



**UPDATED**

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

**Board of Directors Regular Meeting  
Wednesday, March 9, 2022**

**5:15 pm Work Session  
6:15 pm Executive Session  
7:00 pm Regular Meeting**

**AGENDA**

1. [Work Session: Sports Affiliation Review Process Recommendations](#)
2. Executive Session\*
  - A. Land
  - B. Personnel
3. Call Regular Meeting to Order
4. Action Resulting from Executive Session
5. Proclamations
  - A. [National Developmental Disabilities Month](#)
  - B. [National Women's History Month](#)
6. Audience Time\*\*
7. Board Time
  - A. Committee Liaisons Updates
8. Consent Agenda\*\*\*
  - A. [Approve: Minutes of February 9, 2022 Regular Board Meeting](#)
  - B. [Approve: Monthly Bills](#)
  - C. [Approve: Monthly Financial Statement](#)
  - D. [Approve: Resolution Amending District Compiled Policies Chapter 6 – Finance](#)
9. Unfinished Business
  - A. [Approve: South Cooper Mountain Heights Park Concept Plan](#)
  - B. [Information: General Manager's Report](#)
10. New Business
  - A. [Update: Permanent Restroom Additions](#)
  - B. [Approve: THPRD Board of Directors Endorsement of Beaverton School District Measure 34-313](#)
11. Adjourn

**The THPRD Board of Director's March 9, 2022 Regular Meeting will be conducted electronically. Live streaming of this meeting will be available at [https://youtu.be/bLND\\_kbY9Z4](https://youtu.be/bLND_kbY9Z4) (Work Session) and <https://youtu.be/yO9DQngttlo> (Regular Meeting) and also posted on the district's website at [www.thprd.org](http://www.thprd.org)**

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

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

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

If you wish to speak during the virtual meeting, please sign up by emailing [boardofdirectors@thprd.org](mailto:boardofdirectors@thprd.org) by 3 pm the day of the meeting with your name, email address, phone number and testimony topic. You will be provided additional instructions and a link to access the meeting. Testimony will be taken with a 3-minute time limit during the applicable agenda item, or Audience Time. Testimony received regarding work session topics will be taken during Audience Time.

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

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



# MEMORANDUM

**DATE:** February 28, 2022  
**TO:** Board of Directors  
**FROM:** Doug Menke, General Manager  
**RE:** Information Regarding the March 9, 2022 Board of Directors Meeting

---

**Agenda Item #1 – [Work Session: Sports Affiliation Review Process Recommendations](#)**

Attached please find a memo announcing that a work session will be held at your March meeting to provide an update and recommendations on the sports affiliation review process.

**Agenda Item #5 – Proclamations**

**A. [National Developmental Disabilities Month](#)**

Attached please find a proclamation declaring the month of March as National Developmental Disabilities Month.

**B. [National Women’s History Month](#)**

Attached please find a proclamation declaring the month of March as National Women’s History Month.

**Agenda Item #8 – Consent Agenda**

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

- A. [Approve: Minutes of February 9, 2022 Regular Board Meeting](#)**
- B. [Approve: Monthly Bills](#)**
- C. [Approve: Monthly Financial Statement](#)**
- D. [Approve: Resolution Amending District Compiled Policies Chapter 6 – Finance](#)**

**Agenda Item #9 – Unfinished Business**

**A. [South Cooper Mountain Heights Park Concept Plan](#)**

Attached please find a memo requesting board approval of the preferred concept plan for Heights Park located in South Cooper Mountain.

**Action Requested: Board of directors’ approval of the preferred concept plan for Heights Park located in South Cooper Mountain.**

**B. [General Manager’s Report](#)**

Attached please find the General Manager’s Report for the March regular board meeting.

**Agenda Item #10 – New Business**

**A. [Permanent Restroom Additions](#)**

Attached please find a memo providing an update regarding new restroom facilities that will be constructed using funding awarded through the American Rescue Plan Act.

**Other Packet Enclosures**

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



# MEMORANDUM

**DATE:** February 15, 2022  
**TO:** Doug Menke, General Manager  
**FROM:** Julie Rocha, Interim Sports & Inclusion Director  
**RE** **Work Session: Sports Affiliation Review Process Recommendations**

---

At the March work session, the board will hear an update on the affiliation review and recommendations on updating the process. Julie Rocha, Interim Sports & Inclusion Director, will provide the update.



**TUALATIN HILLS PARK & RECREATION DISTRICT**

**PROCLAMATION**

**By the Board of Directors**

**WHEREAS**, THPRD is committed to serving individuals of all abilities and ensuring the opportunity to play, learn, and enjoy high-quality park and recreation facilities, programs, services, and natural areas; and

**WHEREAS**, THPRD is dedicated to removing barriers to participation, ensuring meaningful access, and fostering an inclusive culture; and

**WHEREAS**, THPRD is committed to creating awareness about developmental disabilities, teaching the importance of inclusion within every aspect of life, and to sharing the stories of individuals with a disability to show that a successful life is possible; and

**WHEREAS**, about one in six children in the U.S. experience one or more developmental disability; and

**WHEREAS**, THPRD is a leader in Access for All, championing inclusion services for people of all abilities to be able to fully participate in programs and activities;

**NOW, THEREFORE, the Board of Directors of the Tualatin Hills Park & Recreation District, do hereby declare the month of March 2022 as**

**National Developmental Disabilities Month**

And do urge all those in the Tualatin Hills Park & Recreation District to support and promote this observance.

Signed this 9<sup>th</sup> day of March, 2022.

---

Tya Ping, President

---

Heidi Edwards, Secretary



## TUALATIN HILLS PARK & RECREATION DISTRICT

### PROCLAMATION

#### By the Board of Directors

**WHEREAS**, the roots of National Women’s History Month began in March 1857 when women from various New York City factories staged a protest over working conditions; and

**WHEREAS**, women of diverse backgrounds have made historic contributions to the growth and strength of our Nation in countless ways; and

**WHEREAS**, THPRD exists today because of the pioneering vision and spirit of a female leader, Elsie Stuhr, who in 1953 began a two-year effort that led to the creation of THPRD; and

**WHEREAS**, because of the persistence and leadership of Elsie Stuhr, a physical education teacher, mother, and wife, who served on the THPRD Board of Directors for 18 years and understood the importance of dedicated park and recreation services we all enjoy today; and

**WHEREAS**, THPRD has become a nationally accredited award-winning provider of park and recreation services that employs creative, innovative, and hard-working women that are dedicated to our profession; and

**WHEREAS**, many women lead throughout the district, from the Board of Directors, staff directors, senior managers, and center supervisors, and women are valued dedicated public servants who make THPRD a better organization;

**NOW, THEREFORE**, the Board of Directors of the Tualatin Hills Park & Recreation District does hereby declare the month of March 2022 as

## National Women’s History Month

And do urge all those in the Tualatin Hills Park & Recreation District to support and promote this observance.

Signed this 9<sup>th</sup> day of March, 2022.

---

Tya Ping, President

---

Heidi Edwards, Secretary



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

A meeting of the Tualatin Hills Park & Recreation District Board of Directors was held electronically on Wednesday, February 9, 2022. Executive Session 5:15 pm; Regular Meeting 7 pm.

Present:

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

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

President Tya Ping called executive session to order for the following purposes:

- To conduct deliberations with persons designated by the governing body to carry out labor negotiations;
- To conduct deliberations with persons designated by the governing body to negotiate real property transactions;
- To consider information or records that are exempt by law from public inspection; and
- To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.

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

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

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

A Regular Meeting of the Tualatin Hills Park & Recreation District Board of Directors was called to order by President Tya Ping on Wednesday, February 9, 2022, at 7 pm.

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

**Felicita Monteblanco moved that the board of directors authorize the acquisition of a trail easement in the northwest quadrant of the district for consideration discussed in executive session, subject to the standard due diligence review and approval by the general manager. Heidi Edwards seconded the motion. Roll call proceeded as follows:**

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

**The motion was UNANIMOUSLY APPROVED.**

### Agenda Item #4 – Proclamation: Black History Month

The board members read into the record a proclamation declaring the month of February as Black History Month.

### Agenda Item #5 – Audience Time

There was no testimony during Audience Time.

## **Agenda Item #6 – Board Time**

### **A. Review Parking Lot Items**

President Ping opened the floor for discussion regarding the board's "Parking Lot" provided this evening as a handout, a copy of which was entered into the record. The Parking Lot is a list of ideas or suggestions that board members would like to be further considered. Currently, there are ten items in the Parking Lot:

- Child care/afterschool programming expansion
- More pickleball lines
- Permanent moveable pickleball courts
- Trial Spanish-only preschool kid activity/class
- More trees in open spaces
- Child care for all
- Board support of Beaverton School District bond measure
- Explore building and development code changes to support environmental protections
- Explore ways to amplify/support the Crown Act
- Bee City

General Manager Doug Menke provided background information regarding the Parking Lot process, noting that staff is seeking whether there is a board consensus to further evaluate any of the items submitted. If so, district staff would return to the board at a future date with additional information, after which the board would determine whether to move forward with the concept based on the staff research and recommendation, including how the concept can be accommodated financially if a budgetary impact exists.

Board discussion occurred on each Parking Lot submission as follows:

#### Child care/afterschool programming expansion

- ✓ General Manager Doug Menke noted that this topic is an active discussion item with the City of Beaverton, Washington County and Beaverton School District. The concept is moving forward, and updates will be provided to the board as they become available.

#### More pickleball lines & permanent moveable pickleball courts

- ✓ President Ping provided information regarding this submission, noting that she would like to see more pickleball lines drawn on our existing tennis courts as well as more moveable pickleball nets, like what used to be provided at the multi-sport court at Cedar Hills Park. She has noticed that the only people using the Cedar Hills Park sport court for pickleball are those who can afford to purchase their own nets, creating an access issue.
- ✓ General Manager Doug Menke replied that district staff would be happy to research these suggestions further and described issues with the pickleball nets going missing.

#### Trial Spanish-only preschool kid activity/class

- ✓ President Ping provided information regarding this submission, noting that as the district begins to rebuild its programming after the pandemic, she would like to see an opportunity for Spanish-only programming, such as introductory art or music classes, in order to increase the diversity of our staff as well as to provide more opportunities for the community. Classes could be marketed at Centro de Bienvenida to gauge interest and grow the programming from there.
- ✓ Alfredo Moreno stated that he is fully supportive of increasing the district's program offerings that result in more community members using our services and providing an access point to all the district has to offer. He wonders how we would consider marketing these programs, especially if they are culturally specific, and how to ensure that the types of programs being offered are the types of programs that are desired.



- ✓ Heidi Edwards described the concept of partnering with culturally specific organizations in hosting programs at their locations, with THPRD going out to the community versus expecting them to come to us. This could also potentially encourage participants to eventually engage more with the district at district facilities.

