\$ 4,545,499</u>	<u>\$ 9,436,950</u>	<u>\$ 2,574,850</u>	<u>\$ 19,250</u>	<u>\$ 392,040</u>	<u>\$ 6,183,218</u>	<u>\$ 26,372</u>	<u>\$ 53,762</u>	<u>\$ 23,314,716</u>

Compensated Absences

The district's compensated absences of \$1,053,987 are liquidated by the General Fund.

Short-term Debt

On July 19, 2017, the district issued a Tax and Revenue Anticipation Note, Series 2017 in the amount of \$5,000,000 to continue operations of the general government prior to receipt of annual tax revenue. The note matured on December 29, 2017 and bore interest at a rate of 1.14%.

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

V. Other information

A. Defined benefit pension plan

The district maintains a single-employer defined benefit pension plan (“plan”) trustee by The Standard Insurance Company. The plan provides retirement and death benefits (pre-retirement) to plan members and beneficiaries. The plan does not issue a publicly available financial statement. The plan’s authority for vesting and benefit provisions is provided by the Plan Agreement (last restatement July 1, 2012) and is governed by the district’s Board of Directors. Amendments to the plan require approval of the Board of Directors.

General Information About the Pension Plan

Plan Description

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

Membership in the Plan as of July 1, 2017 was:

<u>Group</u>	<u>Tier I</u>	<u>Tier II</u>
Active participants	110	78
Terminated	15	8
Retired receiving medical premium benefits	10	1
Total	<u>135</u>	<u>87</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 upon retirement including in-service distribution, 50% of unused sick leave.

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

V. Other information (Continued)

A. Defined benefit pension plan (Continued)

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. The terms of the plan dictate that employee contributions are made on a pre-tax basis at a rate of 6% of eligible earnings for both Tier I and Tier II. Per board direction, the employer contributions are based on an actuarially determined rate to contribute whatever amounts are required in addition to employee contributions, to provide benefits and pay expenses of the plan. Total actual contributions to the plan for the year ended as of the measurement date of June 30, 2017 totaled \$3,385,841 which is 25.7% of annual covered payroll of \$13,159,789. Pension expense for the fiscal year ended June 30, 2018 was \$2,906,321.

Tier I participants may make voluntary contributions up to a maximum of 10% of monthly salary. Tier II participants may make voluntary contributions up to a maximum of 25% of their earnings. Benefits derived from such contributions are in addition to other Plan benefits. Both mandatory and voluntary contributions are fully vested at all times.

Net Pension Liability

Actuarial Valuation Assumptions

The total pension liability reported as of June 30, 2018, with a measurement date of June 30, 2017, was determined using the following actuarial assumptions from the July 1, 2016 actuarial valuation, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal
Mortality assumptions	RP-2000 (combined)
Discount rate	7.0%
Salary growth assumption	4.0%
Inflation (post retirement COLA)	2.0%
Investment rate of return (net of expenses)	7.0%

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

V. Other information (Continued)

A. Defined benefit pension plan (Continued)

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

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

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

Changes in Net Pension Liability

The following table presents the changes in the net pension liability for the fiscal year ended June 30, 2018 based on the measurement date of June 30, 2017:

	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balances at 06/30/2017	\$ 32,127,997	\$ 17,251,015	\$ 14,876,982
Changes for the year:			
Service cost	1,387,648	-	1,387,648
Interest	2,246,552	-	2,246,552
Difference between expected and actual experience	1,252,327	-	1,252,327
Contributions	-	3,385,841	(3,385,841)
Net investment income	-	1,986,626	(1,986,626)
Benefit payments	(5,348,750)	(5,348,750)	-
Administration expense	-	(84,430)	84,430
Net changes	(462,223)	(60,713)	(401,510)
Balances at 06/30/2018	\$ 31,665,774	\$ 17,190,302	\$ 14,475,472

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

V. Other information (Continued)

A. Defined benefit pension plan (Continued)

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 (6.00%)	Discount rate (7.00%)	1% Increase (8.00%)
Net pension liability	\$ 19,549,230	\$ 14,475,472	\$ 10,274,038

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

For the year ended June 30, 2018, the district recognized pension expense of \$2,906,321. The following table presents the components of deferred outflows of resources for the fiscal year ended June 30, 2018:

	Deferred Outflows of Resources
Differences between expected and actual earnings on investments	\$ 773,191
Contributions after measurement date	3,590,968
Differences between expected and actual experience	4,865,039
	\$ 9,229,198

Deferred outflows of resources related to pensions of \$3,590,968 resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2019.

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

Fiscal Years Ended June 30,	Deferred Outflows of Resources
2018	\$ 1,126,912
2019	1,421,102
2020	998,276
2021	697,509
2022	636,388
Thereafter	758,043
	\$ 5,638,230

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

V. Other information (Continued)

B. Other post-employment benefits (OPEB)

On July 1, 2017, the district implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and GASB Statement No. 57, *OPEB Measurement by Agent Employers and Agent Multiple-Employer Plans*. Specifically, Statement No. 75 recognizes the long-term obligation for health and life insurance benefits offered to retirees. The accounting change adopted to conform to the provisions of GASB 75 has been applied retroactively by restating the beginning net position for the fiscal year ended June 30, 2018 by \$1,164,627, which included recording an adjustment to the net other post-employment benefits liability.

General Information About OPEB

Plan Description

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

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

Funding Policy

The district does not pay any portion of the health insurance premium for retirees; however the retirees do receive benefits, as described below, through the district's retirement plan. Also, retirees receive an implicit benefit of a tiered healthcare premium at the same rate provided to active employees. Retirees may not convert either benefit into an in-lieu payment to secure coverage under independent plans. At June 30, 2018, 184 retirees were receiving post-employment healthcare benefits.

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

V. Other information (Continued)

B. Other post-employment benefits (OPEB) (Continued)

Net OPEB Liability

Actuarial Valuation Assumptions

The total OPEB liability reported as of June 30, 2018, with a measurement date of June 30, 2017, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age normal
Mortality assumptions	RP-2014, adjusted to 2006
Discount rate	7.0%
Salary growth assumption	3.5%
Inflation (post retirement COLA)	2.5%
Investment rate of return (net of expenses)	7.0%
Healthcare cost trend rates	6.9% in 2018/19, declining annual by 0.1% until 2037, 5.0% thereafter

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

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

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

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

V. Other information (Continued)

B. Other post-employment benefits (OPEB) (Continued)

Changes in Net OPEB Liability

The following table presents the changes in the net OPEB liability for the fiscal year ended June 30, 2018 based on the measurement date of June 30, 2017:

	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balances at 06/30/2017	\$ 2,818,506	\$ 1,653,582	\$ 1,164,924
Changes for the year:			
Service cost	71,089	-	71,089
Interest	195,921	-	195,921
Employer contributions	-	60,016	(60,016)
Net investment income	-	136,475	(136,475)
Benefit payments	(110,357)	(110,357)	-
Administration expense	-	(5,410)	5,410
Net changes	156,653	80,724	75,929
Balances at 06/30/2018	\$ 2,975,159	\$ 1,734,306	\$ 1,240,853

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

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

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB liability	\$ 1,510,362	\$ 1,240,853	\$ 1,021,594

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

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

	1% Decrease	Current Trend Rate	1% Increase
Net OPEB liability	\$ 1,108,956	\$ 1,240,853	\$ 1,416,464

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

For the year ended June 30, 2018, the district recognized OPEB expense of \$135,945. There were no deferred outflows or inflows of resources for the fiscal year ended June 30, 2018.

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

V. Other information (Continued)

C. Risk management

The district is a member of the Special Districts Insurance Services (SDIS). The Special Districts Association of Oregon created SDIS in 1984 for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. SDIS has over 800 members, and is governed by a five member board of directors who are elected to three-year terms. In-house services of SDIS include risk management consultation, claims and litigation administration, investigation and loss analyses. SDIS contracts for specialists in land use problems and lobbyist services.

SDIS is fully funded by its members, who pay annual assessments on an experience rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. New members initially contract for a one-year term, and thereafter automatically renew on an annual basis. Termination does not relieve a former member from its unresolved loss history incurred during membership. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

D. Commitments and contingencies

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

The district has a three year contract, effective July 1, 2016, with an employee union defining compensation and other considerations that expires at June 30, 2019.

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

The Fanno Creek Service Center facility contains 90,000 square feet of interior space and was purchased and renovated at a cost of \$8.9 million in 2011-2012. Total annual depreciation expense for the facility is \$184,100 and the net carrying value as of June 30, 2018 approximates \$7.6 million. The synthetic turf practice field was purchased and constructed at a cost of \$2.1 million in 2014. Total annual depreciation for the constructed field is \$57,000 and the carrying value of the land and the constructed field approximates \$1.7 million.

Tualatin Hills Park & Recreation District

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2018

V. Other information (Continued)

D. Commitments and contingencies (Continued)

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

<u>Year Ending June 30,</u>	<u>Lease Payments</u>
2019	\$ 210,790
2020	210,790
2021	210,790
	<u>\$ 632,370</u>

E. Tax abatements

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

Under the Enterprise Zone Exemption (ORS 285C.175), business 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.

Tax abated during the year ended June 30, 2018:	
Enterprise Zone	\$ 11,000
Vertical Housing	8,000
Nonprofit Corporations Low Income Housing	34,000
	\$ 53,000

F. Subsequent events

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

**REQUIRED
SUPPLEMENTARY
INFORMATION**

Tualatin Hills Park & Recreation District
Required Supplementary Information

Pension Plan
Schedule of Changes in Net Pension Liability and Related Ratios

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability:				
Service cost	\$ 1,387,648	\$ 1,489,089	\$ 1,440,139	\$ 1,212,449
Interest	2,246,552	2,408,620	2,319,600	2,114,196
Benefit payments	(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	(462,223)	(2,368,741)	1,839,723	1,640,195
Total pension liability, beginning	32,127,997	34,496,738	32,657,015	31,016,820
Total pension liability, ending	<u>31,665,774</u>	<u>32,127,997</u>	<u>34,496,738</u>	<u>32,657,015</u>
Plan Fiduciary Net Position:				
Total contributions	3,385,841	3,288,096	3,103,438	3,191,093
Net investment income	1,986,626	(73,994)	(471,679)	2,972,365
Benefit payments	(5,348,750)	(9,378,957)	(1,920,016)	(3,999,039)
Administrative expense	(84,430)	(111,684)	(111,881)	(104,035)
Net change in plan net position	(60,713)	(6,276,539)	599,862	2,060,384
Plan net position, beginning	17,251,015	23,527,554	22,927,692	20,867,308
Plan net position, ending	<u>17,190,302</u>	<u>17,251,015</u>	<u>23,527,554</u>	<u>22,927,692</u>
Net pension liability	<u>\$ 14,475,472</u>	<u>\$ 14,876,982</u>	<u>\$ 10,969,184</u>	<u>\$ 9,729,323</u>
Plan fiduciary net position as a percent of total pension liability	54%	54%	68%	70%
Covered payroll	\$ 13,159,789	\$ 12,331,990	\$ 13,874,307	\$ 12,442,910
Net pension liability as a percent of covered payroll	110%	121%	79%	78%
Annual money-weighted return on pension plan investments	12%	(0.4)%	0%	2%

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

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

**Pension Plan
Schedule of Contributions**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 3,590,968	\$ 3,384,945	\$ 3,286,864	\$ 3,098,289	\$ 3,191,093
Contributions recognized by the plan	3,590,968	3,384,945	3,286,864	3,098,289	3,191,093
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 13,855,154	\$ 13,159,789	\$ 12,331,990	\$ 13,874,307	\$ 12,442,910
Contributions as a percent of covered payroll	26%	26%	27%	22%	26%

Notes to Schedule

Valuation date:	July 1, 2016
Measurement date:	June 30, 2017
Actuarial cost method:	Entry age normal
Amortization method:	Level percentage of payroll, closed
Remaining amortization period:	Seven years
Inflation (post retirement COLA)	2.0%
Discount rate:	7.0%
Salary growth assumption:	4.0%
Investment rate of return (net of expenses):	7.0%
Mortality assumptions:	RP-2000 (combined)

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**

**Other Post-employment Benefits Plan
Schedule of Changes in Net OPEB Liability and Related Ratios**

	2018
Total OPEB Liability:	
Service cost	\$ 71,089
Interest	195,921
Benefit payments	(110,357)
Net change in total OPEB liability	156,653
Total OPEB liability, beginning	2,818,506
Total OPEB liability, ending	2,975,159
 Plan Fiduciary Net Position:	
Total contributions	60,016
Net investment income	136,475
Benefit payments	(110,357)
Administrative expense	(5,410)
Net change in plan net position	80,724
Plan net position, beginning	1,653,582
Plan net position, ending	1,734,306
Net OPEB liability	\$ 1,240,853
 Plan fiduciary net position as a percent of total OPEB liability	58.3%
 Covered payroll	\$ 13,613,440
 Net OPEB liability as a percent of covered payroll	9.1%
 Average money-weighted return on OPEB investments	8.4%

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**

**Other Post-employment Benefits Plan
Schedule of Contributions**

	2018
Actuarially determined contribution	\$ 60,016
Contributions recognized by the plan	60,016
Contribution deficiency (excess)	\$ -
Covered payroll	\$ 13,613,440
Contributions as a percent of covered payroll	0.4%

Notes to Schedule

Valuation date:	July 1, 2017
Measurement date:	June 30, 2018
Actuarial cost method:	Entry age normal
Amortization method:	Level percentage of payroll, closed
Inflation (post retirement COLA)	2.5%
Discount rate:	7.0%
Salary growth assumption:	3.5%
Investment rate of return (net of expenses):	7.0%
Mortality assumptions:	RP-2014, adjusted to 2006
Medical inflation rate:	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, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
BOARD OF DIRECTORS:				
Part time salaries	\$ 3,000	\$ 3,000	\$ 2,850	\$ 150
Payroll taxes	300	300	243	57
Personnel services	<u>3,300</u>	<u>3,300</u>	<u>3,093</u>	<u>207</u>
Professional services	205,504	205,504	175,826	29,678
Technical services	15,888	15,888	451	15,437
Office supplies	3,075	3,075	6,693	(3,618)
Dues and memberships	3,075	3,075	3,250	(175)
Conferences	26,240	26,240	29,809	(3,569)
Other travel	12,813	12,813	7,167	5,646
Materials and services	<u>266,595</u>	<u>266,595</u>	<u>223,196</u>	<u>43,399</u>
Total Board of Directors	<u>269,895</u>	<u>269,895</u>	<u>226,289</u>	<u>43,606</u>
ADMINISTRATION:				
General Manager				
Full time salaries	339,840	339,840	302,322	37,518
Part time salaries	-	-	128	(128)
Employee benefits	173,832	173,832	173,508	324
Payroll taxes	25,783	25,783	21,602	4,181
Personnel services	<u>539,455</u>	<u>539,455</u>	<u>497,560</u>	<u>41,895</u>
Advertising	-	-	-	-
Telecommunications	9,300	9,300	3,909	5,391
Office supplies	4,050	4,050	1,484	2,566
Program supplies	3,000	3,000	1,609	1,391
Dues and memberships	18,000	18,000	15,529	2,471
Conferences	18,324	18,324	10,245	8,079
Other travel	7,000	7,000	22,955	(15,955)
Technical training	9,550	9,550	1,080	8,470
Staff transportation	8,000	8,000	7,800	200
Materials and services	<u>77,224</u>	<u>77,224</u>	<u>64,611</u>	<u>12,613</u>
Total General Manager	<u>616,679</u>	<u>616,679</u>	<u>562,171</u>	<u>54,508</u>
Communications and Outreach				
Full time salaries	462,193	462,193	424,282	37,911
Part time salaries	47,681	47,681	85,748	(38,067)
Employee benefits	195,167	195,167	174,634	20,533
Payroll taxes	44,067	44,067	42,763	1,304
Personnel services	<u>749,108</u>	<u>749,108</u>	<u>727,427</u>	<u>21,681</u>
Professional services	79,130	79,130	57,293	21,837
Technical services	20,440	20,440	6,162	14,278
Telecommunications	-	-	1,902	(1,902)
Printing and publications	152,885	152,885	142,955	9,930
Postage	97,150	97,150	91,742	5,408
Advertising	97,200	97,200	96,280	920
Office supplies	12,000	12,000	10,263	1,737
Program supplies	11,316	11,316	7,782	3,534
Dues and memberships	-	-	5,727	(5,727)
Conferences	4,290	4,290	5,366	(1,076)
Technical training	6,954	6,954	-	6,954
Staff transportation	9,000	9,000	3,570	5,430
Small furniture and equipment	2,000	2,000	5,275	(3,275)
Materials and services	<u>492,365</u>	<u>492,365</u>	<u>434,317</u>	<u>58,048</u>
Total Communications and Outreach	<u>1,241,473</u>	<u>1,241,473</u>	<u>1,161,744</u>	<u>79,729</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
ADMINISTRATION (continued):				
Security Operations				
Full time salaries	\$ 106,281	\$ 106,281	\$ 106,080	\$ 201
Part time salaries	117,951	117,951	111,227	6,724
Employee benefits	45,382	45,382	49,502	(4,120)
Payroll taxes	23,241	23,241	22,468	773
Personnel services	<u>292,855</u>	<u>292,855</u>	<u>289,277</u>	<u>3,578</u>
Technical services	103,200	103,200	91,386	11,814
Maintenance services	11,648	11,648	14,472	(2,824)
Printing and publications	165	165	35	130
Telecommunications	3,200	3,200	3,270	(70)
Vehicle and equipment services	-	-	344	(344)
Office supplies	500	500	351	149
Program supplies	9,000	9,000	5,786	3,214
Dues and memberships	100	100	-	100
Conferences	225	225	-	225
Technical training	1,000	1,000	600	400
Staff transportation	150	150	-	150
Small furniture and equipment	450	450	66	384
Materials and services	<u>129,638</u>	<u>129,638</u>	<u>116,310</u>	<u>13,328</u>
Total Security Operations	<u>422,493</u>	<u>422,493</u>	<u>405,587</u>	<u>16,906</u>
Community Partnerships				
Full time salaries	146,203	146,203	139,692	6,511
Employee benefits	32,701	32,701	31,934	767
Payroll taxes	11,895	11,895	11,420	475
Personnel services	<u>190,799</u>	<u>190,799</u>	<u>183,046</u>	<u>7,753</u>
Professional services	37,620	37,620	17,204	20,416
Technical services	1,200	1,200	696	504
Staff transportation	3,600	3,600	3,600	-
Materials and services	<u>42,420</u>	<u>42,420</u>	<u>21,500</u>	<u>20,920</u>
Total Community Partnerships	<u>233,219</u>	<u>233,219</u>	<u>204,546</u>	<u>28,673</u>
Total Administration	<u>2,513,864</u>	<u>2,513,864</u>	<u>2,334,048</u>	<u>179,816</u>
BUSINESS AND FACILITIES:				
Director of Business and Facilities				
Full time salaries	385,066	385,066	414,055	(28,989)
Employee benefits	144,325	144,325	153,820	(9,495)
Payroll taxes	30,379	30,379	32,335	(1,956)
Personnel services	<u>559,770</u>	<u>559,770</u>	<u>600,210</u>	<u>(40,440)</u>
Professional services	7,000	7,000	21,987	(14,987)
Technical services	149,000	149,000	36,000	113,000
Rental equipment	43,050	43,050	40,515	2,535
Bank charges and fees	6,250	6,250	5,300	950
Printing and publications	5,000	5,000	4,229	771
Postage	54,600	54,600	15,696	38,904
Advertising	4,200	4,200	934	3,266
Telecommunications	6,600	6,600	4,230	2,370
Office supplies	50,400	50,400	15,979	34,421
Dues and memberships	3,615	3,615	4,250	(635)
Conferences	17,550	17,550	9,965	7,585
Technical training	2,100	2,100	354	1,746

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
BUSINESS AND FACILITIES (continued):				
Director of Business and Facilities (continued):				
Staff transportation	\$ 5,700	\$ 5,700	\$ 5,231	\$ 469
Other travel	6,100	6,100	3,762	2,338
Small furniture and equipment	2,000	2,000	650	1,350
Materials and services	<u>363,165</u>	<u>363,165</u>	<u>169,082</u>	<u>194,083</u>
Debt principal	297,686	297,686	297,686	-
Debt interest	684,972	684,972	556,347	128,625
Debt service	<u>982,658</u>	<u>982,658</u>	<u>854,033</u>	<u>128,625</u>
Total Director of Business and Facilities	<u>1,905,593</u>	<u>1,905,593</u>	<u>1,623,325</u>	<u>282,268</u>
Finance				
Full time salaries	426,241	426,241	465,048	(38,807)
Part time salaries	80,069	80,069	-	80,069
Employee benefits	200,508	200,508	211,795	(11,287)
Payroll taxes	45,025	45,025	40,070	4,955
Personnel services	<u>751,843</u>	<u>751,843</u>	<u>716,913</u>	<u>34,930</u>
Professional services	15,400	15,400	13,080	2,320
Technical services	3,965	3,965	2,167	1,798
Bank charges and fees	18,000	18,000	15,754	2,246
Printing and publications	3,170	3,170	1,608	1,562
Advertising	-	-	25	(25)
Telecommunications	-	-	549	(549)
Office supplies	925	925	799	126
Dues and memberships	820	820	610	210
Conferences	3,000	3,000	350	2,650
Technical training	3,760	3,760	1,289	2,471
Staff transportation	300	300	71	229
Small furniture and equipment	500	500	1,104	(604)
Materials and services	<u>49,840</u>	<u>49,840</u>	<u>37,406</u>	<u>12,434</u>
Total Finance	<u>801,683</u>	<u>801,683</u>	<u>754,319</u>	<u>47,364</u>
Human Resources				
Full time salaries	324,878	324,878	338,209	(13,331)
Part time salaries	-	-	4,150	(4,150)
Employee benefits	133,152	133,152	139,801	(6,649)
Payroll taxes	28,199	28,199	28,834	(635)
Personnel services	<u>486,229</u>	<u>486,229</u>	<u>510,994</u>	<u>(24,765)</u>
Professional services	49,447	49,447	22,448	26,999
Technical services	13,575	13,575	6,715	6,860
Printing and publications	550	550	450	100
Advertising	6,000	6,000	6,649	(649)
Telecommunications	2,760	2,760	1,914	846
Office supplies	1,450	1,450	812	638
Program supplies	6,933	6,933	4,712	2,221
Dues and memberships	1,840	1,840	774	1,066
Conferences	12,200	12,200	8,449	3,751
Technical training	44,700	44,700	21,809	22,891
Staff transportation	600	600	92	508
Small furniture and equipment	450	450	873	(423)
Materials and services	<u>140,505</u>	<u>140,505</u>	<u>75,697</u>	<u>64,808</u>
Total Human Resources	<u>626,734</u>	<u>626,734</u>	<u>586,691</u>	<u>40,043</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
BUSINESS AND FACILITIES (continued):				
Information Services:				
Full time salaries	\$ 532,240	\$ 532,240	\$ 477,409	\$ 54,831
Employee benefits	239,795	239,795	218,046	21,749
Payroll taxes	46,382	46,382	41,039	5,343
Personnel services	<u>818,417</u>	<u>818,417</u>	<u>736,494</u>	<u>81,923</u>
Professional services	58,000	58,000	10,013	47,987
Technical services	363,868	363,868	384,850	(20,982)
Telecommunications	65,000	65,000	70,023	(5,023)
Office supplies	-	-	2	(2)
Program supplies	39,000	39,000	43,205	(4,205)
Maintenance supplies	17,000	17,000	5,407	11,593
Technical training	8,000	8,000	3,209	4,791
Staff transportation	1,000	1,000	408	592
Small furniture and equipment	3,990	3,990	2,838	1,152
Materials and services	<u>555,858</u>	<u>555,858</u>	<u>519,955</u>	<u>35,903</u>
Computer technology replacement	221,474	221,474	146,151	75,323
Computer technology improvement	464,050	464,050	-	464,050
Capital outlay	<u>685,524</u>	<u>685,524</u>	<u>146,151</u>	<u>539,373</u>
Total Information Services	<u>2,059,799</u>	<u>2,059,799</u>	<u>1,402,600</u>	<u>657,199</u>
Risk and Contract Management				
Full time salaries	179,338	179,338	178,604	734
Part time salaries	3,000	3,000	3,032	(32)
Employee benefits	86,098	86,098	90,597	(4,499)
Payroll taxes	15,859	15,859	15,362	497
Personnel services	<u>284,295</u>	<u>284,295</u>	<u>287,595</u>	<u>(3,300)</u>
Professional services	6,000	6,000	95	5,905
Technical services	5,684	5,684	360	5,324
Miscellaneous other services	5,350	5,350	7,599	(2,249)
Insurance	337,340	337,340	333,729	3,611
Printing and publications	900	900	-	900
Advertising	600	600	-	600
Telecommunications	1,920	1,920	2,091	(171)
Office supplies	1,600	1,600	1,676	(76)
Program supplies	16,800	16,800	3,382	13,418
Dues and memberships	7,675	7,675	6,050	1,625
Conferences	2,000	2,000	306	1,694
Technical training	8,050	8,050	5,155	2,895
Staff transportation	1,037	1,037	906	131
Small furniture and equipment	500	500	-	500
Materials and services	<u>395,456</u>	<u>395,456</u>	<u>361,349</u>	<u>34,107</u>
Total Risk and Contract Management	<u>679,751</u>	<u>679,751</u>	<u>648,944</u>	<u>30,807</u>
Maintenance Operations				
Full time salaries	4,455,133	4,455,133	4,090,632	364,501
Part time salaries	1,946,819	1,946,819	1,718,216	228,603
Employee benefits	2,211,745	2,211,745	2,130,193	81,552
Payroll taxes	663,997	663,997	553,042	110,955
Personnel services	<u>9,277,694</u>	<u>9,277,694</u>	<u>8,492,083</u>	<u>785,611</u>
Instructional services	1,050	1,050	1,050	-
Professional services	8,021	8,021	6,267	1,754
Technical services	98,232	98,232	85,578	12,654
Heat	-	-	1,000	(1,000)

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
BUSINESS AND FACILITIES (continued):				
Maintenance Operations (continued):				
Electricity	\$ 380,499	\$ 380,499	\$ 384,012	\$ (3,513)
Water and sewer	873,083	873,083	818,362	54,721
Refuse services	950,223	950,223	1,012,307	(62,084)
Rental equipment	18,545	18,545	14,605	3,940
Maintenance services	442,761	442,761	486,241	(43,480)
Vehicle and equipment services	31,150	31,150	21,501	9,649
Advertising	-	-	140	(140)
Telecommunications	128,924	128,924	129,552	(628)
Office supplies	4,723	4,723	5,276	(553)
Program supplies	19,915	19,915	18,200	1,715
Maintenance supplies	1,035,758	1,035,758	1,036,468	(710)
Gas & oil (vehicles)	168,771	168,771	132,684	36,087
Dues and memberships	2,795	2,795	1,270	1,525
Conferences	1,000	1,000	4,182	(3,182)
Technical training	23,850	23,850	12,300	11,550
Staff transportation	5,885	5,885	8,592	(2,707)
Small furniture and equipment	1,710	1,710	496	1,214
Materials and services	<u>4,314,367</u>	<u>4,314,367</u>	<u>4,299,755</u>	<u>14,612</u>
Fleet capital replacement	491,700	491,700	497,113	(5,413)
Capital outlay	<u>491,700</u>	<u>491,700</u>	<u>497,113</u>	<u>(5,413)</u>
Total Maintenance Operations	<u>14,083,761</u>	<u>14,083,761</u>	<u>13,288,951</u>	<u>794,810</u>
Operations Analysis				
Full time salaries	184,504	184,504	181,708	2,796
Employee benefits	82,962	82,962	87,220	(4,258)
Payroll taxes	16,007	16,007	16,154	(147)
Personnel services	<u>283,473</u>	<u>283,473</u>	<u>285,082</u>	<u>(1,609)</u>
Technical services	31,050	31,050	21,450	9,600
Telecommunications	780	780	713	67
Office supplies	2,300	2,300	1,204	1,096
Dues and memberships	574	574	535	39
Conferences	8,980	8,980	4,445	4,535
Technical training	810	810	239	571
Staff transportation	1,130	1,130	981	149
Materials and services	<u>45,624</u>	<u>45,624</u>	<u>29,567</u>	<u>16,057</u>
Total Operations Analysis	<u>329,097</u>	<u>329,097</u>	<u>314,649</u>	<u>14,448</u>
Planning				
Full time salaries	267,960	267,960	268,380	(420)
Part time salaries	162,423	162,423	62,693	99,730
Employee benefits	121,241	121,241	112,493	8,748
Payroll taxes	39,489	39,489	29,322	10,167
Personnel services	<u>591,113</u>	<u>591,113</u>	<u>472,888</u>	<u>118,225</u>
Telecommunications	2,000	2,000	3,470	(1,470)
Office supplies	300	300	2,821	(2,521)
Dues and memberships	1,825	1,825	23,655	(21,830)
Conferences	10,010	10,010	599	9,411
Technical Training	2,997	2,997	3,411	(414)
Staff transportation	4,500	4,500	620	3,880
Materials and services	<u>21,632</u>	<u>21,632</u>	<u>36,089</u>	<u>(14,457)</u>
Total Planning	<u>612,745</u>	<u>612,745</u>	<u>508,977</u>	<u>103,768</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
BUSINESS AND FACILITIES (continued):				
Design and Development:				
Full time salaries	\$ 562,487	\$ 562,487	\$ 527,150	\$ 35,337
Part time salaries	4,700	4,700	1,149	3,551
Employee benefits	252,453	252,453	256,891	(4,438)
Payroll taxes	49,265	49,265	45,509	3,756
Personnel services	<u>868,905</u>	<u>868,905</u>	<u>830,699</u>	<u>38,206</u>
Professional services	28,000	28,000	19,698	8,302
Telecommunications	2,640	2,640	1,770	870
Office supplies	6,200	6,200	4,489	1,711
Program supplies	2,900	2,900	892	2,008
Dues and memberships	950	950	975	(25)
Conferences	7,200	7,200	6,566	634
Technical training	2,200	2,200	1,648	552
Staff transportation	5,450	5,450	3,628	1,822
Small furniture and equipment	1,000	1,000	989	11
Materials and services	<u>56,540</u>	<u>56,540</u>	<u>40,655</u>	
Total Design and Development	<u>925,445</u>	<u>925,445</u>	<u>871,354</u>	<u>38,206</u>
Total Business and Facilities	<u>22,024,608</u>	<u>22,024,608</u>	<u>19,999,810</u>	<u>2,024,798</u>
PARK AND RECREATION SERVICES:				
Director of Park and Recreation				
Full time salaries	204,355	204,355	202,004	2,351
Employee benefits	76,569	76,569	76,149	420
Part time salaries	16,005	16,005	23,155	(7,150)
Payroll taxes	18,422	18,422	18,309	113
Personnel services	<u>315,351</u>	<u>315,351</u>	<u>319,617</u>	<u>(4,266)</u>
Professional services	102,000	102,000	72,184	29,816
Fee reductions-family assistance	206,800	206,800	188,521	18,279
Printing and publications	1,000	1,000	-	1,000
Telecommunications	7,500	7,500	1,572	5,928
Office supplies	17,000	17,000	7,996	9,004
Dues and memberships	3,500	3,500	4,870	(1,370)
Conferences	24,250	24,250	9,879	14,371
Technical training	2,000	2,000	-	2,000
Staff transportation	5,820	5,820	4,702	1,118
Small furniture and equipment	-	-	495	(495)
Materials and services	<u>369,870</u>	<u>369,870</u>	<u>290,219</u>	<u>79,651</u>
Total Director of Park and Recreation	<u>685,221</u>	<u>685,221</u>	<u>609,836</u>	<u>75,385</u>
Aquatics				
Full time salaries	1,328,763	1,328,763	1,292,631	36,132
Part time salaries	1,717,128	1,717,128	1,500,041	217,087
Employee benefits	693,939	693,939	695,205	(1,266)
Payroll taxes	309,542	309,542	245,364	64,178
Personnel services	<u>4,049,372</u>	<u>4,049,372</u>	<u>3,733,241</u>	<u>316,131</u>
Advertising	-	-	224	(224)
Telecommunications	5,000	5,000	4,957	43
Office supplies	11,572	11,572	2,123	9,449
Program supplies	57,525	57,525	60,552	(3,027)
Dues and memberships	12,400	12,400	300	12,100

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
PARK AND RECREATION SERVICES (continued):				
Aquatics (continued):				
Conferences	\$ 19,750	\$ 19,750	\$ 7,223	\$ 12,527
Technical training	2,000	2,000	13,176	(11,176)
Staff transportation	1,550	1,550	1,596	(46)
Materials and services	<u>109,797</u>	<u>109,797</u>	<u>90,727</u>	<u>19,070</u>
Total Aquatics	<u>4,159,169</u>	<u>4,159,169</u>	<u>3,823,968</u>	<u>335,201</u>
Sports				
Full time salaries	907,040	907,040	876,710	30,330
Part time salaries	1,280,887	1,280,887	1,146,777	134,110
Employee benefits	530,903	530,903	533,801	(2,898)
Payroll taxes	219,097	219,097	199,721	19,376
Personnel services	<u>2,937,927</u>	<u>2,937,927</u>	<u>2,757,009</u>	<u>180,918</u>
Instructional services	132,650.00	132,650.00	74,295.00	58,355.00
Rental equipment	46,000	46,000	34,900	11,100
Printing and publications	750	750	602	148
Telecommunications	7,500	7,500	7,883	(383)
Office supplies	10,053	10,053	8,152	1,901
Program supplies	291,746	291,746	202,949	88,797
Dues and memberships	1,330	1,330	939	391
Conferences	7,500	7,500	4,010	3,490
Technical training	1,000	1,000	-	1,000
Staff transportation	3,701	3,701	1,762	1,939
Small furniture and equipment	7,500	7,500	1,509	5,991
Materials and services	<u>509,730</u>	<u>509,730</u>	<u>337,001</u>	<u>172,729</u>
Total Sports	<u>3,447,657</u>	<u>3,447,657</u>	<u>3,094,010</u>	<u>353,647</u>
Recreation				
Full time salaries	1,523,534	1,523,534	1,413,895	109,639
Part time salaries	3,033,791	3,033,791	3,033,045	746
Employee benefits	788,042	788,042	808,977	(20,935)
Payroll taxes	450,365	450,365	431,132	19,233
Personnel services	<u>5,795,732</u>	<u>5,795,732</u>	<u>5,687,049</u>	<u>108,683</u>
Technical services	-	-	2,984	(2,984)
Maintenance services	8,000	8,000	2,034	5,966
Printing and publications	800	800	47	753
Postage	500	500	-	500
Advertising	9,600	9,600	939	8,661
Telecommunications	4,900	4,900	7,707	(2,807)
Office supplies	53,267	53,267	32,901	20,366
Program supplies	531,618	531,618	388,291	143,327
Rental equipment	-	-	2,169	(2,169)
Dues and memberships	1,080	1,080	395	685
Conferences	9,150	9,150	4,417	4,733
Technical training	1,020	1,020	305	715
Staff transportation	5,840	5,840	2,002	3,838
Water and sewer	-	-	2,427	(2,427)
Small furniture and equipment	12,100	12,100	4,763	7,337
Materials and services	<u>637,875</u>	<u>637,875</u>	<u>451,381</u>	<u>186,494</u>
Total Recreation	<u>6,433,607</u>	<u>6,433,607</u>	<u>6,138,430</u>	<u>295,177</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
PARK AND RECREATION SERVICES (continued):				
Programs and Special Activities				
Full time salaries	\$ 244,122	\$ 244,122	\$ 214,548	\$ 29,574
Part time salaries	80,645	80,645	78,905	1,740
Employee benefits	90,636	90,636	81,091	9,545
Payroll taxes	30,368	30,368	27,769	2,599
Personnel services	<u>445,771</u>	<u>445,771</u>	<u>402,313</u>	<u>43,458</u>
Technical services	99,600	99,600	92,996	6,604
Rental facility	1,500	1,500	2,400	(900)
Telecommunications	1,500	1,500	1,449	51
Office supplies	3,900	3,900	3,640	260
Program supplies	18,250	18,250	9,708	8,542
Dues and memberships	1,500	1,500	-	1,500
Conferences	2,000	2,000	862	1,138
Technical training	7,000	7,000	5,755	1,245
Staff transportation	2,100	2,100	1,004	1,096
Small furniture and equipment	-	-	500	(500)
Materials and services	<u>137,350</u>	<u>137,350</u>	<u>118,314</u>	<u>19,036</u>
Total Programs and Special Activities	<u>583,121</u>	<u>583,121</u>	<u>520,627</u>	<u>62,494</u>
Natural Resources and Trails				
Full time salaries	835,578	835,578	827,135	8,443
Part time salaries	502,229	502,229	419,471	82,758
Employee benefits	389,901	389,901	407,685	(17,784)
Payroll taxes	137,209	137,209	122,924	14,285
Personnel services	<u>1,864,917</u>	<u>1,864,917</u>	<u>1,777,215</u>	<u>87,702</u>
Instructional services	3,460	3,460	3,260	200
Technical services	43,916	43,916	68,627	(24,711)
Rental equipment	25,805	25,805	24,756	1,049
Maintenance services	2,400	2,400	1,400	1,000
Printing and publications	1,000	1,000	555	445
Advertising	500	500	580	(80)
Telecommunications	6,920	6,920	4,268	2,652
Office supplies	13,900	13,900	14,237	(337)
Program supplies	42,488	42,488	26,815	15,673
Maintenance supplies	77,800	77,800	33,441	44,359
Dues and memberships	1,400	1,400	998	402
Conferences	5,000	5,000	1,222	3,778
Technical training	3,750	3,750	2,264	1,486
Staff transportation	1,280	1,280	1,250	30
Small furniture and equipment	3,000	3,000	5,054	(2,054)
Materials and services	<u>232,619</u>	<u>232,619</u>	<u>188,808</u>	<u>43,811</u>
Total Natural Resources and Trails	<u>2,097,536</u>	<u>2,097,536</u>	<u>1,966,023</u>	<u>131,513</u>
Total Park and Recreation Services	<u>17,406,311</u>	<u>17,406,311</u>	<u>16,152,894</u>	<u>1,253,417</u>

Tualatin Hills Park & Recreation District
General Fund
Schedule of Expenditures - Budget to Actual
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
CAPITAL OUTLAY:				
Carryforward projects	\$ 2,465,895	\$ 2,465,895	\$ 2,062,567	\$ 403,328
Athletic facility replacement	118,000	118,000	84,483	33,517
Park and trail replacement	1,258,141	1,258,141	474,297	783,844
Park and trail improvements	1,685,391	1,685,391	282,155	1,403,236
Building replacement	611,264	611,264	623,193	(11,929)
Building improvements	105,522	105,522	112,903	(7,381)
ADA projects	100,000	100,000	92,996	7,004
Program facility challenge grants	75,000	75,000	24,810	50,190
Total Capital Outlay	6,419,213	6,419,213	3,757,404	2,661,809
CONTINGENCY:				
Contingency	2,500,000	2,500,000	-	2,500,000
CAPITAL REPLACEMENT RESERVE:				
Capital Replacement Reserve	2,550,000	2,550,000	-	2,550,000
Total General Fund Expenditures	\$ 53,683,891	\$ 53,683,891	\$ 42,470,445	\$ 11,213,446

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, 2018

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Property taxes	\$ 7,171,081	\$ 7,233,596	\$ 62,515
Interest earned	35,000	74,498	39,498
Total revenues	<u>7,206,081</u>	<u>7,308,094</u>	<u>102,013</u>
Expenditures:			
Debt service	<u>7,506,081</u>	<u>7,506,081</u>	<u>-</u>
Total expenditures	<u>7,506,081</u>	<u>7,506,081</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(300,000)</u>	<u>(197,987)</u>	<u>102,013</u>
Fund balance at beginning of year	<u>300,000</u>	<u>153,507</u>	<u>(146,493)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ (44,480)</u>	<u>\$ (44,480)</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, 2018

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Grants and contributions	\$ -	\$ 749,731	\$ 749,731
Interest earned	160,000	238,714	78,714
Total revenues	<u>160,000</u>	<u>988,445</u>	<u>828,445</u>
Expenditures:			
Capital outlay	<u>17,070,146</u>	<u>2,632,522</u>	<u>14,437,624</u>
Total expenditures	<u>17,070,146</u>	<u>2,632,522</u>	<u>14,437,624</u>
Excess (deficiency) of revenues over (under) expenditures	(16,910,146)	(1,644,077)	15,266,069
Fund balances at beginning of year	<u>16,910,146</u>	<u>16,292,929</u>	<u>(617,217)</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 14,648,852</u>	<u>\$ 14,648,852</u>

Tualatin Hills Park & Recreation District
System Development Charges Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2018

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
System development charges	\$ 10,876,987	\$ 12,287,677	\$ 1,410,690
Interest earned	60,770	221,543	160,773
Total revenues	10,937,757	12,509,220	1,571,463
Expenditures:			
Capital outlay	22,115,685	4,808,648	17,307,037
Total expenditures	22,115,685	4,808,648	17,307,037
Excess (deficiency) of revenues over (under) expenditures	(11,177,928)	7,700,572	18,878,500
Fund balances at beginning of year	11,177,928	9,607,060	(1,570,868)
Fund balances at end of year	\$ -	\$ 17,307,632	\$ 17,307,632

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, 2018

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Interest earned	\$ 500	\$ 2,900	\$ 2,400
Total revenues	<u>500</u>	<u>2,900</u>	<u>2,400</u>
Expenditures:			
Materials and services	164,300	-	164,300
Total expenditures	<u>164,300</u>	<u>-</u>	<u>164,300</u>
Excess (deficiency) of revenues over (under) expenditures	(163,800)	2,900	166,700
Fund balance at beginning of year	<u>163,800</u>	<u>166,052</u>	<u>2,252</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 168,952</u>	<u>\$ 168,952</u>

Tualatin Hills Park & Recreation District
Trust Funds
Combining Balance Sheet
June 30, 2018

	Pension Trust Fund	OPEB Trust Fund	Total Trust Funds
Assets			
Cash and investments	\$ 11,615,002	\$ 1,734,306	\$ 13,349,308
Accrued interest	32,264	-	32,264
Total assets	11,647,266	1,734,306	13,381,572
Net Position			
Net position restricted for pension	11,647,266	-	11,647,266
Net position restricted for other post-employment benefits	-	1,734,306	1,734,306
Total net position	\$ 11,647,266	\$ 1,734,306	\$ 13,381,572

Tualatin Hills Park & Recreation District
Trust Funds
Schedule of Changes in Net Position
For the Year Ended June 30, 2018

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Trust Funds</u>
Additions			
Contributions			
Employer	\$ 2,774,158	\$ 60,016	\$ 2,834,174
Employee	<u>817,858</u>	<u>-</u>	<u>817,858</u>
Total contributions	<u>3,592,016</u>	<u>60,016</u>	<u>3,652,032</u>
Investment earnings	<u>969,208</u>	<u>136,475</u>	<u>1,105,683</u>
Total additions	<u>4,561,224</u>	<u>196,491</u>	<u>4,757,715</u>
Deductions			
Benefits paid	9,989,838	110,357	10,100,195
Administrative expenses	<u>82,310</u>	<u>5,410</u>	<u>87,720</u>
Total deductions	<u>10,072,148</u>	<u>115,767</u>	<u>10,187,915</u>
Change in net position	(5,510,924)	80,724	(5,430,200)
Net position at beginning of year	<u>17,158,190</u>	<u>1,653,582</u>	<u>18,811,772</u>
Net position at end of year	<u>\$ 11,647,266</u>	<u>\$ 1,734,306</u>	<u>\$ 13,381,572</u>

**OTHER
FINANCIAL
SCHEDULES**

Tualatin Hills Park & Recreation District
Schedule of Property Tax Transactions and Outstanding Balances
For the Year Ended June 30, 2018

	Taxes Uncollected June 30, 2017	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, 2018
2017-2018	\$ -	\$ 39,400,040	\$(1,076,689)	\$ 8,186	\$ (299,957)	\$ (37,619,466)	\$ 412,114
2016-2017	615,475	-	(18)	15,013	(30,382)	(238,367)	361,721
2015-2016	288,450	-	36	10,481	(2,571)	(65,942)	230,454
2014-2015	258,754	-	6	16,523	(2,354)	(74,035)	198,894
2013-2014	182,981	-	4	8,680	(365)	(33,533)	157,767
2012-2013	138,337	-	1	875	(269)	(2,611)	136,333
Prior Years	342,743	-	-	2,551	(2,125)	(5,339)	337,830
	<u>\$ 1,826,740</u>	<u>\$ 39,400,040</u>	<u>\$(1,076,660)</u>	<u>\$ 62,309</u>	<u>\$ (338,023)</u>	<u>\$ (38,039,293)</u>	<u>1,835,113</u>

June property tax receivable collected by the County	106,465
Less allowance for uncollectibility	<u>(500,000)</u>
	<u>\$ 1,441,578</u>

General Fund

\$ 1,425,770		\$ 1,439,053
	June property tax receivable collected by the County	85,327
	Less allowance for uncollectibility	<u>(400,000)</u>
		1,124,380

Debt Service Fund

400,970		396,060
	June property tax receivable collected by the County	21,138
	Less allowance for uncollectibility	<u>(100,000)</u>
		317,198

<u>\$ 1,826,740</u>		<u>\$ 1,441,578</u>
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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)
2009	\$1,663,456	\$1,663,456	100.00 %	\$ -
2010	2,132,920	2,132,920	100.00	-
2011	2,411,109	2,440,915	101.24	(29,806)
2012	2,164,122	2,140,583	98.91	23,539
2013	2,294,355	2,198,333	95.81	96,022
2014	2,331,957	2,423,313	103.92	(91,356)
2015	2,321,835	2,318,042	99.84	3,793
2016	2,491,300	2,491,219	100.00	81
2017	2,582,219	2,582,762	100.02	(543)
2018	2,773,861	2,774,158	100.01	(297)

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

STATISTICAL SECTION

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

CONTENTS	PAGE
Financial Trends <i>These schedules contain trend information to help the reader understand how the district's financial performance and well-being have changed over time.</i>	76
Revenue Capacity <i>These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.</i>	80
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.</i>	87
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the readers understand the environment within which the district's financial activities take place.</i>	91
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.</i>	93

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

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015 (as restated)	2016	2017 (as restated)	2018
Governmental activities										
Net investment in capital assets	\$ 89,588,161	\$ 97,699,300	\$ 102,325,244	\$ 111,753,935	\$ 115,214,103	\$ 120,178,588	\$ 118,443,566	\$ 135,202,585	\$ 152,863,521	\$ 161,615,483
Restricted	4,914,904	5,388,324	4,966,711	3,393,951	5,506,718	8,113,102	13,104,560	12,350,287	9,760,567	17,307,632
Unrestricted	2,826,589	2,681,289	6,419,121	6,270,492	7,578,867	7,413,183	9,444,786	6,814,560	6,307,713	8,574,662
Total primary government net position	<u>\$ 97,329,654</u>	<u>\$ 105,768,913</u>	<u>\$ 113,711,076</u>	<u>\$ 121,418,378</u>	<u>\$ 128,299,688</u>	<u>\$ 135,704,873</u>	<u>\$ 140,992,912</u>	<u>\$ 154,367,432</u>	<u>\$ 168,931,801</u>	<u>\$ 187,497,777</u>

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities:										
Board of Directors	\$ 252,707	\$ 158,614	\$ 212,527	\$ 229,942	\$ 200,248	\$ 154,475	\$ 218,847	\$ 178,381	\$ 209,412	\$ 183,678
Administration	1,435,073	1,510,804	1,603,306	1,678,446	1,717,417	1,963,226	1,860,162	2,048,290	2,210,239	2,313,893
Business and facilities	13,414,199	14,022,988	14,061,469	14,337,163	14,917,033	15,126,974	14,575,963	16,447,289	23,818,025	24,953,742 ³⁾
Planning and development	925,029	724,568	571,594	640,871	800,198	897,304	554,465	550,044	-	- ²⁾
Park and recreation services	16,749,941	17,769,469	17,750,967	18,210,409	19,536,037	19,758,250	19,188,743	21,180,758	15,186,213	16,186,439 ³⁾
Interest on long-term debt	1,117,606	3,032,756	3,106,160	4,085,516	4,124,974	3,946,193	3,853,264	3,334,042	3,074,328	2,965,355
Total governmental activities expenses	\$ 33,894,555	\$ 37,219,199	\$ 37,306,023	\$ 39,182,347	\$ 41,295,907	\$ 41,846,422	\$ 40,251,444	\$ 43,738,804	\$ 44,498,217	\$ 46,603,107
Program Revenues										
Governmental activities:										
Park and recreation services:										
Charges for services	\$ 8,158,928	\$ 8,673,796	\$ 9,087,924	\$ 9,622,209	\$ 10,248,497	\$ 10,244,780	\$ 10,633,560	\$ 10,485,707	\$ 10,641,932	\$ 11,830,934
Operating grants and contributions	42,756	143,768	155,727	195,890	173,616	214,865	91,112	32,385	161,744	56,719
Capital grants and contributions	2,958,270	4,560,810	3,522,996	3,621,810	3,925,320	4,685,175	7,096,827	9,994,683	10,276,395	13,795,425
Rents and leases	-	-	-	-	-	-	-	648,897	635,913	591,040 ¹⁾
Total governmental program revenues	\$ 11,159,954	\$ 13,378,374	\$ 12,766,647	\$ 13,439,909	\$ 14,347,433	\$ 15,144,820	\$ 17,821,499	\$ 21,161,672	\$ 21,715,984	\$ 26,274,118
Net revenue(expense)										
Governmental activities	(22,734,601)	(23,840,825)	(24,539,376)	(25,742,438)	(26,948,474)	(26,701,602)	(22,429,945)	(22,577,132)	(22,782,233)	(20,328,989)
Total primary government net expense	\$ (22,734,601)	\$ (23,840,825)	\$ (24,539,376)	\$ (25,742,438)	\$ (26,948,474)	\$ (26,701,602)	\$ (22,429,945)	\$ (22,577,132)	\$ (22,782,233)	\$ (20,328,989)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	\$ 24,440,625	\$ 30,576,672	\$ 31,633,996	\$ 32,536,833	\$ 32,998,488	\$ 34,325,378	\$ 35,389,201	\$ 35,118,802	\$ 36,692,351	\$ 37,548,487
Unrestricted grants and contributions	234,137	215,450	197,632	233,515	245,112	237,636	261,528	185,805	183,894	184,024
Investment earnings	488,973	793,970	445,603	507,727	447,101	365,782	380,671	458,566	516,989	872,511
Gain on sale of capital assets	-	-	-	-	-	-	-	-	945,760	-
Miscellaneous	348,592	693,992	204,308	171,665	139,083	159,819	203,731	188,479	172,235	289,943
Total governmental activities	\$ 25,512,327	\$ 32,280,084	\$ 32,481,539	\$ 33,449,740	\$ 33,829,784	\$ 35,088,615	\$ 36,235,131	\$ 35,951,652	\$ 38,511,229	\$ 38,894,965
Change in Net Position										
Governmental activities	\$ 2,777,726	\$ 8,439,259	\$ 7,942,163	\$ 7,707,302	\$ 6,881,310	\$ 8,387,013	\$ 13,805,186	\$ 13,374,520	\$ 15,728,996	\$ 18,565,976
Total primary government	\$ 2,777,726	\$ 8,439,259	\$ 7,942,163	\$ 7,707,302	\$ 6,881,310	\$ 8,387,013	\$ 13,805,186	\$ 13,374,520	\$ 15,728,996	\$ 18,565,976

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

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

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

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

	Fiscal Year									
	2009	2010 (as restated)	2011 (as restated)	2012	2013	2014	2015	2016	2017	2018
General fund										
Reserved	\$ 116,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	4,185,875	-	-	-	-	-	-	-	-	-
Nonspendable	-	131,319	93,642	64,728	211,223	225,668	172,449	316,161	179,842	182,432
Unassigned	-	3,717,581	5,302,475	3,773,265	4,895,327	5,302,635	8,264,609	8,955,176	9,740,569	12,401,382
Total general fund	\$ 4,302,587	\$ 3,848,900	\$ 5,396,117	\$ 3,837,993	\$ 5,106,550	\$ 5,528,303	\$ 8,437,058	\$ 9,271,337	\$ 9,920,411	\$ 12,583,814
All other governmental funds										
Reserved, reported in:										
Special revenue fund	\$ 175,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service fund	255,341	-	-	-	-	-	-	-	-	-
Capital project funds	62,683,669	-	-	-	-	-	-	-	-	-
Restricted, reported in:										
Debt service fund	-	189,152	303,177	413,134	440,064	477,206	450,745	286,350	153,507	-
Capital project funds	-	59,866,624	43,383,093	70,061,111	56,750,162	42,117,723	42,833,171	39,290,859	25,899,989	31,956,484
Committed, reported in:										
Special revenue fund	-	182,010	182,820	183,657	182,071	163,989	166,364	164,356	166,052	168,952
Unassigned, reported in:										
Debt service fund	-	-	-	-	-	-	-	-	-	(44,480)
Total all other governmental funds	\$ 63,114,935	\$ 60,237,786	\$ 43,869,090	\$ 70,657,902	\$ 57,372,297	\$ 42,758,918	\$ 43,450,280	\$ 39,741,565	\$ 26,219,548	\$ 32,080,956

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

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Property taxes	\$ 24,227,511	\$ 30,429,777	\$ 31,656,648	\$ 32,122,160	\$ 33,076,378	\$ 34,203,849	\$ 35,471,678	\$ 34,952,393	\$ 36,541,016	\$ 38,014,442
Aquatic programs	2,236,943	2,438,104	2,542,840	2,604,415	2,680,571	2,567,782	2,761,776	2,450,847	2,732,311	3,028,311
Tennis center	798,424	867,529	869,498	853,427	881,620	952,762	1,025,969	1,017,285	978,178	1,062,214
Sports programs	991,443	1,123,287	1,233,700	1,287,406	1,338,838	1,424,626	1,423,992	1,565,716	1,631,316	1,840,300
Recreation programs	4,192,324	4,307,171	4,555,062	4,770,489	5,295,594	5,177,432	5,060,475	5,451,861	5,300,127	5,900,109
Grants and sponsorships	950,096	1,906,063	1,441,320	1,742,561	1,608,261	1,275,106	1,300,759	279,707	806,995	1,718,491
Rents and leases	-	-	-	-	-	-	-	648,896	635,913	591,040 ¹⁾
System development charges	1,406,672	2,370,160	1,939,855	1,897,759	2,676,196	3,858,370	5,855,512	5,367,366	9,631,364	12,287,677
Interest earned	488,973	793,970	445,603	507,727	447,101	365,782	380,671	458,566	516,988	872,511
Charges for services	-	553,515	712,478	799,091	689,931	579,099	511,362	328,170	367,696	337,469
Miscellaneous	378,292	710,592	192,203	278,137	190,957	281,997	565,079	188,479	172,235	289,943
Total revenues	35,670,678	45,500,168	45,589,207	46,863,172	48,885,447	50,686,805	54,357,273	52,709,286	59,314,139	65,942,507
Expenditures										
Board of Directors	\$ 252,707	\$ 158,614	\$ 212,527	\$ 229,942	\$ 200,248	\$ 154,475	\$ 218,847	\$ 178,381	\$ 274,731	\$ 226,289
Administration	1,449,070	1,547,895	1,590,784	1,675,574	1,713,305	1,953,992	2,028,622	2,104,826	2,193,086	2,334,048
Business and facilities	12,970,222	13,836,899	13,796,771	14,018,655	14,590,241	14,901,004	15,621,414	16,074,842	17,489,302	18,502,519
Planning and development	907,994	1,250,838	1,282,382	1,430,176	1,503,184	1,497,804	1,211,690	1,262,721	-	- ²⁾
Park and recreation services	13,199,722	14,341,740	14,201,551	13,996,776	14,476,812	14,593,069	14,725,729	15,501,975	15,022,217	16,152,894
Capital outlay	4,471,549	9,619,570	28,607,214	22,534,645	19,924,569	22,563,320	9,421,194	12,539,440	30,504,743	11,841,833
Debt service										
Principal	2,061,000	4,790,000	5,695,000	5,100,000	4,605,000	5,018,988	5,390,327	3,961,090	4,436,876	4,817,686
Interest	1,345,100	3,285,448	3,298,121	4,566,274	4,346,236	4,195,779	4,225,622	3,960,447	3,789,741	3,542,427
Total expenditures	36,657,364	48,831,004	68,684,350	63,552,042	61,359,595	64,878,431	52,843,445	55,583,722	73,710,696	57,417,696
Excess of revenues over (under) expenditures	(986,686)	(3,330,836)	(23,095,143)	(16,688,870)	(12,474,148)	(14,191,626)	1,513,828	(2,874,436)	(14,396,557)	8,524,811
Other financing sources (uses)										
Proceeds from debt issuance	58,505,000	-	9,510,000	40,060,000	-	-	37,880,000	-	8,710,000	-
Premiums on debt issuance	492,215	-	22,166	1,859,558	-	-	6,987,825	-	1,283,919	-
Proceeds from sale of capital assets	494,941	-	-	-	-	-	399,283	-	1,404,391	-
Payment to escrow	-	-	-	-	-	-	(43,180,819)	-	(9,874,696)	-
Loan proceeds	-	-	-	-	457,100	-	-	-	-	-
Total other financing sources (uses)	59,492,156	-	9,532,166	41,919,558	457,100	-	2,086,289	-	1,523,614	-
Net change in fund balances	\$ 58,505,470	\$ (3,330,836)	\$ (13,562,977)	\$ 25,230,688	\$ (12,017,048)	\$ (14,191,626)	\$ 3,600,117	\$ (2,874,436)	\$ (12,872,943)	\$ 8,524,811
Debt service as a percentage of noncapital expenditures	10.4%	20.5%	22.4%	23.3%	21.2%	21.5%	21.9%	18.0%	18.8%	18.1%

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

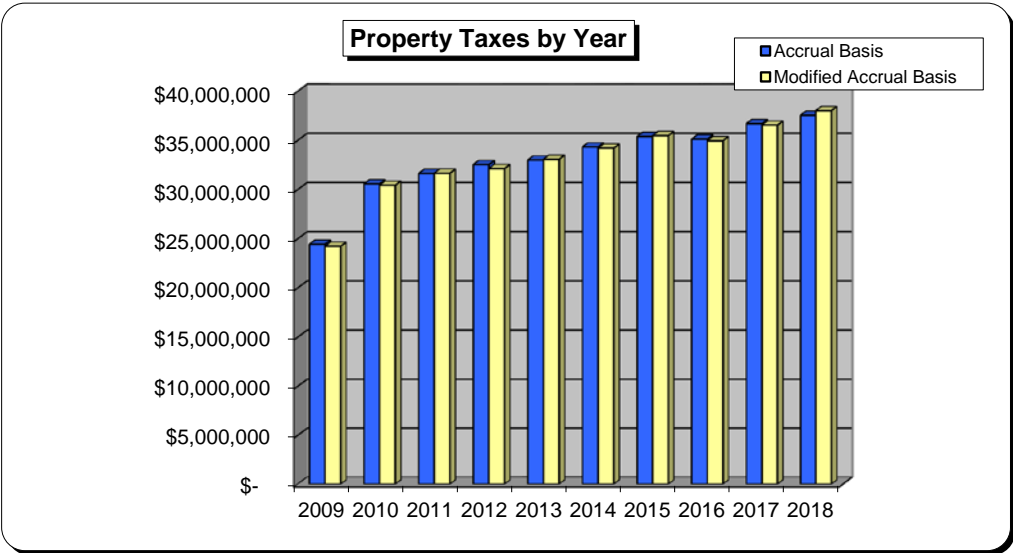
²⁾ In FY 2017, Planning and Development expenditures were moved to Business and Facilities.

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

<u>Fiscal Year</u>	<u>Property Tax</u>
2009	\$ 24,440,625
2010	30,576,672
2011	31,633,996
2012	32,536,833
2013	32,998,488
2014	34,325,378
2015	35,389,201
2016	35,118,802
2017	36,692,351
2018	37,548,487

(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>
2009	\$ 24,227,511
2010	30,429,777
2011	31,656,648
2012	32,122,160
2013	33,076,378
2014	34,203,849
2015	35,471,678
2016	34,952,393
2017	36,541,016
2018	38,014,442



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

Fiscal Year Ended June 30	Real Property		Personal Property		Public Utilities		Total		Assessed Value as a Percentage of Market Value	Direct Tax Rate per \$1,000
	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value	Market Value	Assessed Value		
2009	\$ 28,690,818,930	\$ 16,428,933,960	\$ 646,678,370	\$ 644,613,810	\$ 488,253,163	\$ 487,065,660	\$ 29,825,750,463	\$ 17,560,613,430	58.88 %	1.4291
2010	26,842,700,370	17,044,511,490	584,058,386	580,800,516	542,678,941	542,600,920	27,969,437,697	18,167,912,926	64.96	1.7343
2011	25,415,795,100	17,588,772,400	576,119,940	568,963,800	562,879,594	560,660,160	26,554,794,634	18,718,396,360	70.49	1.7428
2012	24,106,665,298	18,012,341,620	587,010,937	580,369,457	578,886,050	555,788,140	25,272,562,285	19,148,499,217	75.77	1.7372
2013	23,607,540,340	18,581,040,050	617,142,106	610,830,076	624,892,048	559,899,100	24,849,574,494	19,751,769,226	79.49	1.7298
2014	25,100,916,650	19,261,563,030	607,228,905	600,748,735	637,019,227	565,666,850	26,345,164,782	20,427,978,615	77.54	1.7282
2015	27,933,899,694	20,049,326,753	610,281,231	603,605,791	647,433,574	592,184,300	29,191,614,499	21,245,116,844	72.78	1.7167
2016	30,055,910,584	21,034,184,283	661,326,115	652,465,905	701,056,667	598,739,300	31,418,293,366	22,285,389,488	70.93	1.6246
2017	33,870,049,729	22,045,761,923	697,114,641	683,052,351	721,904,470	704,324,200	35,289,068,840	23,433,138,474	66.40	1.6192
2018	37,964,311,493	23,143,902,554	736,600,520	712,522,070	736,796,581	712,342,161	39,437,708,594	24,568,766,785	62.30	1.6111

Source: Washington County, Department of Assessment and Taxation

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
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	0.1218	0.4270	0.4355	0.4299	0.4225	0.4209	0.4094	0.3173	0.3119	0.3038
Overlapping Government:										
Washington County	2.9840	2.9840	2.9798	2.9744	2.9670	2.9605	2.8254	2.8235	2.9354	2.9584
Washington County - Enhanced Patrol	1.3099	1.2823	1.2660	1.2477	1.2285	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	1.7890	1.6919	1.6919	1.6919	1.6919	1.6919	1.6919	1.6919	1.6919	1.6919
Washington County - North Bethany SD	-	-	-	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500
Northwest Regional ESD	0.1538	0.1538	0.1538	0.1538	0.1536	0.1534	0.1530	0.1528	0.1523	0.1538
Multnomah ESD	0.4576	0.4576	0.4576	0.4134	0.4576	0.4576	0.4576	0.4576	0.4576	0.6050
Portland Community College	0.5031	0.6325	0.6359	0.5981	0.6646	0.7329	0.7199	0.5837	0.6756	0.6756
School District No. 48, Beaverton	6.5643	6.8793	6.7841	6.8603	6.7749	8.0537	8.0368	7.9571	7.9205	8.0527
School District No. 1J, Hillsboro	7.1016	7.4600	7.5846	7.4663	7.4881	7.3794	7.3812	7.1812	7.1268	7.1512
School District No. 1J, Portland	6.5281	6.5281	6.5281	6.5166	7.2681	8.3571	8.3535	8.3632	8.3304	8.8052
School District - Hillsboro, Reedville Bonds	0.2617	0.4102	-	-	-	-	-	-	-	-
Tualatin Valley Fire and Rescue District	1.8434	1.8947	1.8828	1.9302	1.9145	1.9061	1.8911	2.1078	2.0978	2.0457
Port of Portland	0.0701	0.0701	0.0701	0.0701	0.0701	0.0699	0.0697	0.0697	0.0694	0.0693
City of Beaverton	4.1153	4.1986	4.2034	4.1791	4.2350	4.3662	4.3517	4.3279	4.3109	4.2851
Urban Renewal - Beaverton	-	-	-	-	0.0113	0.0361	0.0929	0.1731	0.2233	0.2961
City of Hillsboro	5.3865	5.3865	5.3865	5.3827	5.3815	5.3755	5.3652	5.3621	5.3485	5.3387
Urban Renewal - Hillsboro	-	-	-	0.0141	0.0187	0.0415	0.0776	0.0867	0.1374	0.0856
City of Portland	6.7554	7.0862	7.0527	6.9497	7.0558	7.2043	7.1759	7.0455	6.9712	4.7097
Urban Renewal - Portland	1.0508	1.1624	1.1722	1.1314	1.1529	1.1727	1.0878	1.0608	1.1069	3.5073
Metro Service District	0.3984	0.4368	0.4088	0.3154	0.4043	0.4667	0.4575	0.3876	0.396	0.3777
TriMet	0.0803	0.0863	0.0878	0.0583	-	-	-	-	-	-

Rate per \$1,000 of assessed valuation

Source: Washington County, Department of Assessment and Taxation

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

Taxpayer	2018			2009		
	Taxable	Rank	Percentage of	Taxable	Rank	Percentage of
	Assessed Value		Total Taxable Assessed Value	Assessed Value		Total Taxable Assessed Value
Nike, Inc.	\$ 696,381,658	1	2.83 %	\$ 355,774,882	1	2.03 %
Comcast Corporation	272,500,600	2	1.11			
Portland General Electric	134,000,371	3	0.55	111,872,330	6	0.64
Northwest Natural Gas Co.	130,654,000	4	0.53	83,322,900	8	0.47
Maxim Integrated Products, Inc.	121,840,480	5	0.50	128,905,510	4	0.73
Nike IHM	115,554,910	6	0.47			
Beaverton LLC	94,221,900	7	0.38			
Frontier Communications	79,406,000	8	0.32			
Harsch Investment Corp	77,720,253	9	0.32			
LaSalle Owner LLC	60,337,580	10	0.25			
Verizon				203,095,506	2	1.16
Tektronix, Inc.				134,978,001	3	0.77
ERP Operating LP				115,412,910	5	0.66
PS Business Parks LP				102,805,926	7	0.59
Bernard Properties Partnership				56,247,700	9	0.32
Nimbus Center LLC				52,362,820	10	0.30
All other taxpayers	22,786,149,033		92.74	16,215,834,945		92.33
Totals	\$24,568,766,785		100.00 %	\$17,560,613,430		100.00 %

Source: Washington County, Department of Assessment and Taxation

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

Taxpayer	2018			2009		
	Taxable	Rank	Percentage of	Taxable	Rank	Percentage of
	Assessed Value		Total Taxable Assessed Value	Assessed Value		Total Taxable Assessed Value
Intel	\$ 2,387,794,178	1	3.83 %	\$ 1,101,356,820	1	2.64 %
Nike, Inc.	876,938,579	2	1.41	411,842,849	3	0.84
Portland General Electric	521,188,116	3	0.84	343,427,950	4	0.80
Comcast Corporation	462,371,700	4	0.74			
Pacific Realty Associates	379,444,724	5	0.61	283,366,710	6	0.62
Northwest Natural Gas Co.	355,967,210	6	0.57	286,150,490	5	0.66
Verizon Communications	214,438,000	7	0.34	438,548,983	2	0.66
Frontier Communications	191,382,000	8	0.31			
Genentech Inc.	189,956,570	9	0.30			
PPR Washington Square LLC	151,425,390	10	0.24			
Maxim Integrated Products				171,437,490	7	0.39
Tektronix Inc.				135,299,503	8	0.39
ERP Operating LP				115,412,910	9	0.34
PS Business Parks LP				102,805,926	10	0.27
All other taxpayers	56,609,740,920		90.81	40,473,472,218		92.39
Totals	<u>\$ 62,340,647,387</u>		<u>100.00 %</u>	<u>\$ 43,863,121,849</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
2009	\$ 25,095,569	\$ 23,896,079	95.2 %	\$ 803,975	\$ 24,700,054	98.4 %
2010	31,527,965	29,768,038	94.4	843,039	30,611,077	97.1
2011	32,641,290	30,901,476	94.7	593,190	31,492,399	96.5
2012	33,334,482	31,713,114	95.1	508,617	32,220,089	96.7
2013	34,166,612	32,623,087	95.5	603,361	33,223,903	97.2
2014	35,308,500	33,590,906	95.1	586,538	34,145,997	96.7
2015	36,433,185	34,828,560	95.6	433,917	35,201,960	96.6
2016	36,088,203	34,488,930	95.6	341,776	34,773,630	96.4
2017	37,804,820	36,089,763	95.5	226,245	36,316,008	96.1
2018	39,400,040	37,551,090	95.3	-	37,551,090	95.3

**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
2009	\$ 6,888	\$ 5,150	\$ 179
2010	6,175	4,617	160
2011	5,551	4,151	144
2012	5,299	3,963	137
2013	5,247	3,924	136
2014	5,524	4,131	143
2015	6,450	4,824	167
2016	6,450	4,824	167
2017	10,800	8,619	360
2018	10,800	8,619	360

Source: Tualatin Hills Park and Recreation District

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

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of	
	General Obligation Bonds	Full Faith & Credit Obligations	Loans Payable		Personal Income ^{a)}	Per Capita ^{b)}
2009	\$ 70,126,571	\$ 2,262,962	\$ 180,000	\$ 72,569,533	0.342 %	\$ 318.25
2010	65,710,924	1,832,764	140,000	67,683,688	0.314	291.83
2011	60,577,893	10,755,454	100,000	71,433,347	0.310	315.01
2012	97,915,383	10,059,107	60,000	108,034,490	0.444	470.77
2013	93,313,622	9,851,204	477,100	103,641,926	0.417	446.27
2014	88,345,559	9,634,002	433,112	98,412,673	0.374	418.73
2015	89,388,275	9,407,542	407,785	99,203,602	0.333	417.09
2016	84,691,847	9,161,865	381,695	94,235,407	0.298	391.50
2017	80,802,769	8,907,017	354,819	90,064,605	n/a	369.74
2018	75,200,647	8,633,003	327,133	84,160,783	n/a	341.41

n/a - not available at time of printing

^{a)} based on Washington County total population

^{b)} based on estimated population of district

Source: 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)}
2009	\$ 70,126,571	\$ 255,341	\$ 69,871,230	0.40 %	\$ 306.42
2010	65,710,924	189,152	65,521,772	0.36	282.51
2011	60,577,893	303,177	60,274,716	0.32	265.80
2012	97,915,383	413,134	97,502,249	0.51	424.87
2013	93,313,622	440,064	92,873,558	0.47	399.90
2014	88,345,559	477,206	87,868,353	0.43	373.87
2015	89,388,275	450,745	88,937,530	0.42	373.93
2016	84,691,847	286,350	84,405,497	0.38	350.67
2017	80,802,769	153,507	80,649,262	0.34	331.09
2018	75,200,647	-	75,200,647	0.31	305.06

^{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, 2018

<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	\$ 75,200,647	100.00 %	\$ 75,200,647
Direct debt	<u>75,200,647</u>		<u>75,200,647</u>
Metro	205,735,000	12.90	26,536,318
Portland Community College	461,071,466	16.16	74,488,862
City of Portland	176,992,106	0.01	12,212
City of Hillsboro	42,280,000	0.14	59,234
City of Beaverton	34,217,534	99.00	33,873,990
Washington County	219,115,761	40.82	89,445,245
School District 1J, Hillsboro 7 Bd	2,862,570	3.20	91,611
Tualatin Valley Fire and Rescue District	30,635,000	45.19	13,842,915
School District No. 23, Tigard-Tualatin	262,838,126	0.03	86,737
School District No. 48, Beaverton	1,035,618,531	82.34	852,769,724
School District No. 1J, Hillsboro	479,215,000	3.19	15,305,169
Northwest Regional ESD	35,000	32.67	11,433
School District No. 1J, Portland	982,119,880	0.39	3,796,875
Overlapping debt	<u>3,932,735,974</u>		<u>1,110,320,325</u>
Other Debt:			
Tualatin Hills Park & Recreation District	8,960,136	100.00	8,960,136
Direct debt	<u>8,960,136</u>		<u>8,960,136</u>
Metro	18,170,000	12.90	2,343,621
Portland Community College	82,005,000	16.16	13,248,400
City of Portland	474,155,648	0.01	32,716
City of Hillsboro	8,894,461	0.14	12,461
Washington County	26,305,000	40.82	10,737,964
Northwest Regional ESD	3,893,490	32.67	1,271,836
Multnomah ESD	28,200,000	0.29	81,780
Port of Portland	60,339,399	11.93	7,198,490
Overlapping debt	<u>701,962,998</u>		<u>34,927,268</u>
Total Tualatin Hills Park & Recreation District	84,160,783		84,160,783
Total overlapping debt	<u>4,634,698,972</u>		<u>1,145,247,593</u>
Total direct and overlapping debt	<u>\$ 4,718,859,755</u>		<u>\$ 1,229,408,376</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