#### More trees in open spaces

- ✓ President Ping provided information regarding this submission, noting that the district has some open spaces that seem not to be readily used that could accommodate more trees, such as around the splash pads at Cedar Hills Park and Timberland. Planting more trees has many benefits, including environmental and offering shade to park users.

#### Child care for all

- ✓ Barbie Minor noted that this is her submission and that it is sufficiently addressed via the first item: Child care/afterschool programming expansion.

#### Board support of Beaverton School District bond measure

- ✓ Barbie provided information regarding this submission, noting that the Beaverton School District is expected to have a bond measure before voters at the May election. She would like the board to consider endorsing this measure as the school district is a great partner to THPRD and our service areas overlap.
- ✓ General Manager Doug Menke explained that if there is a consensus of the board, this item can be easily managed. He noted that, as a public agency, it is the board's prerogative whether to support and endorse a measure, but public resources cannot be used in the process. He suggested that the board reach out to the appropriate party to secure a template of endorsement for placement on the board's next consent agenda.

#### Explore building and development code changes to support environmental protections

- ✓ Barbie provided information regarding this submission, and referenced the public testimony received by the board at their January meeting regarding a gas station development proposed adjacent to THPRD's Rock Creek Greenway. She noted that although this project appears to be adhering to current codes, she questions whether the codes in their current form are the best for the environment and asks if this is an area the board would like to advocate for code changes in relation to additional environmental protections.
- ✓ General Manager Doug Menke commented that this could be addressed statewide as well as locally through the county. He requested the opportunity for district staff to further evaluate what the process might look like and the staff resources that would be needed.
- ✓ Alfredo noted that before the district begins advocating for code changes, he would like to better understand the opinion of the community at-large for that area regarding a new gas station. President Ping clarified that a code change wouldn't be specific to this location only, it would apply everywhere. Alfredo agreed, adding that he wants to ensure that the district wouldn't be going into this process in order to address only one specific area.
- ✓ President Ping questioned whether THPRD should be the organization spearheading these types of changes versus playing a supportive role for changes under consideration.

#### Explore ways to amplify/support the Crown Act

- ✓ Barbie provided information regarding this submission, noting that the Crown Act is a national movement to regulate racially-based hair discrimination. Nineteen states have signed on, including Oregon. She would like to better understand whether the district can be more explicit in our hiring and recruiting practices in letting the community know that THPRD won't discriminate based on hair style.
- ✓ General Manager Doug Menke noted that district staff would be happy to report back to the board regarding our current practices and protections in this area.

- ✓ Felicita Monteblanco commented that she is interested in hearing what the district is doing now in order to be in compliance, and exploring whether there is more to be done in reflection of the district's values.

### Bee City

- ✓ Barbie provided information regarding this submission, noting that although she doesn't know the extent of work that this designation would require, she would like to explore how the district can become more active in supporting pollinators, such as through the support of legislation limiting pesticide use and/or other protections.
- ✓ General Manager Doug Menke noted that district staff would be happy to report back to the board regarding our current efforts in supporting pollinators and learning whether more is desired by the board.

Felicita observed that many of these submissions appear to be policy issues and she wonders if they could be addressed collectively through allocating more resources toward the district's legislative efforts. For example, as legislative issues arise that speak to the district's values, additional resources could empower the district's lobbyists to draft and submit letters on the board's behalf and to be more proactive in general. This board is very engaged and has room to grow in the ways it can support its community and broaden its reach through legislative efforts. Securing the American Rescue Plan Act funds this past year was a great example of the results of such efforts.

- ✓ General Manager Doug Menke noted that if this is of interest to the board, district staff can explore what additional resources might be warranted.
- ✓ Barbie expressed agreement, noting that this is an insightful way to actualize the district's ability to more directly speak into policy and engage at the upstream level.

Heidi commented that some of these submissions could also fall under the purview of our advisory committees and she wonders if those committees might be a good resource to further research and vet some of these ideas. The committees also have grant funds available to them that could be a resource for improvements such as those related to pickleball.

- ✓ General Manager Doug Menke expressed agreement, noting that if it is the consensus of the board, the committees' feedback could be part of the information brought back to the board. He also referenced a discussion with President Ping regarding a proposed work session on the topic of park development that would provide a detailed overview of the process and all of the steps the district goes through to get from vacant land to developed park site. This work session could help inform several of these submissions.

Heidi referenced previous discussions by the Nature & Trails Advisory Committee on the topic of pollinators and what recommendations that committee may have for the district.

General Manager Doug Menke commented that there is already work being done in a lot of these areas and reporting that information back to the board will be helpful. A program development work session would also be helpful, as would a work session on code changes. After this additional, in-depth information has been provided, the board can then start targeting in on the specific focus areas to further pursue.

### **B. Committee Liaisons Updates**

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

- Recently visited Tualatin Hills Nature Park and observed the ongoing Clean Water Services sewer project taking place in the park. The signage was informative, and the area was kept as clear as possible. She thanked the district staff involved in this project.

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

- Attended the most recent Programs & Events Advisory Committee meeting, during which the committee welcomed its newest members and received updates on the topics of

preschool and child care programming and the district's financial aid policy. The committee will be discussing summer programming and events next.

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

- Attended the most recent Nature & Trails Advisory Committee meeting, during which the committee welcomed its newest members. The committee will be discussing its goals at their next meeting.
- Forwarded the latest Preschool for All PowerPoint presentation to the board members for their information and review.

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

- Expressed gratitude for the work of Eileen Kravetz, Executive Director for the Tualatin Hills Park Foundation.

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

**Barbie Minor moved that the board of directors approve consent agenda items (A) Minutes of January 12, 2022 Regular Board Meeting, (B) Monthly Bills, (C) Monthly Financial Statement, (D) Addendum to the Employment Agreement for the District General Manager, and (E) Resolution Authorizing Application to Local Government Grant Program. Heidi Edwards seconded the motion. Roll call proceeded as follows:**

<b>Alfredo Moreno</b>	<b>Yes</b>
<b>Felicita Monteblanco</b>	<b>Yes</b>
<b>Heidi Edwards</b>	<b>Yes</b>
<b>Barbie Minor</b>	<b>Yes</b>
<b>Tya Ping</b>	<b>Yes</b>

**The motion was UNANIMOUSLY APPROVED.**

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

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

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

- Financial Aid Policy
  - Juan Caez, financial aid specialist, shared recent updates the district has made to the financial aid policy, via a PowerPoint presentation, a copy of which was entered into the record.

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

The board members expressed appreciation for this work and thanked Juan for the informative presentation.

### **Agenda Item #9 – New Business**

#### **A. 2022 Legislative Platform & Update**

Aisha Panas, Park Services director, provided a brief update regarding the district's efforts in securing American Rescue Plan Act funding for three permanent restroom structures, noting that the paperwork has been submitted and the grant funds are anticipated soon. She introduced Kylie Grunow, state legislative consultant for the district, to provide an overview of the district's topic areas for the 2022 legislative short session via a PowerPoint presentation, a copy of which was entered into the record, and which included the following position statements proposed to guide the district's advocacy efforts:

- Local Agency Control & Authority
  - Maintain local agency control and authority to implement statewide policies within the context of agency and community needs.

- Request careful consideration of the full impact of mandates on park and recreation agencies and services, especially unfunded mandates.
- Systems Development Charges (SDCs)
  - THPRD proactively seeks to address our region's need for affordable housing through locally-designed efforts that apply to all cost impacts.
  - Building upon tools and policies developed by THPRD, maintain local agency autonomy on policy decisions regarding local SDC resources.
  - Preserve ability to utilize SDCs to ensure that new growth is financially self-sustaining.
  - Support efforts to secure state funding of infrastructure.
- COVID-19 Relief
  - Ensure that special districts, like THPRD, can participate in federal funding opportunities related to COVID-19.
  - Underscore the critical need for financial relief to special districts that have experienced unforeseen expenditures, decrease in revenue, or both, as a result of the COVID-19 health crisis.
- Funding
  - State and federal funding to support THPRD efforts to deliver child care and preschool programs.
  - State funding for parks & recreation and trails, including the preservation and enhancement of funding levels for Local Government Grant, state parks & recreation department, and other programs; as well as prioritizing parks & recreation in funding decisions by Connect Oregon and maintain ownership of decision-making.
  - Federal funding opportunities available through the Infrastructure Investment & Jobs Act and for climate resilience planning.

Kylie also provided a high-level overview of bills, themes, and trends observed during the first days of the short session, and offered to answer any questions the board may have.

Felicita Montebianco referenced the legislator meet-and-greet hosted by the district a few years ago and suggested that consideration be given to hosting another such event later this year in order to continue building these relationships prior to next year's long session. She may wish to add this concept to the board's Parking Lot.

Felicita asked if there are opportunities for the district within the Governor's workforce plan.

- ✓ Kylie replied that she will provide some additional information on this topic within the bill report that will be forwarded to the board after this evening's meeting.

Heidi Edwards referenced the potential for THPRD to benefit from increased funding of AmeriCorps in Oregon in further instituting our internships and volunteer services. She volunteered to assist in seeking out and evaluating these opportunities.

- ✓ Kylie replied that this is helpful information and that she appreciates any leads from the board and staff regarding potential funding resources for her to look into.

Felicita inquired about the timelines and steps to consider should the board wish to do something more proactive for next year's long session.

- ✓ Kylie replied that the deadline for bill concepts to be given to the legislative council to draft is generally sometime in mid-November. There are legislative days in September that provide a good opportunity for informational sessions to present the issue. If there is particular legislation or an idea that the board wishes to work on proactively, discussions should begin after the short session concludes in order to put a strong proposal together and secure partners over the summer. The concept would then be shopped to our legislators in order to head into September with a strong, fairly well-drafted proposal.

President Ping thanked Aisha and Kylie for their work in this area and the informative presentation.

**B. Sport Court at Mountain View Champions Park Concept Plan**

Gery Keck, Design & Development manager, and Matt Kilmartin, park planner, provided a detailed overview of the proposed concept plan for a sport court at Mountain View Champions Park, via a PowerPoint presentation, a copy of which was entered into the record. In November 2017, the district completed the Mountain View Champions Park bond project. However, in June 2015 and March 2017, the district had acquired two additional properties located directly adjacent to the park for future expansion. In October 2018, the board approved the use of SW Quadrant Youth Athletic Field bond project funds to develop a multi-purpose sport court at Mountain View Champions Park on the newly acquired properties. A public engagement process led to the preferred concept plan being presented for approval this evening that best reflects the inherent quality of the site and input from the community. Gery and Matt offered to answer any questions the board may have.

Felicita Monteblanco expressed support for this project and asked for additional information regarding the expansion opportunities mentioned.

- ✓ Matt described the potential expansion opportunities to the east for additional courts, and to the south for additional parking, including opportunities to improve the traffic flow.

Felicita commented that she appreciates the parking considerations being given to this expansion as this is a heavily-used site. She also appreciates the community outreach that was conducted.

**Alfredo Moreno moved that the board of directors approve the preferred concept plan for the Multi-Purpose Sport Court at Mountain View Champions Park bond improvement project. Heidi Edwards seconded the motion. Roll call proceeded as follows:**

<b>Barbie Minor</b>	<b>Yes</b>
<b>Felicita Monteblanco</b>	<b>Yes</b>
<b>Heidi Edwards</b>	<b>Yes</b>
<b>Alfredo Moreno</b>	<b>Yes</b>
<b>Tya Ping</b>	<b>Yes</b>

**The motion was UNANIMOUSLY APPROVED.**

**Agenda Item #10 – Adjourn**

There being no further business, the meeting was adjourned at 8:20 pm.

---

Tya Ping, President

---

Heidi Edwards, Secretary

Recording Secretary,  
Jessica Collins

Check #	Check Date	Vendor Name	Check Amount
87361	1/7/2022	COMMUNITY NEWSPAPERS INC	50.00
		<b>Advertising</b>	<b>\$ 50.00</b>
315819	1/19/2022	EASTSIDE PAVING INC	35,600.00
315862	1/26/2022	NORTHSIDE TRUCKS & EQUIPMENT	32,934.46
		<b>Capital Outlay</b>	<b>\$ 68,534.46</b>
87274	1/7/2022	SAVATREE, LLC	8,225.00
ACH	1/26/2022	NATIVE ECOSYSTEMS NW LLC	4,099.46
		<b>Capital Outlay - Bond - Natural Resources Projects</b>	<b>\$ 12,324.46</b>
315804	1/12/2022	NV5 / GEODESIGN INC / WHPACIFIC	3,469.00
		<b>Capital Outlay - Bond - Youth Athletic Field Development</b>	<b>\$ 3,469.00</b>
87236	1/7/2022	HOME DEPOT CREDIT SERVICES	279.72
ACH	1/19/2022	CARLSON TESTING INC	1,179.50
315857	1/26/2022	KONE INC	850.92
ACH	1/26/2022	OP SIS ARCHITECTURE LLP	10,613.38
		<b>Capital Outlay - Building Replacements</b>	<b>\$ 12,923.52</b>
315874	1/26/2022	TURF STAR WESTERN	67,463.20
		<b>Capital Outlay - Fleet Maintenance Replacements</b>	<b>\$ 67,463.20</b>
87326	1/7/2022	REXIUS FOREST BY PRODUCTS INC	2,070.00
315820	1/19/2022	FOREVER LAWN PORTLAND	2,809.14
		<b>Capital Outlay - Park &amp; Trail Replacements</b>	<b>\$ 4,879.14</b>
315782	1/5/2022	MOLINAS CONSTRUCTION COMPANY LLC	19,230.28
315783	1/5/2022	NORTHWEST GEOTECHNICAL CONSULTANTS INC	1,516.95
ACH	1/5/2022	ENVIRONMENTAL SCIENCE ASSOCIATES	7,620.00
87381	1/7/2022	TUALATIN VALLEY WATER DISTRICT	76.87
ACH	1/12/2022	LYDA EXCAVATING INC	106,376.18
ACH	1/26/2022	ENVIRONMENTAL SCIENCE ASSOCIATES	35,891.46
		<b>Capital Outlay - SDC - Park Development/Improvement</b>	<b>\$ 170,711.74</b>
87247	1/7/2022	PORTLAND GENERAL ELECTRIC	4,178.21
87280	1/7/2022	PORTLAND GENERAL ELECTRIC	34,378.61
87318	1/7/2022	PORTLAND GENERAL ELECTRIC	9,770.72
87351	1/7/2022	PORTLAND GENERAL ELECTRIC	6,262.79
87382	1/7/2022	PORTLAND GENERAL ELECTRIC	1,449.33
ACH	1/12/2022	PORTLAND GENERAL ELECTRIC (CLEAN WIND)	1,867.08
ACH	1/26/2022	PORTLAND GENERAL ELECTRIC (CLEAN WIND)	1,867.08
		<b>Electricity</b>	<b>\$ 59,773.82</b>
315767	1/3/2022	KAISER FOUNDATION HEALTH PLAN	245,627.69
315768	1/3/2022	MODA HEALTH PLAN INC	22,993.92
315770	1/3/2022	UNUM LIFE INSURANCE - LTC COMPANY OF AMERICA	9,081.61
315772	1/3/2022	UNUM LIFE INSURANCE - LTC COMPANY OF AMERICA	1,599.70
		<b>Employee Benefits</b>	<b>\$ 279,302.92</b>
315815	1/13/2022	PACIFICSOURCE ADMINISTRATORS INC	2,914.31
315816	1/13/2022	US BANK FBO: THPRD RETIREMENT PLAN	12,013.02
ACH	1/13/2022	MISSIONSQUARE RETIREMENT	41,324.97

Check #	Check Date	Vendor Name	Check Amount
ACH	1/13/2022	OREGON DEPARTMENT OF JUSTICE	1,077.31
315879	1/31/2022	PACIFICSOURCE ADMINISTRATORS INC	7,752.61
315881	1/31/2022	US BANK FBO: THPRD RETIREMENT PLAN	12,013.02
ACH	1/31/2022	THPRD - EMPLOYEE ASSOCIATION	7,901.76
ACH	1/31/2022	MISSIONSQUARE RETIREMENT	41,039.91
ACH	1/31/2022	OREGON DEPARTMENT OF JUSTICE	1,077.31
		<b>Employee Deductions</b>	<b>\$ 127,114.22</b>
ACH	1/5/2022	NORTHWEST NATURAL GAS COMPANY	20,733.87
ACH	1/12/2022	NORTHWEST NATURAL GAS COMPANY	8,899.96
ACH	1/26/2022	NORTHWEST NATURAL GAS COMPANY	4,371.01
		<b>Heat</b>	<b>\$ 34,004.84</b>
ACH	1/19/2022	PORTLAND ENERGY BASKETBALL LLC	2,990.00
		<b>Instructional Services</b>	<b>\$ 2,990.00</b>
315841	1/26/2022	BROWN & BROWN NORTHWEST	42,083.94
315870	1/26/2022	SPECIAL DISTRICTS ASSOCIATION OF OREGON	146,630.50
		<b>Insurance</b>	<b>\$ 188,714.44</b>
87226	1/7/2022	JOHNSON CONTROLS FIRE PROTECTION LP	901.37
87242	1/7/2022	FORKLIFT SERVICES OF OREGON	1,247.70
87248	1/7/2022	AIRGAS NORPAC INC	145.50
87274	1/7/2022	SAVATREE, LLC	825.00
87286	1/7/2022	HENDERSON TURF & WEAR INC	4,135.89
87290	1/7/2022	LES SCHWAB CENTRAL BILLING DEPARTMENT	1,060.47
87308	1/7/2022	AMAZON.COM	7.99
87354	1/7/2022	UNITED SITE SERVICES	8,454.56
87363	1/7/2022	COAST PAVEMENT SERVICES INC	9,229.31
87374	1/7/2022	GUARANTEED PEST CONTROL SERVICE CO INC	1,730.00
87376	1/7/2022	AMAZON.COM	15.98
87385	1/7/2022	WASTE MANAGEMENT OF OREGON INC	2,144.46
ACH	1/12/2022	ASH CREEK FOREST MANAGEMENT LLC	2,950.00
315857	1/26/2022	KONE INC	1,023.36
ACH	1/26/2022	COLT REMODELING & TREE SERVICE	2,750.00
		<b>Maintenance Services</b>	<b>\$ 36,621.59</b>
87226	1/7/2022	JOHNSON CONTROLS FIRE PROTECTION LP	332.00
87236	1/7/2022	HOME DEPOT CREDIT SERVICES	607.30
87248	1/7/2022	AIRGAS NORPAC INC	8,938.84
87251	1/7/2022	OFFICE DEPOT INC	164.24
87286	1/7/2022	HENDERSON TURF & WEAR INC	528.99
87308	1/7/2022	AMAZON.COM	525.42
87309	1/7/2022	HOME DEPOT CREDIT SERVICES	935.73
87332	1/7/2022	TENNANT SALES & SERVICE COMPANY	1,393.62
87353	1/7/2022	STEP FORWARD ACTIVITIES INC	5,574.40
87360	1/7/2022	WILBUR ELLIS COMPANY	3,255.17
87367	1/7/2022	MUSCO SPORTS LIGHTING LLC	2,650.00
315813	1/12/2022	WALTER E NELSON COMPANY	1,926.60
315832	1/19/2022	WALTER E NELSON COMPANY	2,334.05
315877	1/26/2022	WALTER E NELSON COMPANY	2,614.44
		<b>Maintenance Supplies</b>	<b>\$ 31,780.80</b>

Check #	Check Date	Vendor Name	Check Amount
ACH	1/5/2022	SMITH DAWSON & ANDREWS	3,000.00
		<b>Miscellaneous Other Services</b>	<b>\$ 3,000.00</b>
87251	1/7/2022	OFFICE DEPOT INC	873.68
87308	1/7/2022	AMAZON.COM	78.53
87309	1/7/2022	HOME DEPOT CREDIT SERVICES	57.38
87343	1/7/2022	AT&T MOBILITY	172.92
87364	1/7/2022	RICOH USA INC	1,465.00
87376	1/7/2022	AMAZON.COM	124.64
		<b>Office Supplies</b>	<b>\$ 2,772.15</b>
ACH	1/5/2022	LITHTEX INC	19,649.01
		<b>Postage</b>	<b>\$ 19,649.01</b>
87361	1/7/2022	COMMUNITY NEWSPAPERS INC	9,416.00
		<b>Printing &amp; Publication</b>	<b>\$ 9,416.00</b>
315786	1/5/2022	TRUPP HR INC	3,368.75
ACH	1/5/2022	TALBOT KORVOLA & WARWICK LLP	2,500.00
87348	1/7/2022	NATIONAL RECREATION AND PARK ASSOCIATION	1,875.00
87373	1/7/2022	MILLER NASH GRAHAM & DUNN LLP	6,466.00
315806	1/12/2022	PROVIDENCE HEALTH & SERVICES OREGON	4,603.05
315879	1/31/2022	PACIFICSOURCE ADMINISTRATORS INC	670.00
		<b>Professional Services</b>	<b>\$ 19,482.80</b>
315779	1/5/2022	HAGE FINANCIAL SERVICES	4,344.00
87251	1/7/2022	OFFICE DEPOT INC	11.89
87256	1/7/2022	MINDS ON EDUCATION INC	2,621.15
87308	1/7/2022	AMAZON.COM	533.05
87335	1/7/2022	AMERICAN RED CROSS HEALTH & SAFETY SERVICES	1,680.00
87364	1/7/2022	RICOH USA INC	138.71
87376	1/7/2022	AMAZON.COM	877.94
87389	1/7/2022	4IMPRINT INC	1,291.92
315790	1/12/2022	BEAVERTON SCHOOL DISTRICT #48	3,734.07
ACH	1/26/2022	HEAD/PENN RACQUET SPORTS	1,347.26
		<b>Program Supplies</b>	<b>\$ 16,579.99</b>
87270	1/7/2022	PRIDE DISPOSAL COMPANY	1,331.99
87385	1/7/2022	WASTE MANAGEMENT OF OREGON INC	5,823.59
		<b>Refuse Services</b>	<b>\$ 7,155.58</b>
87236	1/7/2022	HOME DEPOT CREDIT SERVICES	143.00
87309	1/7/2022	HOME DEPOT CREDIT SERVICES	39.10
87364	1/7/2022	RICOH USA INC	3,635.20
		<b>Rental Equipment</b>	<b>\$ 3,817.30</b>
315850	1/26/2022	HARSCH INVESTMENT PROPERTIES LLC	3,825.07
		<b>Rental Facility</b>	<b>\$ 3,825.07</b>
315800	1/12/2022	HARRIS WORK SYSTEMS	1,069.44
		<b>Small Furniture &amp; Equipment</b>	<b>\$ 1,069.44</b>