	2009	2010	2011	2012	2013	Fiscal Year 2014	2015	2016	2017	2018
Debt limit	\$ 745,643,762	\$ 699,235,942	\$ 663,869,866	\$ 631,814,057	\$ 621,239,362	\$ 658,629,120	\$ 729,790,362	\$ 785,457,334	\$ 882,226,721	\$ 985,942,715
Total net debt application to limit	<u>70,126,571</u>	<u>65,710,924</u>	<u>60,577,893</u>	<u>97,915,383</u>	<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>
Legal debt margin	<u>\$ 675,517,191</u>	<u>\$ 633,525,018</u>	<u>\$ 603,291,973</u>	<u>\$ 533,898,674</u>	<u>\$ 527,925,740</u>	<u>\$ 570,283,561</u>	<u>\$ 640,402,087</u>	<u>\$ 700,765,487</u>	<u>\$ 801,423,952</u>	<u>\$ 910,742,068</u>
Total net debt applicable to the limit as a percentage of debt limit	9.40%	9.40%	9.12%	15.50%	15.02%	13.41%	12.25%	10.78%	9.16%	7.63%

Legal Debt Margin Calculation for Fiscal Year 2018

Real market value (2017/18)	\$ 39,437,708,594
General obligation debt capacity (2.5% of Real market value)	985,942,715
Less: Outstanding debt	<u>75,200,647</u>
Remaining legal debt capacity	<u>\$ 910,742,068</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)}
2009	228,025	537,318	\$ 21,205,286	\$ 39,465	10.0	37,536
2010	231,925	531,610	21,586,715	40,606	10.6	38,460
2011	226,764	540,410	23,042,656	42,639	7.8	38,571
2012	229,486	547,672	24,314,346	44,396	6.9	39,054
2013	232,239	554,996	24,839,911	44,757	6.4	38,775
2014	235,026	562,998	26,299,466	49,762	5.7	39,088
2015	237,847	574,326	29,812,561	52,923	5.1	40,725
2016	240,701	582,779	31,588,397	54,203	4.7	40,568
2017	243,589	589,957	n/a	n/a	3.5	40,806
2018	246,512	n/a	n/a	n/a	3.4	40,868

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	2018		2009	
	Annual Average	Percentage of Total County Employment	Annual Average	Percentage of Total County Employment
Mining and logging	400	0.1 %	400	0.2 %
Construction	16,400	5.7	12,850	5.3
Manufacturing:				
Computer and electronic products	27,592		25,525	
Other durable goods	15,058		11,967	
Non-durable goods	7,325		5,508	
	49,975	17.1	43,000	17.8
Trade, transportation and utilities:				
Wholesale trade	12,975		17,183	
Retail trade	32,067		28,358	
Transportation, warehousing and utilities	5,625		3,700	
	50,667	17.3	49,241	20.4
Information	7,575	2.6	8,058	3.3
Financial activities	16,808	5.7	15,600	6.5
Professional and business services:				
Professional and technical services	15,550		11,583	
Management of companies and enterprises	15,808		5,725	
Administrative and waste services	23,142		16,492	
	54,500	18.6	33,800	14.0
Educational and health services	36,583	12.5	27,867	11.6
Leisure and hospitality	27,183	9.3	20,050	8.3
Other services	9,008	3.1	7,275	3.0
Government:				
Federal government	800		825	
State government	2,692		2,683	
Local government	8,408		7,500	
Local education	11,758		12,042	
	23,658	8.1	23,050	9.6
Total non-farm employment	292,757	100.0 %	241,191	100.0 %

Source: Oregon Labor Market Information System

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

Function	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Administration										
Administration	2	2	2	2	2	2	3	3	3	3
Communications and outreach	6	7	6	6	6	7	7	7	8	8
Security operations	4	4	4	4	4	4	4	4	4	5
Community partnerships	-	-	-	-	-	-	1	1	1	1
Business and facilities										
Director	4	4	4	4	4	4	4	4	3	3
Finance services	6	6	7	7	7	7	7	7	6	7
Information services	5	5	5	5	5	5	5	5	5	6
Human resources	3	3	3	3	3	3	4	4	4	4
Risk and contract management	2	2	2	2	2	2	2	2	2	2
Operations analysis	-	-	-	-	-	-	-	-	2	2
Maintenance										
Operations	3	3	3	3	5	5	6	7	7	7
Park maintenance	45	46	46	46	43	43	45	45	46	-
Vehicles and equipment	6	6	6	6	6	6	6	6	6	6
Athletic facilities	23	23	23	23	25	25	26	26	27	-
Building and pool maintenance	49	48	49	49	50	51	49	48	48	27
Park and athletic facilities north	-	-	-	-	-	-	-	-	-	35
Park and athletic facilities south	-	-	-	-	-	-	-	-	-	31
Planning	1	2	2	2	3	3	3	3	3	4
Design and development	6	6	10	10	11	9	8	7	6	7
Park and recreation										
Director	2	3	3	3	3	3	3	3	4	3
Aquatics	80	81	81	73	74	77	79	83	78	78
Sports	31	33	32	31	31	29	30	45	58	62
Programs and special activities	41	42	42	41	42	42	38	23	14	18
Recreation	104	107	106	105	102	100	100	101	108	130
Natural resources and trails	17	21	24	23	25	25	27	29	29	38
Total full-time equivalent employees	440	454	460	448	453	452	457	463	472	487

Source: Tualatin Hills Park and Recreation District

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

	2009 actual	2010 actual	2011 actual	2012 actual	2013 actual	2014 actual	2015 actual	2016 actual	2017 actual	2018 estimate
Parks and Recreation										
Cultural and recreational activities:										
Aquatics										
Attendance at open/drop-in programs and classes	503,355	491,548	462,982	472,057	558,152	531,824	539,836	511,251	481,665	481,130
Number of classes held	5,452	5,421	5,740	5,123	5,282	4,823	5,029	5,237	4,289	4,484
Sports ¹⁾										
Attendance at open/drop-in programs and classes	697,335	654,533	710,364	679,600	650,623	607,130	781,490	792,878	652,680	785,465
Number of classes held	521	395	583	700	527	537	1,985	2,205	2,030	2,150
Recreation										
Attendance at open/drop-in programs and classes	870,704	924,770	947,841	944,324	945,676	1,022,117	929,397	983,487	984,343	1,049,000
Number of classes held	4,896	4,869	4,794	3,972	4,236	4,199	4,184	3,919	4,111	4,260
Programs and special activities										
Attendance at open/drop-in programs and classes	354,960	374,644	375,255	284,232	285,698	265,174	140,440	141,000	143,000	143,000
Number of classes held	1,349	1,547	1,798	1,954	1,819	2,283	575	580	580	585
Natural resources and trails										
Attendance at open/drop-in programs and classes	136,960	188,450	171,449	180,704	198,997	197,877	233,790	234,967	249,189	238,000
Number of classes held	338	545	580	643	647	707	664	720	678	675
Maintenance activities:										
Buildings maintained (shown per 1,000 sq. ft)	366	368	368	450	461	461	461	461	461	461
Cost per sq. ft. of buildings	\$7.28	\$7.17	\$8.20	\$6.30	\$6.52	\$6.61	\$6.63	\$7.07	\$7.00	\$6.98
Pool facilities maintained (shown per 1,000 sq. ft.)	152	152	152	117	117	117	117	125	125	125
Cost per sq. ft. of pools	\$12.03	\$15.87	\$12.57	\$17.01	\$16.15	\$16.29	\$17.28	\$15.35	\$15.18	\$16.27
Parks maintained - developed acres	1,076	1,071	1,083	1,026	1,024	1,052	1,062	1,067	1,089	1,098
Cost per developed acre	\$2,638	\$2,796	\$2,765	\$2,879	\$2,720	\$2,740	\$2,892	\$3,133	\$3,288	\$3,377
Parks maintained - undeveloped acres	867	1,077	900	1,186	1,233	1,236	1,244	1,276	1,290	1,308
Cost per undeveloped acre	\$172	\$146	\$175	\$131	\$254	\$260	\$274	\$293	\$308	\$317
Vehicle and equipment units maintained	427	434	436	436	472	490	490	502	514	530
Cost per vehicle and equipment unit	\$1,870	\$1,860	\$1,937	\$1,990	\$1,757	\$1,801	\$1,768	\$1,653	\$1,720	\$1,740

¹⁾ method of computation changed - comparisons to previous years not available

Tualatin Hills Park & Recreation District
Capital Asset Statistics By Function
June 30, 2018

Parks and Recreation:

Number of parks	296
Park acreage:	
Developed sites (neighborhood, community and regional parks)	1,098
Undeveloped sites (wetlands and natural areas)	1,308
Pathways and trails mileage	51
Lakes	3
Stream corridor mileage	27

Facilities:

Swim Centers:

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

Fields and courts:

Tennis:

Indoor	6
Outdoor ¹⁾	104

Basketball:

Indoor	6
Outdoor ¹⁾	50

Volleyball ¹⁾

	5
--	---

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

**INDEPENDENT AUDITOR'S
REPORT REQUIRED BY
OREGON STATE
REGULATIONS**



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

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Tualatin Hills Park & Recreation District (the District), as of and for the year ended June 30, 2018, and the related notes to financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 29, 2018. 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.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).



**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)**

COMPLIANCE (Continued)

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

- The Bonded Debt Fund reported a deficit fund balance of \$44,480.

OAR 162-10-0230 INTERNAL CONTROL

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.

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

PURPOSE OF THIS REPORT

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

Talbot, Kowala & Warwick, LLP

Lake Oswego, Oregon
November 29, 2018



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

A meeting of the Tualatin Hills Park & Recreation District Board of Directors was held on Tuesday, November 13, 2018, at the HMT Recreation Complex, Dryland Training Center, 15707 SW Walker Road, Beaverton, Oregon. Executive Session 5 pm; Regular Meeting 7 pm.

Present:

Ali Kavianian	President/Director
Felicita Monteblanco	Secretary/Director
Wendy Kroger	Secretary Pro-Tempore/Director
Todd Duwe	Director
John Griffiths <i>(via telephone)</i>	Director
Doug Menke	General Manager

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

President Ali Kavianian called executive session to order for the following purposes:

- To consider information or records that are exempt by law from public inspection,
- 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) (e), (h) and (f), which allows the board to meet in executive session to discuss the aforementioned issues.

President Kavianian noted that the news media and designated staff may attend executive session. Representatives of the news media were directed not to disclose information discussed during executive session. No final action or final decision may be made in executive session. At the end of executive session, the board welcomed the audience into the room.

Agenda Item #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 Ali Kavianian on Tuesday, November 13, 2018, at 7:00 pm.

Agenda Item #3 – Action Resulting from Executive Session

President Kavianian stated that he has a potential conflict of interest with the following action item and that he would be abstaining from the vote as well as from any related discussion and excused himself from the meeting room.

Felicita Monteblanco moved that the board of directors approve to enter into a Legal Services Agreement with Miller Nash to serve as the district's legal services provider, subject to the standard due diligence review and approval by the general manager. Wendy Kroger seconded the motion. Roll call proceeded as follows:

John Griffiths **Yes**
Todd Duwe **Yes**
Wendy Kroger **Yes**
Felicita Monteblanco **Yes**
Ali Kavianian **Abstain**

The motion was APPROVED by MAJORITY vote.

Agenda Item #4 – Presentation: Oregon Recreation & Park Association Design Award

Aisha Panas, director of Park & Recreation Services, introduced Michael Klein, Director for Oregon Recreation & Park Association (ORPA), to recognize the district with the 2018 ORPA Design Award.

Michael noted that each year, ORPA conducts an annual awards selection and ceremony to recognize and celebrate outstanding park and recreation projects, professionals and partners. The ORPA Design Award recognizes superior architectural and/or landscape design and design process for new and renovated parks or facilities whose construction was completed in the last five years. The 2018 ORPA Design Award winner is THPRD’s Mountain View Champions Park. Michael congratulated THPRD and its project consultant, David Evans and Associates, noting that this award is one of the most prestigious offered by ORPA.

Agenda Item #5 – Audience Time

Richard Raub, 10136 SW Washington Street, Portland, is before the THPRD Board of Directors this evening regarding the Cedar Hills Recreation Center. Mr. Raub explained that he is an avid user of the Cedar Hills Recreation Center up to four times per week and that although the facility is welcoming and well-maintained, he is dissatisfied with the amount of time it takes staff to resolve issues that have been brought to their attention. He provided a few examples, including patrons leaving the windows open in the men’s locker room resulting in chilly temperatures, fans that run constantly versus on a timer, and clogged drains and toilets. Some of these issues have since been resolved, but it has taken years to do so, which is concerning and frustrating to him.

- ✓ President Kavianian noted that district staff would be in contact with Mr. Raub regarding his concerns.

Agenda Item #6 – Board Time

Felicita Monteblanco provided an update regarding Metro’s natural areas bond measure currently under consideration for which she serves on the stakeholder committee representing THPRD. She noted that at their last meeting, the stakeholder committee received confirmation that the Metro Council feels strongly that this measure should seek to retain the millage rate expiring from the 1995 natural areas bond measure and that an increase in the bond amount would prove challenging for a variety of reasons. She commented that it was a lively discussion and that THPRD’s views were well-represented. The discussion then turned to how to best advocate for THPRD’s interests in relation to the transportation bond, such as by including a component for regional trails, as well as what it means to lead with racial equity around parks and nature.

- ✓ General Manager Doug Menke introduced Bruce Barbarasch, Nature and Trails manager, to provide an update regarding this afternoon’s Metro Council work session, noting that an edited version of the district’s Metro 2019 Natural Areas Bond Acquisition and Development Priorities memo has been provided at the board’s places this evening, a copy of which was entered into the record.
- ✓ Bruce expressed agreement with Felicita’s overview of the current discussion points surrounding the Metro natural areas bond measure, noting that there is a continued emphasis on leading through racial equity, as well as a lot of discussion regarding how best to incorporate community input, including the local share option which redistributes bond funds to each jurisdiction. Metro wants everyone to be able to participate across the

region whether or not they have a local parks provider. Additional discussion focused on the merits of distributing funding on a per capital basis versus on a property tax basis. Lastly, there was discussion regarding whether regional trails fit best into the natural areas bond measure or the transportation bond measure. The council stopped short of identifying the funding percentages for the three priority areas: providing access to nature through existing Metro properties and new acquisitions; community projects / local share funding; and Nature in Neighborhood grants / community involvement opportunities.

Felicita noted that there will be four more meetings of the stakeholder committee next year, which will include more focused and detailed discussion. There is a lot of enthusiasm by the committee members for the grants program since it is community oriented and community led. Felicita reiterated that four of the current Metro councilors seem steadfast in their desire not to increase the natural areas bond rate.

- ✓ John Griffiths commented that this information does not surprise him as there is currently not a strong natural areas advocate on the Metro Council and there may be some concern that an increase in the natural areas bond amount may detrimentally affect the other measures being promoted by the council, including affordable housing and transportation. He expressed disappointment that the council has seemingly made up their minds regarding the bond measure amount prior to hearing the recommendation of the stakeholder committee. He believes the district should attempt to influence the three new Metro councilors taking office at the beginning of the year.
- ✓ Wendy Kroger expressed disappointment that the Metro Council is not equally supportive of the natural areas bond measure as it is of the affordable housing and transportation bond measures, as it is an equally important initiative. She expressed agreement with the edits made to the memo as proposed by John and believes it will be important to continue to advocate for greenspace and nature in the western portion of Metro's service area, including any aspirational goals. She urges the board to convey a message to the Metro council that they believe strongly in the need to support nature and greenspace. She also suggested that the board give further consideration and speak to the regional trails being included within the transportation bond measure, with local trail connections needed for existing trail infrastructure being included within the natural areas bond measure.
- ✓ Todd Duwe stated that he believes the district should fight to increase the bond amount as much as possible, noting that while Metro is addressing the current issues of affordable housing and transportation needs, this is a long-term issue that also needs to be addressed and the time to act is now.

Felicita referenced the challenges in pursuing an increased bond amount in a non-election year. She asked what the board would be willing to commit, such as helping with fundraising efforts, in order to ensure that the bond measure passes in November.

- ✓ Wendy replied that this is a valid question, noting that she has no issues in being supportive of environmental stewardship on the westside.
- ✓ John questioned why a non-election year would negatively impact the bond measure when there is not a minimum voter turnout percentage to meet in order for it to pass.

Felicita reiterated that she believes the Metro council has made clear their priorities of affordable housing and transportation, and encouraged the THPRD board to align what it can around those issues, such as parks near affordable housing or trails connecting affordable housing to schools.

- ✓ John noted that while he has no issues advocating for regional trails to be included within a transportation bond measure, his concerns lie in the area of land acquisition. Given how dramatically the price of land has increased since the 2006 Metro natural areas bond measure, the 2019 measure will have much less buying power if the amount stays the same. He described the potential impact if the entire THPRD board were to testify at an upcoming Metro council meeting, along with other individuals and organizations who may feel similarly.

- ✓ General Manager Doug Menke commented that district staff would revise the Metro 2019 Natural Areas Bond Acquisition and Development Priorities memo based on the board's discussion this evening.

Wendy provided an overview of a recent parks and facilities tour she took with district staff, as well as various district events she attended over the past month. She also complimented aquatics staff on the Adaptive Splash program. She asked for additional information regarding how many giving trees the district will host during the holidays this year and at what locations, and encouraged her fellow board members to consider adopting a tree. She also commented that she supports the concept of using recycled water to irrigate certain park sites as appropriate. Lastly, she inquired whether the district sends out a welcome letter to property owners who participate in the district's voluntary annexation program.

- ✓ General Manager Doug Menke replied that in the past a letter has been provided but this may be expanded somewhat under the new Communications director.
- ✓ President Kavianian noted that those who annex also receive a \$500 credit for district programs.

Todd Duwe noted that he has participated in nature walks over the past month as well as a tour of the Babette Horenstein Tennis Center.

A. Committee Liaison Updates

Felicita provided an update regarding the activities of the Tualatin Hills Park Foundation, noting that a quarterly meeting recently took place in October at which two new trustees were added, bringing the total to 13. Meeting topics also included an introduction to task force work for the trustees' consideration. In addition, THPF will be the beneficiary of the ISing Choir concerts in early December.

Agenda Item #7 – Consent Agenda

Todd Duwe moved that the board of directors approve consent agenda items (A) Minutes of October 16, 2018 Regular Board Meeting, (B) Monthly Bills, (C) Monthly Financial Statements, and (D) Service District Initiated Annexation Resolution. Felicita Monteblanco seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Todd Duwe	Yes
Wendy Kroger	Yes
Felicita Monteblanco	Yes
Ali Kavianian	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #8 – Unfinished Business

A. Parks Functional Plan

General Manager Doug Menke introduced Jeannine Rustad, Planning manager, and Nicole Paulsen, urban planner, to provide an overview of the update to the district's Parks Functional Plan (PFP), adopted by the board in May 2015. Staff is requesting board review and comments only this evening; the updated PFP will be presented to the board for consideration of approval in early 2019. An initial presentation on the PFP update process was provided to the board at the August 7, 2018 Regular Board meeting.

Nicole provided a detailed overview of the PFP update currently in process, focusing on the proposed draft changes to the Park Classifications and Prioritization Criteria for Park Development sections via a PowerPoint presentation, a copy of which was entered into the record, and offered to answer any questions the board may have.

Felicita Montebalanco inquired when the updated prioritization criteria for park development would be put into use.

- ✓ Nicole noted that the prioritization criteria would be applied to currently undeveloped district properties, of which there are several due to the success of the 2008 Bond Measure.
- ✓ Jeannine explained that while the current Parks Functional Plan was adopted with the bond measure properties in mind, the update also folds in the new urban areas coming into the district's service area, including North Bethany and South Cooper Mountain.

Wendy Kroger referenced Exhibit A, Park Classifications: Recommended Revisions, as included within the Board of Directors Information Packet, specifically the Land Acquisition section. She noted the use of the terms "where appropriate" and "consider" in many of the directives related to the review of other district functional plans when considering acquisition of land and asked that stronger language is used that is more mandatory versus suggestive.

- ✓ Jeannine replied that the term "where appropriate" could likely be removed entirely and that stronger terminology would be explored, as well. She noted that in an upcoming presentation to the board regarding the PFP update, staff will describe a tracking methodology under consideration for documenting specific suggestions for park development that come in from the public or other avenues.

Wendy referenced Exhibit B, Prioritization Criteria Process, as included within the Board of Directors Information Packet, specifically the criteria of Serves District Residents. She questioned whether this criteria conflicts with the district's efforts to provide access to outside areas such as through significant natural areas or for intensely developed areas. She asked that this criterion be further evaluated to ensure it would not be compromising the district's ability to provide significant natural areas or greenspace. In addition, she referenced the THPRD 2013 Comprehensive Plan Update Goals included within the exhibit, noting that Goal 8, which relates to incorporating principles of environmental and financial sustainability, is only referenced in one criterion. She asked that additional consideration is given to where else this goal could be referenced.

Felicita asked whether district staff found any of the community survey results particularly surprising or enlightening.

- ✓ Nicole replied that she found the survey result referring to weather as a barrier to park use enlightening, noting that this barrier could be given greater consideration in the future and addressed through a variety of site improvements, such as canopies for shade and rain, or new innovative solutions.
- ✓ Jeannine replied that the overall tone of survey respondents was extremely positive, even when sharing criticism.

Felicita referenced a graffiti program operated by North Clackamas Parks & Recreation District that she learned about at the recent Oregon Recreation & Park Association conference that THPRD may wish to learn more about.

B. General Manager's Report

General Manager Doug Menke provided an overview of his General Manager's Report included within the board of directors' information packet, including the following:

- Summer Camp Update
 - Aisha Panas, director of Park & Recreation Services, provided an overview of the district's 2018 summer camp programs via a PowerPoint, a copy of which was entered into the record.
- Centro de Bienvenida!

- Holly Thompson, Communications director, provided an overview of the district's first Centro de Bienvenida! (Welcome Center) taking place on the opening day of winter registration on December 8, 2018.
 - Board of Directors Meeting Schedule
- Doug offered to answer any questions the board may have.

Wendy Kroger asked whether district staff evaluates potential crossover solutions for camps that have waiting lists and those with availability, as well as whether the district has the overall capacity needed for its summer camp programs.

- ✓ Aisha confirmed that district staff assists patrons with finding available camps when they have been placed on a waitlist. Additionally, district staff takes a creative approach when addressing overall capacity issues, such as programming some summer camps to take place offsite from a THPRD recreation center.

Wendy thanked staff for the presentation and complimented the district's summer camp programs.

Felicita complimented district staff on Centro de Bienvenida!, noting that this is a perfect example of the work that should be done in addressing barriers to access.

Agenda Item #9 – New Business

A. Visioning Process

General Manager Doug Menke introduced Holly Thompson, Communications director, to provide an overview of the memo included within the board of directors' information packet regarding a proposed visioning process for the board's consideration.

Holly provided a detailed overview of a proposed visioning process via a PowerPoint presentation, a copy of which was entered into the record, and which included the following information:

- The purpose of a visioning process would be to conduct meaningful, cross-cultural, extensive engagement, in order to better understand the goals and aspirations of the patrons THPRD serves.
- Staff anticipate a 19-month process to develop a robust community visioning plan:
 - Phase One: Preparation (October 2018 – March 2019)
 - Phase Two: Engagement (April 2019 – September 2019)
 - Phase Three: Action Teams (October 2019 – November 2019)
 - Phase Four: Community Review (December 2019 – February 2020)
 - Phase Five: Plan Creation and Board Adoption (March 2020 – May 2020)

Holly offered to answer any questions the board may have.

President Kavianian encouraged that thought be given as to how to prevent specific biases from people already heavily involved with the district from influencing the input being received from the community at large. Essentially, making sure that the community conversation is not framed in a way that would encourage a certain outcome, but instead going out and conducting truly unbiased community outreach.

- ✓ Holly explained how the process outlined above will help address that concern, in particular the action teams and community review phases, as well as the consultant's review of the comments received.

Todd Duwe asked how the proposed timeline compares with Holly's previous experience conducting a visioning process.

- ✓ Holly replied that the proposed timeline is shorter than her previous experience and provided additional information regarding how she developed the timeline.

Felicita Montebianco described the need for an established set of values for THPRD and how developing a set of written values through community input could help guide the district's work.

- ✓ Holly replied that determining a set of values could be explored through the initial data coming in and then developed by the board.

Felicita noted that the selection of the consultant for this project could be an excellent opportunity to utilize the district's MWESB (Minority-Owned, Women-Owned and Emerging Small Businesses) program.

Felicita encouraged the district to think about volunteers in a different way, including what it looks like to mobilize volunteers. She referenced the popularity of the recent advisory committee recruitment effort, noting that although there were still segments of the community missing from the demographics of the applicants, it was exciting to see so many community members wanting to be involved with the district. She pondered how the district could keep all of those applicants engaged and involved in the district.

Wendy Kroger referenced the community outreach conducted leading up to the successful 2008 Bond Measure, and suggested that the district celebrate those accomplishments as perhaps a lead-in to the visioning effort. THPRD has done an incredible job implementing the 2008 Bond Program and this should be celebrated.

B. Recommended Priority Goal Outcomes for Fiscal Year 2019-20 Planning and Budgeting

Keith Hobson, director of Business & Facilities, and Katherine Stokke, Operations Analysis manager, provided an overview of the development process for the recommended priority goal outcomes for FY 2019-20 via a PowerPoint presentation, a copy of which was entered into the record, and which included the following information:

- Broad planning framework for the district and how the long-term plans for the district translate into short-term operational plans and budgetary plans.
- An overview of an outcome-based planning cycle. The priority outcomes are not creating new goals, but reflecting goals that have already been established.
- The proposed metrics are classified into five categories based on performance measurement best practices: demand, input, output, efficiency, and outcome.
- Specific strategies from the Strategic Plan and Service and Financial Sustainability Plan are identified under each goal that highlight how the long-term strategic direction of the district is met by pursuing the focus areas for the upcoming budget planning cycle. Action steps that support identified strategies are listed in each section.
- Some of the goal outcomes involve the development of new tracking and reporting mechanisms. Staff will work to calculate these results, and in some cases, staff may suggest alternative metrics to reflect available data. Gray shading indicates a metric is not applicable or data is unavailable for that year. Some of the goal outcomes are calculated periodically but not on an annual basis, and are noted as such.
- The mid-year budget update will include final FY 2017-18 actuals, and a progress update on the FY 2018-19 business plans.
- Upon approval of the proposed measures for the FY 2019-20 planning year, staff will work to develop business plans to impact the board approved measures.

Keith and Katherine offered to answer any questions the board may have.

Wendy Kroger referenced the FY 2018-19 THPRD Goal Outcomes as provided within the board of directors' information packet, specifically the section on Programs. She inquired which action step would cover expansion of the district's Learn to Swim program.

- ✓ Katherine replied it would be the measurement referring to the aggregate registration as a percentage of aggregate class minimums.

Wendy asked for clarification that this would cover the goal of expanding that specific program.

- ✓ Katherine replied that this would be the metric that a business plan could then be tied to in order to put new budget funding toward the program. The resulting expectation would be to see the data move on that particular metric.

Wendy inquired how additional health and wellness programming is reflected, specifically for veterans.

- ✓ Katherine suggested there might be some grants that could be applied to that initiative.
- ✓ Keith noted that one of the metrics evaluated is “\$ of program grants applied for versus \$ of program grants awarded” and if there are business plans for programs that could be grant afforded, then that goal outcome would support funding those business plans.

Wendy asked for additional information as to how the two initiatives she mentioned would be proposed for business plans.

- ✓ Keith replied that at this point the desired outcome is being established and staff will then develop a business plan to address that desired outcome. As long as the outcome supports the initiative, staff will develop the business plan.

Wendy asked how district staff would understand to develop a business plan in support of veterans programming when it is not specifically mentioned in the goal outcomes document.

- ✓ Keith replied that staff is hearing the direction this evening, noting that such input is welcome and that staff desires to hear specific target areas from the board prior to the budget development process.

Wendy suggested additional initiatives for inclusion: coordination with Metro on their upcoming natural areas bond measure, which would fall under the Natural Resources section; a mid-block crossing on Scholls Ferry Road at Greenway Park; and, the Fanno Creek Trail connection at SW 92nd/Allen Blvd./Scholls Ferry Road, both of which would fall under the Trails section.

- ✓ Keith noted that the outcome listed of decreasing the number of discrete trailsheds will drive the district toward filling gaps in trail systems, such as for the Fanno Creek Trail.

Wendy asked for confirmation that she would see a business plan created related to this topic.

- ✓ Keith replied either a business plan or capital funding.

Wendy referenced the goal to expand the width of the Fanno Creek Trail to meet current trail standards as noted within the Greenway Park Concept Plan and asked for the status of this goal within the goal outcomes process.

- ✓ Keith replied that this is a challenging project in that it is not eligible for system development charge funding. An applicable measurement would be “\$ of trail grants applied for” as grants could be a funding resource for that goal.
- ✓ General Manager Doug Menke noted that this project could also fall to capital funding.

Wendy suggested an additional action step for consideration within the Communication section regarding areas of research being conducted by the district or commonly asked questions for specific departments that could be better-communicated to the public. She provided the examples of beaver activity status/the district’s response to beaver activity, and the most commonly asked questions regarding the maintenance of facilities and parks. She questioned whether it would be possible to add this type of information to the website.

- ✓ Katherine noted that if this initiative could be addressed using currently-established resources and wouldn’t require newly-funded dollars, it could be attached to key performance indicators or other metrics that are not on the list under discussion this evening, but are still tracked and evaluated.

Wendy suggested an additional action step for consideration within the Sustainability section pertaining to strongly interfacing this section with the upcoming functional plan updates in that the updates of those plans should be viewed through a lens of sustainability. Examples include a potential composting plan for the district, carbon sequestration, and pesticide-free parks. She would like to ensure that the overarching goal of Sustainability is taken into consideration.

- ✓ Katherine replied that these again may be the types of initiatives that could be addressed using the currently-established operating budget or capital requests.

President Kavianian described the way he has interpreted the goal outcomes document in the past in that it represents the high-level view and that the business plans flow up through the metrics to ensure that they are meeting the desired outcomes.

Felicita Montebianco expressed dissatisfaction with the goal outcomes document, noting that it is difficult to follow even after several reads. She referenced the Programs section, noting that she is struggling with the measures identified for the Scholarship Program. She wonders whether there is a stronger indicator than that of being based only on dollars. She also referenced the Maintenance section and described the need to define what the statement "Operate and maintain parks in an efficient, safe and cost-effective manner, while maintaining high standards" means as it could mean different things to different people. This could be something that comes out of the visioning process. In particular, the word "safe" could encompass things outside the district's control, but acknowledgement is also needed that there are many things within the district's control, such as park patrol, lighting, and a sense of safety provided to the public.

- ✓ Keith replied that the term "safe" used in this context does not necessarily mean the security-related aspects of using the parks and facilities, but safety from a maintenance-related standpoint, such as ensuring that play structures are up-to-date and that pathways are maintained.

John Griffiths asked for clarification regarding the intent of the Efficient Service Delivery section.

- ✓ Keith replied that all of the goals listed, like this one, were carried forward from the district's 2006 and 2013 Comprehensive Plan efforts. He acknowledged that some of these goals may be getting stale at this point and he believes that the visioning process may lead to a new comprehensive plan. He explained that there are many other measurements being tracked that are not reflected within the goal outcomes; the goal outcomes under discussion this evening are the priority outcomes that will drive funding priorities for the upcoming budget cycle. The document is not meant to list everything that is important, but if some priorities are not established, then nothing would be a priority.

Felicita asked if this evening's discussion precludes the board members from bringing up other funding requests through the budget process.

- ✓ Keith replied that it does not and explained how tonight's discussion informs district staff's business planning process.
- ✓ General Manager Doug Menke commented that the goal outcomes under consideration this evening represent a picture in time, evolve over time, and may look quite different after the visioning process has concluded. The key factor is that there is a limited amount of resources and the budget process limits the number of times that an open discussion can occur regarding what the board's desires are in terms of initiatives to fund. District staff will do as much as possible to focus on the larger picture items identified, but at some point, cost becomes a restraint. The key this evening is to hear the board's thoughts as to what the board is interested in and what it believes the district should focus on, and then district staff will do their best to get it into the budget document.

Felicita expressed support for the action item pertaining to the expansion of afterschool programs and also suggested the need to consider paying the cultural advocacy or community groups the district works with for their connections and expertise.

John commented that he believes there are some aspects of the goals that are not very meaningful and he questions whether energy should be put into measuring them or whether they need to be refined in order to be made more measurable toward outcomes the district is interested in.

- ✓ General Manager Doug Menke suggested that the visioning process be allowed to guide this effort in the long term. In the short term, he questions how much energy should be put into redrafting the current goal outcomes with the realization that the visioning process may completely change those priorities.
- ✓ Board discussion occurred regarding the timing of the visioning process in relation to next year's budget development process, the potential for the visioning process to lead to a new comprehensive plan, and how the general manager's work plan factors into the budgeting effort, as well.

John noted that the Metro natural areas bond measure action item suggested by Wendy earlier this evening should be reflected in both the Natural Resources and Trails sections.

Wendy referenced Goal 5 under the Trails section, "Develop and maintain a core system of regional trails, complemented by an interconnected system of community and neighborhood trails, to provide a variety of recreational opportunities, such as walking, bicycling and jogging," noting that the reference to the term "recreational" could potentially harm the district in receiving federal transportation funds since a regional trail should be considered alternative transportation.

Keith thanked the board of directors for their patience through this process, noting that it is a fluid process that district staff will continue to refine.

- ✓ Board discussion occurred regarding whether to bring this agenda item back at the December meeting in order to adopt a document that more accurately reflects the board's input this evening.

Felicita Monteblanco moved that the board of directors approve the priority goal outcomes for use in the FY 2019-20 planning and budgeting process. Wendy Kroger seconded the motion. Roll call proceeded as follows:

John Griffiths	Yes
Todd Duwe	Yes
Wendy Kroger	Yes
Felicita Monteblanco	Yes
Ali Kavianian	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #10 – Adjourn

There being no further business, the meeting was adjourned at 9:05 pm.