Check #	Check Date	Vendor Name	Check Amount
87218	1/7/2022	SHI INTERNATIONAL CORPORATION	1,959.60
87233	1/7/2022	AVERTIUM LLC	2,200.00
87378	1/7/2022	GOVERNMENTJOBS.COM INC	19,002.00
315797	1/12/2022	ELEVATE TECHNOLOGY GROUP	2,925.00
		<b>Technical Services</b>	<b>\$ 26,086.60</b>
87335	1/7/2022	AMERICAN RED CROSS HEALTH & SAFETY SERVICES	40.00
87348	1/7/2022	NATIONAL RECREATION AND PARK ASSOCIATION	332.02
		<b>Technical Training</b>	<b>\$ 372.02</b>
87343	1/7/2022	AT&T MOBILITY	8,176.27
87352	1/7/2022	ALLSTREAM BUSINESS US	5,980.90
		<b>Telecommunications</b>	<b>\$ 14,157.17</b>
315773	1/5/2022	CARSON OIL INC	1,254.16
315817	1/19/2022	CARSON OIL INC	2,237.22
		<b>Vehicle Gas &amp; Oil</b>	<b>\$ 3,491.38</b>
87339	1/7/2022	BEAVERTON , CITY OF	4,676.58
87377	1/7/2022	BEAVERTON , CITY OF	10,597.83
87380	1/7/2022	BEAVERTON , CITY OF	7,283.68
87381	1/7/2022	TUALATIN VALLEY WATER DISTRICT	19,799.65
87383	1/7/2022	BEAVERTON , CITY OF	4,756.07
		<b>Water &amp; Sewer</b>	<b>\$ 47,113.81</b>
<b>Grand Total</b>			<b>\$ 1,278,646.47</b>



## Tualatin Hills Park & Recreation District

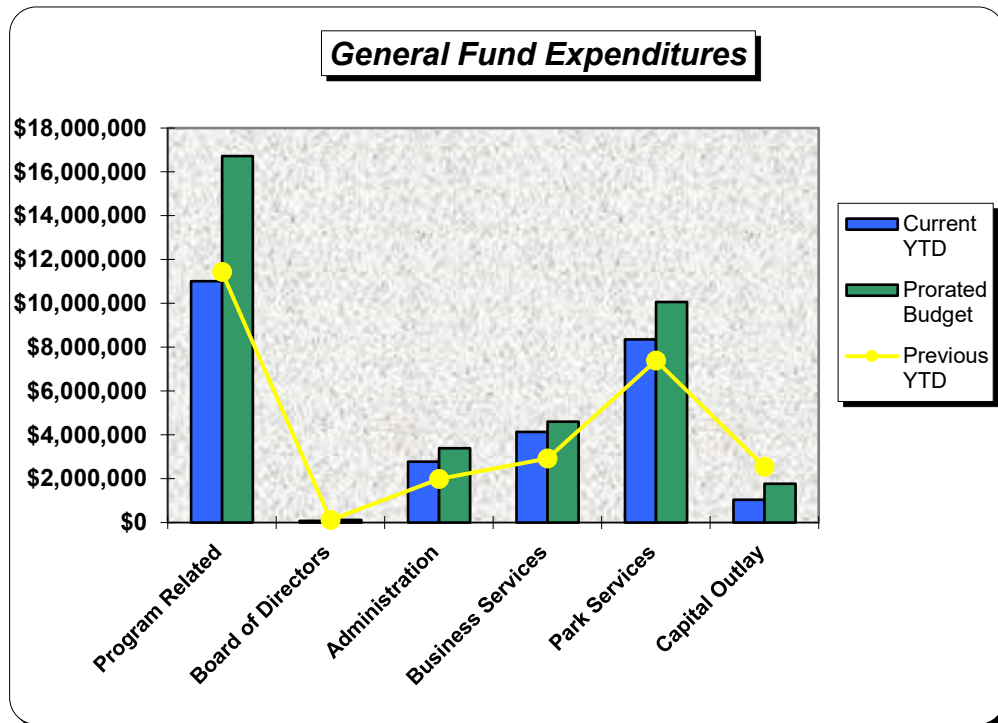
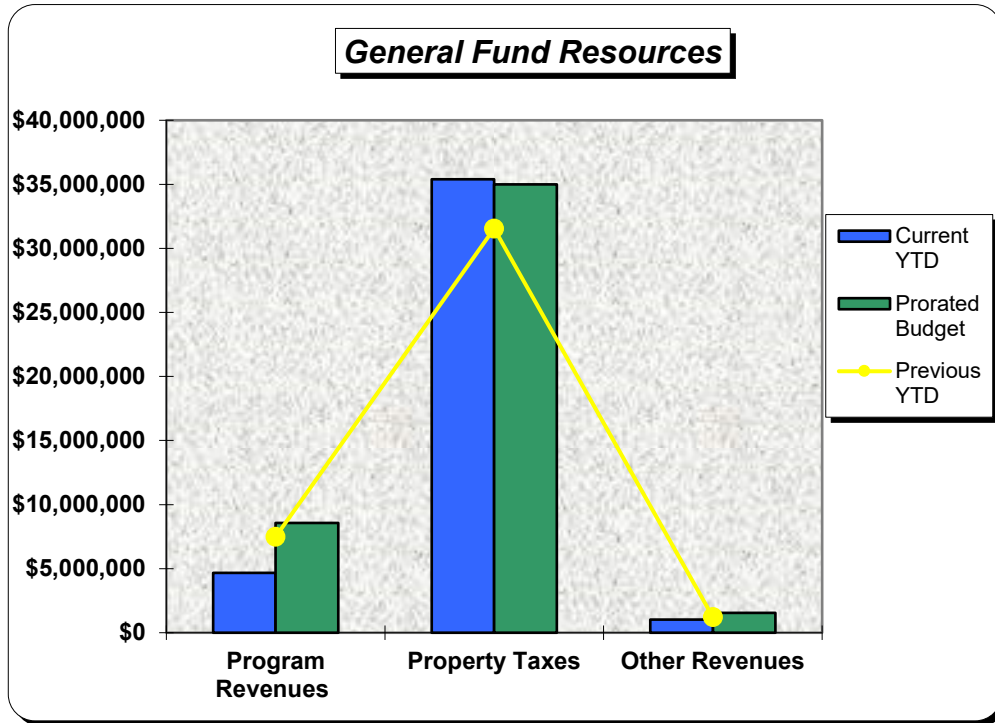
General Fund Financial Summary  
January, 2022

	<i>ACTUAL</i>		<i>BUDGET</i>		
	<i>Current Month</i>	<i>Year to Date</i>	<i>Year to Date</i>	<i>% YTD Actual to Budget</i>	<i>Full Fiscal Year</i>
<b>Program Resources:</b>					
Aquatic Centers	\$ 62,957	\$ 632,961	\$ 2,077,160	30.5%	\$ 3,698,641
Tennis Center	107,057	570,867	761,271	75.0%	1,238,412
Recreation Program	155,411	1,768,995	3,481,436	50.8%	5,124,465
Sports & Inclusion Services	138,406	1,688,475	2,244,899	75.2%	3,802,679
<b>Total Program Resources</b>	<b>463,831</b>	<b>4,661,299</b>	<b>8,564,765</b>	<b>54.4%</b>	<b>13,864,197</b>
<b>Other Resources:</b>					
Property Taxes	388,449	35,396,354	35,000,132	101.1%	36,714,068
Interest Income	15,383	87,131	144,772	60.2%	300,000
Facility Rentals/Sponsorships	301,377	485,863	498,046	97.6%	663,300
Grants	7,625	238,358	484,927	49.2%	1,942,719
Miscellaneous Income	1,232	209,097	412,095	50.7%	706,448
<b>Total Other Resources</b>	<b>714,066</b>	<b>36,416,803</b>	<b>36,539,972</b>	<b>99.7%</b>	<b>40,326,535</b>
<b>Total Resources</b>	<b>\$ 1,177,898</b>	<b>\$ 41,078,102</b>	<b>\$ 45,104,737</b>	<b>91.1%</b>	<b>\$ 54,190,732</b>
<b>Program Expenditures:</b>					
Recreation Administration	25,674	421,203	672,162	62.7%	1,053,697
Aquatic Centers	172,241	1,755,234	4,114,002	42.7%	6,803,811
Tennis Center	70,110	651,887	743,014	87.7%	1,165,327
Recreation Centers	377,561	4,765,662	6,709,049	71.0%	10,296,643
Sports & Inclusion Services	293,230	3,411,541	4,490,169	76.0%	7,039,674
<b>Total Program Related Expenditures</b>	<b>938,817</b>	<b>11,005,527</b>	<b>16,728,396</b>	<b>65.8%</b>	<b>26,359,152</b>
<b>General Government Expenditures:</b>					
Board of Directors	557	77,860	120,860	64.4%	304,755
Administration	235,552	2,783,915	3,393,508	82.0%	5,158,127
Business Services	435,245	4,131,841	4,596,809	89.9%	7,263,148
Park Services	783,802	8,353,513	10,070,836	82.9%	15,451,400
Capital Outlay	92,318	1,037,928	1,774,769	58.5%	5,301,625
Contingency/Capital Replacement Reserve/Transfer Out	-	-	-	0.0%	4,779,000
<b>Total Other Expenditures:</b>	<b>1,547,475</b>	<b>16,385,058</b>	<b>19,956,782</b>	<b>82.1%</b>	<b>38,258,055</b>
<b>Total Expenditures</b>	<b>\$ 2,486,293</b>	<b>\$ 27,390,585</b>	<b>\$ 36,685,178</b>	<b>74.7%</b>	<b>\$ 64,617,207</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ (1,308,395)</b>	<b>\$ 13,687,517</b>	<b>\$ 8,419,559</b>	<b>162.6%</b>	<b>\$ (10,426,475)</b>
<b>Beginning Cash on Hand</b>		21,268,152	10,426,475	204.0%	10,426,475
<b>Ending Cash on Hand</b>		<b>\$ 34,955,669</b>	<b>\$ 18,846,034</b>	<b>185.5%</b>	<b>\$ -</b>

# Tualatin Hills Park and Recreation District

## General Fund Financial Summary

January, 2022





# MEMORANDUM

**DATE:** February 22, 2022  
**TO:** Doug Menke, General Manager  
**FROM:** Christine Hoffmann, Human Resources Director  
**RE:** **Resolution Amending District Compiled Policies Chapter 6 – Finance**

---

## Introduction

The district's financial policy, as contained in Chapter 6 of the District Compiled Policies (DCP 6), needs to be amended to incorporate updated policies and guidelines associated with retirement plan funding. DCP 6 was last amended on January 13, 2021 to include section 6.08, Retirement Funding Plan.