Ali Kavianian, President

Felicita Monteblanco, Secretary

Recording Secretary,
Jessica Collins

Check #	Check Date	Vendor Name	Check Amount
60411	10/10/2018	Community Newspapers, Inc. Advertising	2,730.00 \$ 2,730.00
305554	10/29/2018	DAVID EVANS & ASSOCIATES, INC.	1,404.30
305561	10/29/2018	GHC SALES & CONSULTING Capital Outlay - ADA Projects	6,490.00 \$ 7,894.30
305463	10/18/2018	BEYNON SPORTS SURFACES, INC.	24,656.30
ACH	10/29/2018	BEYNON SPORTS SURFACES, INC. Capital Outlay - Athletic Facility Replacement	11,252.75 \$ 35,909.05
ACH	10/10/2018	GOODFELLOW BROS., INC.	636,143.75
305548	10/29/2018	CARLSON TESTING, INC.	7,010.50
ACH	10/29/2018	BRIAN C. JACKSON, ARCHITECT LLC Capital Outlay - Bond - New/Redevelop Community Parks	10,047.39 \$ 653,201.64
305468	10/18/2018	Clean Water Services	1,200.00
305509	10/18/2018	WASHINGTON COUNTY Capital Outlay - Bond - New/Redevelop Neighborhood Parks	5,606.00 \$ 6,806.00
ACH	10/29/2018	AKS ENGINEERING & FORESTRY, LLC Capital Outlay - Bond - Youth Athletic Field Development	8,602.50 \$ 8,602.50
305395	10/08/2018	R & W ENGINEERING, INC.	2,117.50
305539	10/29/2018	Pro Blinds LLC Capital Outlay - Building Improvements	4,270.00 \$ 6,387.50
305376	10/08/2018	CREATIVE LIGHTING SOLUTIONS	3,462.20
305394	10/08/2018	PROFESSIONAL MINORITY GROUP, INC.	4,025.00
305395	10/08/2018	R & W ENGINEERING, INC.	1,518.00
59822	10/10/2018	Platt Electric Supply	212.09
60625	10/10/2018	ROSS RECREATION EQUIPMENT COMPANY, INC.	2,000.00
305458	10/18/2018	ARCTIC SHEET METAL, INC.	5,837.00
305486	10/18/2018	LACEY CONSTRUCTION	10,750.00
ACH	10/18/2018	ISO PLUMBING & MECHANICAL, LLC	2,852.05
ACH	10/18/2018	J J 'S PAINTING, INC. Capital Outlay - Building Replacements	3,745.00 \$ 34,401.34
59866	10/10/2018	RMT EQUIPMENT	96,583.48
60134	10/10/2018	AMERICAN WATER WORKS, INC.	17,983.00
60654	10/10/2018	STAR CARS, LLC	5,915.72
305493	10/18/2018	PACIFIC TRACTOR & IMPLEMENT, LLC Capital Outlay - Fleet Capital Replacement	42,240.30 \$ 162,722.50
60169	10/10/2018	TruTech Tools, Ltd Capital Outlay - Park & Trail Improvements	2,986.50 \$ 2,986.50

Check #	Check Date	Vendor Name	Check Amount
59954	10/10/2018	NORTHWEST TREE SPECIALISTS	3,800.00
60655	10/10/2018	ROSS RECREATION EQUIPMENT COMPANY, INC.	1,135.00
305473	10/18/2018	EASTSIDE PAVING, INC.	73,042.00
305480	10/18/2018	GRATING PACIFIC, LLC	5,823.00
305538	10/29/2018	Northwest Playground Equipment, Inc.	44,503.10
305542	10/29/2018	4R7 CONSTRUCTION	52,576.25
		Capital Outlay - Park & Trail Replacements	\$ 180,879.35
ACH	10/10/2018	AKS ENGINEERING & FORESTRY, LLC	5,616.50
305498	10/18/2018	PAUL BROTHERS, INC.	103,338.14
305564	10/29/2018	PAUL BROTHERS, INC.	90,824.13
		Capital Outlay - Parking Lot	\$ 199,778.77
305377	10/08/2018	EARTHWORKS EXCAVATION AND CONTRUCTION, INC.	25,510.95
305498	10/18/2018	PAUL BROTHERS, INC.	61,627.46
305538	10/29/2018	Northwest Playground Equipment, Inc.	7,600.00
		Capital Outlay - Play Equipment-2 sites	\$ 94,738.41
305406	10/08/2018	TRUSCAPES	4,870.00
ACH	10/10/2018	AKS ENGINEERING & FORESTRY, LLC	12,283.75
305488	10/18/2018	LYDA EXCAVATING, INC.	68,476.80
305545	10/29/2018	APPRAISAL & CONSULTING GROUP, LLC	1,700.00
305556	10/29/2018	ENVIRONMENTAL SCIENCE ASSOCIATES	11,681.65
305569	10/29/2018	WILLIAM LYON HOMES, INC.	222,445.00
ACH	10/29/2018	AKS ENGINEERING & FORESTRY, LLC	776.25
ACH	10/29/2018	EC COMPANY	6,730.25
		Capital Outlay - SDC - Park Development/Improvement	\$ 328,963.70
305379	10/08/2018	FARLEY GROUP, INC., THE	6,045.00
		Capital Outlay - Tennis Air Structure Curtains	\$ 6,045.00
305376	10/08/2018	CREATIVE LIGHTING SOLUTIONS	29,676.00
		Capital Outlay - Tennis Center LED Lighting	\$ 29,676.00
305366	10/08/2018	ARCTIC SHEET METAL, INC.	20,576.00
		Capital Outlay - Water Heaters - Ath Ctr	\$ 20,576.00
ACH	10/03/2018	MENKE, DOUGLAS	2,286.99
ACH	10/10/2018	HOFFMANN, CHRISTINE	1,985.90
ACH	10/10/2018	ROCHA, JULIE	1,786.05
ACH	10/10/2018	WATSON, KEITH	1,925.26
ACH	10/18/2018	BONNIN, TIMOTHY A.	1,122.58
		Conferences	\$ 9,106.78
59470	10/03/2018	FREEDOMPAY INC.	1,064.00
59471	10/03/2018	FREEDOMPAY INC.	1,308.96
		Credit Card Processing Fees	\$ 2,372.96
305568	10/29/2018	SPECIAL DISTRICTS ASSOCIATION OF OREGON	4,125.00
		Dues & Memberships	\$ 4,125.00

Check #	Check Date	Vendor Name	Check Amount
305500	10/18/2018	PGE	2,951.28
ACH	10/25/2018	PGE	38,977.83
305566	10/29/2018	PGE	52,615.81
ACH	10/29/2018	PGE (Clean Wind)	1,867.08
		Electricity	\$ 96,412.00
305451	10/15/2018	Standard Insurance Company	238,132.88
		Employee Benefits	\$ 238,132.88
305450	10/15/2018	PacificSource Administrators, Inc.	3,248.55
ACH	10/15/2018	Massachusetts Mutual Life Insurance Company	12,769.12
305453	10/16/2018	Standard Insurance Company	32,157.86
ACH	10/16/2018	Oregon Department of Justice	1,223.82
		Employee Deductions	\$ 49,399.35
305607	10/30/2018	MITCHELL, WESLEY	1,035.49
		Employee Salaries	\$ 1,035.49
305444	10/10/2018	THPRD - Petty Cash	4,000.00
		Fall Festival Event	\$ 4,000.00
59446	10/03/2018	NW NATURAL	1,347.67
305492	10/18/2018	NW NATURAL	9,890.80
305563	10/29/2018	NW NATURAL	17,238.38
		Heat	\$ 28,476.85
305370	10/08/2018	BROWN & BROWN NORTHWEST	37,068.00
		Insurance	\$ 37,068.00
305379	10/08/2018	FARLEY GROUP, INC., THE	13,801.93
59952	10/10/2018	UNITED SITE SERVICES	10,491.50
60160	10/10/2018	Guaranteed Pest Control Service Co, Inc.	1,711.00
ACH	10/18/2018	JOHNSON CONTROL FIRE PROTECTION, LP	1,268.07
ACH	10/29/2018	JOHNSON CONTROL FIRE PROTECTION, LP	108.00
		Maintenance Services	\$ 27,380.50
59469	10/03/2018	STAPLES BUSINESS ADVANTAGE	13,912.17
59480	10/10/2018	Ewing Irrigation Products, Inc.	2,746.26
59561	10/10/2018	Airgas Nor Pac, Inc.	1,947.49
59657	10/10/2018	Airgas Nor Pac, Inc.	1,283.50
59798	10/10/2018	Step Forward Activities, Inc.	3,249.50
59822	10/10/2018	Platt Electric Supply	885.27
60019	10/10/2018	SUPPLYWORKS	2,155.77
60020	10/10/2018	Rexius Forest By-Products, Inc.	6,488.75
60141	10/10/2018	TARGET SPECIALTY PRODUCTS	7,130.40
60439	10/10/2018	TARGET SPECIALTY PRODUCTS	4,638.00
60622	10/10/2018	Step Forward Activities, Inc.	5,689.00
ACH	10/18/2018	ORCA PACIFIC, INC.	1,361.34
305549	10/29/2018	CHAMPOEG NURSERY, INC.	5,350.00
		Maintenance Supplies	\$ 56,837.45

Check #	Check Date	Vendor Name	Check Amount
305369	10/08/2018	BRIDGE CONNECTIONS CONSULTING	3,750.00
		Miscellaneous Other Services	\$ 3,750.00
59460	10/03/2018	AT&T Mobility	172.92
		Office Supplies	\$ 172.92
ACH	10/18/2018	MENKE, DOUGLAS	3,305.63
		Other Travel	\$ 3,305.63
305508	10/18/2018	US POSTAL SERVICE CMRS-PB	2,000.00
		Postage	2,000.00
59810	10/10/2018	BULLARD LAW, P.C.	1,837.50
60161	10/10/2018	ACCOUNTEMPS	1,195.60
60449	10/10/2018	ACCOUNTEMPS	1,016.26
305466	10/18/2018	CEDAR HOUSE MEDIA, LLC	3,031.50
ACH	10/18/2018	BEERY, ELSNOR & HAMMOND, LLP	2,478.15
305557	10/29/2018	EUBANKS, KAREN D.	1,250.00
305560	10/29/2018	GERMAN AMERICAN SCHOOL OF PORTLAND, THE	1,554.75
		Professional Services	\$ 12,363.76
305402	10/08/2018	SMART FOODSERVICE WAREHOUSE STORES	1,253.42
59877	10/10/2018	MAD SCIENCE OF PORTLAND	5,310.00
59895	10/10/2018	MAD SCIENCE OF PORTLAND	3,500.00
60498	10/10/2018	CDW Government, Inc.	3,156.40
60678	10/10/2018	Hyder Graphics	2,164.50
305462	10/18/2018	BEAVERTON SCHOOL DISTRICT #48	443.25
ACH	10/29/2018	SNA SPORTS GROUP, LLC.	12,374.00
		Program Supplies	\$ 28,201.57
59468	10/03/2018	Waste Management of Oregon	9,359.41
		Refuse Services	\$ 9,359.41
305462	10/18/2018	BEAVERTON SCHOOL DISTRICT #48	6,465.15
		Rental Equipment	\$ 6,465.15
305378	10/08/2018	ELEVATE TECHNOLOGY GROUP	8,775.00
305384	10/08/2018	HEALTH TRENDS, INC.	1,050.00
59839	10/10/2018	NORTHWEST TREE SPECIALISTS	1,580.00
59954	10/10/2018	NORTHWEST TREE SPECIALISTS	500.00
60043	10/10/2018	Government Finance Off. Assoc.	1,462.50
ACH	10/10/2018	ESRI, INC.	13,100.00
ACH	10/10/2018	SMITH DAWSON & ANDREWS	3,000.00
305555	10/29/2018	EDWARDS ENTERPRISES	2,186.80
ACH	10/29/2018	JOHNSON CONTROL FIRE PROTECTION, LP	10,991.40
		Technical Services	\$ 42,645.70
60011	10/10/2018	Leadership Beaverton	1,590.00
		Technical Training	\$ 1,590.00

Check #	Check Date	Vendor Name	Check Amount
59460	10/03/2018	AT&T Mobility	10,491.10
60010	10/10/2018	COMCAST CABLE	4,532.13
60656	10/10/2018	COMCAST CABLE	73,862.86
305544	10/29/2018	ALLSTREAM	4,976.29
		Telecommunications	\$ 93,862.38
305441	10/10/2018	THP FOUNDATION	25.50
305540	10/29/2018	THP FOUNDATION	2,400.00
		THPF - Donations	\$ 2,425.50
305441	10/10/2018	THP FOUNDATION	4,539.00
		THPF - Holiday Bazaar	\$ 4,539.00
305441	10/10/2018	THP FOUNDATION	3,236.18
		THPF - Nature Ctr Sales	\$ 3,236.18
305441	10/10/2018	THP FOUNDATION	93.00
		THPF - Plant Sales	\$ 93.00
305441	10/10/2018	THP FOUNDATION	195.00
		THPF - Stuhr Rummage Sale	\$ 195.00
305654	10/31/2018	OREGON DEPARTMENT OF STATE LANDS	3,593.55
		Unclaimed Property	\$ 3,593.55
59820	10/10/2018	Pacific Service Center	1,590.24
60638	10/10/2018	LANDMARK FORD	1,329.98
		Vehicle & Equipment Services	\$ 2,920.22
ACH	10/10/2018	MARC NELSON OIL PRODUCTS, INC.	3,227.48
305506	10/18/2018	Tualatin Valley Water District	8,715.96
ACH	10/18/2018	MARC NELSON OIL PRODUCTS, INC.	3,104.91
		Vehicle Gas & Oil	\$ 15,048.35
59447	10/03/2018	BEAVERTON, CITY OF	1,594.36
59448	10/03/2018	BEAVERTON, CITY OF	9,875.99
59449	10/03/2018	BEAVERTON, CITY OF	12,159.51
59450	10/03/2018	BEAVERTON, CITY OF	6,492.61
59451	10/03/2018	Tualatin Valley Water District	17,671.01
59452	10/03/2018	Tualatin Valley Water District	2,253.26
59453	10/03/2018	Tualatin Valley Water District	13,616.78
59454	10/03/2018	Tualatin Valley Water District	11,988.76
59456	10/03/2018	Tualatin Valley Water District	54,137.66
59457	10/03/2018	Tualatin Valley Water District	23,224.32
59458	10/03/2018	Clean Water Services	3,590.77
59459	10/03/2018	West Slope Water District	2,197.66
		Water & Sewer	\$ 158,802.69
		Grand Total	\$ 2,731,215.83

Tualatin Hills Park & Recreation District



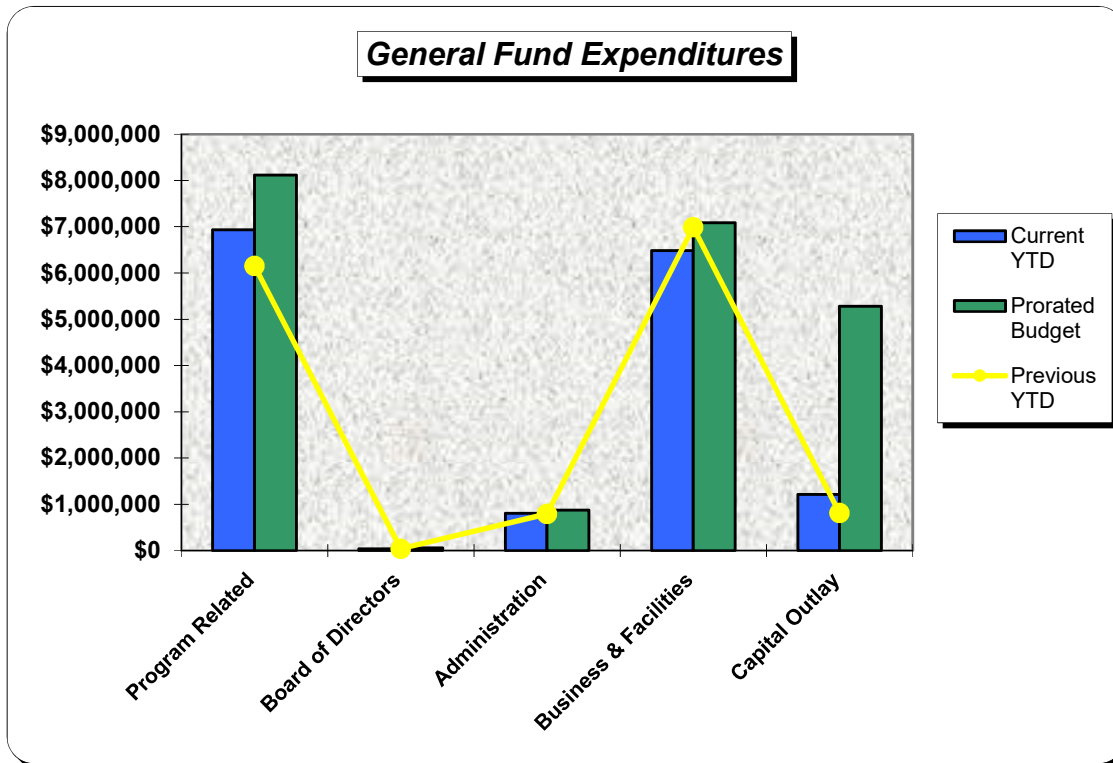
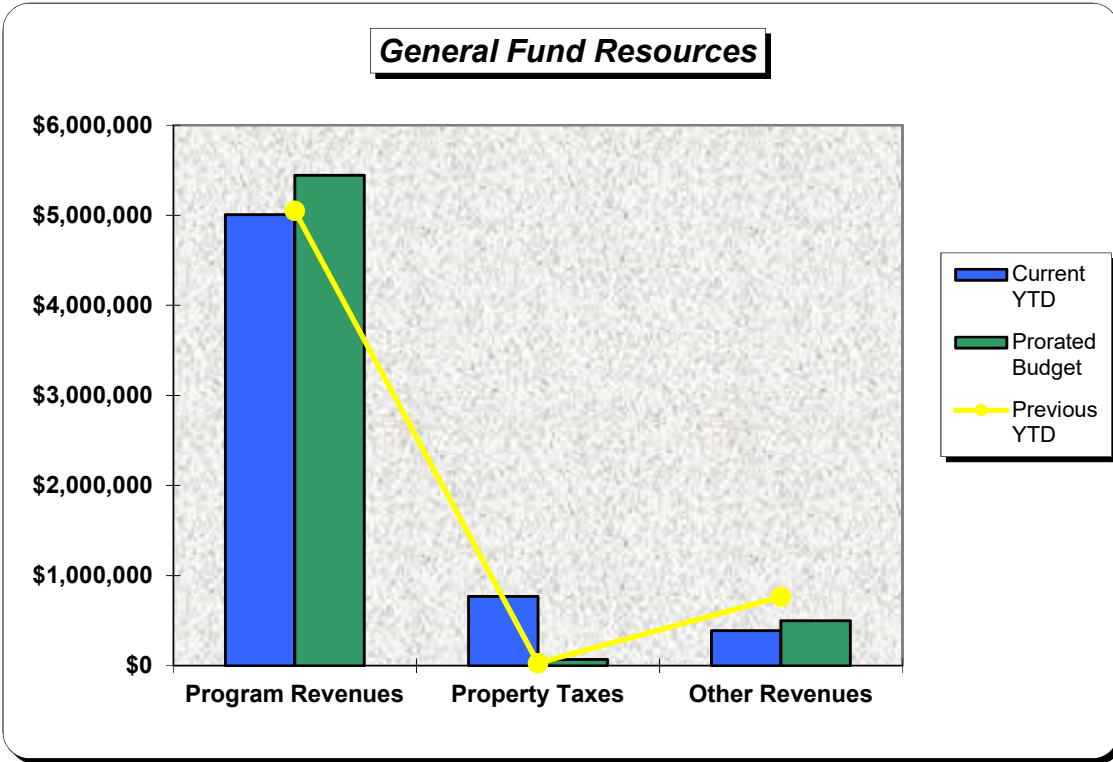
General Fund Financial Summary October, 2018

	<i>Current Month</i>	<i>Year to Date</i>	<i>Prorated Budget</i>	<i>% YTD to Prorated Budget</i>	<i>Full Fiscal Year Budget</i>
Program Resources:					
Aquatic Centers	\$ 100,674	\$ 1,253,469	\$ 1,481,366	84.6%	\$ 3,527,061
Tennis Center	81,592	339,623	401,633	84.6%	1,145,403
Recreation Centers & Programs	293,468	2,489,533	2,667,601	93.3%	5,616,772
Sports Programs & Field Rentals	116,849	643,741	614,003	104.8%	1,727,357
Natural Resources	25,288	280,049	279,452	100.2%	460,823
Total Program Resources	617,871	5,006,415	5,444,055	92.0%	12,477,416
Other Resources:					
Property Taxes	24,967	769,031	70,000	1098.6%	31,969,978
Interest Income	21,239	93,843	36,308	258.5%	250,000
Facility Rentals/Sponsorships	36,880	83,755	155,212	54.0%	517,200
Grants	6,625	83,883	84,000	99.9%	1,998,539
Miscellaneous Income	(1,643)	126,307	224,502	56.3%	398,450
Debt Proceeds	-	-	-	0.0%	4,000,000
Total Other Resources	88,068	1,156,819	570,022	202.9%	39,134,167
Total Resources	\$ 705,939	\$ 6,163,234	\$ 6,014,077	102.5%	\$ 51,611,583
Program Related Expenditures:					
Parks & Recreation Administration	51,835	208,610	237,230	87.9%	682,972
Aquatic Centers	308,760	1,475,396	1,674,942	88.1%	4,454,117
Tennis Center	97,504	422,810	473,138	89.4%	1,392,083
Recreation Centers	557,462	2,818,010	3,294,016	85.5%	8,412,747
Community Programs	40,993	215,165	216,156	99.5%	485,486
Athletic Center & Sports Programs	180,933	866,087	1,123,006	77.1%	2,820,320
Natural Resources & Trails	202,252	927,370	1,099,494	84.3%	2,914,154
Total Program Related Expenditures	1,439,739	6,933,449	8,117,983	85.4%	21,161,879
General Government Expenditures:					
Board of Directors	13,556	39,268	56,747	69.2%	311,500
Administration	217,397	806,140	871,206	92.5%	2,601,140
Business & Facilities	1,538,972	6,481,198	7,086,750	91.5%	20,122,803
Capital Outlay	652,081	1,216,354	5,281,071	23.0%	12,529,412
Contingency/Capital Replacement Reserve	-	-	-	0.0%	5,900,000
Total Other Expenditures:	2,422,006	8,542,961	13,295,775	64.3%	41,464,855
Total Expenditures	\$ 3,861,745	\$15,476,409	\$ 21,413,758	72.3%	\$ 62,626,734
Revenues over (under) Expenditures	\$ (3,155,806)	\$ (9,313,176)	\$ (15,399,680)	60.5%	\$ (11,015,151)
Beginning Cash on Hand		9,920,411	11,015,151	90.1%	11,015,151
Ending Cash on Hand		\$ 607,235	\$ (4,384,529)	13.8%	\$ -

Tualatin Hills Park and Recreation District

General Fund Financial Summary

October, 2018





MEMO

DATE: November 20, 2018
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: **Parks Functional Plan Update**

Introduction

Staff is presenting updates to the Park Design Standards and Guidelines section as well as several new sections to be included in the Parks Functional Plan and seeking board of directors' input. Board approval of changes is anticipated to be requested in early 2019.

Background

At the August 7 and November 13, 2018 board of director's meetings, staff provided overviews of the Parks Functional Plan Update process and sought input for the Park Classifications and Prioritization Criteria for Park Development sections. Since the November board meeting, staff has continued to work with the review team and consultant, Alta Planning, on updating the Parks Functional Plan.

Proposal Request

Staff is presenting updates to the Park Design Standards and Guidelines section as well as several new sections to be included into the Parks Functional Plan and seeking board of directors' input. Board approval of changes is anticipated to be requested in early 2019.

This update will focus on presenting draft changes to the Park Design Standards Guidelines section and the New Information section to be included in the Parks Functional Plan.

1. Park Design Guidelines and Maintenance (Exhibit A): Design Standards Guidelines have been updated to reflect new park classifications and updated design and maintenance practices. Key updates include design guidelines for the new park classifications – Urban Plaza and Pocket Park, Play Surfacing, and Maintenance Operations; breaking down recommendations into requirements and considerations; addressing the district's "Access for All" initiative and ADA requirements more explicitly; and in response to feedback heard through the community engagement efforts. New material or significant amendments have been highlighted and staff are seeking input on these areas.
2. New Information (Exhibit B):
 - a. *Historic Resources* – Provides guidance on the historic facilities THPRD currently owns, as well as guidance for acquiring future historic resources noting the need for strong partnerships for rehabilitation or renovation of and long-term maintenance to ensure the historic resources are preserved.
 - b. *Health, Wellness, and the Benefit of Parks* – Sets forth and identifies the benefits of parks and recreation within communities by establishing areas for physical

exercise, as well as community gathering opportunities. Incorporating placemaking creates spaces for community members of all ages, races, income levels, etc., to engage and connect with one another.

- c. *Art Strategy* – Identifies ways in which art may be incorporated into park facilities, including work completed by an artist (a structural or focal piece) and functional art (art inspired bench), as well as long-term maintenance.
- d. *Safe Routes to Parks* – Notes National Recreation & Park Association recommendations in addition to THPRD’s current practices including partnering with local agencies to identify and leverage projects, as well as the extended engagement work done during a project’s master planning phase.
- e. *Dog Parks* – Parks and Facilities Advisory Committee is currently working closely with the Community Programs and Maintenance managers to provide a recommendation of dog parks throughout the community. The current Parks Functional Plan notes that THPRD is currently working to refine best practices, criteria and design guidelines for dog parks. Once finalized, staff will include the information in the plan as a spot amendment.
- f. *Hours of Operation* – Provides considerations for when parks may be open for extended hours (beyond dawn to dusk).

Staff will work with Alta Planning to incorporate feedback received from the board of directors. In January, staff will bring new sections to the board on land acquisition strategy, the district’s role in downtown Beaverton and financing parks in new urban areas. Staff are targeting presenting a complete draft plan for approval in late winter/early spring.

Benefits of Proposal

The update to the PFP will provide improved updated guidance for staff on design and maintenance standards, as well as new guidance for art in parks, the benefits of parks, and safe routes to parks efforts. These updates and, in particular, the section on the health, wellness and benefits of parks will provide supporting information to be used when writing grant proposals.

Potential Downside of Proposal

There are no potential downsides to the proposal.

Action Requested

No formal action is being requested. Board of director’s input is being requested on Park Design Standards Guidelines and new sections of the Parks Functional Plan.

TASK 6: Design Standards and Guidelines

5.1.3 Park Design

5.1.3.a Site Furnishings

Site furnishings are fundamental to any park and include, but are not limited to, seating, picnic areas, restrooms, and kiosks. Typical materials used for site furnishings include recycled plastic lumber, repurposed wood, and metal. Other materials may be considered on a project-specific basis.

- **Picnic Shelters**

- *Requirements:*

- **Comply with ADA.**
 - Accommodate at least four permanent picnic tables, including two ADA-compliant picnic tables.
 - Place trash receptacles and any barbeque grills adjacent to the shelter, but not under the roof.

- *Considerations:*

- Locate the shelter to serve as a gathering space, with easy access to parking, restrooms, and play areas.
 - The shelter should be easily accessible for maintenance service and have clear sight lines.
 - If a power source is needed, consider solar power and daylighting, in addition to standard outlets.
 - Shelter design may provide an artistic element customized to the site.

- **Restrooms**

Restrooms may be permanent or portable, based on appropriate park amenities, use, and/or programming, such as splash pads, sports courts or fields or picnic shelters.

- *Requirements:*

- **Comply with ADA.**
 - Permanent restrooms should include:
 - Auto-lock security measures to prevent after hours use
 - **Single-use restroom facilities**
 - Portable restrooms should include:
 - Screen enclosure – to be ADA compliant if screening and ADA facility
 - Infrastructure to accommodate maintenance of restroom

- *Considerations:*

- Locate restrooms near park entries, picnic areas, sport courts, sport fields, or other similar park components.
 - Locate restrooms for ease of vehicle maintenance service and access, and with clear sight lines from park entries for security.

- **Kiosks**

- *Considerations:*

- Locate at trailheads in linear parks or at parks with high use as a result of programming, and/or activities.
 - Include power source.
 - Use solar power when possible.

- **Artwork**

Refer to Art Strategy section of the Parks Functional Plan for additional information.

- *Considerations:*

- Include artwork, as appropriate.
 - Incorporate into project as:
 - Site furnishings (benches, bike racks, kiosk, portable restroom enclosure, etc.)
 - Park components (play equipment, picnic shelter, etc.); as stand-alone elements (bridge, sculpture, mural, etc.)
 - Educational features (interpretive elements, environmental features, etc.)

- **Drinking Fountains**

- *Requirements:*

- Comply with ADA.
 - Include at least one drinking fountain with a pet bowl.
 - At sites with active recreation, include a drinking fountain with a jug filler, as appropriate.

- *Considerations:*

- Locate near picnic areas, play areas, sport courts, ball fields, and other similar park components.
 - Do not obstruct path of travel.
 - Site with consideration for utility access.
 - Locate for ease of maintenance service and access.

- **Seating**

Includes benches, seat walls, boulders, or other features designed for park users to sit.

- *Requirements:*

- Comply with ADA.

- *Considerations:*

- Provide covered seating option, when possible.
 - Locate near play areas, viewing areas/overlooks, plazas, park entries, sport courts, ball fields, along pathways, and other high-use park components.
 - Provide space for strollers and mobility devices, outside the path of travel.
 - Include “skate stops” on seat walls, where appropriate.

- **Picnic Tables**

- *Requirements:*

- Include ADA accessible tables proportional to number of park components.

- *Considerations:*

- Include permanent or temporary/movable tables.
 - Locate near play areas, pathways, plazas, and other similar park components.
 - Provide space for strollers and mobility devices, outside the path of travel.
 - Provide shade with trees or a structure, when possible.

- **Trash Receptacles**

- *Considerations:*

- Locate away from play areas or seating.
 - Locate near but not inside shelters
 - Locate near primary park entries for ease of maintenance service and access.

- **Doggie Bag Dispensers**

- *Requirements:*

- Locate near primary park entries and dog park entries.
 - Locate near trash receptacles.

- *Considerations:*

- May be mounted on a sign post, fence, or other surface.

- **Bike Racks**

- *Considerations:*

- Locate near play areas, plazas, park entries, and other similar park components, as appropriate.
 - Do not obstruct pathways, plazas, park entries, or other high use pedestrian areas.
 - Accommodate alternative mobility devices, as needed (i.e. e-scooters).
 - Provide covered bike racks at sites with high levels of use.

- **Bollards**

Includes permanent, removable, collapsible or other site elements, such as boulders or logs.

- *Considerations:*

- Locate where pathways connect to transition ramps at sidewalks, parking areas, drive aisles, bridges, boardwalks, or streets.
 - Use removable or collapsible bollards where maintenance access is needed at park entries and pathways.
 - Use decorative bollards in locations where a higher level of design detail is desired, such as main park entries, plazas and urban parks.
 - Use reflective tape where bollards are located in high use pathways or trail entries.

5.1.3.b Play Areas

Play areas are an important component of many park sites but may not be appropriate in some settings. Play areas may have multiple components or a single element.

- **Play Equipment**
 - *Requirements:*
 - Play environments shall be safe, durable, vandal resistant, and require minimal maintenance.
 - Locate with clear sight lines from park entries, picnic areas, and other high use components.
 - Include play elements for all ages and abilities (including swings), separate uses depending on size of play area.
 - *Considerations:*
 - Include play elements of varying styles and skill levels.
 - Use of inclusive play elements is strongly encouraged at all park sites, especially those serving as destination sites due to programming, including ball fields, community gardens, dog parks and other similar components, as well as parking.
 - Incorporate shade into the playground and seating, where possible.
 - Shaded seating, such as trees or shade structures, should be located close enough to play areas for adults to supervise children.
 - Avoid perimeter planter strips or small planting pockets adjacent to play equipment.
 - Locate for ease of maintenance service and access.
- **Safety Surfacing**
 - *Requirements:*
 - Comply with all national and industry safety standards.
 - Use synthetic surfacing or engineered wood fiber (EWF) that is contained by a sidewalk, curbing or other edging material.
 - Provide transition ramps to allow access from pathway to the play area where EWF is used.
 - *Considerations:*
 - Synthetic surfacing may include a variety of surfaces, color patterns, or elevation changes in the play area.
- **Accessibility**
 - *Requirements:*
 - Include all-inclusive play areas at community parks, special-use sport facilities, and recreation centers.
 - To the greatest extent possible, comply with district's Access for All Initiative: All play areas and equipment should be all inclusive, providing accessible play elements for all age and abilities, including mobility, visual, audio and cognitive features.

- *Considerations:*
 - Include all-inclusive play areas at park sites with destinations, such as dog parks, splash pads or other similar components, as well as parking.
 - Provide equitable distribution of all-inclusive play areas throughout the district.

- **Drainage**
 - *Requirements:*
 - Include subsurface drainage system under safety surfacing that daylights away from play area.
 - Ensure positive surface drainage away from play equipment and other surface play elements.
 - Review site design to ensure property drainage for pocket parks and urban plazas that may have more hardscape amenities.

- **Spatial Relationship of Play Areas to Other Park Components**
 - *Requirements:*
 - Locate with clear sight lines from park entries, picnic areas, and other high use components.
 - Locate within close proximity of primary entry or parking lot.
 - *Considerations:*
 - Avoid locating adjacent to ball fields, sports courts, or other active / programmed uses to reduce user conflicts. Refer to the Athletic Facilities Functional Plan (AFFP) for additional information.
 - Avoid locating in or near stands of large, mature trees where tree litter and debris may cause for safety and/or maintenance concerns.

- **Nature Play**
 - *Considerations:*
 - Locate in parks with natural features, such as woodlands.
 - Include boulders, logs, or other natural elements, when site conditions are appropriate.
 - Use unique features and materials found on or nearby sites.
 - Incorporate with typical play equipment or develop as stand-alone park feature. Refer to the Natural Resources Functional Plan (NRFP) Nature Play guidelines for additional information.

5.1.3.c Urban Plazas

Due to the unique nature of open space in higher density areas, traditional park design may not be appropriate or feasible in meeting the recreational needs of these areas. In those instances, urban plazas can satisfy open space needs providing both formal and informal spaces for users to enjoy. In many instances, an urban plaza will require a higher level of maintenance due to the higher level of design, use, and visibility associated with these spaces.

- **Requirements:**
 - Include seating, such as benches, picnic tables, or walls.
 - Comply with ADA standards.
 - Ensure positive drainage away from buildings.
 - Design expansion and control joints to manage cracking and aesthetically enhance the plaza design.
- **Considerations:**
 - Accommodate a wide variety of functions/events in the space.
 - Provide lighting and electric power source.
 - Provide a water source, such as a hose bib.

5.1.3.d Dog Parks

Dog parks are an important component of the district's park system and ensuring their distribution throughout the district is critical. Dog parks can be stand-alone components or included as part of an overall park development. Specific design guidelines for dog parks are under development and will be added to the plan as an amendment when they are finalized.

5.1.3.e Accessibility

To ensure continued compliance and implementation of the district's commitment to meet or surpass requirements set forth in the Title II of the Americans with Disabilities Act: "all parks, their components and to the greatest extent possible, the comforts and conveniences within them shall be designed - with the guidance of the district's Access for All Initiative - to be fully accessible for park users of all ages."

While it is understood that not every portion of a park site may be ADA accessible, every effort should be made to ensure all intended experiences of that park site are made available to all park users. Accessibility is a critical piece for any park site or facility and conformance to the Americans with Disabilities Act Accessibility Guidelines (ADAAG) is expected.

- **Mobility**

- **Requirements:**
 - Park entry points, parking areas, and public rights-of-way must consider accessibility of mobility devices.
 - Transition landings of sloped pathways, sidewalks, and turns must consider accessibility of mobility devices.
 - Provide railings and landings, or pull-outs whenever steep slopes occur on pathways for long or extended stretches.
 - Provide adequate space adjacent to benches, picnic tables and other seating areas for mobility devices.

- **Visibility**

- **Requirements:**
 - Use truncated warning strips where transition ramps occur at parking areas and public rights-of-way.
 - Select park component color schemes that promote visibility and/or contrast.

- **Clearance**

- *Requirements:*

- Provide adequate horizontal clearance from park components and amenities, including landscape elements, in order to ensure clear access and reduce user conflict.
 - Provide adequate overhead clearance for the intended use that does not impede access or cause conflict.
 - Provide adequate shoulder clearance along the edge of surfaces and the path of travel. Refer to the Trails Functional Plan Trail Design Standards and Guidelines for additional information.

- **Stairs and Ramps**

- *Requirements:*

- Comply with ADA guidelines for stairs, specifics on treads and risers, nosings, handrails, and detectable warnings.
 - Comply with ADA guidelines for ramps, specifics on width, slope, landings, handrails, edge protection and outdoor conditions.
 - Do not exceed five feet between landings on stairs.
 - Avoid single steps to prevent potential tripping hazards.

5.1.3.f Pathways

Pathways are intended to provide for access to components, amenities, and opportunities for exercise within a park site. Supplemental information can be found in the Trails Functional Plan and the Natural Resources Functional Plan related to pathway design. The following items must be considered:

- **Hard Surface**

- *Requirements:*

- Use asphalt or concrete for hardscape in parks. Pavers, or other enhanced surfaces, may be considered in urban plazas.
 - Hard surface paths should be a minimum of five (5) feet wide, wider widths should be considered in high use areas.

- *Considerations:*

- Use pervious pavement, when appropriate, based on-site conditions.
 - Concrete is preferred in areas near parking, park entries, plazas, picnic shelters, and other high use areas.
 - Asphalt is preferred for secondary and looped pathways within a park or connections to park components from a main pathway.

- **Soft Surface**

- *Requirements:*

- Use compacted crushed rock with fines or bare earth.
 - Soft surface paths should be a minimum three (3) feet wide. Wider widths should be considered in high use areas.
 - Grade should meet ADA requirement.
 - Use of bark chips is prohibited.

- *Considerations:*
 - Crushed rock may include a binding agent when path is sloped or located in high use areas.
 - Use edging material when adjacent to grass.
 - Use filter fabric where moist conditions are present.

5.1.3.g Signage

All signage proposed at park sites shall adhere to the district’s approved Signage Policy, included as part of the Maintenance Standards Manual. Guidance for the use of bilingual or multilingual signage is addressed in the Signage Policy. The following represents the most commonly found signs at park sites:

- **Identification Signs**
 - Identification signs include the A1 sign type at neighborhood park sites; A2 sign type at community and special use parks; and A3 sign type at all park sites.
 - A1 and A2 signs are located at the main park entry, perpendicular to the street and may be located in a landscape bed.
 - A3 signs are located at pocket parks, urban parks and secondary park entries; include a R1 sign and doggie bag dispenser; are offset at least two (2) feet from the edge of the entry pathway and/or sidewalk; and may be located in a landscape bed.
- **Regulatory Signs**
 - R1 Signs are required at all parks. R1 signs are located at all park entries and can be combined with A3 signs and doggie bag dispensers, as needed.
 - Other regulatory sign may be applicable, such as for sport courts, ball fields, or dog parks. These sign types are located at the relevant park component(s).
- **Informational Signs**
 - Includes interpretive signage, although other signage may be applicable.
 - Interpretive signs are used when unique site features or educational opportunities are present. Signs must adhere to the district’s interpretive signage program, as administered by the Nature & Trails Department.

5.1.3.h Lighting

In instances where lighting is necessary, the following should be considered:

- **Pathways**
 - *Considerations:*
 - Use pedestrian scale, pole-mounted lamps, or ornamental bollards.
 - Other lighting styles may be considered, depending on the intent of their use.
- **Parking Areas**
 - *Considerations:*
 - Limit to off-street parking areas.

- **Ball Fields and Sport Courts**

- *Considerations:*

- Limit to areas that are programmed for night use.
 - Scaled to the intended use.

- **Urban Parks and Plazas**

- *Considerations:*

- Provide pedestrian-scale lighting based on intended function of the site, especially if part of the streetscape.

- **Security**

- *Considerations:*

- Include with permanent restrooms, as determined by the district's manager of security operations.

5.1.3.i Parking

Parking is only provided at park sites with programmed activities available. Where parking is needed, the following items must to be considered.

- **On-Street:** the most common type of parking available.
 - *Considerations:*
 - Understand the relationship between park components and street frontage (i.e. routes from street to community garden or picnic shelter).
- **Off-street**
 - *Requirements:*
 - Design to the minimum parking space standards, including ADA spaces, per local jurisdiction.
 - Provide enough parking spaces to meet park programming needs and/or as designated in the Athletic Facilities Functional Plan.
 - Locate parking to minimize conflicts with street, site amenities, and pedestrian circulation.
- **Bicycle Parking**
 - *Considerations:*
 - Locate at main park entries, play areas, plazas, and other high use park components.
 - Do not impede pedestrian circulation.
 - Consider proximity to park from streets, parking areas, and/or trails.
 - Refer to 5.1.3.a Site Furnishings for details about bike racks.
- **Half-Street Improvements**
 - *Requirements:*
 - Relevant when no sidewalk or curb exists along a park's street frontage.
 - Design to meet all regulatory requirements.

- *Considerations:*
 - Incorporate improvements into the overall park design, with on-street parking as appropriate.
 - Improvements should be considerate of adjacent properties and street frontages.

5.1.3.j Fencing

When perimeter fence is necessary to delineate property lines or natural area boundaries, or due to safety and security purposes, the following fencing types should be considered:

- **General Information**
 - As a general guideline the district does not install perimeter fencing between the park site and adjacent properties. Only when conditioned through land use approval process, will perimeter fencing be installed. The height and type of fence is determined by the local jurisdiction.
 - The district does not install fencing for adjacent property owners. In the instance where it is required, the district will place such fencing on the property owner’s side of the property line and is not responsible for such fencing after installation.
 - The district does not install fencing to delineate natural area boundaries unless deemed necessary by Nature & Trails staff or a local jurisdiction.
 - Locate all fencing within a planter or mow strip regardless of fence type.
- **Split-Rail:** The preferred fencing type in most situations to delineate between contrasting activities or uses.
 - *Requirements:*
 - Used for site boundaries.
 - Typically, three to four feet tall with two rails; three rails are considered “heavy duty.”
 - *Considerations:*
 - Use for site boundaries, natural areas, and safety.
 - Use along pathways with steep side slopes.
 - Use along street frontages where play areas are located within 100 feet of a street.
- **Chain-Link**
 - *Considerations:*
 - Use for site boundaries, natural areas, dog parks, and safety.
 - Build four to six feet tall. Sport courts and ball fields require taller fencing. Refer to the Athletic Facilities Functional Plan for more details.
 - Use along street frontages, parking areas, pathways, and other high use areas.
 - Use galvanized or black vinyl-coated, depending on application.
 - Use privacy slats, as appropriate.
- **Wood Plank**
 - *Considerations:*
 - Use to match conditions of adjacent homeowner properties as a “good-neighbor” fence.
 - Build four to six feet tall.
 - Locate along park access ways or as appropriate.

- **Ornamental/Decorative**
 - *Considerations:*
 - Use in instances where a higher level of design is desired, such as urban parks, plazas, or main park entries.

- **Welded Wire or Field Fencing**
 - *Considerations:*
 - Use as temporary fencing for lawn or natural area restoration.
 - Build two to five feet tall.

5.1.3.k Landscaping

The following items must be considered for park site landscaping. Use of native and drought tolerant species should be considered whenever possible, especially in locations where irrigation is not provided.

- **Low Maintenance Guidelines**
 - *Requirements:*
 - Provide mulch “mow ring” around the base of trees located in open lawn areas.
 - *Considerations:*
 - The overall plant palette of trees and shrubs species should be kept to a minimum with simple massings for efficient care and maintenance.
 - Minimize plant quantities by designing with a variety of large-spreading species.
 - Avoid using plant species that produce excessive litter and debris, such as fruit, pods or cones.
 - Avoid using *weak wooded* plant species that are susceptible to wood rot, wind damage or limb breakage.
 - Avoid locating plant species that will overgrow pathways, sitting areas, play areas, sport courts and other park components.
 - Design plant compositions that allow for each species to reach full maturity without excessive “prune-back.”

- **Designs**
 - *Requirements:*
 - Locate landscaping at park entries, plazas, sitting areas, and other appropriate places, as part of the integral park design.
 - Minimize irrigated planters to the areas of highest use and visibility.
 - Include native and drought tolerant plant species.
 - *Considerations:*
 - General landscaping should include medium to large shade trees in groupings or as a stand-alone specimen.
 - Site entry landscaping should include low-growing shrubs, groundcovers, perennials, and may include small ornamental trees, as appropriate.

- Passive area landscaping should include low-growing shrubs, groundcovers, small to medium-sized ornamental or shade trees, and may include perennials in regularly maintained areas with irrigation.
- High activity areas, such as play areas, should minimize landscaping that conflicts with pedestrian access and circulation. In general, plant species selection should be hardy and resist high foot traffic.
- Only consider irrigated ornamental plant species, where appropriate.
- Existing landscaping and trees should be protected and incorporated into park site development, enhancement, and redevelopment, whenever possible.

- **Ornamental Grasses**
 - *Considerations:*
 - Require minimal maintenance once established.
 - Use at park entries, plazas, and other high use park areas.

- **Groundcovers**
 - *Considerations:*
 - Use when lawn is not appropriate, such as on steep slopes, and in planter beds, where low foot traffic is anticipated.
 - Use ornamental plant species in high visibility areas, such as main park entries, plazas, and other similar focal areas.

- **Shrubs**
 - *Considerations:*
 - Use ornamental plant species in areas most visible to park users, such as park entries, sitting areas, and play areas.
 - Use native plant species along park boundaries, natural areas, and other locations where buffers are needed.

- **Trees**
 - *Considerations:*
 - Avoid planting trees that have excessive litter and debris adjacent to high park use, such as play areas, picnic areas, sport courts, and ball fields.
 - Select trees according to mature size to ensure location is appropriate with nearby park components.
 - Avoid placement of trees within ten feet of pathways and sidewalks. Where trees are needed within ten feet (e.g., street tree planter strips or urban plazas), follow the local jurisdiction standards.

5.1.3.m Irrigation

The district practices water-efficiency techniques and monitors irrigation system consumption in daily operations. Irrigation is primarily used to establish plants after the initial installation and to maintain lawn areas for programmed activities, such as soccer and baseball. In the event that water supply changes, the district will re-evaluate its irrigation practices accordingly. Where irrigation is used at a park site, the following items must be taken in account.

- **Groundcover, Shrub and Tree Areas**
 - Automatically irrigate when water source is available.
- **Lawn Areas**
 - Automatically irrigate when water source is available, unless determined otherwise by the Maintenance Department.
- **Automated Irrigation System Components:** Includes, but is not limited to, controllers, wiring, valve boxes, valves, piping, drip lines, and sprinkler heads.
 - Refer to the THPRD Standard Irrigation Details.
 - Develop a replacement and repair schedule for the athletic field irrigation systems.

5.1.3.n Stormwater Management

Storm water runoff is typically managed on-site at district park facilities. Storm water facilities should be incorporated into the overall park design with minimal impact to the potential use of the site. The following items need to be considered for stormwater management at park sites.

- **Pervious Surfaces**
 - *Considerations:*
 - Use for pathways, plazas, parking areas, and other hard surfaced areas where feasible. May include the use of asphalt, concrete or pavers.
 - Use asphalt for lower use pathways or low-use, smaller-sized parking areas.
 - Use concrete for higher use pathways, plazas, picnic areas, or moderate-use parking areas.
 - Use pavers for plazas, picnic areas, or parking stalls where drive aisles will be an impervious material.
- **Bioswales/Filtration Strips**
 - *Considerations:*
 - Use adjacent to plazas, parking areas, pathways, sports courts, and other hard-surfaced areas.
 - Plant in accordance with Clean Water Services Design and Construction Standards.
- **Detention/Retention Ponds**
 - *Requirements:*
 - If desired or required, incorporate into the overall park design and plant in accordance with Clean Water Services Design and Construction Standards.

- **Wetland Mitigation/Enhancement**

- *Requirements:*

- If desired or required, incorporate into the overall park design and plant in accordance with regulatory agency guidelines.

- **Vegetated Corridor Mitigation/Enhancement**

- *Requirements:*

- If desired or required, incorporate into the overall park design and plant in accordance with Clean Water Services Design and Construction Standards.

- **Low Impact Design Alternatives**

As part of the overall park design, preserve natural areas by minimizing development impacts to the greatest extent possible.

- *Requirements:*

- Implement small integrated treatment techniques throughout the site, rather than a large single-treatment solution, where space allows.
 - Refer to guidelines established by Clean Water Services.

5.1.3.o Crime Prevention Through Environmental Design (CPTED)

The district is committed to ensuring the safety and security of its parks and facilities. To help make this possible, the following fundamental CPTED principles should be considered.

- **Access**

- *Considerations:*

- Establish clearly defined park entries and routes for park users to easily pass through a park site.
 - Establish clearly defined park boundaries to differentiate between public and private spaces.

- **Visibility**

- *Considerations:*

- Maintain open sight lines throughout a park site in order to promote natural surveillance and a “see and be seen” concept.

5.1.3.p Sustainability

The district strives to create, operate and maintain more sustainable parks and facilities. The following principles should be applied whenever possible.

- **Materials Found on Site**

- *Considerations:*

- Incorporate the use of local site materials into the overall development of the park.
 - Include stone, wood, or other natural site features in nature play areas, seating areas, artwork, landscape features, interpretive elements, or other features.

- **Native/Local Materials**
 - *Considerations:*
 - Incorporate building and landscape materials and products manufactured in the Pacific Northwest.

- **Leadership in Energy and Environmental Design (LEED)**
 - *Considerations:*
 - Encourage incorporation of LEED design principle into park development or park enhancement projects.

- **Sustainable Sites Initiative**
 - *Considerations:*
 - Encourage incorporation into an overall park development or park enhancement.

- **Water Conservation**
 - *Considerations:*
 - Design irrigation systems efficiently to maximize water usage.
 - Design irrigation system zones to be “off-line” once plant establishment has occurred or when turf areas are no longer programmed for activities.
 - Use native and drought tolerant plants.

5.1.5 Maintenance Operations

Maintenance operations at district park sites fall into two categories: park maintenance, and natural resources maintenance.

- **Park maintenance** provides for safe and open access opportunities for people to recreate, enjoy the outdoors, and compete on sports fields and courts. Refer to the Athletics Facilities Functional Plan for additional information relating to athletic facilities maintenance.
- **Natural resources maintenance** minimizes human impact and allows natural processes to continue, while providing safe access for people, where appropriate. Refer to the Natural Resources Functional Plan for additional information relating to natural resources maintenance.

Park maintenance operations are identified as follows:

5.1.5.a General Considerations

- *Requirements:*
 - Integrated pest management should be included in maintenance operations at all district park sites.
- *Considerations:*
 - Park maintenance is performed in a zone management structure with six park zones in the South and six parks zones in the North. Zone maps and weekly site schedules are updated and available at www.thprd.org on the maintenance operations webpage.

- Park maintenance and operation standards and guidelines are taken from THPRD’s *Maintenance Standards Manual* and should be referenced for the most current maintenance and operations practices.

5.1.5.b Frequency of Operations

- *Considerations:*
 - Frequency of park maintenance is determined by service levels established for park sites, as shown below in Table 5A.
 - Routine park maintenance operations are seasonally dependent but are consistent for approximately eight to nine months out of the year.
 - Park maintenance operations during the winter months are project based, but also include winterization and spring preparation of assets and landscapes.

Table 5A – Maintenance Operation Service Levels.

Service Level	Site Description	Typical Park Features	Service Frequency
1	Level 1 sites are highly programmed for sports leagues and tournaments. Includes urban plazas, community parks, special use parks, or recreation/swim centers.	High-use irrigated sport fields / landscapes, rentable picnic shelters, community gardens, dog parks, splash pads or destination features (i.e. unique play equipment, nature play areas, lakes, day-use camp areas, special event features), and contain high-use garbage cans, and dog bag dispensers, or an athletic field that may need a second mow.	2 times per week
2	The majority of parks in the district are Level 2 sites. Includes pocket parks, neighborhood parks, higher use trail segments or linear parks, and may also include sport fields and passive green spaces.	Children’s play areas, picnic areas, trails, green spaces, modest natural areas, outdoor basketball or tennis courts, irrigated sport fields or passive recreation areas, and contain irrigation systems, drinking fountains, benches, picnic tables, garbage cans, dog bag dispensers, signs, etc.	1 time per week
3	Level 3 sites are non-irrigated, non-programmed, and not used for park-type activities; and could include land owned by the district, but not developed. Includes green spaces, natural areas, trail segments, or power line corridors.	Undeveloped landscape, field grass, soft surface trail sections, or natural areas, and some sites may have a garbage can or dog bag dispenser.	1 to 2 times per month

5.1.5.c Typical Park Maintenance Duties

Field maintenance staff perform routine park maintenance duties, but occasionally emergency response is needed. Examples of these duties include:

- **Routine Park Maintenance Duties:**
 - Trash removal
 - Dog bag dispenser stocking
 - High production mowing
 - General landscape practices
 - Safety inspections and reports
 - Irrigation system maintenance
 - Pesticide application

- **Emergency Response Maintenance Duties:**
 - Vandalism repair
 - Graffiti removal
 - Safety response
 - Hazard tree removal and storm response
 - Snow and ice removal

5.1.5.d Support Services

Park maintenance provides support for other district functions including:

- Special events
- Community events
- Picnic shelter rentals

5.1.5.e Public Access at Undeveloped / Future Park Sites

When a future park site is undeveloped, but public access is desired, the following items must be considered.

- **Considerations:**
 - Active or passive public access or use will be determined by management, as appropriate for a specific site.
 - Sites may be secured with temporary fencing
 - Interim improvements may include fencing, signage, hazard removal, rough grading, non-irrigated lawn, or invasive plant removal.

TASK 5: New Information

New Sections Include:

1. Historic Resources
2. Health, Wellness, and the Benefit of Parks
3. Art Strategy
4. Safe Routes to Parks considerations
5. Dog Parks
6. Park Hours

1. Historic Resources

Historic and cultural resources play an important role in the park system by providing context and adding educational and visual interest to the landscape. THPRD understands the value of preservation and adaptive reuse of its existing historic resources and maintains an inventory of all cultural resources determined to be significant or important.

Several THPRD special use facilities include resources of historic significance. These facilities are important legacies and serve to educate users about their community's history. THPRD strives to maintain its existing facilities based on the THPRD management plan. As parks are developed and redeveloped, project teams should refer to the historic resources inventory and avoid development and construction impacts in historically-significant areas.

THPRD will prioritize and maintain its existing historic and cultural resources in the manner specified by the following documents:

- THPRD Maintenance Standards – Facilities
- THPRD Park Maintenance Standards Manual
- THPRD Natural Resources Functional Plan
- THPRD Historical Resource Management Plan

THPRD will continue to maintain and manage resources already in the inventory, while new resources will require support from private groups. When THPRD acquires a new historic resource, a strong partnership or "friends of" group is needed to fund restoration, programming, management, and maintenance of the facility. Additionally, THPRD is cautious about acquiring new historic resources that may impede developing a property for a desired use.

A resource may be included in the inventory if it:

- Exemplifies or reflects special elements of the area's cultural, social, economic, political, aesthetic, engineering, architectural, or archeological history.
- Is identified with native people or events significant in local, state, or national history.
 - If a site is linked to a significant native people or event, an informational plaque should be included on site to signify the historic importance.
- Is included in the National Register of Historic Places.

NOTE: The THPRD Historic Resources inventory process complies with the following requirements Oregon Administrative Rule 660-016-0000 Historical and Cultural Resources Inventory; Washington County Comprehensive Plan Policy 12: Historic and Cultural Resources; and City of Beaverton Comprehensive Plan, Volume I, Chapter 7: Natural, Cultural, Historic, Scenic, Energy, and Groundwater Resources Element Summary.

2. Health, Wellness and the Benefits of Parks

Parks have always been important to the public health of our communities. Nearly 40 years of research confirms that daily exposure to nature, including parks, gardens, the urban forest, and green spaces, support human health and wellness. The connection between active living and opportunities to avoid chronic diseases (such as diabetes, heart disease, and respiratory problems) is particularly relevant to large parks, where people can walk, run, bike on paths, and actively move on playing fields.

Small parks and nature spaces, are equally as important to the health of a community. In many communities, additional land for large parks is either expensive or difficult to acquire and assemble individual lots. Creating small parks in existing urbanized and underserved areas (see GRASP Map X) can be a productive public and private joint venture that benefits everyone by creating space for active recreation and connecting with nature. In new urban areas, THPRD's goal is to maximize the size and accessibility of parks, as set forth in the park classifications.

THPRD facilities and programs create healthy communities and play a fundamental role in enhancing the physical environments in which people live, work, and play. THPRD's facilities and programs support and increase health for people of all abilities, ages, socio-economic backgrounds, and races/ethnicities.

THPRD strives to promote collaborative programs and policies that reach a vast population to:

- Reduce obesity and incidence of chronic disease by providing opportunities to increase rigorous physical activity in a variety of forms.
- Provide a connection to the outdoors, which studies demonstrate relieves stress levels, and improves mental health. Stress is a major contributor to ill health. Left unresolved, long-term stress can lead to immune system issues and illness.
- Foster overall wellness and healthy habits, such as engaging in enrichment opportunities. Studies have indicated a strong correlation between access to parks and recreation, and a healthy lifestyle.
- Promote exercise opportunities for all ages and abilities.
- Build social capital through interpersonal relationships and the resulting supportive networks. The mere presence of landscape or trees in a community is linked to greater perceptions of well-being and neighborhood satisfaction. Residents reported feeling safer if their development had well-maintained landscaping, including trees and grass. Active involvement in community greening and nature restoration projects also produces social benefits, including strengthening of intergenerational ties and organizational empowerment.
- Offer amenities for all ages, stages, abilities, and allow opportunity to age in place.
- Incorporate placemaking and create spaces for community members to come together and interact. While connecting with nature and outdoors is highly important, so is connecting with people. Parks give residents, especially children, a place to play where race, income, etc. do not impede opportunity or involvement.

Public parks and recreation are gateways to a healthier neighborhood and region, and they ensure that communities are truly livable. With this knowledge in mind, THPRD plans to establish a range of park types in different neighborhoods so that all THPRD residents can interact with others in the outdoors and enjoy healthy lifestyles.

References

“The Health Benefits of Small Parks and Green Spaces.” *National Recreation and Park Association*. Website. <https://www.nrpa.org/parks-recreation-magazine/2017/april/the-health-benefits-of-small-parks-and-green-spaces>

3. Art Strategy

Public art is defined as permanent and temporary works of art that are placed in public spaces. Public art promotes community pride and visual interest. Within THPRD parks, the purpose of public art is to make places more vibrant, livable, accessible, and creative. Public art could be imaginative, engaging, dynamic, interactive, aesthetically pleasing, connected, and sustainable. Public art within THPRD’s parks can serve as a source of inspiration and education for residents and visitors.

The art strategy is intended to guide developers, curators, and public artists; however, it allows room for flexibility. Artists are encouraged to demonstrate creative freedom of expression within THPRD’s guidelines. Public artwork that express a key cultural theme or story are often most effective at engaging the public.

Budget and funding for all artwork should be identified by project partnership, outside source, or integrated into development budgets at the onset of the project. A designated designer should be identified early in the process. The designer will provide expert advice regarding materials to use and future maintenance of the project.

Local artists should have a good understanding of themes appropriate for the area and will have the most genuine response to the site. However, it can also be beneficial to have artists from outside the community engage with the site, or even collaborate with local artists to deliver new and exciting art projects. Again, creativity is welcome and encouraged.

Community Consultation

Community engagement is integral to the success of a public art strategy; it instills a sense of ownership and value in the community. Public art processes should facilitate communication between community members, local businesses, city officials, artists, and other stakeholders to ensure the design reflects local character and preferences.

Site Selection

Locations for the placement of artwork are based on the following considerations:

- Visibility
- Public safety
- Interior and exterior traffic patterns
- Relationship of proposed artwork to existing or future architectural and natural features

- Facility users and interaction of users with proposed artwork
- Future development plans for the area
- Overall program goal or concept
- Landscape design
- Relationship of proposed artwork to existing artwork within the site vicinity
- Environmental impact
- Public accessibility to the artwork
- Social context of the artwork
- Equal distribution through the district

Criteria for selecting artwork may include but are not limited to:

- **Quality:** Consider the inherent quality of the artwork.
- **Context:** Consider the architectural, historical, geographical, and socio-cultural context of the site.
- **Project Goals:** Artist's and artwork's ability to meet the goals established for the specific project.
- **Durability:** Consider the structural soundness and inherent resistance to theft, vandalism, weathering, operation or maintenance, and repair costs.
- **Public Safety:** Evaluate to ensure that it does not present a hazard for public safety.
- **Feasibility:** Examine feasibility and evidence of the artist's ability to successfully complete the work as proposed. Factors include project budget, timeline, artist's experience, soundness of materials, and applicable zoning, construction, and design guidelines.
- **Site and Environmental Considerations:**
 - Is the relationship between the site and the artwork in the best interest of both?
 - Response of artwork or memorial to the natural and built environment.
 - Appropriateness of artwork or memorial scale to the proposed site.
 - Impact on ecology.
 - Relationship of artwork or memorial to other art or memorials in context.
 - Impact on historic areas or objects within the park.
 - Impact on views or accessibility.

Maintenance

Long-term survival of outdoor artwork in parks is affected by proximity to water, climate, use of the site, adjacent buildings, trees, roads and sidewalks. It is important to determine who will use the area – pedestrians and pets, cyclists, skateboarders, etc. – and how it will be used. The survival of outdoor artwork depends on the nature of its construction, the environment it is exposed to, and the maintenance it receives. To anticipate and limit future maintenance needs, consult with professional curators whose technical understanding of materials and fabrication processes are invaluable during the artwork review process.

Each project must include a decommissioning plan that provides a specific strategy to maintain and remove artwork at the end of its lifecycle. THPRD is not mandated to restore any damaged artwork.

Accepting Gifts of Artwork and Memorials

Without thoughtful processes and policies in place, the design, selection, placement, and maintenance of public art and memorials can be complex and controversial, especially in an environment in which public space is limited and in demand for a variety of uses.

Consideration for accepting gifts of art include (but are not limited to):

- Cover the total cost of a project.
- Are accessible to all park users.
- Adhere to the THPRD’s design guidelines for public spaces.
- Consider the long-term cost of maintenance.
- Do not conflict with the District’s adopted Goals.

Types of Art (includes but is not limited to):

- **Temporary Art:** Programming temporary art provides an opportunity for the public to experience contemporary art. It allows for the realization of a diversity of experimental projects by both established and emerging artists. Temporary art invites a range of media including digital, mechanical, musical, literary, and performance art.
- **Traditional Art Forms:** Sculpture, painting, billboards, murals, screens, photography, digital prints, mosaic installations, monuments, memorials, civic statuary.
- **Multi-Media:** Works using digital imagery, film, video, photography, and cybernetics.
- **Landscape Design:** Signature or landmark statements and interpretations such as land art, landscape as earth works, and landscape design as art installations.
- **Functional Design:** Architectural forms, facades, site furniture, lighting, textiles, fabrics, carpets, door handles, glass features, and street furniture.
- **Applied Design:** Works using paving, pathways, floors, walls, windows, doors, stairways, fencing, and landscape features.
- **Signage as Art:** Works using graphics, lighting design, industrial artefacts re-interpreted as art, and industrial design.
- **Animation:** Animation celebrations and collaborations, spatial and interactive installations, performance, music, dance, theatre, soundscapes, lighting, art projections, wrapping, fireworks, and street theatre.
- **Ephemeral Art:** An experience constructed by artists making the unfamiliar in familiar landscapes and sites. Here today, gone tomorrow, having left both individual and collective memories of a moment. Fluidity of spaces, mist screens, water jets, lighting design, kinetic art elements, and temporary installations.
- **Memorials:** An item, object, designated space within the park, a small landscape park, project, or monument established to preserve the memory of a significant person or event that occurred in the past. Refer to district policy for requirements.

4. Safe Routes to Parks

Safe Routes to Parks are short (10-15 minute) walk or bike routes to parks that are:

- Accessible via multiple modes of transportation for people of all ages and abilities.

- Conveniently located within approximately ½ mile (a 10-15 minute walk) from where people live.
- Safe from traffic and personal danger.
- Comfortable and appealing places to walk or bicycle.

Providing and identifying Safe Routes to Parks can increase park usage and improve health for people of all ages, races, abilities, and income levels. Safe Routes to Parks can benefit neighborhoods that have experienced historical disinvestment, high traffic streets without bike and pedestrian infrastructure, crime and public safety challenges, and/or high rates of chronic disease. THPRD has approximately twenty sites that have schools adjacent to parks, and close to fifty school sites where THPRD provides recreation programming. In these instances, THPRD promotes a coordinated effort to create Safe Routes to Parks, as well as Safe Routes to Schools.

Safe Routes to Parks Implementation

Local governments, community groups, and residents should collaborate to create policies and practices that support safe and equitable access to parks. THPRD has an extensive community engagement plan that identifies best practices and policies. This plan, combined with the National Recreation and Park Association (NRPA) recommendations, will be used to guide partnerships and processes.

The following steps provide a framework for how partners should work together:

- **Engage:** Partner with community organizations and community members during all stages of the process.
 - **Work with the coalition and individual partners** to analyze data, conduct audits, collect community surveys, and lead community meetings/events.
 - **Hold a meeting or community event and conduct a community-wide survey** to gather input and data from community members on perceived gaps, barriers, and assets to park access. These should serve as evaluation data to measure community-wide progress
- **Assess:** Understand community priorities based on data and community input.
 - **Identify parks or neighborhoods to focus efforts** based on data identifying community need.
 - **Complete a data and mapping analysis of the park and surrounding neighborhood** and identify assets and barriers to park access.
 - **Conduct an in-person walkability, accessibility, and park audit** with community partners at the park and surrounding neighborhood to identify assets and barriers in park access and safety.
- **Plan:** Develop priority areas, set goals and specific actions, identify policy improvements, and integrate into agency and jurisdiction plans and policies.
 - **Define Safe Routes to Parks priority areas and create an action plan** with specific goals and actions based on data and community feedback.
 - **Leverage funding** opportunities when possible.

- **Incorporate Safe Routes to Parks priorities into other plans** that would enhance efforts, such as inclusion in capital improvement plans, park master plans, neighborhood and comprehensive planning, Safe Routes to School initiatives, and transportation, health, and food access plans. Safe Routes to Parks should be considered in every master plan.
- **Identify policy changes to promote Safe Routes to Parks** through amendments to design guidelines, street standards, zoning and subdivision standards, policing, maintenance, and other policy opportunities.
- **Review Safe Routes to Parks throughout community engagement processes** with THPRD staff, local partners, and community members.

- **Implement:** Put plans into action using best practices in engineering, design, and programming. Work with the road authority to help prioritize necessary improvements.
 - **Engineering and Design** within and leading to the park, focusing on:
 - Maintenance
 - Street Design
 - Signage and wayfinding
 - Connectivity
 - **Programming**
 - Design programs at the park (including those run by other organizations) to encourage residents to walk or bike to the park and engage in physical activity at the park.
 - Promote and design programs (including those run by other organizations) that are tailored to the needs of the community and reach under-represented or high-need populations or groups.
 - Collaborate with Safe Routes to Schools and local authorities' pedestrian coordinators to combine efforts and gain economies of scale
 - **Personal Safety**
 - Make physical improvements to the built environment that discourage violence and increase street safety using techniques of “crime prevention through environmental design” (CPTED)

- **Sustain:** Evaluate and sustain the project by integrating into agency functions and determining if the project is positively affecting the community.
 - **Develop a sustainable financing model for Safe Routes to Parks** related projects by redirecting existing resources or identifying new funding streams.
 - **Incorporate Safe Routes to Parks action items** into park and recreation and partner agency system-wide planning and policy, including capital improvement, preventative maintenance, park and open space plans, and park and street design policies, to increase sustainability of efforts.
 - **Measure the impact** the changes have on the community. Evaluation should include measures such as park usage, crime levels, and/or levels of physical activity before and after changes.

References

“Healthy Communities: Safe Routes to Parks.” *Safe Routes to School National Partnership*. Website.

<https://www.saferoutespartnership.org/healthy-communities/saferoutestoparks>

“Safe Routes to Parks Action Framework.” National Recreation and Park Association. 2016 Report. www.nrpa.org

5. Dog Parks

THPRD recognizes the demand for dog facilities, and THPRD Community Programs Department is currently working with the district maintenance staff, the community, and advisory committees to determine best practices and policy for dog parks in the district. Updated information will be incorporated as it becomes available.

6. Park Hours of Operation

THPRD parks are open from dawn to dusk, though some parks are open for extended hours. All park hours of operation should be posted at each site. No one is allowed in parks after hours. THPRD will consider the following when determining extended hours of operation:

- **Available lighting:** Parks may have additional hours of operation while lighted facilities are reserved or in use.
- **Seasonal use:** Parks used as a transportation connection with a trail/pathway adjacent to or through them have higher use after dusk, especially in winter.
- **Neighboring property uses:** Parks near commercial properties may be open later than those near quieter, residential neighborhoods.
- **Park classification:** Urban plazas may be open later than neighborhood parks because they have more people actively using the space.



MEMO

DATE: December 3, 2018
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: **General Manager's Report for December 11, 2018**

Beaverton School District – THPRD Intergovernmental Agreement Update

THPRD and BSD staff recently completed work on the ten individual procedure documents that implement the intergovernmental agreement (IGA) between the two agencies. These procedures relate to facilities (turf fields, gymnasiums, and pools) as well as other types of coordination (the parent reunification plan and information distribution). Work continues with BSD staff to identify the full costs associated with the IGA implementation. Aisha Panas, director of Park & Recreation Services, will provide an update to the board at its December meeting regarding the IGA's current status and the next steps for the IGA update.

Cedar Hills Park Project Update

Staff have been working closely with our design consultants and general contractors on overseeing the construction improvements of Cedar Hills Park. Cedar Hills Park is one of two community park redevelopment projects promised in the 2008 Bond Measure. Cedar Hills Park construction began in June of 2018 and will continue until fall 2019. The project includes a multi-purpose synthetic turf field, splash pad, two restrooms, concession stand, multi-purpose sport court, bocce ball court, picnic pavilion, sand volleyball, play equipment, community garden, two parking lots, access drive and ROW improvements. Tim Bonnin, Senior Planner, will be at the December board meeting to provide a short presentation.

Westside Trail Segment #18 Construction Update

Westside Trail Segment #18 is funded through a combination of a federal grant and system development charges. Westside Trail Segment #18 is one-mile in length between the Rock Creek Trail and Kaiser Road. The north section of the project, between 147th Ave. and Rock Creek Trail, was completed in 2017. The south section of the project, between 147th Ave. and Kaiser, is currently under construction and will be complete by March of 2019. Tim Bonnin, Senior Planner, will be at the December board meeting to provide a short presentation.

2018 Community Celebrations

This summer over 12,000 people attended ten events produced by THPRD's Community Programs department. The schedule was as diverse as the community THPRD serves. From intimate concert and theater events featuring a variety of musical styles in neighborhood parks to the district's most complex productions: Party in the Park and Fiesta en el Parque.

THPRD's special events schedule continues to be shaped and to grow through strong relationships with other governing agencies, businesses, community and non-profit partners. Notably, this past summer THPRD provided event support at seven City of Beaverton events and

worked cooperatively to present the Beaverton International Celebration held at Conestoga Recreation & Aquatic Center.

Internal collaborative efforts are equally important to produce and promote a wide variety of events. Multiple departments and staff provide expertise and materials necessary to execute events: Maintenance, Communications, Aquatics, Nature & Trails, Recreation, Sports, and Budget & Finance all have an important role in producing summer events. Keith Watson, Community Programs manager, will provide a brief presentation on the 2018 community celebrations at the December board meeting.

Board of Directors Meeting Schedule

The following dates are proposed for the board of directors meeting schedule over the next few months. All dates are Tuesdays unless otherwise noted.

- January 8, 2019
- February 12, 2019
- March 12, 2019



MEMO

DATE: November 20, 2018
TO: Doug Menke, General Manager
FROM: Aisha Panas, Director of Park & Recreation Services

RE: Resolution Appointing Advisory Committee Members

Introduction

Staff requests board of director's appointment of eleven 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. An extensive outreach process was conducted, followed by a review of written applications and in-person interviews. Existing committee members whose terms expired were asked to reapply instead of being reappointed automatically as in the past. Existing 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

Staff and committee members reviewed applications for relevant experience and a balance of interests, and recommend appointment of the following applicants for two-year terms:

Nature & Trails Committee

1. Tosin Abiodun
2. Heidi Edwards
3. Margaret Hite
4. Megan McMillan
5. Laura Porter (existing member)

Parks & Facilities Committee

1. Tricia Lance
2. Kristin Preston
3. Nanda Siddaiah (existing member)

Programs & Events Committee

1. Steve Zeiden
2. Britta Henry
3. Ralph Becker (existing member)

Applications for each recommended applicant are attached.

Action Requested

Board of directors' approval of Resolution 2018-17, appointing advisory committee members.

RESOLUTION 2018-17
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, 2020; 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:

Nature & Trails: Tosin Abiodun, Heidi Edwards, Margaret Hite, Megan McMillan, and Laura Porter

Parks & Facilities: Tricia Lance, Kristin Preston and Nanda Siddaiah

Programs & Events: Steve Zeiden, Britta Henry, and Ralph Becker

Duly passed by the Board of Directors of the Tualatin Hills Park & Recreation District this 11th day of December 2018.

Ali Kavarianian, Board President

Felicitia Montebianco, Board Secretary

ATTEST:

Jessica Collins
Recording Secretary

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Tuesday, October 09, 2018 7:15:03 PM
Last Modified: Tuesday, October 09, 2018 7:38:16 PM
Time Spent: 00:23:13
IP Address: -----

Page 2: Background

Q1 Contact information:

Name	Tosin
Address	
City/Town	
State/Province	OR
ZIP/Postal Code	97229
Email Address	
Phone Number	

Q2 Check one box: I am over 18 years of age

Q3 What language should we contact you in?