## Background

The district's financial policies contained in DCP 6.02 through 6.06 were developed in 2005 as part of the development of the Long-term Financial Plan (LTFP). In 2019, the policy was amended to add DCP 6.07, Capital Replacement Reserve Fund. DCP 6.07 was suspended effective January 14, 2020, through June 30, 2025. In 2021, the policy was amended to include 6.08 to outline provisions associated with the retirement plan funding.

The Government Finance Officers Association (GFOA) has developed best practices for sustainable funding practices for defined benefit pensions. Under these best practices, GFOA recommends that in order to ensure sustainability, governments providing defined benefit retirement plans should adopt a funding policy with a target funded ratio of 100 percent or more.

The policies and guidelines are intended to work together as follows:

- Policies are intended to make a broad statement of purpose. The proposed amendment includes recommended policy statements that are intended to address Retirement Plan Funding.
- Working Guidelines are intended to provide specificity to the policy statement. The proposed guidelines may provide multiple working guidelines for a given policy.

The proposed policies and working guidelines include the following:

- Funding of the retirement trust at a fixed amount to address the plans current underfunded status, until the plan is fully funded.
- Funding the retirement trust on a go-forward basis, once the plan reaches fully funded status.

## Proposal Request

Staff is requesting that the board of directors amend DCP 6 to include the proposed updates to DCP 6.08. Attached is a redline version of DCP 6, which contains the proposed updates to section 6.08, labeled as Appendix A, and the GFOA best practices guide *Pension Funding: A Guide for Elected Officials*, labeled as Appendix B, which identify the proposed addition of DCP 6.08 and the best practice recommendations associated with funding plans.

The proposed policy and working guidelines have been reviewed by district legal counsel and the plan's actuary.

**Outcomes of Proposal**

The amendment to DCP 6 follows best practices in retirement plan funding and provides sustainability for the district in relation to funding the liabilities of the defined benefit retirement plan. The downside to this proposal is that funds provided for retirement plan funding could otherwise be used to fund other district spending in the short term, but in the long term, the retirement plan liabilities must be funded by the district.

**Action Requested**

Board of directors' approval of Resolution 2022-02, amending DCP 6 to include updates to 6.08, Retirement Funding Plan.

## DISTRICT COMPILED POLICIES

## CHAPTER 6 – FINANCE

## 6.01 Fees and Charges

- (A) The manager will establish fees for District services based on policy guidelines established by the Board. These policy guidelines include:
- (1) Fees will be calculated to achieve the desired level of cost recovery based on direct cost for each service type.
  - (2) Fees will be established for out-of-district users of District services that are equitable with fees for District residents recognizing the contribution made by District residents through property taxes.
  - (3) Appropriate fee discounts will be established for select user groups including seniors, youth, patrons with disabilities, and the military. Only District residents will be eligible for fee discounts. Only one discount may be applied to each fee.
  - (4) The “THPRD Scholarship Program” will provide accommodation for low-income District residents in the form of a limited amount of user fee waivers.
  - (5) Fees will periodically be compared against similar fees for both public and private sector providers.
  - (6) Fees will be adjusted and implemented, as necessary, to ensure continued equity, consistency and fairness.
- (B) The Board will review District fee policy as needed to ensure fees are in line with these guidelines.

## 6.02 Debt Policies

- (A) The District use of non-general obligation supported debt should not negatively impact future operations.

*Working Guidelines: The District should not issue any new non-general obligation debt until other financial targets are met, unless the source of future annual debt service is identified, with preference toward using debt for projects that provide cost savings or revenue enhancements.*

- (B) The District use of non-general obligation debt should provide an appropriate matching of the benefits provided to the cost of the debt service.

## DISTRICT COMPILED POLICIES

- (1) Working Guidelines – use of debt: *Non-general obligation debt should be used for projects that provide savings or revenue enhancements that meet or exceed the debt service costs, and for land acquisition or capital improvements. Non-general obligation debt may be used to finance capital replacements in an emergency situation.*
- (2) Working Guidelines – term of debt: *The term of non-general obligation debt should not exceed 100% of the weighted average life of the projects being funded.*

**6.03 Minimum Fund Balances / Reserves**

- (A) The District should maintain an appropriate level of ending fund balance in the General Operating Fund to provide financial stability and minimize service disruptions.

*Working Guidelines: The District should maintain ending general operating fund balance levels of 10 percent of operating expenses. In any year in which the District is not at the targeted fund level, the budgeted contingency or unappropriated ending fund balance will be increased by 1% of property tax revenues.*

- (B) The District should measure its obligation for replacement of assets and ensure that replacements are managed in a manner that does not negatively impact District services.
  - (1) Working Guidelines – measurement of replacement obligation: *The District should measure the replacement obligation based on deferred replacements (i.e. backlog) for both major and routine replacements plus percentage of life used for major replacements.*
  - (2) Working Guidelines – prioritization of maintenance replacements funding: *The District should priority fund all major items replacements (subject to condition of asset deferrals) a minimum of \$350,000 of routine replacements, and fund the balance of routine replacements based on available funding.*

**6.04 Cost Recovery**

- (A) The District should establish consistent guidelines to measure the full cost of District programs and capital projects.
  - (1) Working Guidelines – operating programs: *The District will measure the cost of providing services for both the direct cost and indirect cost. The direct cost includes all the specific identifiable expenses (fixed and variable) associated with providing a service, program or facility; these*

## DISTRICT COMPILED POLICIES

*costs would not exist without the service or program. The indirect cost encompasses overhead (fixed and variable) including the administrative cost of the District; these costs would exist without any of the specific services or programs.*

(2) Working Guidelines – capital projects: *The District should measure the cost of capital projects based on the direct external cost plus the full cost (including indirect cost allocations) of District staff time to manage the projects.*

(B) The District should maintain fee policies that utilize the measurement of cost recovery / subsidy of District programs subject to other District goals.

*Working Guidelines: The desired level of cost recovery of direct costs will be based on the level of public versus private benefit the service provides as sorted by into five tiers:*

- (1) *Tier 5, mostly individual benefit, will have desired cost recovery of 200%,*
- (2) *Tier 4, considerable individual benefit, will have desired cost recovery of 150%,*
- (3) *Tier 3, individual and community benefit, will have desired cost recovery of 100%.*
- (4) *Tier 2, considerable community benefit, will have desired cost recovery of 75%,*
- (5) *And Tier 1, mostly community benefit, will have little to no cost recovery from fees.*

*Categories of District services have been sorted and assigned a cost recovery tier through the Service and Financial Sustainability Assessment. Service categories can move between tiers, if necessary, but only upon completion of an established review process with criteria consistent with those that drove the initial tier assignment.*

(C) The District should recognize cost recovery of internal support functions for activities funded by special or restricted funds to ensure that there are no hidden interfund subsidies.

*Working Guidelines: The District should charge the cost of staff support to capital projects, and should recognize an interfund reimbursement so that all capital costs are borne by the capital projects fund.*

## 6.05 Cost / Benefit Analysis

The District should establish a consistent methodology of measuring cost / benefit analysis that can be used for proposed capital expansion or acquisitions.



## DISTRICT COMPILED POLICIES

Working Guidelines: *The District should assess cost / benefit based on net present value of net financial returns using a discount rate equal to the District current borrowing rate.*

**6.06 Financial Goal Measurement**

- (A) The District should establish, through the long-term financial planning process, financial goals and strategies and should periodically review these goals and strategies.

Working Guidelines: *The District should review the goals and strategies annually as part of the Board of Directors annual goals and objectives.*

- (B) The District should periodically measure progress toward financial goals.

Working Guidelines: *The District should develop an annual reporting process for measuring progress toward financial goals.*

**6.07 Capital Replacement Reserve Fund (Suspended effective January 14, 2020)**

- (A) The District will create and maintain a separate Capital Replacement Reserve Fund for the purpose of funding life cycle repair/replacement projects for the District's capital assets (Goal 2 from the District's Service and Financial Sustainability Plan, 2013).

- (B) The District will establish a target funding level for the reserve fund that is adequate to fund identified replacements as they come due.

(1) Working Guidelines – funding level: *The reserve fund target funding level should be based on the aggregate cost of replacement multiplied by the percentage of asset life expired as of the date of the target calculation.*

(2) Working Guidelines – target funding: *The assets to be used to calculate the reserve fund target funding level will be all assets that the District classifies as Major Replacements assets.*

- (C) The District will fund the Capital Reserve fund using general operating revenues at an amount necessary to maintain the funding target.