Q4 Gender:

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails	1
Parks & Facilities	3
Programs & Events	2

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

In the past, I have enrolled my kids in THPRD programs and activities. Currently, my kids attend swimming classes twice a week at the Aloha swimming center. We enjoy visiting parks located in Hillsboro. As you may already know, there are inadequate parks for kids growing up in the Bethany area so I am interested in learning how THPRD makes key decisions and prioritizes funding for building new parks. I would love to see more parks in the bethany area and activities and programs that mirror the diversity in our community. I would love THPRD to develop more cultural specific programs that are not deeply rooted in the dominant white culture.

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

Skills

I have high emotional intelligence skills. I am able to communicate with empathy and with the view of learning different perspectives. I believe that you need people on your advisory committees who are open to new ideas and can relate to others with empathy. I am also a big picture thinker. As much as I want more parks in Bethany, I am also open to learning about THPRD's funding strategy.

I have strong written and communications skills. At the City of Portland where I work, I support several advisory committees and I have deep appreciate that goes into communicating with committee/board members. I have strong oral and written communication skills. I can develop memos, position letters and recommendations in a timely manner.

My main strength is the ability to develop leadership in others. I have strong leadership skills. I have great inter-personal skills. I am a people lover and I am not afraid to challenge people and institutions to think big and generate innovate ideas. I am a non-coventional thinker, able to challenge dominant ideas that slow down progress.

Work Experience

I currently work at the City of Portland as a Communications and Outreach Specialist. In that role, I respond to public records requests, handle constituents relations, and support several advisory bodies. Before joining the City, I worked in the non-profit sector in Portland and worked with United Way to advocate for children from low income communities and communities of color.

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

I am a natural collaborator and skilled communicator. At the City of Portland, I managed the annual employee giving campaign. As you already can imagine, fund raising is not an easy feat but in that position, I raised a large number of funds because I found creative ways to motivate employees to give by creating attractive flyers, posters and banners and meeting with each departmental representative to listen to their needs and concerns. As a team, we created innovative giving campaigns that suited the culture of each organization.

2018 Advisory Committee Statement of Interest

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

At the City of Portland, I support the Public Involvement team at the Portland Bureau of Transportation. I recently organized an outreach effort/workshop to gather feedback from African Immigrants and African Americans in Portland about their pedestrian experience. The feedback we received helped strengthened the City's Pedestrian Plan. At the City of Portland, I serve as the coordinator of the City African American Network.

In terms of community needs, I will like to see more engagement with people from communities of color, employment of people from communities of color. I will like to go to the pool one day and see an African American instructor. I will like to see more culturally relevant programs and activities.

Page 5: Demographic Survey (optional)

Q11 Occupation:

Outreach and Communications Specialist, City of Portland

Q12 What best describes your ethnicity? (Use as many descriptors as needed.)

Q13 What language is most spoken at home? (Choose one.)

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Sunday, October 28, 2018 2:56:21 PM
Last Modified: Sunday, October 28, 2018 3:15:21 PM
Time Spent: 00:19:00
IP Address:

Page 2: Background

Q1 Contact information:

Name	Heidi Edwards
Address	
City/Town	
State/Province	OR
ZIP/Postal Code	97007
Email Address	
Phone Number	

Q2 Check one box: I am over 18 years of age

Q3 What language should we contact you in?

Q4 Gender:

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails	1
Parks & Facilities	2
Programs & Events	3

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

THPRD has been a large part of my life since moving to the Beaverton area over 20 years ago. My family and I have shared many "firsts" thanks to THPRD and been fortunate to use and explore our many parks, trails, recreation programs and swim centers. Much of my interest in serving on a THPRD steering committee is directly related to the fond memories I have of these "firsts" and the desire to continue offering such experiences in our community.

My hope is that I can continue the work and service of THPRD so others will also experience the joy of their first swing on a swingset at Burnside Park, first swimming lesson at Beaverton Swim Center, first bike ride and discgolfing through Greenway Park, catching that first fish at Progress Lake Park, or experience their first dance, theater or keyboard lessons at Conestoga Recreation Center, and more, just like my family and I did. We have participated in your and adult athletic programs and teams.

THPRD parks and trails and the opportunity to be outdoors in our public spaces are the most notable asset to me and what THPRD is doing well. Regardless of how rainy it may be, our THPRD parks and trails are always beautiful and welcoming spaces that have contributed to my health and well-being. Over the years I have lived close to and frequented Tualatin Hills Nature Park, then Greenway Park and the Fanno Creek Trail. With my work at PCC Rock Creek, I have also been a frequent user of the trails and fields there and throughout the Bethany area.

I currently live just a stones-throw away from Powerline Park-Westside Trail. This is where I take short and long runs and meet up with friends for walks. When my kids were younger, we played on the playgrounds that dotted the trail. We watched as the trail transformed from being overgrown with bushy, thorny blackberry bushes which have been pruned back and native plant species have been planted by staff and volunteers to make way for a beautiful and more open space to walk, run, and bike through.

I am fortunate that my children have had the opportunity to participate in after-school care, summer camps, classes, lessons, team sports, and birthday and school parties through Conestoga Recreation Center. Conestoga has been a home away from home, where we have established friendships, learned new skills and have fond memories that will last a lifetime. They were also involved in swimming lessons at Aloha and Beaverton Swim Centers when they were younger. As a working parent, I was also grateful for the opportunities to have my kids involved summer-long through the various camps that THPRD offers. We often participate in the Summer Concerts and Movies in the Park as well.

I followed the land acquisition and development of Cooper Mountain Nature Park, a location that I frequent. We are fortunate to have this natural treasure and space so close to home where we can enjoy the wildlife and beautiful views. I believe that the most improvement and what THPRD is doing best is through the work with our trail system and large nature parks. THPRD has responded to the demands of the community through the development of the trail system. I have seen and been most impressed by this over the past 20+ years living in the area.

Changes I would like to see THPRD pursue are to expanding the outreach and involvement with our diverse and underrepresented communities. This is achievable and critical to the work public agencies need to do. I believe THPRD needs to meet the community where they are, not where the organization is or has been in its past. Additionally, having a background in volunteer service and management, I think we could involve the community more in opportunities to serve in our programs, facilities and parks.

2018 Advisory Committee Statement of Interest

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

For over 20 years, my roles in service programming, teaching, and management between Portland Community College, Portland State University and the International Refugee Center of Oregon (IRCO) have all been focused on serving the public. As institutions that are dependent upon community member involvement and that rely on taxpayer funds and state and federal grants, I take my role serving the public very seriously. Within public institutions, my responsibility as a steward of public funding requires the highest standard of care and thoughtful response to the needs of our constituents.

Through my various roles, I have coordinated and managed student service programs where I was responsible for budget management, coordination of space and facilities, staffing, volunteer coordination, and resource allocation. I have and continue to lead and facilitate multiple work teams and committees. I enjoy the opportunity to collaborate institution-wide with administrators, student services, information technology, faculty, staff, students, and community partners to develop and administer innovative services and resources.

Additionally, I have managed two separate grant programs. For IRCO I monitored and reported program progress for a grant administered through the State of Oregon's Office of Refugee Resettlement. For PCC, I was the Director for a Title III grant which focused on improving and strengthening online resources and student retention. Through these experiences I gained extensive experience collaborating with administrators and departments, in addition to being accountable to report to the U.S. Department of Education, our Board of Directors, Grants Offices, and various councils.

Aside from my roles in higher education and non-profits, I have a lot of experience in customer service through roles in various service industries which I held when younger. Additionally, I have served as a volunteer leader for youth summer camps and as a youth softball and volleyball coach. These positions required skill in leading youth between the ages of 8-18 in addition to communication and planning with parents and guardians.

Lastly, with my background in both volunteer management and work on the Oregon Commission for Volunteer Action and Service, I believe I would offer value to our THPRD parks and trails by identifying ways we can further engage our community in volunteer service.

2018 Advisory Committee Statement of Interest

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

When giving consideration to my communication skills and the ability to collaborate, I believe that my communication style helps to create a positive team environment and recognize accomplishments. I employ communication skills to keep team members on task and problem-solve difficult issues. Additionally, an important element of the communication I have within teams is that I help establish a sense of ownership for all involved in the development of the project. Without that sense of ownership, projects and teams sometimes break down and have a difficult time reaching their desired outcomes.

Having taught at the college/university level and with formal training and education in Communication Studies (including conflict management, groups, public speaking, intercultural and organizational communication), I often reflect upon theory and research within the field of Communication Studies that helps me understand myself and others as communicators.

Through all of my work experiences I have had exposure to a variety of people, each having different communication styles, personalities, and motivations for participation. Facilitating such teams and keeping people motivated and involved in the process can sometime be challenging, but I have found that open communication, recognition, organization, and demonstrated enthusiasm for the work, are necessary qualities that have helped me be a successful leader.

One such example of my communication skills in action was while working at the International Refugee Center of Oregon. At the time we were faced with introducing widowed wives/mothers from various African countries into one of the programs required that I assess their needs and how to better adapt program services to their literacy level, employment interests, level of assimilation into society and mental health needs. At the time our program had developed to mostly meet the needs of refugees from Southeast Asia, the former Soviet Union and Yugoslavia. With the new population of African widows, who had very low literacy levels, very limited employment experience, and severe mental health needs, our program had to shift. I had to communicate with employees and volunteers about our need to place more emphasis on basic literacy curriculum, one-on-one instruction, and build closer relationships with mental health and job development staff. This was a challenging process for myself and our staff, but ultimately led to skill gain and job placement for many of those students. Rather, than holding to status quo, I facilitated team meetings, problem solving and communication to expand the capabilities of our program to provide the best possible services with limited resources.

2018 Advisory Committee Statement of Interest

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

I have worked with very diverse individuals, work teams, and communities. This diversity has included various ethnic, racial, and religious cultures, ages, genders and sexual-identities, levels of education, economic statuses, and physical and learning abilities. These experiences have required work with non-native English speakers, first generation community members, public assistance recipients, our community youth, well-educated professionals and retirees.

Many of my professional experiences have had me working with historically underrepresented community members and families. People have often commented on my patience, ability to communicate with and help individuals through difficult situations. For many years at both IRCO and PCC, I had caseloads of students that were primarily limited-English speakers for which I developed specialized services for and met with individually. Even though it was challenging to communicate with many of the students (due to limited language proficiency), I received many compliments regarding my ability to address their needs. Staff and clients I have worked with can attest to the fact that I recognize and respect the unique perspectives of the diverse community we serve, whether that is represented through culture, ethnicity, religion, age, gender, sexual orientation, class, race, physical or mental abilities.

As an admissions representative at Portland Community College, it is critical that I provide equitable information and access to the variety of services we provide for our diverse community. Regardless of disclosed needs, I introduce all students to our Identity Based Resource Centers (Multicultural, Women's, Queer, Veterans, DREAMers) in addition to the other service centers (Writing, Disability, Counseling, Student Learning). I have experience working in partnership with these centers and professionals. A lot of my work has been in partnership with our Disability Services professionals. Through this work I have learned how to best serve and accommodate students with physical and learning limitations. Additionally, as teaching faculty I have students in my classes that I need to address accommodation needs for and I strive to best address their learning needs, which sometimes means adapting my teaching style.

I believe these experiences and my desire to continue working with and serving diverse communities will contribute to my ability to serve THPRD.

Page 5: Demographic Survey (optional)

Q11 Occupation:

Portland Community College, Admissions & Recruitment Coordinator

Q12 What best describes your ethnicity? (Use as many descriptors as needed.)

Q13 What language is most spoken at home? (Choose one.)

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Sunday, October 28, 2018 9:26:42 AM
Last Modified: Sunday, October 28, 2018 10:16:03 AM
Time Spent: 00:49:21
IP Address:

Page 2: Background

Q1 Contact information:

Name **Margaret Hite**
Address
City/Town
State/Province **OR**
ZIP/Postal Code **97129**
Email Address
Phone Number

Q2 Check one box: **I am over 18 years of age**

Q3 What language should we contact you in?

Q4 Gender:

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails	1
Parks & Facilities	2
Programs & Events	3

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

My family and I live near the Rock Creek Trail system, and spend many happy hours running, walking, and biking there. My 10-year-old son has attended a variety of summer nature camps and day-off camps since he was a preschooler, as well as a multitude of family events hosted by THPRD (Newt Day, animal tracking and mason bee classes, and Nature Day in the Park events at multiple locations, to name a few.) We have also volunteered to remove invasive species at Autumn Ridge, and help with cleanup at NE park near our home. Additionally, I have been a park watch volunteer at Tualatin Hills Nature Park, which is, without a doubt, our favorite place in the district. We love exploring the multitude of parks and trails within the district, and are constantly finding hidden gems that we didn't know about. The accessibility to beautifully maintained parks and trails is a major reason my family continues to live in this part of the metro area. THPRD has done an amazing job of providing access to, and encouraging education about, our many natural spaces. If there is one thing I would like to see improved, it is a greater sense of connectivity between residents and their park system. Many members of my community know only about the trails in their area that they use most frequently, and little else about the many opportunities for exploration elsewhere in the district. Furthermore, they lack a sense of ownership and investment in the park system. Perhaps there are opportunities for outreach that will give residents a greater sense of pride and investment in their parks and trails.

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

As mentioned above, I have spent time volunteering for work parties at several parks in the district. I am also an avid hiker and runner, with an interest in birding and native plants and animal species. Professionally, I am a home hospice nurse based in the Beaverton/Hillsboro and Tigard areas, which means I spend a great deal of time interacting with members of the community from a wide range of demographic and socioeconomic backgrounds (not to mention that I drive all over the west side of town, which gives me many opportunities to seek out THPRD parks where I can have lunch or a quick walk during my work day!) I am a nurse because of my concern and compassion for people, but a love for nature is what I consider to be one of my guiding passions.

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

As a hospice nurse, I meet patients and families every day that are dealing with incredibly stressful situations. Each of those encounters requires a balance of listening to the concerns of others, incorporating my expertise into making suggestions and recommendations, and balancing the "ideal" situation against the realistic one. Above all, my job is a very diplomatic one; while I may have strong opinions about the best course of action in treating a patient's symptoms, that opinion is ultimately useless if it isn't acceptable to the family, or if I present it in a way that creates defensiveness. Finding a middle ground that works for everyone is the goal, and it involves listening just as much as talking.

2018 Advisory Committee Statement of Interest

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

My nursing career brings me into daily contact with people in wealthy areas as well as those in low-income housing, those in professional careers and those who are unemployed or working in poorly-paid jobs and barely getting by. I meet English, Spanish, and Korean speakers, immigrants and native Oregonians whose families have lived here for generations. I see the greatest potential for help to our community by reaching out to the lowest-income members, and helping engage them in appreciation of the outdoors, nature, and exercise. I would love to see an emphasis on providing opportunities to low-income and minority children in the district.

Page 5: Demographic Survey (optional)

Q11 Occupation:

Registered Nurse

Q12 What best describes your ethnicity? (Use as many descriptors as needed.)

Q13 What language is most spoken at home? (Choose one.)

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, October 10, 2018 10:28:40 AM
Last Modified: Wednesday, October 10, 2018 10:53:11 AM
Time Spent: 00:24:31
IP Address:

Page 2: Background

Q1 Contact information:

Name **Megan McMillan**
Address
City/Town
State/Province **OR**
ZIP/Postal Code **97225**
Email Address
Phone Number

Q2 Check one box: **I am over 18 years of age**

Q3 What language should we contact you in?

Q4 Gender:

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails	1
Parks & Facilities	3
Programs & Events	2

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

As the mom of a young child I am a huge fan of THPRD programs and parks. My son attends THPRD swim lessons (at the Beaverton Swim Center and Terpenning Rec Center), we attend Big Truck Day and many of the concerts in the parks over the summer, and we especially appreciate playgrounds designed for smaller children like Raleigh Park, the Garden Home Play Gym, and Little People's Park. I think THPRD offers an impressive breadth of programming and appreciate the efforts I saw this summer to be more inclusive of diverse cultures. As a working parent, however, I would like to see more classes offered on the weekends. Working parents like to participate in activities with their children, too!

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

In my professional life, I was recently promoted to the position of Process Innovation Director at Nike. I will be serving on a cross-functional team responsible for transforming our apparel product creation and go-to-market process, which will involve synthesizing the insights of hundreds of stakeholders as well as making tough, strategic decisions to drive our business forward. I believe these skills directly apply to the responsibilities of serving a diverse population on an advisory committee.

I am also an Oregon Certified Master Gardener and I care deeply about protecting watersheds and wildlife. I would especially like to apply the knowledge I acquired through my Master Gardener studying and service to the Nature and Trails committee.

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

As the Co-Chair and Co-Founder of the Parent Employee Network at Nike, I motivate our 26-person leadership team to carry out a shared vision, build cross-functional relationships to influence policy change, think strategically, and act with agility. These are volunteer positions that employees take up on top of their high-pressure day jobs and family life, and we could not achieve scale without them. Mobilizing this team to make positive change is my favorite part of working at Nike.

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

I've worked with diverse communities as an Americorps mentor, nonprofit leader, and most recently as the Co-Chair of the Parents Employee Network in my workplace. We work hard to offer programs that serve the needs of the wide variety of a families we see in a global workplace, including LGBTQ parents, adoptive & foster parents, international families, and parents of children with special needs.

The community need I'd like to help THPRD address is the issue of access. The cost of many THPRD programs are still out of reach for families in our district, and I'd like to help THPRD think strategically about how we can subsidize participation in a sustainable way. I'd also like to bring the perspective of a working parent to THPRD, as I find that program offerings that match the schedules of working families to be limited.

2018 Advisory Committee Statement of Interest

Page 5: Demographic Survey (optional)

Q11 Occupation:

Director, Process Innovation - Nike

Q12 What best describes your ethnicity? (Use as many descriptors as needed.)

Q13 What language is most spoken at home? (Choose one.)

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Monday, October 29, 2018 11:20:47 AM
Last Modified: Monday, October 29, 2018 3:46:22 PM
Time Spent: 04:25:34
IP Address:

Page 2: Background

Q1 Contact information:

Name	Laura Porter
Address	
City/Town	
State/Province	OR
ZIP/Postal Code	97225
Email Address	
Phone Number	

Q2 Check one box: **I am over 18 years of age**

Q3 What language should we contact you in?

Q4 Gender:

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails	1
Parks & Facilities	2
Programs & Events	3

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

My family has used bike trails, walking paths, swimming pools, soccer fields, and gyms throughout THPRD. I think THPRD is doing a fine job with organized sports and trail maintenance. I'd like to see an ongoing emphasis with enhancing areas for wildlife and natural areas.

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

I have over 20 years of watershed management experience in the Portland metro area and would be happy to share my knowledge of hydrology, wildlife, and fish as well as regulatory applications. I'm also a mother of two young boys - ages 9 and 11 - who I love to share the outdoors with every chance I get.

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

I regularly facilitate meetings with a variety of interests as part of my job as the NEPA and Permitting Lead for the Tualatin Basin Dam Safety and Water Supply Joint Project at Clean Water Services. My goal is to develop connection and understanding with stakeholders so that we can come to resolution on difficult issues. Most recently I was in the room with staff from seven agencies discussing next steps for aquatic investigations in the upper Tualatin Watershed and we all walked away from the meeting with an understanding of what the next steps should be despite different project perspectives and goals. The conversation will be ongoing as we develop a plan for moving forward with a challenging project.

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

I've worked with a variety of people while planting trees on numerous projects through the Tualatin watershed and as a Sunday School teacher working with children that have different interests, abilities and socioeconomic backgrounds. I encourage THPRD to continue finding ways to engage with underserved populations so that they can enjoy all that THPRD has to offer. I also would encourage THPRD to consider emergency planning services. Should there be a Cascadia Subduction Zone earthquake, the underserved population will need a place of safe refuge while awaiting emergency services.

Page 5: Demographic Survey (optional)

Q11 Occupation:

CWS' National Environmental Policy Act and Permitting Lead on the Tualatin Basin Dam Safety and Water Supply Joint Project.

2018 Advisory Committee Statement of Interest

Q12 What best describes your ethnicity? (Use as many descriptors as needed.)

Q13 What language is most spoken at home? (Choose one.)

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Tuesday, October 09, 2018 3:04:17 PM
Last Modified: Tuesday, October 09, 2018 3:31:06 PM
Time Spent: 00:26:48
IP Address:

Page 2: Background

Q1 Contact information:

Name **Tricia Lance**
Address
City/Town
State/Province **OR**
ZIP/Postal Code **97006**
Email Address
Phone Number

Q2 Check one box: **I am over 18 years of age**

Q3 What language should we contact you in?

Q4 Gender:

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails **3**
Parks & Facilities **1**
Programs & Events **2**

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

I participate in women's softball and volleyball.

My children play soccer through THUSC and take multiple classes and camps (athletic, swimming, art, and nature).

Our family visits many facilities as well as parks and have attended events such as picnic in the park.

I was born and raised in Beaverton and then lived in Burlingame, CA (Bay Area) and Strongsville, OH (Cleveland) utilizing park and Rec services in those areas giving an amazing perspective. In Strongsville our property abuts the Cleveland Metroparks so we took interest in the administration.

Thprd has amazing facilities and offerings bringing great value to our community.

My current suggestion would be to partner with the schools to offer specific Wednesday programming due to early release.

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

I have a masters degree in public administration.

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

Professionally I am responsible for communicating a broad range of updates and issues to everyone from customers to executives.

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

I am very outgoing and make it a point to greet everyone I see. When I am given the chance to get to know people I enjoy learning of their ancestry, culture and traditions so that I can honor and respect them. I also use my knowledge of each person to make them feel comfortable and often people will ask me for help. For instance, while waiting for my daughter outside of gymnastics, I was able to assist a woman with the thprd enrollment process and prepare her for the challenges of the process as she was not comfortable with her initial understanding.

Introduction to sports classes and demonstrations to teach families how baseball is similar or different to baseball and vice versa, rugby and football, etc... this would give them confidence to try new sports they may not be familiar with.

2018 Advisory Committee Statement of Interest

Q11 Occupation:

Health plan Operations Manager (data configuration for health insurance plans)

Q12 What best describes your ethnicity? (Use as many descriptors as needed.) **White**

Q13 What language is most spoken at home? (Choose one.) **English**

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, October 10, 2018 10:17:29 AM
Last Modified: Monday, October 29, 2018 1:58:46 PM
Time Spent: Over a week
IP Address:

Page 2: Background

Q1 Contact information:

Name	Kristin Preston
Address	
City/Town	
State/Province	OR
ZIP/Postal Code	97229-8806
Email Address	
Phone Number	

Q2 Check one box: I am over 18 years of age

Q3 What language should we contact you in?

Q4 Gender:

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails	3
Parks & Facilities	1
Programs & Events	2

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

I am a 25 year property owner in the THPRD boundary and have used parks, facilities and programs for 25 years. Prior to having children, I used the Connestoga, Beaverton, Athletic Center and Sunset pools for lap swimming and weight rooms for strength training. I have taken cooking classes at Cedar Hills Rec Center. I have taken yoga classes at Cedar Hills and Garden Home. I've hiked in the Nature trails, ran on the indoor track at the Athletic Center and played volleyball on a registered co-ed team. Since having children in 1998, I have registered them for toddler rec classes, ballet classes, gymnastics classes, arts and crafts, spanish classes, sports camps, Safety Town at Cedar Hills, Father - Daughter Valentine's dances, kids cooking classes and science camps. They learned to swim at the Connestoga Swim Center and took several skills classes there. They took a lifeguard class at Sunset swim center. I am currently a very active US Masters swimmer with the Tualatin Hills Barracuda Swim Club. I swim 4 days a week at 5:10 am with a group of approximately 35 adult swimmers. I have been asked to be on their Board and also to assist with coaching. I am recognized and appreciated among coaches and swimmers in this organization of 90 swimmers at the Athletic Center. I think THPRD is doing well but I have some suggestions to offer as a citizen and someone who has used the facilities and programs for the past 25 years.

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

My communication skills are excellent - both written and oral. I am able to listen to understand and get necessary information in order to problem solve. I can quickly assess a situation and look at the big picture of a situation in a fair and reasonable way. My educational background is in Public Recreation/ Cultural services. I understand how a tax base organization works. I am active in my participation with THPRD facilities and programs. I am a trained yoga teacher and meditation coach which allows me to keep mindful and in the moment during group discussions even with emotions are present.

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

All of my professional experience has been an exercise of collaboration. I was the head coach of a swim team and needed to organize and plan and coach a group of 70 swimmers. I managed other coaches and gave instructions on what to coach. I provided clear, thorough communication to give details and directions to families during season. I can speak well in front of people and did that often. I have have office management experience where I handled any situation that needed attention. I see things that need to be tended to and work with it. I am active in proactive in how I work with people. I ask questions, get feedback and encourage people to contribute their thoughts in order to have open communication. I can ask the right questions to get the job done. I care and am curious which creates a healthy work environment.

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

I've worked with aging adults to enjoy hiking and recreation activities who have had cardiac issues . I've worked with children with special needs as they learned about the water and swimming. I have helped out with camps for developmentally delayed children and adults. I've worked with a tennis program that offered services to children and families. I have a sensitivity and understanding that recreation and wellness is for EVERYONE. When children and aging adults move and recreate they are better people and more able to meet their own lives in a constructive, caring and healthy way. Movement and being a part of a class or group that THPRD offers enlivens life and adds meaning to life. THPRD is an extremely important component to the people it serves. I would like more people to engage in recreation activities as a way to live a full, healthy and engaging life. When we feel good and engaged we are more apt to reach out to others who may need support. THPRD offers that opportunity and it is NEEDED.

Page 5: Demographic Survey (optional)

Q11 Occupation:

Currently actively seeking employment.

I teach yoga and mindfulness meditation but not on a full time basis.

Q12 What best describes your ethnicity? (Use as many descriptors as needed.)

Q13 What language is most spoken at home? (Choose one.)

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Thursday, October 04, 2018 4:08:02 PM
Last Modified: Thursday, October 04, 2018 4:19:25 PM
Time Spent: 00:11:23
IP Address:

Page 2: Background

Q1 Contact information:

Name	Nanda Siddaiah
Address	
City/Town	
State/Province	OR
ZIP/Postal Code	97229
Email Address	
Phone Number	

Q2 Check one box: I am over 18 years of age

Q3 What language should we contact you in?

Q4 Gender:

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails	2
Parks & Facilities	1
Programs & Events	3

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

I am a regular user of the Tennis facilities (Babette H center, outdoor courts); our daughter uses Cedarhills rec center exercise facilities; my wife teaches sometimes at Cedarhills rec center. Overall, THPRD services the variety of needs we have as a family, and I hear very similar feedback from friends and neighbors. Keep continuing the good work; I would love to see a second indoor tennis facility as i see a consistent demand and challenge to get courts at Babette H center during the long rainy season

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

I work in a high energy, high challenge team environment as an engineering manager at intel - where there's a constant need to balance the technical as well as the people side of work. I also have been part of the Parks & Facilities committee for a couple of years now, and am looking forward to continue in the same role

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

I consistently demonstrate a facilitative approach in my role as a manager at Intel as well as a current committee member for Parks & Facilities. My approach has been to be respectful of individuals, their motivations and their time; and ask questions to seek more information and learn things that I don't know about

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

As the community expands, providing facilities that support ADA needs, and provide interesting facilities to encourage teens/youth to go 'outside' (ex: a parkour course)

Page 5: Demographic Survey (optional)

Q11 Occupation:

Engineering Manager

Q12 What best describes your ethnicity? (Use as many descriptors as needed.)

Q13 What language is most spoken at home? (Choose one.)

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Monday, October 22, 2018 8:24:26 AM
Last Modified: Monday, October 22, 2018 9:23:39 AM
Time Spent: 00:59:12
IP Address:

Page 2: Background

Q1 Contact information:

Name **Steve Zeiden**
Address
City/Town
State/Province **OR**
ZIP/Postal Code **97223**
Email Address
Phone Number

Q2 Check one box: **I am over 18 years of age**

Q3 What language should we contact you in? **English**

Q4 Gender:

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails **3**
Parks & Facilities **2**
Programs & Events **1**

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

Living in Garden Home, I was excited to join the local community center there and explore the library when we moved into the neighborhood. I've taken fitness classes at the rec center, attended some of the community events and have joined the Garden Home Community Library (GHCL) Board.

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

My work experience has allowed me to lead high-level team projects, budgets and lead teams. I've sat on numerous volunteer-lead committees in the past from both a personal and professional level. Being involved in the GHCL Board has allowed me to get an entry-level experience into THPRD.

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

I believe that a diverse group of individuals all bring experiences to the table and it's not "one size fits all" to make things happen. Everyone brings a wealth of experience and knowledge to the table. Communication also means listening - it's not all about speaking and bringing your knowledge, it's about listening to others as well. That is what makes strong communication skills.

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

I don't know if I would use the term "address" but maybe communities that THPRD should "explore opportunities for". I think it's multiple communities:

- 1) Seniors. Having done some volunteer work for Jewish Family & Children Services, there are a number of low-income seniors in our communities that may need activities/events or have specific needs (warm clothing drive, food drive, etc).
- 2) Newcomers to the neighborhood - When my husband and I moved to Garden Home, we didn't know anyone in the area and I wanted to get involved in the community. Having a "New Neighbor" program could be beneficial. There could be programs to work with local realtors to provide them information on THPRD to include in their welcome packets to new buyers in the neighborhood. There is an opportunity to potentially purchase lists of recent home sales and have a direct mail piece go to those homes with info on THPRD and the latest catalog. It would be great to have a local contact at all THPRD locations who is the "New Neighbor" contact who could reach out, invite new neighbors for a tour of the facilities and provide them the opportunity to maybe meet other families in their neighborhood.
- 3) GLBT community - in my neighborhood, there are many GLBT singles, couples and families. And while all neighbors seem welcome and inclusive, perhaps more Pride activities for the THPRD communities would be good.

2018 Advisory Committee Statement of Interest

Q11 Occupation:

Marketing Program Manager

Q12 What best describes your ethnicity? (Use as many descriptors as needed.)

Q13 What language is most spoken at home? (Choose one.)

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Thursday, October 25, 2018 10:48:01 AM
Last Modified: Thursday, October 25, 2018 10:59:32 AM
Time Spent: 00:11:30
IP Address:

Page 2: Background

Q1 Contact information:

Name	Britta Henry
Address	
Address 2	
City/Town	
State/Province	OR
ZIP/Postal Code	97006
Email Address	
Phone Number	

Q2 Check one box: **I am over 18 years of age**

Q3 What language should we contact you in? **English**

Q4 Gender: **Female**

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails	3
Parks & Facilities	2
Programs & Events	1

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

I have worked with THPRD, volunteered and was a camper myself. I walk to different parks and engage in different recreational activities. They are always keeping the parks and trails clean, I would love to see more ways to get news across.

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

I have worked with the 55+ community of THPRD, the younger groups and the administrative side of THPRD for roughly 6 years.

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

In my current position I make different presentations (powerpoint and other) to help visualize the communication I wish to talk about. Not everyone is able to just be talked at, some are visual listeners. I continually ask questions to make sure the idea is being well executed thoroughly in a collaborative manner where everyone is involved in the process.

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

Being the youngest in my current position, it is hard to get your point across at first without being overlooked. Bringing all viewpoints to the table from all demographics is the most important part. You don't get a biased opinion, one way of doing things and new ideas open up all the time.

I brought new ideas also being the youngest while working with the Elsie Stuhr Center on how we could advertise different things around the center that would appeal to everyone from 30-75+.

Page 5: Demographic Survey (optional)

Q11 Occupation:

Administrative Assistant at a law firm downtown.

Q12 What best describes your ethnicity? (Use as many descriptors as needed.)

Q13 What language is most spoken at home? (Choose one.)

2018 Advisory Committee Statement of Interest

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Monday, October 29, 2018 9:38:49 AM
Last Modified: Monday, October 29, 2018 10:28:32 AM
Time Spent: 00:49:43
IP Address:

Page 2: Background

Q1 Contact information:

Name	Ralph Becker
Address	
City/Town	
State/Province	OR
ZIP/Postal Code	97005
Email Address	
Phone Number	

Q2 Check one box: **I am over 18 years of age**

Q3 What language should we contact you in?

Q4 Gender:

Page 3: Advisory Committee Preference

Q5 Please select the advisory committee you would like to join in order of preference. 1 being first choice, 2 being second choice and 3 being third choice.

Nature & Trails	3
Parks & Facilities	2
Programs & Events	1

Page 4: Advisory Committee Questions

2018 Advisory Committee Statement of Interest

Q6 Being an advisory committee member requires attendance at Wednesday evening meetings, roughly monthly for a two year period. Are you able to make this commitment? **Yes**

Q7 Describe THPRD programs, facilities, or parks you have used and when. What do you think THPRD is doing well? What changes would you like to see?

In part utilizing 3-4 Swimming centers for personal health and teaching our kids to swim. Track & Field, Ballet, Hiking, e.g. Tualatin Hills Nature Park. THPRD does well at providing a wide variety of facilities and programs that are relatively accessible to the surrounding communities. Better staffing at some facilities and more effective outreach to under served communities.

Q8 Please describe your personal skills or work experience that you believe would benefit the advisory committee.

Managing properties in a variety of locations within the THPRD district I have a broad exposure to the scope and diversity of geographic, ethnic, economic, racial, etc. communities served by THPRD. Working with different individuals and families within these communities helps me to understand some of their needs and challenges that could be met by THPRD.

Q9 Good communication and the ability to collaborate with others is an important skill for advisory committee members. Give an example that shows your communication skills in action.

As a property manager I need to daily communicate with owners, tenants and vendors to resolve conflicts, complete repairs, and provide information in a timely manner.

Q10 THPRD aims to provide all individuals the opportunity to play, learn, and explore. We do this by removing barriers to participation, fostering an inclusive culture, and offering programs that celebrate the district's diverse population. Please tell us about your experience working with diverse communities (this could include differing interests, abilities, socioeconomic backgrounds, or cultures). What community needs do you think THPRD should address?

I manage a transitional refugee house sponsored by a local church at which I need to adjust to finding different and effective ways of communicating with people from a wide variety of ethnic, religious, racial, and socioeconomic backgrounds. One need THPRD should address is lowering barriers to entry for various programs through language translation access and better identification of and improved communication with under served communities within the district.

Page 5: Demographic Survey (optional)

Q11 Occupation:

Property Manager

Q12 What best describes your ethnicity? (Use as many descriptors as needed.)

Q13 What language is most spoken at home? (Choose one.)



Management Report to the Board December 11, 2018

Communications & Outreach

Holly Thompson, Communications Director

1. Staff is preparing for Centro de Bienvenida!, a welcome center to assist Spanish-speaking patrons on the opening of Winter Registration. Staff and 15 bilingual volunteers will be on-hand to assist patrons with registration on December 8.
2. Staff have started a new feature, Walking Wednesdays, on the district's Instagram and Facebook Stories pages to highlight upcoming events and information throughout the district. The pages are available for 24 hours after they are posted. We have had more than 200 people view an individual story.
3. The district's winter registration postcard was mailed to all addresses within the district. The postcard design was updated to feature THPRD highlights and accomplishments under the Access for All initiative.
4. Field Fees Video Production Assistance. Communications staff are providing in-house filming and production of a video for the public, particularly families associated with our sports affiliates, to learn about options for consideration regarding field fee charges. Communications staff will also assist with an accompanying online survey to solicit public input available in December and January.

Community Partnerships

Geoff Roach, Director of Community Partnerships

1. Tualatin Hills Park Foundation (THPF)
2018 year-end collection on Legacy Circle gifts is well underway.
 - All Trustees and nearly all Champions Councilors support THPF general operations by making annual gifts of \$1,200 or more.
 - Most of the gifts are made in the form of three-year pledges to the Legacy Circle Matching Fund.
 - Trustees and Councilors then invite friends and family from their networks to join the Legacy Circle where a donor's gift is leveraged by the matching fund.Operating fund growth at THPF is underway in anticipation of the Park Foundation hiring part time executive management.
2. Park Foundation supported programs
 - The Standard provides \$5,000 to support the 2019 FACT Oregon / THPRD / THPF All Abilities Tri4Youth.
 - The Program Fund for People Experiencing Disabilities receives \$30,000 from Oregon Community Foundation (OCF):
 - \$20,000 for the coming year
 - \$10,000 invitation for the next year
 - Specific OCF sources supporting THPF efforts are:
 - Anne T. Angel Fund of The Oregon Community Foundation

- Jack R. and Mary B. Dant Special Disability Fund of The Oregon Community Foundation. The Dant Fund had also contributed \$50,000 to the Mountain View Champions Park capital campaign.
 - The Standard Foundation and Costco have both invited THPF proposals that will be submitted in January 2019.
 - Nearly \$80,000 has been raised for the program fund to date.
- THPF related events:
ISing Choir held performances on Dec 7, 8, 9 that were well attended and benefit the Park Foundation's Program Fund for People Experiencing Disabilities.

Aquatics

Sharon Hoffmeister, Aquatics Manager

1. In an effort to maintain high-quality programs, we frequently evaluate programs to ensure they continue to meet or exceed our customers' expectations. Currently, we are reevaluating our Learn to Swim program, specifically the skill progressions and how our students are moving through the levels. We focus on if we are seeing any recurring challenges with any of the skills and how best to modify the progressions to address these challenges. Our process for any proposed changes is to give ample notice to our customers with the rationale for the upcoming change and how it might benefit the students. We also make sure we have time to prepare our instructors for all changes by updating our instructor training process and any training materials needed. For the Learn to Swim program, we go through this process every 5-7 years, especially when we are creating new materials for our customers and staff. At this point, we would not implement any changes in the current swim levels and progressions until summer 2019.
2. Staff is exploring programming opportunities for the classroom at Beaverton Swim Center. The Friends of Aquatics have funded improvements to the room (cabinets, chairs and tables) that make it ideal for community education classes or meetings. Current uses include CPR and First Aid classes, Central Beaverton Neighborhood Association meetings, American Red Cross Blood Drives, and Aquatics Department meetings and training sessions. New programs we are looking to add include summer camps, American Red Cross babysitting classes, and adult education classes. We are excited for the expanded use of the classroom to bring more people to the center.

Community Programs

Keith Watson, Community Programs Manager

1. THPRD partners with the City of Beaverton and German International School to host the 2018 Tree Lighting Ceremony and German Holiday Market. On December 1, THPRD sponsored a variety of activities within the family tent for this year's event. Face painting, craft projects, and photos with Santa Claus were all part of the fun. Printed photos with Santa were available for free to all participants and a downloadable version was also a popular option. Face painting was provided by THPRD Rec Mobile staff and volunteers.
2. THPRD hosts 2016 National Gold Medal award winner Willamalane Park & Recreation District for a day of learning and networking. On December 7, THPRD hosted members of Willamalane Park and Recreation District at the Tualatin Hills Nature Center to present on a variety of topics of interest to both agencies. With a focus on programming, facility rentals, and operational procedures, staff discussed strategies for success. THPRD also presented and answered questions on our recent CAPRA accreditation as Willamalane prepares their application for 2019.

Maintenance

Jon Campbell, Maintenance Operations Manager

1. The maintenance fleet continues to get vehicle wraps. This is the third year of wrapping our fleet with the goal to increase the visibility of the THPRD brand, marketing campaigns and programs. By the end of this fiscal year, 36 vehicles and trailers will have received vehicle wraps.
2. Leaf removal has been prioritized at facilities. Throughout the months of October / November Park Maintenance staff will be reporting frequently to assigned facilities in a proactive effort to manage and remove fallen leaves. Staff will focus on clearing pathways around the facilities to ensure patrons have a safe route in and out of our buildings.
3. Lighting control systems are being upgraded at the HMT Sports Complex. The HMT sports fields and facilities have multiple controls located in several locations on the HMT sports complex. The new control system will be upgraded to a central control system. This will allow staff to control the field and facilities lights from one location inside the HMT Athletic Center.

Nature & Trails

Bruce Barbarasch, Nature & Trails Manager

1. Newt Day. The Nature Center's annual celebration of fall creatures and natural events had record-setting attendance of 463 people which is up 20 percent over last year.
2. Metro Bond. Staff has been following the development of a potential natural areas bond in spring 2019. Staff participated in a workshop discussing priority land acquisition areas.

Planning, Design & Development

Gery Keck, Design & Development Manager

Jeannine Rustad, Planning Manager

1. On November 8, staff held a neighborhood meeting for the Crowell Woods project to discuss and seek input on the proposed play equipment. There were eight residents in attendance who provided feedback on the desired play equipment style, color and amenities. Staff followed up with a second neighborhood meeting on December 5 in Spanish and did not have any residents attend. The English and Spanish on-line surveys will be open until December 13.
2. On November 14, staff attended the kick-off meeting for the Beaverton Creek Trail project. The project includes a 1.5-mile section between the Westside Trail and Hocken Avenue. This project is being funded through federal transportation funds and is being managed by ODOT. Staff anticipates the project master plan to be completed by spring of 2020.
3. On November 15, staff held a neighborhood meeting for the Bonnie Meadows project to discuss and seek input on the proposed play equipment. There were 23 residents in attendance who provided feedback on the desired play equipment style, color and amenities. Staff followed up with a second neighborhood meeting on November 29 in Spanish and had three residents participate. The English and Spanish on-line surveys will be open until December 6.

4. Staff attended the 2019 Housing Forecast of the Home Builders Association of Metro Portland on November 2. Almost 600 industry professionals and government officials gathered for breakfast highlighted by insight and analysis from Metro Council President-Elect Lynn Peterson and expert economists National Association of Home Builders Chief Economist Dr. Robert Dietz and Oregon Office of Economic Analysis Economist Josh Lehner. While it was noted that the Portland region's housing market is slowing down, it is still growing two times faster than the country as a whole. The region has seen a 14% gain in job growth since the recession and home prices are up 32% since the prior peak in 2008. Nationwide, housing affordability is at a 10-year low, with lumber, labor and regulatory costs continuing to impact the cost and delivery of new housing. Dr. Dietz predicted a recession by the end of 2020 as being more likely than not.

Recreation

Sabrina Taylor Schmitt, Recreation Manager

1. On October 26, Conestoga Recreation & Aquatic Center hosted its annual Monster Splash & Bash. Activities were available throughout the facility including a dive-in movie, carnival games, an inflatable bounce house, cupcake walk, crafts and bingo. New this year was a sensory room and a special interactive performance from Garden Home Recreation Center's Adult Tap class. Conestoga saw over 300 participants and had help from more than 20 volunteers from local high schools.
2. Garden Home Recreation Center held the fall dance recital on November 17, where 150 happy families attended to see their family members ages two and up perform. New this year was the first Daddy Daughter ballet class performance.
3. Cedar Hills Recreation Center held its annual Fall Festival on October 20. More than 1,500 participants attended to enjoy activities, including entertainment from Giggles the clown and balloon twister, face painting, a costume show, bounce house and cookie decorating to our ever-popular bingo room. The event was supported by over 80 volunteers from local high schools and community groups, officers from the Beaverton Police Department, and a wide range of part-time and full-time staff.
4. The Elsie Stuhr Center hosted two popular events in November. The Artisan and Fine Art Sale, where THPRD instructor Teresa Beckerts and several students highlighted their paintings and glass artwork, was held on November 3 and the annual veteran's breakfast was held on November 9 with 100 breakfasts served.

Security Operations

Mike Janin, Security Operations Manager

1. Security Operations and Park Patrol continue to take a proactive approach to minimize graffiti incidents and removal once it appears on THPRD property. This includes an excellent working relationship with our park techs and maintenance staff assigned to specific parks. We have a philosophy of "seen by eight - remove by nine" – which means graffiti is removed in most instances the same day. This has been our approach over the last few years and graffiti incidents have been minimized just about everywhere. It is important to note that in the world of graffiti taggers and "Grafs" that their tags are not allowed to stand. Most want to show off their work to friends and when they find that the graffiti is not allowed to stay, the vandal moves on to other places.

Sports

Julie Rocha, Sports Manager

1. On December 6, from 6 pm to 8 pm, Babette Horenstein Tennis Center will host a winter registration free clinic for youth. A new page has been added to the center's website for youth group lesson information.
2. The Athletic Center will host 5th-8th grade youth basketball jamborees on December 1 and 8. Practices began on November 26 and games start on January 12. Currently there are 547 registered players in the program.

Business Services

Lori Baker, Chief Financial Officer
Clint Bollinger, Information Services Manager
Christine Hoffman, Human Resources Manager
Mark Hokkanen, Risk & Contract Manager
Katherine Stokke, Operations Analysis Manager

1. Staff has issued the request for proposals for a new financial software system for the district. Staff have received 16 inquiries related to the request. Proposals are due by December 7. The selection team will review the responses and evaluate options in demonstrations scheduled to occur in January 2019.
2. Risk & Contract Management has completed the 2018 Best Practices Program for Special Districts Insurance Services (SDIS). The Best Practices Program is a checklist tool that identifies risks and options to mitigate those risks within specific activities of an agency. Used as an incentive to improve performance, SDIS provides discounts of up to 10% on 2019 general liability, auto liability, and property insurance premiums for districts that participate in the program. In 2018, THPRD received a \$35,289 discount and has earned the maximum possible discount in all previous years of the program.
3. The Energy Team has launched the Energy Amp-bassador program as part of the team's building occupant engagement plan, establishing liaisons at each of the sites enrolled in the Strategic Energy Management Program. The six sites enrolled include Cedar Hills Recreation Center, Conestoga Recreation & Aquatic Center, Elsie Stuhr Center, Garden Home Recreation Center, Harman Swim Center and Sunset Swim Center. The Energy Amp-bassadors met with the team to brainstorm energy-saving opportunities at their centers.
4. Staff has finalized calculation of the greenhouse gas (GHG) emissions inventory for THPRD for the ninth straight year. The district's Scope 1 and 2 emissions, the most commonly tracked across agencies, have decreased by 9% since the baseline in FY 2010. This decrease reflects more efficient use of natural gas, electricity, and fleet fuel even as the district continues to grow.
5. Human Resources has contracted with Lillian Tsai of TsaiComms, LLC, to conduct a culture assessment and organizational learning process to institutionalize diversity, equity, and inclusion at THPRD. The agreement includes a review of all previous initiatives, exploration of current outlook and capacity, all staff training opportunities, and development of training materials for use in onboarding new staff. This initiative has an objective of developing employee competency in working with and serving our divergent communities and perspectives.

December 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1 Holiday Bazaar @ Garden Home Rec Ctr
2	3	4	5	6 Reunion de Vecindario: Propuesta de Desarrollo del Parque Crowell Woods 6pm @ Escuela Primaria Beaver Ares Parks & Facilities Advisory Committee Mtgs 6:30pm @ Fanno Creek Service Ctr	7 Neighborhood Meeting: Proposed Development of Abbey Creek & Highlands area parks 6pm @ Bethany Presbyterian Church	8 Centro de Bienvenida 8am @ HMT/Dryland Dive-in Movie Series <i>Star Wars</i> 6pm @ Conestoga Rec & Aquatic Ctr
9	10	11 Board Meeting 7pm @ HMT/Dryland	12	13	14	15
16	17	18	19 Nature & Trails Advisory Committee Mtg 6:30pm @ Fanno Creek Service Ctr	20	21	22 Dive-in Movie Series <i>Star Wars</i> 6pm @ Conestoga Rec & Aquatic Ctr
23	24	25	26	27	28	29 Dive-in Movie Series <i>Star Wars</i> 6pm @ Conestoga Rec & Aquatic Ctr
30	31					

January 2019

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3	4	5 Dive-in Movie Series <i>Star Wars</i> 6pm @ Conestoga Rec & Aquatic Ctr
6	7	8 Board Meeting 7pm @ HMT/Dryland	9	10	11	12 Dive-in Movie Series <i>Star Wars</i> 6pm @ Conestoga Rec & Aquatic Ctr
13	14	15	16 Joint Advisory Committee Meeting (all committees) 6:30pm @ Fanno Creek Service Ctr	17	18	19
20	21	22	23	24	25 Celebrating All Super Heroes 6:30pm @ Conestoga Rec & Aquatic Ctr	26
27	28	29	30	31		

February 2019

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5	6	7	8	9 Dive-in Movie Series <i>Star Wars</i> 6pm @ Conestoga Rec & Aquatic Ctr
10	11	12 Board Meeting 7pm @ HMT/Dryland	13	14	15	16 Dive-in Movie Series <i>Star Wars</i> 6pm @ Conestoga Rec & Aquatic Ctr
17	18	19 Budget Committee Meeting 7pm @ HMT/Dryland	20 Nature & Trails Advisory Committee Mtg 6:30pm @ Fanno Creek Service Ctr	21	22	23
24	25	26	27	28		

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 10/31/18

Description	Project Budget				Project Expenditures		Estimated Total Costs				Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
GENERAL FUND													
CAPITAL OUTLAY DIVISION													
<u>CARRY FORWARD PROJECTS</u>													
Financial Software	436,800	436,800	-	436,800	436,800	-	-	436,800	Budget	436,800	436,800	-	-
Phone Replacement	30,000	29,721	57,000	87,000	86,721	279	-	86,721	Budget	87,000	86,721	-	-
Translation Software	2,474	2,474	-	2,474	2,474	-	-	2,474	Budget	2,474	2,474	-	-
Folder / Sorter	12,000	12,000	-	12,000	12,000	-	-	12,000	Budget	12,000	12,000	-	-
Wood Floor Refinish	1,975	1,975	-	1,975	1,975	543	-	1,432	Budget	1,975	1,432	-	543
ADA Improvements	59,650	28,200	50,000	109,650	78,200	39,828	-	69,822	Budget	109,650	69,822	-	8,378
Play Equipment (2 sites)	190,000	77,762	170,000	360,000	247,762	139,202	192,655	1,135	Award	332,992	193,790	27,008	53,972
Bridges and Boardwalks (3 sites)	661,207	661,207	99,000	760,207	760,207	46,907	3,242	710,058	Budget	760,207	713,300	-	46,907
Hazeldale Parking Lot	310,512	310,512	-	310,512	310,512	29,085	318,428	239	Award	347,752	318,667	(37,240)	(8,155)
Babette Horenstein Tennis Center LED Lighting	307,000	307,000	-	307,000	307,000	256,735	29,676	20,589	Award	307,000	50,265	-	256,735
Office Space Expansion Design	10,000	10,000	-	10,000	10,000	10,000	-	-	Complete	10,000	-	-	10,000
Landscaping	5,000	5,000	55,000	60,000	60,000	-	-	60,000	Budget	60,000	60,000	-	-
Shower Facility Repair	7,500	7,500	-	7,500	7,500	-	-	7,500	Budget	7,500	7,500	-	-
Configuration Management Software	75,000	75,000	-	75,000	75,000	-	34,591	40,409	Budget	75,000	75,000	-	-
TOTAL CARRYOVER PROJECTS	2,109,118	1,965,151	431,000	2,540,118	2,396,151	522,579	578,591	1,449,179		2,550,349	2,027,770	(10,231)	368,381
<u>ATHLETIC FACILITY REPLACEMENT</u>													
Synthetic Turf - PCC Rock Creek			1,100,000	1,100,000	1,100,000	-	-	1,100,000	Budget	1,100,000	1,100,000	-	-
Sports Field Lighting Control			40,000	40,000	40,000	-	-	39,560	Award	39,560	39,560	440	440
Tennis Court Resurface (3 sites)			110,000	110,000	110,000	-	102,832	-	Complete	102,832	102,832	7,168	7,168
Basketball Pad Asphalt Overlay			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-	-
TOTAL ATHLETIC FACILITY REPLACEMENT			1,265,000	1,265,000	1,265,000	-	102,832	1,154,560		1,257,392	1,257,392	7,608	7,608
<u>ATHLETIC FACILITY IMPROVEMENT</u>													
Court Restriping for Pickleball			15,000	15,000	15,000	-	14,000	-	Complete	14,000	14,000	1,000	1,000
TOTAL ATHLETIC FACILITY IMPROVEMENT			15,000	15,000	15,000	-	14,000	-		14,000	14,000	1,000	1,000
<u>PARK AND TRAIL REPLACEMENTS</u>													
Bridges and Boardwalks (2 sites)			38,500	38,500	38,500	-	5,823	32,677	Budget	38,500	38,500	-	-
Concrete Sidewalk Repair (7 sites)			169,000	169,000	169,000	-	56,376	112,624	Budget	169,000	169,000	-	-
Design Berm Stabilization Study - Bethany Lake			45,000	45,000	45,000	-	-	45,000	Budget	45,000	45,000	-	-
Fences (3 sites)			38,750	38,750	38,750	-	-	38,750	Budget	38,750	38,750	-	-
Irrigation Systems Redesign & Reconfig (2 sites)			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
Asphalt Pedestrian Pathways (10 sites)			293,000	293,000	293,000	-	73,292	219,708	Budget	293,000	293,000	-	-
Play Equipment (2 sites)			102,500	102,500	102,500	-	45,320	57,180	Budget	102,500	102,500	-	-
Burntwood Playground Activity Panel			-	-	-	-	1,839	-	Complete	1,839	1,839	(1,839)	(1,839)
Emergency Park and Trail Repairs			-	-	-	-	1,135	-	Complete	1,135	1,135	(1,135)	(1,135)
TOTAL PARK AND TRAIL REPLACEMENTS			706,750	706,750	706,750	-	183,785	525,939		709,724	709,724	(2,974)	(2,974)
<u>PARK AND TRAIL IMPROVEMENTS</u>													
Memorial Benches			8,000	8,000	8,000	-	465	7,535	Budget	8,000	8,000	-	-
Regional Tran Prog - Cedar Mill Creek Trail 3-4			150,000	150,000	150,000	-	-	150,000	Budget	150,000	150,000	-	-
Connect Oregon - Waterhouse Trail			400,000	400,000	400,000	-	-	400,000	Budget	400,000	400,000	-	-
Metro Nature in Neighborhoods-Fanno Crk Grnwy			220,700	220,700	220,700	-	-	220,700	Budget	220,700	220,700	-	-
Energy Trust of Oregon Projects			83,938	83,938	83,938	-	-	83,938	Budget	83,938	83,938	-	-
LGGP - Cedar Hills Park			340,156	340,156	340,156	-	-	340,156	Budget	340,156	340,156	-	-
Cedar Hills Park-Additional funding for Bond project			3,900,000	3,900,000	3,900,000	-	-	3,900,000	Budget	3,900,000	3,900,000	-	-
Summercrest Park Bank Stabilization			6,000	6,000	6,000	-	2,608	3,392	Budget	6,000	6,000	-	-
Retaining Wall - Tennis Ctr			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Garbage Can and Picnic Table Pads			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-	-
LWCF - Crowell Woods			384,104	384,104	384,104	-	-	384,104	Budget	384,104	384,104	-	-
LWCF - Commonwealth Lake Pk Bridge			60,554	60,554	60,554	-	-	60,554	Budget	60,554	60,554	-	-
LGGP - Butternut Park Play Equipment			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
SDAO - Combustion Analyzer			3,000	3,000	3,000	-	2,987	-	Complete	2,987	2,987	14	14
TOTAL PARK AND TRAIL IMPROVEMENTS			5,656,452	5,656,452	5,656,452	-	6,060	5,650,379		5,656,439	5,656,439	14	14

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 10/31/18

Description	Project Budget				Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget			
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
CHALLENGE GRANTS													
Program Facility Challenge Grants			75,000	75,000	75,000	-	5,751	69,249	Budget	75,000	75,000	-	-
TOTAL CHALLENGE GRANTS			75,000	75,000	75,000	-	5,751	69,249		75,000	75,000	-	-
BUILDING REPLACEMENTS													
Cardio and Weight Equipment			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
Cedar Hills Boiler			100,000	100,000	100,000	-	1,518	98,482	Budget	100,000	100,000	-	-
Conestoga Pool Tank/Deck			554,380	554,380	554,380	-	-	554,380	Budget	554,380	554,380	-	-
Raleigh Swim Center Pool Tank/Deck			795,000	795,000	795,000	-	-	795,000	Budget	795,000	795,000	-	-
Fanno Creek Service Center Roof Study			25,000	25,000	25,000	-	23,700	-	Complete	23,700	23,700	1,300	1,300
HMT Athletic Center Roof			75,000	75,000	75,000	-	67,678	-	Complete	67,678	67,678	7,322	7,322
John Quincy Adams Young House Restoration			50,000	50,000	50,000	-	8,720	41,280	Budget	50,000	50,000	-	-
Concession Stand Roof Sections Replacement			5,000	5,000	5,000	-	6,970	-	Complete	6,970	6,970	(1,970)	(1,970)
HMT Recreation Complex Parking Lot Relamp			30,000	30,000	30,000	-	15,710	-	Complete	15,710	15,710	14,290	14,290
Tennis Air Structure Curtains			9,800	9,800	9,800	-	9,876	-	Complete	9,876	9,876	(76)	(76)
Ergonomic Equipment/Fixtures			6,000	6,000	6,000	-	757	5,243	Budget	6,000	6,000	-	-
Electrical Panel - CH Boiler Room			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
Tile Flooring			29,000	29,000	29,000	-	-	29,000	Budget	29,000	29,000	-	-
Carpet			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-	-
Wood Floor Refinish - AC Courts			14,000	14,000	14,000	-	16,432	-	Complete	16,432	16,432	(2,432)	(2,432)
Floor Replacements - Stuhr Poplar Room			10,000	10,000	10,000	-	7,082	-	Complete	7,082	7,082	2,918	2,918
Steam Traps			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
Emergency Repairs			100,000	100,000	100,000	-	1,526	98,474	Budget	100,000	100,000	-	-
Other HVAC Components (4 sites)			68,000	68,000	68,000	-	12,317	55,683	Budget	68,000	68,000	-	-
Parking Lot Overlay and Curbs - HMT Lot A			92,000	92,000	92,000	-	32,250	59,750	Budget	92,000	92,000	-	-
Water Heaters-AC			18,000	18,000	18,000	-	20,576	-	Complete	20,576	20,576	(2,576)	(2,576)
Sink Drain Piping-CRA Utility Sink			3,000	3,000	3,000	-	2,852	-	Complete	2,852	2,852	148	148
Drain and Backwash Valves (2 sites)			20,800	20,800	20,800	-	13,731	-	Complete	13,731	13,731	7,069	7,069
Circulation Pump-BSC			3,400	3,400	3,400	-	-	3,400	Budget	3,400	3,400	-	-
Autofill System (2 sites)			16,100	16,100	16,100	-	-	16,100	Budget	16,100	16,100	-	-
Entryway - ASC			30,000	30,000	30,000	-	-	30,915	Award	30,915	30,915	(915)	(915)
Somerset West Pool Heater			-	-	-	-	3,350	-	Complete	3,350	3,350	(3,350)	(3,350)
Emergency Building Repairs			-	-	-	-	3,356	-	Complete	3,356	3,356	(3,356)	(3,356)
Garden Home RC Heating			-	-	-	-	-	32,776	Award	32,776	32,776	(32,776)	(32,776)
HMT Adm Office CarpetFurntr			-	-	-	-	9,860	900	Award	10,760	10,760	(10,760)	(10,760)
TOTAL BUILDING REPLACEMENTS			2,154,480	2,154,480	2,154,480	-	258,262	1,921,383		2,179,645	2,179,645	(25,165)	(25,165)
BUILDING IMPROVEMENTS													
HVAC (3 sites)			125,279	125,279	125,279	-	21,671	103,608	Budget	125,279	125,279	-	-
Blackout Curtains			4,800	4,800	4,800	-	4,270	-	Complete	4,270	4,270	530	530
Pool Window Tinting - CRA			8,500	8,500	8,500	-	-	10,750	Award	10,750	10,750	(2,250)	(2,250)
Office Remodel - CHRC			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Storage Shed (2 sites)			18,500	18,500	18,500	-	3,524	14,976	Budget	18,500	18,500	-	-
TOTAL BUILDING IMPROVEMENTS			167,079	167,079	167,079	-	29,465	139,334		168,799	168,799	(1,720)	(1,720)
ADA PROJECTS													
ADA Improvements - Other			45,000	45,000	45,000	-	27,009	21,557	Budget	48,566	48,566	(3,566)	(3,566)
ADA Improvements - Bonny Slope Park			8,500	8,500	8,500	-	5,300	4,300	Award	9,600	9,600	(1,100)	(1,100)
ADA Improvements - Veterans Memorial Park			40,000	40,000	40,000	-	5,300	34,700	Budget	40,000	40,000	-	-
TOTAL ADA PROJECTS			93,500	93,500	93,500	-	37,609	60,557		98,166	98,166	(4,666)	(4,666)
TOTAL CAPITAL OUTLAY DIVISION	2,109,118	1,965,151	10,564,261	12,673,379	12,529,412	522,579	1,216,355	10,970,580		12,709,513	12,186,934	(36,134)	342,478

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 10/31/18

Description	Project Budget				Project Expenditures		Estimated Total Costs				Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
INFORMATION SERVICES DEPARTMENT													
<u>INFORMATION TECHNOLOGY REPLACEMENTS</u>													
Desktops			67,000	67,000	67,000	-	-	67,000	Budget	67,000	67,000	-	-
Servers			37,000	37,000	37,000	-	-	37,000	Budget	37,000	37,000	-	-
LAN/WAN			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Desktop Printers			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Timeclocks			119,812	119,812	119,812	-	-	119,812	Budget	119,812	119,812	-	-
Wireless Access Points			-	-	-	-	46,094	-	Complete	46,094	46,094	(46,094)	(46,094)
TOTAL INFORMATION TECHNOLOGY REPLACEMENTS			233,812	233,812	233,812	-	46,094	233,812		279,906	279,906	(46,094)	(46,094)
<u>INFORMATION TECHNOLOGY IMPROVEMENTS</u>													
Computers (2)			11,100	11,100	11,100	-	9,002	2,098	Budget	11,100	11,100	-	-
Thermal Monocular Vision Camera			3,599	3,599	3,599	-	-	3,419	Award	3,419	3,419	180	180
Drone			8,645	8,645	8,645	-	-	8,645	Budget	8,645	8,645	-	-
TOTAL INFORMATION TECHNOLOGY IMPROVEMENTS			23,344	23,344	23,344	-	9,002	14,162		23,164	23,164	180	180
TOTAL INFORMATION SYSTEMS DEPARTMENT	-	-	257,156	257,156	257,156	-	55,096	247,974		303,070	303,070	(45,914)	(45,914)
MAINTENANCE DEPARTMENT													
<u>FLEET REPLACEMENTS</u>													
Large Rotary Mower			110,000	110,000	110,000	-	96,583	-	Complete	96,583	96,583	13,417	13,417
Field Blower			10,500	10,500	10,500	-	7,436	-	Complete	7,436	7,436	3,064	3,064
Cargo Vans (2)			54,000	54,000	54,000	-	-	54,000	Budget	54,000	54,000	-	-
52" Mowers (3)			25,500	25,500	25,500	-	24,120	-	Complete	24,120	24,120	1,380	1,380
72" Mowers (3)			45,000	45,000	45,000	-	42,240	-	Complete	42,240	42,240	2,760	2,760
Infield Rakes (2)			34,000	34,000	34,000	-	-	34,573	Award	34,573	34,573	(573)	(573)
4x4 Hybrid SUV Park Patrol			35,000	35,000	35,000	-	31,755	-	Complete	31,755	31,755	3,245	3,245
Single Axle Trailer			6,000	6,000	6,000	-	-	6,150	Award	6,150	6,150	(150)	(150)
Pressure Washer Trailer			17,000	17,000	17,000	-	17,983	-	Complete	17,983	17,983	(983)	(983)
1/2 Ton Pickup			23,000	23,000	23,000	-	-	23,000	Budget	23,000	23,000	-	-
3/4 Ton Crew-cab Pickup			36,000	36,000	36,000	-	-	36,000	Budget	36,000	36,000	-	-
Platform Scizzor Lift			26,000	26,000	26,000	-	-	26,000	Budget	26,000	26,000	-	-
Tractor PTO Mower			7,500	7,500	7,500	-	-	7,125	Award	7,125	7,125	375	375
Crew-cab 2-3 Yard			43,000	43,000	43,000	-	-	43,000	Budget	43,000	43,000	-	-
TOTAL FLEET REPLACEMENTS			472,500	472,500	472,500	-	220,118	229,848		449,966	449,966	22,534	22,534
<u>FLEET IMPROVEMENTS</u>													
Vehicle Wraps			14,000	14,000	14,000	-	-	13,207	Award	13,207	13,207	793	793
Minibus			30,000	30,000	30,000	-	27,500	-	Complete	27,500	27,500	2,500	2,500
			44,000	44,000	44,000	-	27,500	13,207		40,707	40,707	3,293	3,293
<u>BUILDING MAINTENANCE EQUIPMENT REPLACEMENTS</u>													
Sweeper Batteries/Brushes			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
TOTAL BLDG MAINT EQUIPMENT REPLACEMENTS			4,000	4,000	4,000	-	-	4,000		4,000	4,000	-	-
TOTAL MAINTENANCE DEPARTMENT	-	-	520,500	520,500	520,500	-	247,618	247,055		494,673	494,673	25,827	25,827
GRAND TOTAL GENERAL FUND	2,109,118	1,965,151	11,341,917	13,451,035	13,307,068	522,579	1,519,069	11,465,609		13,507,257	12,984,678	(56,222)	322,390

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 10/31/18

Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
SDC FUND													
<u>LAND ACQUISITION</u>													
Land Acq - N. Bethany Comm Pk	1,465,800	1,465,800	500,000	1,965,800	1,965,800	-	137	1,965,664	Budget	1,965,800	1,965,800	-	-
Subtotal Land Acq-N Bethany Comm Pk	1,465,800	1,465,800	500,000	1,965,800	1,965,800	-	137	1,965,664		1,965,800	1,965,800	-	-
Land Acq - N. Bethany Nghbd Pk	241,000	241,000	500,000	741,000	741,000	-	2,368	738,632	Budget	741,000	741,000	-	-
Subtotal Land Acq-N. Bethany Nghbd Pk	241,000	241,000	500,000	741,000	741,000	-	2,368	738,632		741,000	741,000	-	-
Land Acq - Bethany Creek Falls	-	-	-	-	-	-	323,184	-	Complete	323,184	323,184	(323,184)	(323,184)
Land Acq - N Bethany Trails	846,000	846,000	100,000	946,000	946,000	-	1,034	621,782	Budget	622,816	622,816	323,184	323,184
Subtotal Land Acq-N Bethany Trails	846,000	846,000	100,000	946,000	946,000	-	324,218	621,782		946,000	946,000	-	-
Land Acq - Bonny Slope West Neighborhood Park	1,951,000	1,951,000	-	1,951,000	1,951,000	-	220	1,950,780	Budget	1,951,000	1,951,000	-	-
Subtotal Land Acq-General	1,951,000	1,951,000	-	1,951,000	1,951,000	-	220	1,950,780		1,951,000	1,951,000	-	-
Land Acq - S Cooper Mtn Trail	485,000	485,000	50,000	535,000	535,000	-	-	535,000	Budget	535,000	535,000	-	-
Subtotal S Cooper Mtn Trail	485,000	485,000	50,000	535,000	535,000	-	-	535,000		535,000	535,000	-	-
Land Acq - S Cooper Mtn Nat Ar	395,000	395,000	105,000	500,000	500,000	-	80	499,920	Budget	500,000	500,000	-	-
Subtotal S Cooper Mtn Nat Ar	395,000	395,000	105,000	500,000	500,000	-	80	499,920		500,000	500,000	-	-
Land Acq - Neighborhood Parks - S Cooper Mtn	480,000	480,000	5,025,000	5,505,000	5,505,000	-	11,790	5,493,210	Budget	5,505,000	5,505,000	-	-
Subtotal Neighborhood Parks - S Cooper Mtn	480,000	480,000	5,025,000	5,505,000	5,505,000	-	11,790	5,493,210		5,505,000	5,505,000	-	-
Land Acq - Neighborhood Parks - Infill Areas	350,000	350,000	500,000	850,000	850,000	-	10,154	839,846	Budget	850,000	850,000	-	-
Sub total Neighborhood Parks Infill Areas	350,000	350,000	500,000	850,000	850,000	-	10,154	839,846		850,000	850,000	-	-
TOTAL LAND ACQUISITION	6,213,800	6,213,800	6,780,000	12,993,800	12,993,800	-	348,966	12,644,834		12,993,800	12,993,800	-	-
<u>DEVELOPMENT/IMPROVEMENT PROJECTS</u>													
Bonny Slope / BSD Trail Development	500,000	419,900	-	500,000	419,900	69,030	33,742	397,228	Budget	500,000	430,970	-	(11,070)
MTIP Grant Match - Westside Trail #18	967,000	-	700,000	1,667,000	700,000	1,878,875	6,584	693,416	Budget	2,578,875	700,000	(911,875)	-
Bethany Creek Falls Phases 1, 2 & 3 - Proj Management	175,000	12,000	-	175,000	12,000	114,181	15,034	-	Complete	129,215	15,034	45,785	(3,034)
S Cooper Mtn Park and Trail Development - Prog Mgmt	50,000	50,000	-	50,000	50,000	3,893	-	46,107	Budget	50,000	46,107	-	3,893
NW Quadrant Neighborhood Park Master Plan & Design	265,000	265,000	-	265,000	265,000	83,547	25,575	155,878	Budget	265,000	181,453	-	83,547
New Neighborhood Park Development	1,499,000	1,337,000	600,000	2,099,000	1,937,000	150,506	9,021	1,939,473	Budget	2,099,000	1,948,494	-	(11,494)
Dog Parks - expansions and new sites	-	-	70,000	70,000	70,000	-	-	70,000	Budget	70,000	70,000	-	-
Natural Area Master Plan	100,000	100,000	-	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Building Expansion (TBD)	995,000	995,000	-	995,000	995,000	-	-	995,000	Budget	995,000	995,000	-	-
LWCF Grant Match-New Natural Area Public Access	-	-	250,000	250,000	250,000	-	-	250,000	Budget	250,000	250,000	-	-
New Synthetic turf field- Conestoga Middle School	1,255,000	10,000	-	1,265,000	10,000	916,158	-	10,000	Complete	926,158	10,000	338,842	-
RFFA Actv Trms Prjt Readiness Mtch-Wstsd Tr Hy 26 cross	-	-	200,000	200,000	200,000	-	-	200,000	Budget	200,000	200,000	-	-
MTIP Beaverton Creek Trail Master Plan Phase	-	-	-	-	-	-	820	-	Budget	820	820	(820)	(820)
MTIP Beaverton Creek Trail Land Acquisition ROW phase	247,000	241,000	-	247,000	241,000	175	-	246,005	Budget	246,180	246,005	820	(5,005)
NW Quadrant New Neighborhood Park Development	1,925,000	1,830,000	-	1,925,000	1,830,000	-	15,097	1,909,903	Budget	1,925,000	1,925,000	-	(95,000)
N Bethany Park & Trail - project management	141,000	120,000	-	141,000	120,000	39,821	14,835	86,344	Budget	141,000	101,179	-	18,821
Cedar Hills Park - Additional funding for bond project	1,038,000	1,038,000	-	1,038,000	1,038,000	-	-	1,038,000	Budget	1,038,000	1,038,000	-	-
Connect OR Grant Match - Waterhouse Trail, Segment 4	300,000	200,000	-	300,000	200,000	76,808	8,040	215,152	Budget	300,000	223,192	-	(23,192)
SW Quadrant Neighborhood Park Master Plan & Design	200,000	192,500	75,000	275,000	267,500	3,227	59	271,714	Budget	275,000	271,773	-	(4,273)
Cedar Mill Creek Comm Trail Seg #4 Master Plan & Des	250,000	250,000	50,000	300,000	300,000	1,558	231	298,211	Budget	300,000	298,442	-	1,558
North Bethany Park and Trail Improvements	-	-	315,000	315,000	315,000	-	79,263	235,737	Budget	315,000	315,000	-	-
Bethany Creek Trail #2, Segment #3 - Design & Devel	1,100,000	1,075,000	-	1,100,000	1,075,000	58,592	27,195	1,014,213	Budget	1,100,000	1,041,408	-	33,592
Fanno Creek Trail-Denny Road Crossing Improvements	-	-	20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
Waterhouse Trail Improvements	-	-	350,000	350,000	350,000	-	-	350,000	Budget	350,000	350,000	-	-
Undesignated projects	-	-	6,164,976	6,164,976	6,164,976	-	-	6,164,976	Budget	6,164,976	6,164,976	-	-
TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS	11,007,000	8,135,400	8,794,976	19,811,976	16,930,376	3,396,371	235,496	16,707,358		20,339,224	16,942,853	(527,248)	(12,477)
GRAND TOTAL SDC FUND	17,220,800	14,349,200	15,574,976	32,805,776	29,924,176	3,396,371	584,462	29,352,192		33,333,024	29,936,653	(527,248)	(12,477)