(1) Working Guidelines – Funding to target: *Until the Capital Reserve fund is funded at the reserve fund target funding level, the District will transfer funds into the reserve fund at an amount sufficient to reach the reserve fund target*

## DISTRICT COMPILED POLICIES

*funding level by the end of fiscal year 2024/25. Funding of the reserve will be not less than a net of \$850,000 each fiscal year.*

- (2) Working Guidelines – Funding after meeting target: *Once the Capital Reserve fund is funded at the Target funding level, the District will fund the reserve at an annual amount necessary to maintain the balance at the reserve fund target funding level.*
- (D) The District will utilize replacement funds to fund replacements included in the target balance calculation.
  - (1) Working Guidelines: *The capital replacement reserve will cover the full cost of the applicable asset replacement, even if the actual cost exceeds the amount set aside in the reserve.*
  - (2) Working Guidelines: *The timing of actual replacements using replacement reserve funds will be based on an actual condition of asset assessment, and not solely based on an estimated useful life.*
  - (3) Working Guidelines: *The capital replacement reserve fund can only be expended for the replacement of assets in the target balance calculation.*
- (E) Any use of the replacement reserve fund that exceeds the funded balance for that item will be repaid to the reserve by the general fund.
  - (1) Working Guidelines: *Repayment of an excess payment by the reserve fund will be established each year through the budget process.*

### 6.08 Retirement Plan Funding

- (A) The District will ensure contribution levels that, at a minimum, provide funding of the Tualatin Hills Park & Recreation District Retirement Plan Trust ~~Fund~~ (“the Plan”) to ensure sufficient assets to pay benefits on an ongoing basis.

## DISTRICT COMPILED POLICIES

- (B) The recommended contribution amount, referred to as the Actuarially Determined Contribution (ADC) will be reviewed annually in consultation with the Plan's actuary, as part of the annual Plan actuarial valuation.
- (1) Working Guidelines: *The ADC should be determined in a manner intended to uphold the principle of intergenerational equity to the extent feasible, with each generation of district taxpayers and patrons funding the retirement benefits of the district employees providing them services.*
  - (2) Working Guidelines: *The ADC should be calculated in a manner ~~to first achieve and then maintain a~~ such that the ADC amount is never less than the amount projected as appropriate to achieve 100% funded status of the Plan within ten years, if actual future experience matches the actuarial valuation assumptions informing the ADC calculation and contributions are made each year in accordance with the policy.*
  - (3) Working Guidelines: *The ADC will be considered the minimum funding amount for the upcoming year. Funding amounts will be determined via the annual budget process and may exceed the ADC.*
  - (4) Working Guidelines: *Based upon the results of the July 1, ~~2020-2021~~ actuarial valuation and following recommendations of the Plan's actuary, the ADC will ~~remain at \$8,500,000, be \$3,900,000 for the 2022-2023 fiscal year, based on an actuarial projection that annual contributions at that level will achieve 100% plan funded status by July 1, 2032. The annual contribution will remain at least at that \$3,900,000 level until the Plan reaches a funded status near 100% or until potential modification of the ADC via the annual review process. The majority of the \$8,500,000 contribution is funding retirement benefits attributable to service performed prior to July 1, 2020 by district employees.~~*
  - (5) Working Guidelines: *Once the Plan is at or near 100% funded status, the ADC will be set at a level designed to maintain that funded status. ~~At a minimum, the ADC shall be set at a level that avoids projected negative amortization. Projected negative amortization occurs if the Plan's unfunded actuarial liability is projected to increase,~~ if the ADC is made in full and actual future experience matches the actuarial assumptions informing the ADC calculation. When the Plan is at or near 100% funded status, the ADC calculation methodology should consider inclusion of a "rainy day" margin based on the advice of the actuary. Such a margin would be to mitigate the potential effect on contribution levels of subsequent actual plan experience being less favorable than the actuarial assumptions.*
  - (1) Working Guidelines: *In calculating the ADC, the assumption for average long-term future annual investment return assumption will be informed by the Plan's*

## DISTRICT COMPILED POLICIES

*target asset allocation policy. The assumption will be evaluated annually for reasonableness based on the opinion of the Plan's actuary, as informed by the capital market outlook over a long--time horizon, of the Plan's retained investment consultant.*



# PENSION FUNDING: A Guide for Elected Officials

Report from the Pension Funding Task Force 2013

**Issued by:**

- National Governors Association (NGA)
- National Conference of State Legislatures (NCSL)
- The Council of State Governments (CSG)
- National Association of Counties (NACo)
- National League of Cities (NLC)
- The U.S. Conference of Mayors (USCM)
- International City/County Management Association (ICMA)
- National Council on Teacher Retirement (NCTR)
- National Association of State Auditors, Comptrollers and Treasurers (NASACT)
- Government Finance Officers Association (GFOA)
- National Association of State Retirement Administrators (NASRA)

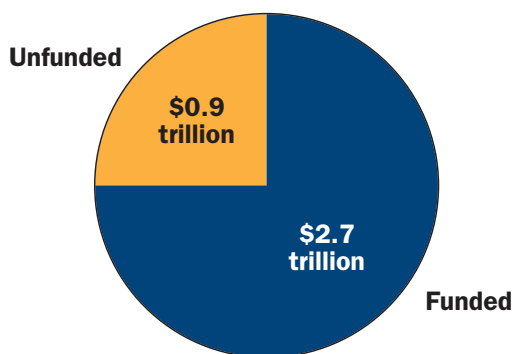


# PENSION FUNDING: A Guide for Elected Officials

## Introduction

Defined benefit pension plans have a long history in public sector compensation. These plans are typically funded through a combination of employer and employee contributions and earnings from investments. Public pension plans hold more than \$3 trillion in assets in trust on behalf of more than 15 million working and 8 million retired state and local government employees and their surviving family members. The pie chart below illustrates the 2011 funded status of 109 state-administered plans and 17 locally administered plans. These plans represent 85 percent of total state and local government pension assets and members.

**Figure 1.** *Funding of Aggregate Pension Liability, 2011*



Source: BC-CRR Estimates based on *Public Plans Database (PPD)*.

The value of securities held by public and private retirement plans declined significantly following the economic crisis of 2008–2009, causing an increase in unfunded pension liabilities. The range of those unfunded public pension liabilities varies widely among governments. These same governments also have enacted major changes in their retirement plans over the past decade. Today, some public pension plans are well funded, while others have seen their funded status decline.

Now another change is on the horizon: new pension accounting standards issued by the Governmental Accounting Standards Board (GASB) in 2012. GASB Statement No. 67, *Financial Reporting for Pension Plans*, takes effect for pension plan fiscal years beginning after June 15, 2013 (fiscal years ending on or after June 30, 2014). GASB Statement No. 68, *Accounting and Reporting for Pensions*, applies to employers (and contributing nonemployers) in fiscal years beginning after June 15, 2014 (fiscal years ending on or after June 30, 2015).

These new accounting standards will change the way public pensions and their sponsoring governments report their pension liabilities. In particular, the new standards no longer provide guidance on how to calculate the actuarially determined annual required contribution (ARC), which many governments have used not only for accounting, but also to budget their pension plan contribution each year. In fact, these new GASB accounting standards end the relationship between pension accounting and the funding of the ARC.

In addition to GASB's new accounting standards, policymakers should be aware that rating agencies such as Moody's may use yet another set of criteria to assess the impact of pension obligations on the creditworthiness of a municipal bond issuer. If the ratings agencies publicize their pension calculations, state and local officials would be faced with the challenge of interpreting three sets of pension numbers: an accounting number to comply with the GASB's financial reporting requirements, an actuarial calculation to determine funding requirements for budgeting purposes, and a financial analysis figure produced by bond rating agencies to evaluate and compare issuers of municipal debt.

This guide provides key facts about public pension plans, why it is essential to have a pension funding policy, a brief overview of the new GASB standards, and which issues state and local officials need to address. The guide also offers guidance for policy makers to use when developing their pension plan's funding policy.

## Pension funding background

In the 1970s, it was not uncommon for state and local governments to fund their pensions on a pay-as-you-go basis. Following the passage of ERISA, which set private sector funding requirements, state and local officials took steps to fully advance-fund their pensions. They were further encouraged to meet their actuarial funding obligations by new accounting and reporting standards issued by the GASB in 1986.

The trend to improve pension funding continued over the next decade. When the GASB issued Statements 25 and 27 in 1994, employers were required to disclose information on plan assets and liabilities in their financial reports. More important, to comply with GASB, employers also had to disclose their actuarially determined ARC and the percentage of the ARC the employer actually paid. The GASB defined the ARC to include the normal cost of pensions for today's employees plus a contribution to pay for any unfunded liabilities, typically amortized over a maximum 30-year period. Paying the full ARC has been an important measure of whether or not a pension plan is on track to fund its pension promises.

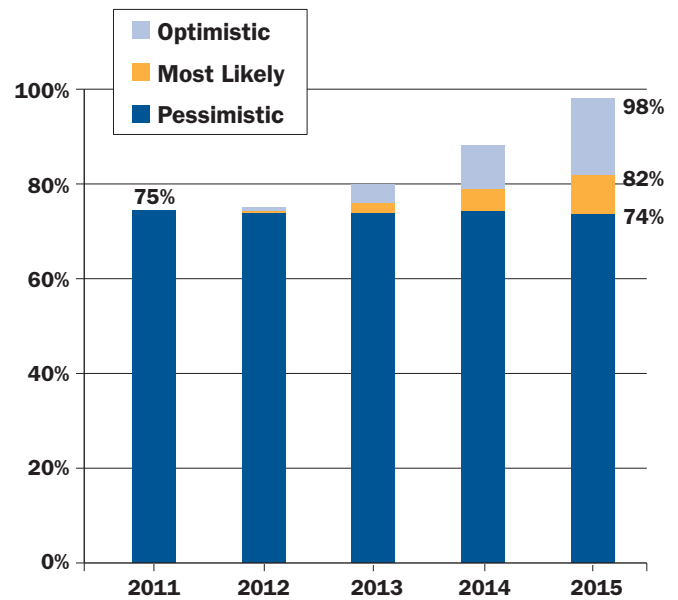
By the turn of the century, public pensions were as well funded as private pensions. In fact, most public plans were nearly 100 percent funded in 2000. Unfortunately, the last decade of economic upheaval and the wide swings in the stock market have reduced pension assets in both public and private plans.

In 2011, the estimated aggregate ratio of assets to liabilities slipped to 75 percent<sup>1</sup>. State and local officials have stepped up their efforts to restore pension funding. According to the National Conference of State Legislatures, 44 states have enacted major changes in state retirement plans from 2009–2012.<sup>2</sup> Changes have included increases in employee contributions to pension plans, longer vesting periods, reduced benefit levels, higher retirement ages, and lower cost-of-living adjustments. Some modifications may apply to new workers only, while others affect current employees and/or retirees.

## Pension funding policies

A variety of state and local laws and policies guide decisions concerning pension funding practices. Many state and local governments have passed legislation that stipulates how pensions should be funded. Others

**Figure 2.** Projected State and Local Funding Ratios Under Three Scenarios, 2011–2015



Source: BC-CRR estimates for 2011–2015 based on *Public Plans Database* (PPD).

have policies that address how pension assets are to be invested or if pension reserves must be maintained.

Generally speaking, employers with well-funded pension plans take a long-term approach to estimating investment returns, adjust their demographic and other assumptions as needed, and consistently pay their annual required contribution in full.

A clear pension funding policy is important because it:

- Lays out a plan to fund pensions;
- Provides guidance in making annual budget decisions;
- Demonstrates prudent financial management practices;
- Reassures bond rating agencies; and
- Shows employees and the public how pensions will be funded.

## GASB's new approach

Under prior GASB statements, there was a close link between accounting and funding measures. That link has now been broken. The new GASB standards

1 Munnell, Alicia H., Aubrey, Jean-Pierre, Hurwitz, Josh, Medinica, Madeline, and Quinby, Laura, "The Funding of State and Local Pensions: 2011–2015," Center for State and Local Government Excellence, May 2012.

2 Snell, Ron, "State Retirement Legislation 2009–2012," National Conference of State Legislatures, July 31, 2012.



focus entirely on accounting measurements of pension liabilities and no longer on how employers fund the cost of benefits or calculate their ARC. This is a significant change for government employers because the ARC historically served as a guide for policy makers, employees, bond rating agencies and the public to determine whether pension obligations were being appropriately funded. The ARC also often was used to inform budget decisions.

Today, employers report a liability on the face of their financial statements only if they fail to fully fund their ARC (just as a homeowner would report a liability only for mortgage payments in arrears). Thus, many government employers today do *not* report a liability for pensions on the face of their financial statements. However, if the plan they sponsor does have an unfunded pension liability, it is reported in the notes to the financial statements, which are considered an integral part of financial reporting. In contrast, under the new GASB standards, employers will report their unfunded pension liability on the face of their financial statements, even if they fully fund each year's ARC (just as a homeowner would report a mortgage liability even if all monthly mortgage payments are paid on time, in full). Thus, in the future, all employers will report any unfunded pension liability on the face of their financial statements, and that amount may be substantial for many.

Furthermore, those seeking to know how much an employer should be contributing each year to the pension plan and how much the employer actually contributed (funding information) today can find that information in the employer's financial report. In contrast, under the new GASB pension accounting standards, employers will no longer *automatically* be required to obtain an actuarially determined ARC and then include information concerning that amount and actual employer contributions in their financial report.

## Filling the gap in funding guidance

Because the GASB's new standards focus entirely on how state and local governments should account for pension liabilities and no longer focus on how employers fund the costs of benefits or calculate their ARC, a new source of guidance is needed.

To help fill that gap, the national associations representing local and state governments established a Pension Funding Task Force (Task Force) to develop policy guidelines.

The "Big 7" (National Governors Association, National Conference of State Legislatures, Council of State Governments, National Association of Counties, National League of Cities, U.S. Conference of Mayors, and the International City/County Management Association) and the Government Finance Officers Association established a pension funding task force in 2012. The National Association of State Auditors, Comptrollers and Treasurers; the National Association of State Retirement Administrators; and the National Council on Teacher Retirement also serve on it. The Center for State and Local Government Excellence is the convening organization for the Task Force.

The Task Force has monitored the work of the actuarial community and the rating agencies, as well as considered recommendations from their own organizations to develop guidelines for funding standards and practices and to identify methods for voluntary compliance with these standards and practices.

The actuarial and finance communities have been working on the pension funding issues and will be invaluable resources as governments make needed changes. Indeed, the California Actuarial Advisory Panel and the Government Finance Officers Association have issued guidelines consistent with the Task Force's recommendations, but with a greater level of specificity. The Conference of Consulting Actuaries is also preparing similar guidance. State and local officials are encouraged to review the guidelines and best practices of these organizations.

It also is important to note that some governments with well-funded pension plans will determine that they need to make few, if any, changes to their funding policies, while others may face many challenges. Keep in mind that changes can be made over time. A transition plan can address changes that may need to be phased in over a period of years. For example, an employer or retirement board that currently amortizes its unfunded liabilities over 30 years could adopt a transition plan to continue that schedule (as a fixed, decreasing period) for current unfunded liabilities and to amortize any new unfunded liabilities over 25 years. In five years, that pension plan would have completed its transition to a 25-year amortization period.

In many cases, governments will need to strike a balance between competing objectives to determine the most appropriate timeframe in which to meet their goals.

## Task force recommendations

States and localities have established distinct statutory, administrative and procedural rules governing

how retirement benefits are financed. While nothing in the new GASB standards or the possible credit rating agency changes *requires* a change in funding policy, the Task Force recommends pension funding policies be based on the following five general policy objectives:

1. Have a pension funding policy that is based on an actuarially determined contribution.
2. Build funding discipline into the policy to ensure that promised benefits can be paid.
3. Maintain intergenerational equity so that the cost of employee benefits is paid by the generation of taxpayers who receives services.
4. Make employer costs a consistent percentage of payroll.
5. Require clear reporting to show how and when pension plans will be fully funded.

A sound pension funding policy should address at least the following three core elements of pension funding in a manner consistent with the policy objectives:

- Actuarial cost method;
- Asset smoothing method; and
- Amortization policy.

These core elements should be consistent with the parameters established by GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, with which most governmental entities currently comply. Such parameters specify an actuarially determined ARC that should comply with applicable Actuarial Standards of Practice (ASOP No. 4), be based on an estimated long-term investment yield for the plan, and should amortize unfunded liabilities over no more than 30 years. The actuarially determined ARC, the parameters for determining the ARC, and the percentage of the ARC the employer actually paid should be disclosed and reassessed periodically to be sure that they remain effective. To that end, the Task Force recommends that state and local governments not only stay within the ARC calculation parameters established in GASB 27, but also consider the following policy objectives when reviewing each core element of their funding policy:

**Actuarial Cost Method:** the method used to allocate the pension costs (and contributions) over an employee’s working career.

**Policy Objectives:**

1. Each participant’s benefit should be fully funded under a reasonable allocation method by the expected retirement date.

2. The benefit costs should be determined as a level percentage of member compensation and include expected income adjustments.

**The Entry Age Normal (level percentage of payroll) actuarial cost method is especially well-suited to meeting these policy objectives.**

**Asset Smoothing Method:** the method used to recognize gains or losses in pension assets over some period of time to reduce the effects of market volatility and provide stability to contributions.

**Policy Objectives:**

1. The funding policy should specify all components of asset smoothing, such as the amount of return subject to smoothing and the time period(s) used for smoothing a specific gain or loss.
2. The asset smoothing method should be the same for both gains and losses and should not be reset or biased toward high or low investment returns.

**The use of a five-year period for “smoothing” investment experience is especially well-suited to meeting these policy objectives.**

**Amortization Policy:** the policy that determines the length of time and structure of payments required to systematically fund accrued employee benefits not covered by the actuarial value of assets.

**Policy Objectives:**

1. The adjustments to contributions should be made over periods that appropriately balance intergenerational equity against the goal of keeping contributions level as a percentage of payroll over time.
2. The amortization policy should reflect explicit consideration of (a) gains and losses actually experienced by a plan, (b) any changes in assumptions and methods, and (c) benefit or plan changes.
3. The amortization of surplus requires special consideration consistent with the goal of stable costs and intergenerational equity.

**Amortizing the various components of the unfunded actuarial accrued liability over periods that focus on matching participant demographics but also, except for plan amendments, consider managing contribution volatility, is especially well-suited to meeting these policy objectives.**

## Conclusion

The most important step for local and state governments to take is to base their pension funding policy on an actuarially determined contribution (ADC). The ADC should be obtained on an annual or biannual basis. The pension policy should promote fiscal discipline and intergenerational equity, and clearly report when and how pension plans will be fully funded.

Other issues to address in the policy are periodic audits and outside reviews. The ultimate goal is to ensure that pension promises can be paid, employer costs can be managed, and the plan to fund pensions is clear to everyone.

## Resources

1. GFOA best practice, *Guidelines for Funding Defined Benefit Pension Plans*, at: [www.gfoa.org](http://www.gfoa.org)
2. GASB Statements No. 67 and 68 at: [www.GASB.org](http://www.GASB.org)
3. GASB Statement 27: [http://www.gasb.org/cs/ContentServer?site=GASB&c=Document\\_C&pagename=GASB%2FDocument\\_C%2FGASBDocumentPage&cid=1176160029312](http://www.gasb.org/cs/ContentServer?site=GASB&c=Document_C&pagename=GASB%2FDocument_C%2FGASBDocumentPage&cid=1176160029312)
4. Moody's Request for Comments: Adjustments to US State and Local Government Reported Pension Data at: [http://www.wikipension.com/wiki/Moodys\\_Request\\_For\\_Comments](http://www.wikipension.com/wiki/Moodys_Request_For_Comments)
5. National Conference of State Legislatures, changes to state pension plans at: <http://www.ncsl.org/documents/employ/2012-LEGISLATION-FINAL-Aug-31-2012.pdf>
6. The National Association of State Retirement Administrators for examples of state funding policies at: [www.NASRA.org](http://www.NASRA.org)
7. Center for State and Local Government Excellence for examples of changes to state and local government pension plans at: <http://slge.org>
8. California Actuarial Advisory Panel at: <http://www.sco.ca.gov/caap.html>
9. Conference of Consulting Actuaries at: <http://www.ccactuaries.org/index.cfm>

## For More Information

### **National Governors Association**

Barry Anderson ■ (202) 624-5318, banderson@nga.org

### **National Conference of State Legislatures**

Michael Bird ■ (202) 624-8686, michael.bird@ncsl.org

Jeff Hurley ■ (202) 624-7753, jeff.hurley@ncsl.org

### **The Council of State Governments**

Chris Whatley ■ (202) 624-5460, cwhatley@csg.org

### **National Association of Counties**

Deseree Gardner ■ (202) 942-4204, dgardner@naco.org

### **National League of Cities**

Neil Bomberg ■ (202) 626-3042, bomberg@nlc.org

### **The U.S. Conference of Mayors**

Larry Jones ■ (202) 861-6709, ljones@usmayors.org

### **International City/County Management Association**

Joshua Franzel ■ (202) 682-6104, jfranzel@icma.org

### **Center for State and Local Government Excellence**

Elizabeth Kellar ■ (202) 962-3611, ekellar@slge.org

### **National Association of State Auditors, Comptrollers and Treasurers**

Cornelia Chebinou ■ (202) 624-5451, cchebinou@nasact.org

### **Government Finance Officers Association**

Barrie Tabin Berger ■ (202) 393-8467, btberger@gfoa.org

### **National Association of State Retirement Administrators**

Jeannine Markoe Raymond ■ (202) 624-1417, jeannine@nasra.org

### **National Council on Teacher Retirement**

Leigh Snell ■ (540) 333-1015, lsnell@nctr.org

**RESOLUTION NO. 2022-02**

TUALATIN HILLS PARK & RECREATION DISTRICT, OREGON

**A RESOLUTION APPROVING DISTRICT COMPILED POLICIES CHAPTER SIX,  
AS AMENDED**

**WHEREAS**, The Tualatin Hills Park & Recreation District (District) board adopted District Compiled Policies (DCP) Chapter 6 on April 6, 2009 and amended Chapter 6 on June 8, 2015, June 18, 2019, January 14, 2020 and January 13, 2021; and

**WHEREAS**, The District board desires to amend sections of DCP Chapter 6 concerning District Finance; and

**WHEREAS**, The amendment to Chapter 6 updates provisions relating to Retirement Plan Funding.

**THE TUALATIN HILLS PARK & RECREATION DISTRICT RESOLVES AS FOLLOWS:**

**Section 1.** The DCP Chapter 6, as amended and attached as Exhibit A to this resolution is adopted. This new Chapter 6 replaces the Chapter previously adopted by the Board on April 6, 2009 and amended on June 8, 2015, June 18, 2019, January 14, 2020 and January 13, 2021.