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 10/31/18

Quadrant	Project Code	Description	Project Budget			Project Expenditures			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 18/19	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							Estimated Cost to Complete
			(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	91-901	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	91-902	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	91-903	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	91-904	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	91-905	Roger Tilbury Park	771,150	19,713	790,863	888,218	-	888,218	-	Complete	888,218	(97,355)	-12.3%	112.3%	100.0%
Total New Neighborhood Parks Development			4,883,950	130,968	5,014,918	5,188,093	-	5,188,093	-		5,188,093	(173,175)	-3.5%	103.5%	100.0%
UND	Authorized Use of Savings from Bond Issuance Administration Category		-	173,175	173,175	-	-	-	-	N/A	-	173,175	n/a	n/a	n/a
Total New Neighborhood Parks Development			4,883,950	304,143	5,188,093	5,188,093	-	5,188,093	-		5,188,093	-	0.0%	100.0%	100.0%
<u>Renovate & Redevelop Neighborhood Parks</u>															
NE	91-906	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	91-907	Camille Park	514,100	28,634	542,734	585,471	-	585,471	-	Complete	585,471	(42,737)	-7.9%	107.9%	100.0%
NW	91-908	Somerset West Park	1,028,200	69,834	1,098,034	288,464	7,934	296,398	1,594,930	Design	1,891,328	(793,294)	-72.2%	27.0%	15.7%
NW	91-909	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	91-910	Vista Brook Park	514,100	20,504	534,604	729,590	-	729,590	-	Complete	729,590	(194,986)	-36.5%	136.5%	100.0%
Total Renovate & Redevelop Neighborhood Parks			3,727,213	170,006	3,897,219	3,126,978	7,934	3,134,912	1,594,930		4,729,842	(832,623)	-21.4%	80.4%	66.3%
<u>New Neighborhood Parks Land Acquisition</u>															
NW	98-880-a	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	98-880-b	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	98-880-c	New Neighborhood Park - NW Quadrant (Mitchell)	-	-	-	793,396	-	793,396	-	Complete	793,396	(793,396)	-100.0%	n/a	100.0%
NW	98-880-d	New Neighborhood Park - NW Quadrant (PGE)	-	-	-	62,712	-	62,712	-	Complete	62,712	(62,712)	-100.0%	n/a	100.0%
NE	98-745-a	New Neighborhood Park - NE Quadrant (Wilson)	1,500,000	27,968	1,527,968	529,294	-	529,294	-	Complete	529,294	998,674	65.4%	34.6%	100.0%
NE	98-745-b	New Neighborhood Park - NE Quadrant (Lehman - formerly undesignated)	1,500,000	32,103	1,532,103	2,119,940	-	2,119,940	-	Complete	2,119,940	(587,837)	-38.4%	138.4%	100.0%
SW	98-746-a	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	98-746-b	New Neighborhood Park - SW Quadrant (Altishin)	-	-	-	551,696	-	551,696	-	Complete	551,696	(551,696)	-100.0%	n/a	100.0%
SW	98-746-c	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	98-747	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	98-748	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	98-749	New Neighborhood Park - Undesignated	-	1,363	1,363	-	-	-	-	Reallocated	-	1,363	-100.0%	n/a	0.0%
Sub-total New Neighborhood Parks			9,000,000	154,120	9,154,120	11,524,740	-	11,524,740	-		11,524,740	(2,370,620)	-25.9%	125.9%	100.0%
UND	Authorized Use of Savings from New Community Park Land Acquisition Category		-	1,655,521	1,655,521	-	-	-	-	N/A	-	1,655,521	n/a	n/a	n/a
UND	Authorized Use of Savings from Community Center / Community Park Land Acquisition Category		-	715,099	715,099	-	-	-	-	N/A	-	715,099	n/a	n/a	n/a
Total New Neighborhood Parks			9,000,000	2,524,740	11,524,740	11,524,740	-	11,524,740	-		11,524,740	-	0.0%	100.0%	100.0%
<u>New Community Park Development</u>															
SW	92-915	SW Quad Community Park & Athletic Field	7,711,500	343,963	8,055,463	10,520,819	-	10,520,819	-	Complete	10,520,819	(2,465,356)	-30.6%	130.6%	100.0%
Sub-total New Community Park Development			7,711,500	343,963	8,055,463	10,520,819	-	10,520,819	-		10,520,819	(2,465,356)	-30.6%	130.6%	100.0%
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		-	781,105	781,105	-	-	-	-	N/A	-	781,105	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	2,809,319	10,520,819	10,520,819	-	10,520,819	-		10,520,819	-	0.0%	100.0%	100.0%

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Quad- rant	Project Code	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance Est. Cost (Over) Under Budget	Percent of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost		
			Initial Project Budget	Adjustments	Current Total Project Budget FY 18/19	Expended Prior Years	Expended Year-to-Date	Total Expended to Date								(1)	(2)
<u>New Community Park Land Acquisition</u>																	
NE	98-881-a	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	98-881-b	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%		
Authorized Use of Savings for New Neighborhood Parks																	
UND		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	92-916	Cedar Hills Park & Athletic Field	6,194,905	436,369	6,631,274	2,644,391	1,897,388	4,541,779	2,828,869	Award	7,370,648	(739,374)	-11.1%	68.5%	61.6%		
SE	92-917	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	510,772	10,304,377	5,277,475	1,897,388	7,174,863	2,828,869		10,003,732	300,645	2.9%	69.6%	71.7%		
<u>Natural Area Preservation - Restoration</u>																	
NE	97-963	Roger Tilbury Memorial Park	30,846	1,595	32,441	22,875	-	22,875	8,981	Establishment	31,856	585	1.8%	70.5%	71.8%		
NE	97-964	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	97-965	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	97-966	NE/Bethany Meadows Trail Habitat Connection	246,768	16,178	262,946	-	-	-	262,946	On Hold	262,946	-	0.0%	0.0%	0.0%		
NW	97-967	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	97-968	Allenbach Acres Park	41,128	2,318	43,446	10,217	-	10,217	31,613	Establishment	41,830	1,616	3.7%	23.5%	24.4%		
NW	97-969	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	97-970	Foothills Park	61,692	1,172	62,864	46,178	-	46,178	-	Complete	46,178	16,686	26.5%	73.5%	100.0%		
NE	97-971	Commonwealth Lake Park	41,128	778	41,906	30,809	-	30,809	-	Complete	30,809	11,097	26.5%	73.5%	100.0%		
NW	97-972	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	97-973	Pioneer Park	10,282	254	10,536	9,421	-	9,421	-	Complete	9,421	1,115	10.6%	89.4%	100.0%		
NW	97-974	Whispering Woods Park	51,410	914	52,324	48,871	-	48,871	-	Complete	48,871	3,453	6.6%	93.4%	100.0%		
NW	97-975	Willow Creek Nature Park	20,564	389	20,953	21,877	-	21,877	-	Complete	21,877	(924)	-4.4%	104.4%	100.0%		
SE	97-976	AM Kennedy Park	30,846	741	31,587	26,866	-	26,866	-	Complete	26,866	4,721	14.9%	85.1%	100.0%		
SE	97-977	Camille Park	77,115	1,784	78,899	61,399	-	61,399	-	Complete	61,399	17,500	22.2%	77.8%	100.0%		
SE	97-978	Vista Brook Park	20,564	897	21,461	5,414	-	5,414	-	Complete	5,414	16,047	74.8%	25.2%	100.0%		
SE	97-979	Greenway Park/Koll Center	61,692	2,316	64,008	49,854	-	49,854	13,317	Establishment	63,171	837	1.3%	77.9%	78.9%		
SE	97-980	Bauman Park	82,256	2,024	84,280	30,153	-	30,153	-	Complete	30,153	54,127	64.2%	35.8%	100.0%		
SE	97-981	Fanno Creek Park	162,456	6,444	168,900	65,147	-	65,147	5,508	Establishment	70,655	98,245	58.2%	38.6%	92.2%		
SE	97-982	Hideaway Park	41,128	1,105	42,233	38,459	-	38,459	-	Complete	38,459	3,774	8.9%	91.1%	100.0%		
SW	97-983	Murrayhill Park	61,692	1,031	62,723	65,712	-	65,712	-	Complete	65,712	(2,989)	-4.8%	104.8%	100.0%		
SE	97-984	Hyland Forest Park	71,974	1,342	73,316	62,121	-	62,121	-	Complete	62,121	11,195	15.3%	84.7%	100.0%		
SW	97-985	Cooper Mountain	205,640	13,479	219,119	14	-	14	219,105	On Hold	219,119	-	0.0%	0.0%	0.0%		
SW	97-986	Winkelman Park	10,282	241	10,523	5,894	-	5,894	-	Complete	5,894	4,629	44.0%	56.0%	100.0%		
SW	97-987	Lowami Hart Woods	287,896	9,345	297,241	127,906	-	127,906	-	Complete	127,906	169,335	57.0%	43.0%	100.0%		
SW	97-988	Rosa/Hazeldale Parks	28,790	722	29,512	12,754	-	12,754	-	Complete	12,754	16,758	56.8%	43.2%	100.0%		
SW	97-989	Mt Williams Park	102,820	6,021	108,841	36,167	-	36,167	72,674	Establishment	108,841	-	0.0%	33.2%	33.2%		
SW	97-990	Jenkins Estate	154,230	3,365	157,595	136,481	-	136,481	-	Complete	136,481	21,114	13.4%	86.6%	100.0%		
SW	97-991	Summercrest Park	10,282	193	10,475	7,987	-	7,987	-	Complete	7,987	2,488	23.8%	76.2%	100.0%		
SW	97-992	Morrison Woods	61,692	4,042	65,734	0	-	0	65,734	On Hold	65,734	-	0.0%	0.0%	0.0%		
UND	97-993	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	97-994	Beaverton Creek Trail	61,692	4,043	65,735	-	-	-	65,735	On Hold	65,735	-	0.0%	0.0%	0.0%		
NW	97-995	Bethany Wetlands/Bronson Creek	41,128	2,695	43,823	-	-	-	43,823	On Hold	43,823	-	0.0%	0.0%	0.0%		
NW	97-996	Bluegrass Downs Park	15,423	1,010	16,433	-	-	-	16,433	On Hold	16,433	-	0.0%	0.0%	0.0%		
NW	97-997	Crystal Creek	41,128	2,696	43,824	-	-	-	43,824	On Hold	43,824	-	0.0%	0.0%	0.0%		
UND	N/A	Reallocation of project savings to new project budgets	-	(865,000)	(865,000)	-	-	-	-	Reallocation	-	(865,000)	100.0%	0.0%	0.0%		
SE	97-870	Hyland Woods Phase 2	-	76,248	76,248	51,353	3,100	54,453	21,795	Establishment	76,248	-	0.0%	71.4%	71.4%		
SW	97-871	Jenkins Estate Phase 2	-	127,999	127,999	54,685	-	54,685	73,314	Establishment	127,999	-	0.0%	42.7%	42.7%		
NW	97-872	Somerset	-	154,548	154,548	-	-	-	154,548	Budget	154,548	-	0.0%	0.0%	0.0%		
NW	97-873	Rock Creek Greenway	-	159,699	159,699	-	-	-	159,699	Budget	159,699	-	0.0%	0.0%	0.0%		
NW	97-874	Whispering Woods Phase 2	-	97,879	97,879	-	-	-	97,879	Budget	97,879	-	0.0%	0.0%	0.0%		

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Quad- rant	Project Code	Description	Project Budget			Project Expenditures			Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance Est. Cost (Over) Under Budget	Percent of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost	
			Initial Project Budget	Adjustments	Current Total Project Budget FY 18/19	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							Estimated Cost to Complete
			(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)						
SE	97-875	Raleigh Park	-	113,077	113,077	8,500	-	8,500	104,577	Budget	113,077	-	0.0%	7.5%	7.5%
NE	97-876	Bannister Creek Greenway/NE Park	-	77,273	77,273	-	-	-	77,273	Budget	77,273	-	0.0%	0.0%	0.0%
NW	97-877	Beaverton Creek Greenway Duncan	-	20,607	20,607	-	-	-	20,607	Budget	20,607	-	0.0%	0.0%	0.0%
SE	97-878	Church of Nazarene	-	30,718	30,718	14,121	-	14,121	16,597	Establishment	30,718	-	0.0%	46.0%	46.0%
SW	97-879	Lilly K. Johnson Woods	-	30,459	30,459	21,256	-	21,256	9,203	Establishment	30,459	-	0.0%	69.8%	69.8%
UND	97-914	Restoration of new properties to be acquired	643,023	41,096	684,119	7,172	-	7,172	651,254	On Hold	658,426	25,693	3.8%	1.0%	1.1%
Total Natural Area Restoration			3,762,901	182,965	3,945,866	1,579,902	3,100	1,583,002	2,236,439		3,819,441	126,425	3.2%	40.1%	41.4%
Natural Area Preservation - Land Acquisition															
UND	98-882	Natural Area Acquisitions	8,400,000	348,691	8,748,691	5,063,697	4,362	5,068,059	3,680,632	Budget	8,748,691	-	0.0%	57.9%	57.9%
Total Natural Area Preservation - Land Acquisition			8,400,000	348,691	8,748,691	5,063,697	4,362	5,068,059	3,680,632		8,748,691	-	0.0%	57.9%	57.9%
New Linear Park and Trail Development															
SW	93-918	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	93-920	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	93-924	Waterhouse Trail Segments 1, 5 & West Spur	3,804,340	78,646	3,882,986	4,392,047	-	4,392,047	-	Complete	4,392,047	(509,061)	-13.1%	113.1%	100.0%
NW	93-922	Rock Creek Trail #5 & Allenbach, North Bethany #2	2,262,040	103,949	2,365,989	1,743,667	-	1,743,667	622,322	Budget	2,365,989	-	0.0%	73.7%	73.7%
UND	93-923	Miscellaneous Natural Trails	100,000	5,184	105,184	30,394	-	30,394	74,790	Budget	105,184	-	0.0%	28.9%	28.9%
NW	91-912	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	91-913	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	93-921	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	91-911	Westside - Waterhouse Trail Connection	1,542,300	48,560	1,590,860	1,055,589	-	1,055,589	-	Complete	1,055,589	535,271	33.6%	66.4%	100.0%
Total New Linear Park and Trail Development			15,060,310	441,391	15,501,701	14,736,676	-	14,736,676	697,112		15,433,788	67,913	0.4%	95.1%	95.5%
New Linear Park and Trail Land Acquisition															
UND	98-883	New Linear Park and Trail Acquisitions	1,200,000	23,345	1,223,345	1,222,206	-	1,222,206	1,139	Budget	1,223,345	-	0.0%	99.9%	99.9%
Total New Linear Park and Trail Land Acquisition			1,200,000	23,345	1,223,345	1,222,206	-	1,222,206	1,139		1,223,345	-	0.0%	99.9%	99.9%
Multi-field/Multi-purpose Athletic Field Development															
SW	94-925	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	94-926	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	94-927	New Fields in NW Quadrant	514,100	33,439	547,539	38,246	11,079	49,325	1,278,688	Master Planning	1,328,013	(780,474)	-142.5%	9.0%	3.7%
NE	94-928	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	94-929	New Fields in SW Quadrant	514,100	33,663	547,763	997	-	997	546,766	Budget	547,763	-	0.0%	0.2%	0.2%
SE	94-930	New Fields in SE Quadrant (Conestoga Middle School)	514,100	19,833	533,933	545,894	-	545,894	-	Complete	545,894	(11,961)	-2.2%	102.2%	100.0%
Total Multi-field/Multi-purpose Athletic Field Dev.			3,084,600	140,511	3,225,111	2,462,313	11,079	2,473,392	1,825,454		4,298,846	(1,073,735)	-33.3%	76.7%	57.5%
Deferred Park Maintenance Replacements															
UND	96-960	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	96-720	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	96-721	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	96-722	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	96-723	Bridge/boardwalk replacement - Hartwood Highlands	10,767	134	10,901	985	-	985	-	Cancelled	985	9,916	91.0%	9.0%	100.0%
NE	96-998	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	96-999	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	96-946	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	96-947	Permeable Parking Lot at Sunset Swim Center	160,914	3,248	164,162	512,435	-	512,435	-	Complete	512,435	(348,273)	-212.2%	312.2%	100.0%
Sub-total Deferred Park Maintenance Replacements			1,451,515	10,474	1,461,989	1,832,474	-	1,832,474	-		1,832,474	(370,485)	-25.3%	1321.8%	900.0%
UND		Authorized Use of Savings from Facility Expansion & Improvements Category	-	200,000	200,000	-	-	-	-	N/A	-	200,000	n/a	n/a	n/a
UND		Authorized Use of Savings from Bond Issuance Administration Category	-	170,485	170,485	-	-	-	-	N/A	-	170,485	n/a	n/a	n/a
Total Deferred Park Maintenance Replacements			1,451,515	380,959	1,832,474	1,832,474	-	1,832,474	-		1,832,474	-	0.0%	100.0%	100.0%

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Quad-	Project	Description	Project Budget			Project Expenditures			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 18/19	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)
Facility Rehabilitation														
UND	95-931	Structural Upgrades at Several Facilities	317,950	(194,874)	123,076	115,484	-	115,484	-	115,484	7,592	6.2%	93.8%	100.0%
SW	95-932	Structural Upgrades at Aloha Swim Center	406,279	8,497	414,776	518,302	-	518,302	-	518,302	(103,526)	-25.0%	125.0%	100.0%
SE	95-933	Structural Upgrades at Beaverton Swim Center	1,447,363	37,353	1,484,716	820,440	-	820,440	-	820,440	664,276	44.7%	55.3%	100.0%
NE	95-934	Structural Upgrades at Cedar Hills Recreation Center	628,087	18,177	646,264	544,403	-	544,403	-	544,403	101,861	15.8%	84.2%	100.0%
SW	95-935	Structural Upgrades at Conestoga Rec/Aquatic Ctr	44,810	847	45,657	66,762	-	66,762	-	66,762	(21,105)	-46.2%	146.2%	100.0%
SE	95-937	Structural Upgrades at Garden Home Recreation Center	486,935	21,433	508,368	513,762	-	513,762	-	513,762	(5,394)	-1.1%	101.1%	100.0%
SE	95-938	Structural Upgrades at Harman Swim Center	179,987	2,779	182,766	73,115	-	73,115	-	73,115	109,651	60.0%	40.0%	100.0%
NW	95-939-a	Structural Upgrades at HMT/50 Mtr Pool/Aquatic Ctr	312,176	4,692	316,868	233,429	-	233,429	-	233,429	83,439	26.3%	73.7%	100.0%
NW	95-939-b	Structural Upgrades at HMT Aquatic Ctr - Roof Replacement	-	203,170	203,170	446,162	-	446,162	-	446,162	(242,992)	-119.6%	219.6%	100.0%
NW	95-940	Structural Upgrades at HMT Administration Building	397,315	6,080	403,395	299,599	-	299,599	-	299,599	103,796	25.7%	74.3%	100.0%
NW	95-941	Structural Upgrades at HMT Athletic Center	65,721	85	65,806	66,000	-	66,000	-	66,000	(194)	-0.3%	100.3%	100.0%
NW	95-942	Structural Upgrades at HMT Dryland Training Ctr	116,506	2,137	118,643	75,686	-	75,686	-	75,686	42,957	36.2%	63.8%	100.0%
NW	95-943	Structural Upgrades at HMT Tennis Center	268,860	5,033	273,893	74,804	-	74,804	-	74,804	199,089	72.7%	27.3%	100.0%
SE	95-944	Structural Upgrades at Raleigh Swim Center	4,481	6	4,487	5,703	-	5,703	-	5,703	(1,216)	-27.1%	127.1%	100.0%
NW	95-945	Structural Upgrades at Somerset Swim Center	8,962	12	8,974	9,333	-	9,333	-	9,333	(359)	-4.0%	104.0%	100.0%
NE	95-950	Sunset Swim Center Structural Upgrades	1,028,200	16,245	1,044,445	626,419	-	626,419	-	626,419	418,026	40.0%	60.0%	100.0%
NE	95-951	Sunset Swim Center Pool Tank	514,100	275	514,375	308,574	-	308,574	-	308,574	205,801	40.0%	60.0%	100.0%
UND	95-962	Auto Gas Meter Shut Off Valves at All Facilities	-	122	122	9,984	-	9,984	7,384	17,368	(17,246)	100.0%	0.0%	57.5%
Sub-total Facility Rehabilitation			6,227,732	132,069	6,359,801	4,807,961	-	4,807,961	7,384	4,815,345	1,544,456	24.3%	75.6%	99.8%
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
Total Facility Rehabilitation			6,227,732	(1,167,931)	5,059,801	4,807,961	-	4,807,961	7,384	4,815,345	244,456	4.8%	n/a	n/a
Facility Expansion and Improvements														
SE	95-952	Elsie Stuhr Center Expansion & Structural Improvements	1,997,868	30,311	2,028,179	2,039,367	-	2,039,367	-	2,039,367	(11,188)	-0.6%	100.6%	100.0%
SW	95-953	Conestoga Rec/Aquatic Expansion & Splash Pad	5,449,460	85,351	5,534,811	5,414,909	-	5,414,909	-	5,414,909	119,902	2.2%	97.8%	100.0%
SW	95-954	Aloha ADA Dressing Rooms	123,384	158	123,542	178,764	-	178,764	-	178,764	(55,222)	-44.7%	144.7%	100.0%
NW	95-955	Aquatics Center ADA Dressing Rooms	133,666	1,083	134,749	180,540	-	180,540	-	180,540	(45,791)	-34.0%	134.0%	100.0%
NE	95-956	Athletic Center HVAC Upgrades	514,100	654	514,754	321,821	-	321,821	-	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	95-957	HMT ADA Parking & other site improvement	735,163	19,544	754,707	1,019,771	-	1,019,771	-	1,019,771	(265,064)	-35.1%	135.1%	100.0%
UND	95-958	ADA Improvements - undesignated funds	116,184	2,712	118,896	72,245	-	72,245	-	72,245	46,651	39.2%	60.8%	100.0%
SW	95-730	ADA Improvements - Barrows Park	8,227	104	8,331	6,825	-	6,825	-	6,825	1,506	18.1%	81.9%	100.0%
NW	95-731	ADA Improvements - Bethany Lake Park	20,564	194	20,758	25,566	-	25,566	-	25,566	(4,808)	-23.2%	123.2%	100.0%
NE	95-732	ADA Improvements - Cedar Hills Recreation Center	8,226	130	8,356	8,255	-	8,255	-	8,255	101	1.2%	98.8%	100.0%
NE	95-733	ADA Improvements - Forest Hills Park	12,338	197	12,535	23,416	-	23,416	-	23,416	(10,881)	-86.8%	186.8%	100.0%
SE	95-734	ADA Improvements - Greenway Park	15,423	196	15,619	-	-	-	-	-	15,619	100.0%	0.0%	0.0%
SW	95-735	ADA Improvements - Jenkins Estate	16,450	262	16,712	11,550	-	11,550	-	11,550	5,162	30.9%	69.1%	100.0%
SW	95-736	ADA Improvements - Lawndale Park	30,846	40	30,886	16,626	-	16,626	-	16,626	14,260	46.2%	53.8%	100.0%
NE	95-737	ADA Improvements - Lost Park	15,423	245	15,668	15,000	-	15,000	-	15,000	668	4.3%	95.7%	100.0%
NW	95-738	ADA Improvements - Rock Crk Pwrlne Prk (Soccer Fld)	20,564	327	20,891	17,799	-	17,799	-	17,799	3,092	14.8%	85.2%	100.0%
NW	95-739	ADA Improvements - Skyview Park	5,140	82	5,222	7,075	-	7,075	-	7,075	(1,853)	-35.5%	135.5%	100.0%
NW	95-740	ADA Improvements - Waterhouse Powerline Park	8,226	183	8,409	8,402	-	8,402	-	8,402	7	0.1%	99.9%	100.0%
NE	95-741	ADA Improvements - West Sylvan Park	5,140	82	5,222	5,102	-	5,102	-	5,102	120	2.3%	97.7%	100.0%
SE	95-742	ADA Improvements - Wonderland Park	10,282	163	10,445	4,915	-	4,915	-	4,915	5,530	52.9%	47.1%	100.0%
Total ADA/Access Improvements			1,028,196	24,461	1,052,657	1,242,547	-	1,242,547	-	1,242,547	(189,890)	-18.0%	118.0%	100.0%
UND		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%	100.0%

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 10/31/18

Quad- rant	Project Code	Description	Project Budget			Project Expenditures			Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance Est. Cost (Over) Under Budget	Percent of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost	
			Initial Project Budget	Adjustments	Current Total Project Budget FY 18/19	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							Estimated Cost to Complete
			(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)						
Community Center Land Acquisition															
UND	98-884-a	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	98-884-b	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		0.0%	0.0%
Sub-total Bond Administration Costs			1,450,000	1,316,607	2,766,607	504,372	-	504,372	37,325		541,697	2,224,910	80.4%	18.2%	93.1%
UND		Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(170,485)	(170,485)	-	-	-	-	N/A	-	(170,485)	n/a	n/a	n/a
UND		Authorized Use of Savings for New Neighborhood Parks Development Category	-	(173,175)	(173,175)	-	-	-	-	N/A	-	(173,175)	n/a	n/a	n/a
UND		Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(781,105)	(781,105)	-	-	-	-	N/A	-	(781,105)	n/a	n/a	n/a
UND		Authorized Use of Savings for ADA/Access Improvements Category	-	(189,890)	(189,890)	-	-	-	-	N/A	-	(189,890)	n/a	n/a	n/a
Total Bond Administration Costs			1,450,000	1,952	1,451,952	504,372	-	504,372	37,325		541,697	910,255	62.7%	34.7%	93.1%
Grand Total			100,000,000	4,285,897	104,285,897	89,709,414	1,923,862	91,633,276	12,909,285		104,542,561	(256,664)	-0.2%	87.9%	87.7%

THPRD Bond Capital Program
Funds Reprogramming Analysis - Based on Category Transfer Eligibility
As of 10/31/18

		Category (Over)	Under Budget
Limited Reprogramming			
	Land: New Neighborhood Park	-	
	New Community Park	-	
	New Linear Park	-	
	New Community Center/Park	-	
		<hr/>	
		-	
		<hr/>	
	Nat Res: Restoration	126,425	
	Acquisition	-	
		<hr/>	
		126,425	
		<hr/>	
All Other			
	New Neighborhood Park Dev	-	
	Neighborhood Park Renov	(832,623)	
	New Community Park Dev	-	
	Community Park Renov	300,645	
	New Linear Parks and Trails	67,913	
	Athletic Field Development	(1,073,735)	
	Deferred Park Maint Replace	-	
	Facility Rehabilitation	244,456	
	ADA	-	
	Facility Expansion	-	
	Bond Admin Costs	910,255	
		<hr/>	
		(383,089)	
		<hr/>	
	Grand Total	(256,664)	
		<hr/>	



MEMORANDUM

Date: November 30, 2018
 To: Board of Directors
 From: Keith Hobson, Director of Business and Facilities
 Re: **System Development Charge Report for October, 2018**

The Board of Directors approved a resolution implementing the System Development Charge program on November 17, 1998. Below please find the various categories for SDC's, i.e., Single Family, Multiple Family and Non-residential Development. Also listed are the collection amounts for both the City of Beaverton and Washington County, and the 1.6% handling fee for collections through October 2018.

Current Rate per Unit		With 1.6% Discount	Current Rate per Unit		With 1.6% Discount
Single Family			Multi-Family		
North Bethany	\$12,268.00	\$12,071.71	North Bethany	\$9,791.00	\$9,634.34
Bonny Slope West	\$12,789.00	\$12,584.38	Bonny Slope West	\$10,206.00	\$10,042.70
South Cooper			South Cooper		
Mountain	\$12,624.00	\$12,422.02	Mountain	\$10,072.00	\$9,910.85
Other	\$10,800.00	\$10,627.20	Other	\$8,619.00	\$8,481.10
Accessory Dwelling			Non-residential		
Other	\$6,152.00	\$6,053.57	Other	\$360.00	\$354.24

City of Beaverton Collection of SDCs	Gross Receipts	Collection Fee	Net Revenue
3,041 Single Family Units	\$10,194,724.66	\$242,518.95	\$9,952,205.71
15 Single Family Units at \$489.09	\$7,557.80	\$221.45	\$7,336.35
2,502 Multi-family Units	\$8,581,838.76	\$162,144.36	\$8,419,694.40
0 Less Multi-family Credits	(\$52,424.23)	(\$229.36)	(\$52,194.87)
283 Non-residential	\$971,912.14	\$22,688.02	\$949,224.12
5,841	\$19,703,609.13	\$427,343.42	\$19,276,265.71

Washington County Collection of SDCs	Gross Receipts	Collection Fee	Net Revenue
9,661 Single Family Units	\$44,559,054.33	\$816,028.87	\$43,743,025.46
-300 Less Credits	(\$642,834.00)	(\$19,285.02)	(\$623,548.98)
3,273 Multi-family Units	\$11,617,506.99	\$220,647.92	\$11,396,859.07
-24 Less Credits	(\$48,786.85)	(\$1,463.61)	(\$47,323.24)
5 Accessory Dwelling Units	\$30,454.13	\$260.66	\$30,193.47
162 Non-residential	\$1,699,992.34	\$32,447.19	\$1,667,545.15
12,777	\$57,215,386.94	\$1,048,636.01	\$56,166,750.93

Recap by Agency	Percent	Gross Receipts	Collection Fee	Net Revenue
5,841 City of Beaverton	25.55%	\$19,703,609.13	\$427,343.42	\$19,276,265.71
12,777 Washington County	74.45%	\$57,215,386.94	\$1,048,636.01	\$56,166,750.93
18,618	100.00%	\$76,918,996.07	\$1,475,979.43	\$75,443,016.64

System Development Charge Report, October 2018

	Recap by Dwelling				
	Single Family	Multi-Family	ADU	Non-Resident	Total
City of Beaverton	3,056	2,502	0	283	5,841
Washington County	<u>9,361</u>	<u>3,249</u>	<u>5</u>	<u>162</u>	<u>12,777</u>
	<u>12,417</u>	<u>5,751</u>	<u>5</u>	<u>445</u>	<u>18,618</u>

Total Receipts to Date

Gross Receipts	\$76,918,996.07
Collection Fees	<u>(\$1,475,979.43)</u>
	\$75,443,016.64
Interest	<u>\$2,678,640.98</u>
	<u>\$78,121,657.62</u>

Total Payments to Date

Refunds	(\$2,066,073.93)
Administrative Costs	(\$18.67)
Project Costs -- Development	(\$29,927,444.82)
Project Costs -- Land Acquisition	<u>(\$28,039,562.48)</u>
	<u>(\$60,033,099.90)</u>
	<u>\$18,088,557.72</u>

Recap by Month, FY 2018/19

	Net Receipts	Expenditures	Interest	SDC Fund Total
through June 2018	\$72,813,708.42	(\$58,590,370.44)	\$2,538,170.38	\$16,761,508.36
July	\$342,857.66	(\$872,928.08)	\$32,080.61	(\$497,989.81)
August	\$1,183,834.73	(\$126,118.56)	\$34,128.16	\$1,091,844.33
September	\$823,693.55	(\$79,873.68)	\$34,735.78	\$778,555.65
October	\$278,922.28	(\$363,809.14)	\$39,526.05	(\$45,360.81)
November	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00
January	\$0.00	\$0.00	\$0.00	\$0.00
February	\$0.00	\$0.00	\$0.00	\$0.00
March	\$0.00	\$0.00	\$0.00	\$0.00
April	\$0.00	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00	\$0.00
June	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$75,443,016.64</u>	<u>(\$60,033,099.90)</u>	<u>\$2,678,640.98</u>	<u>\$18,088,557.72</u>

Recap by Month, by Unit

	Single Family	Multi-Family	Non-Residential	ADU	Total Units
through June 2018	12,202	5,747	442	4	18,395
July	28	4	0	0	32
August	94	0	3	1	98
September	69	0	0	0	69
October	24	0	0	0	24
November	0	0	0	0	0
December	0	0	0	0	0
January	0	0	0	0	0
February	0	0	0	0	0
March	0	0	0	0	0
April	0	0	0	0	0
May	0	0	0	0	0
June	0	0	0	0	0
	<u>12,417</u>	<u>5,751</u>	<u>445</u>	<u>5</u>	<u>18,618</u>

Projected SDC beginning cash balance per FY19 budget was \$15,809,110. Actual beginning balance was \$17,228,453
 Budgeted receipts for FY19 are \$14,115,066



German
International
School



German Holiday Market

& Beaverton
Tree Lighting



BEAVERTON
CITY PARK

FRI, NOV 30
6 - 9 PM

Tree Lighting & Entertainment

SAT, DEC 1
10 AM - 8 PM

Market & Entertainment



CHASE 



Winter Registration

**Begins Saturday,
Dec. 8 at 8 am**

Monday, Dec. 10, for those outside of THPRD boundaries

**TO REGISTER:
Visit thprd.org/portal
or call 503-439-9400**



thprd.org

¿Habla español y necesita ayuda buscando clases? Por primera vez THPRD tendrá ayuda en persona para el primer día de registraciones.

Cuando: 8 de diciembre de 8 am – 12 pm
Dirección: 15707 SW Walker Rd,
Beaverton OR 97006
(Busque las señas ubicadas en la oficina de administración)

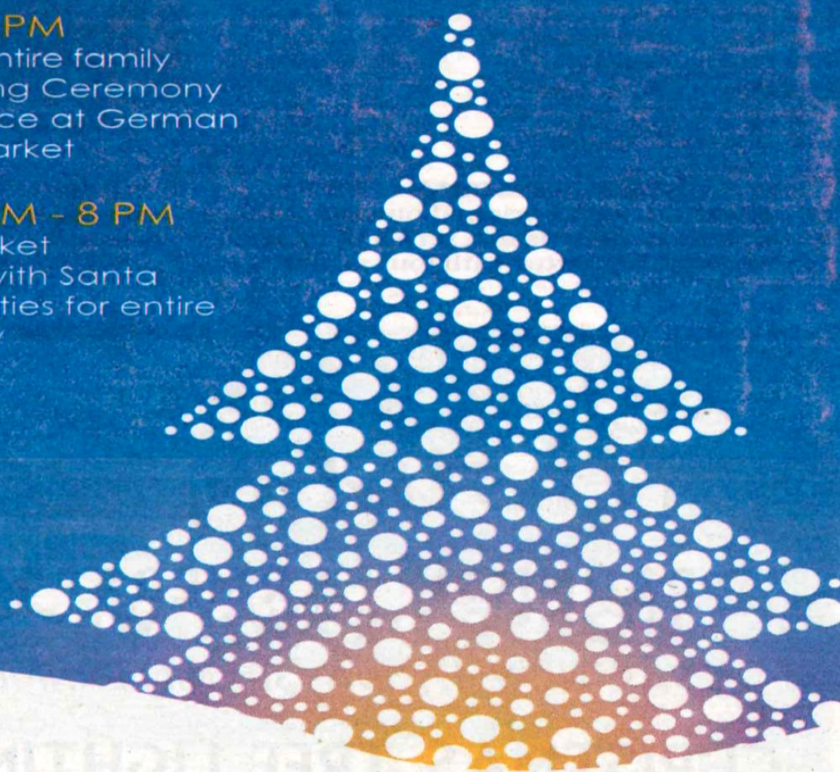
TREE LIGHTING & GERMAN HOLIDAY MARKET

FRI, NOV 30 | 6-9 PM

6 PM | Music for entire family
7:30 PM | Tree Lighting Ceremony
8 PM | Performance at German Holiday Market

SAT, DEC 1 | 10 AM - 8 PM

German Holiday Market
10 AM - 3 PM | Visit with Santa
10 AM - 6 PM | Activities for entire family



Beer garden for 21+ with crafted holiday ale and wines
Live music
Marketplace and food vendors

Beaverton City Park | SW 5th St & Hall Blvd
BeavertonOregon.gov/treelighting



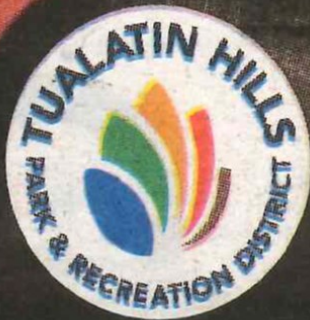
German
International
School



Honoring all who have served

**Join us for these
Veterans Day events:**

Veterans Day Celebration & Lunch
Friday, Nov. 9 • 11:30 am-1 pm
Elsie Stuhr Center
5550 SW Hall Blvd., Beaverton, OR



Veterans Day Breakfast
Sunday, Nov. 11 • 9-11 am
Conestoga Recreation & Aquatic Center
9985 SW 125th Ave., Beaverton, OR

Visit www.thprd.org for more information