**Section 2.** This resolution takes effect immediately upon adoption.

Approved and adopted on March 9, 2022 by the Board of Directors of the Tualatin Hills Park & Recreation District.

\_\_\_\_\_  
Tya Ping, President

\_\_\_\_\_  
Heidi Edwards, Secretary

ATTEST:

\_\_\_\_\_  
Jessica Collins, Recording Secretary

## DISTRICT COMPILED POLICIES

## CHAPTER 6 – FINANCE

## 6.01 Fees and Charges

- (A) The manager will establish fees for District services based on policy guidelines established by the Board. These policy guidelines include:
- (1) Fees will be calculated to achieve the desired level of cost recovery based on direct cost for each service type.
  - (2) Fees will be established for out-of-district users of District services that are equitable with fees for District residents recognizing the contribution made by District residents through property taxes.
  - (3) Appropriate fee discounts will be established for select user groups including seniors, youth, patrons with disabilities, and the military. Only District residents will be eligible for fee discounts. Only one discount may be applied to each fee.
  - (4) The “THPRD Scholarship Program” will provide accommodation for low-income District residents in the form of a limited amount of user fee waivers.
  - (5) Fees will periodically be compared against similar fees for both public and private sector providers.
  - (6) Fees will be adjusted and implemented, as necessary, to ensure continued equity, consistency and fairness.
- (B) The Board will review District fee policy as needed to ensure fees are in line with these guidelines.

## 6.02 Debt Policies

- (A) The District use of non-general obligation supported debt should not negatively impact future operations.

*Working Guidelines: The District should not issue any new non-general obligation debt until other financial targets are met, unless the source of future annual debt service is identified, with preference toward using debt for projects that provide cost savings or revenue enhancements.*

- (B) The District use of non-general obligation debt should provide an appropriate matching of the benefits provided to the cost of the debt service.

## DISTRICT COMPILED POLICIES

- (1) Working Guidelines – use of debt: *Non-general obligation debt should be used for projects that provide savings or revenue enhancements that meet or exceed the debt service costs, and for land acquisition or capital improvements. Non-general obligation debt may be used to finance capital replacements in an emergency situation.*
- (2) Working Guidelines – term of debt: *The term of non-general obligation debt should not exceed 100% of the weighted average life of the projects being funded.*

**6.03 Minimum Fund Balances / Reserves**

- (A) The District should maintain an appropriate level of ending fund balance in the General Operating Fund to provide financial stability and minimize service disruptions.

*Working Guidelines: The District should maintain ending general operating fund balance levels of 10 percent of operating expenses. In any year in which the District is not at the targeted fund level, the budgeted contingency or unappropriated ending fund balance will be increased by 1% of property tax revenues.*

- (B) The District should measure its obligation for replacement of assets and ensure that replacements are managed in a manner that does not negatively impact District services.
  - (1) Working Guidelines – measurement of replacement obligation: *The District should measure the replacement obligation based on deferred replacements (i.e. backlog) for both major and routine replacements plus percentage of life used for major replacements.*
  - (2) Working Guidelines – prioritization of maintenance replacements funding: *The District should priority fund all major items replacements (subject to condition of asset deferrals) a minimum of \$350,000 of routine replacements, and fund the balance of routine replacements based on available funding.*

**6.04 Cost Recovery**

- (A) The District should establish consistent guidelines to measure the full cost of District programs and capital projects.
  - (1) Working Guidelines – operating programs: *The District will measure the cost of providing services for both the direct cost and indirect cost. The direct cost includes all the specific identifiable expenses (fixed and*

## DISTRICT COMPILED POLICIES

*variable) associated with providing a service, program or facility; these costs would not exist without the service or program. The indirect cost encompasses overhead (fixed and variable) including the administrative cost of the District; these costs would exist without any of the specific services or programs.*

- (2) Working Guidelines – capital projects: *The District should measure the cost of capital projects based on the direct external cost plus the full cost (including indirect cost allocations) of District staff time to manage the projects.*

- (B) The District should maintain fee policies that utilize the measurement of cost recovery / subsidy of District programs subject to other District goals.

*Working Guidelines: The desired level of cost recovery of direct costs will be based on the level of public versus private benefit the service provides as sorted by into five tiers:*

- (1) Tier 5, mostly individual benefit, will have desired cost recovery of 200%,*
- (2) Tier 4, considerable individual benefit, will have desired cost recovery of 150%,*
- (3) Tier 3, individual and community benefit, will have desired cost recovery of 100%.*
- (4) Tier 2, considerable community benefit, will have desired cost recovery of 75%,*
- (5) And Tier 1, mostly community benefit, will have little to no cost recovery from fees.*

*Categories of District services have been sorted and assigned a cost recovery tier through the Service and Financial Sustainability Assessment. Service categories can move between tiers, if necessary, but only upon completion of an established review process with criteria consistent with those that drove the initial tier assignment.*

- (C) The District should recognize cost recovery of internal support functions for activities funded by special or restricted funds to ensure that there are no hidden interfund subsidies.

*Working Guidelines: The District should charge the cost of staff support to capital projects, and should recognize an interfund reimbursement so that all capital costs are borne by the capital projects fund.*

## 6.05 Cost / Benefit Analysis

The District should establish a consistent methodology of measuring cost / benefit analysis that can be used for proposed capital expansion or acquisitions.



## DISTRICT COMPILED POLICIES

Working Guidelines: *The District should assess cost / benefit based on net present value of net financial returns using a discount rate equal to the District current borrowing rate.*

**6.06 Financial Goal Measurement**

- (A) The District should establish, through the long-term financial planning process, financial goals and strategies and should periodically review these goals and strategies.

Working Guidelines: *The District should review the goals and strategies annually as part of the Board of Directors annual goals and objectives.*

- (B) The District should periodically measure progress toward financial goals.

Working Guidelines: *The District should develop an annual reporting process for measuring progress toward financial goals.*

**6.07 Capital Replacement Reserve Fund (Suspended effective January 14, 2020)**

- (A) The District will create and maintain a separate Capital Replacement Reserve Fund for the purpose of funding life cycle repair/replacement projects for the District's capital assets (Goal 2 from the District's Service and Financial Sustainability Plan, 2013).

- (B) The District will establish a target funding level for the reserve fund that is adequate to fund identified replacements as they come due.

(1) Working Guidelines – funding level: *The reserve fund target funding level should be based on the aggregate cost of replacement multiplied by the percentage of asset life expired as of the date of the target calculation.*

(2) Working Guidelines – target funding: *The assets to be used to calculate the reserve fund target funding level will be all assets that the District classifies as Major Replacements assets.*

- (C) The District will fund the Capital Reserve fund using general operating revenues at an amount necessary to maintain the funding target.

(1) Working Guidelines – Funding to target: *Until the Capital Reserve fund is funded at the reserve fund target funding level, the District will transfer funds*

## DISTRICT COMPILED POLICIES

*into the reserve fund at an amount sufficient to reach the reserve fund target funding level by the end of fiscal year 2024/25. Funding of the reserve will be not less than a net of \$850,000 each fiscal year.*

- (2) Working Guidelines – Funding after meeting target: *Once the Capital Reserve fund is funded at the Target funding level, the District will fund the reserve at an annual amount necessary to maintain the balance at the reserve fund target funding level.*
- (D) The District will utilize replacement funds to fund replacements included in the target balance calculation.
  - (1) Working Guidelines: *The capital replacement reserve will cover the full cost of the applicable asset replacement, even if the actual cost exceeds the amount set aside in the reserve.*
  - (2) Working Guidelines: *The timing of actual replacements using replacement reserve funds will be based on an actual condition of asset assessment, and not solely based on an estimated useful life.*
  - (3) Working Guidelines: *The capital replacement reserve fund can only be expended for the replacement of assets in the target balance calculation.*
- (E) Any use of the replacement reserve fund that exceeds the funded balance for that item will be repaid to the reserve by the general fund.
  - (1) Working Guidelines: *Repayment of an excess payment by the reserve fund will be established each year through the budget process.*

## 6.08 Retirement Plan Funding

- (A) The District will ensure contribution levels that, at a minimum, provide funding of the Tualatin Hills Park & Recreation District Retirement Plan Trust (“the Plan”) to ensure sufficient assets to pay benefits on an ongoing basis.

## DISTRICT COMPILED POLICIES

- (B) The recommended contribution amount, referred to as the Actuarially Determined Contribution (ADC) will be reviewed annually in consultation with the Plan's actuary, as part of the annual Plan actuarial valuation.
- (1) Working Guidelines: *The ADC should be determined in a manner intended to uphold the principle of intergenerational equity to the extent feasible, with each generation of district taxpayers and patrons funding the retirement benefits of the district employees providing them services.*
  - (2) Working Guidelines: *The ADC should be calculated in a manner such that the ADC amount is never less than the amount projected as appropriate to achieve 100% funded status of the Plan within ten years, if actual future experience matches the actuarial valuation assumptions informing the ADC calculation and contributions are made each year in accordance with the policy.*
  - (3) Working Guidelines: *The ADC will be considered the minimum funding amount for the upcoming year. Funding amounts will be determined via the annual budget process and may exceed the ADC.*
  - (4) Working Guidelines: *Based upon the results of the July 1, 2021 actuarial valuation and following recommendations of the Plan's actuary, the ADC will be \$3,900,000 for the 2022-2023 fiscal year, based on an actuarial projection that annual contributions at that level will achieve 100% plan funded status by July 1, 2032. The annual contribution will remain at least at that \$3,900,000 level until the Plan reaches a funded status near 100% or until potential modification of the ADC via the annual review process.*
  - (5) Working Guidelines: *Once the Plan is at or near 100% funded status, the ADC will be set at a level designed to maintain that funded status if the ADC is made in full and actual future experience matches the actuarial assumptions informing the ADC calculation. When the Plan is at or near 100% funded status, the ADC calculation methodology should consider inclusion of a "rainy day" margin based on the advice of the actuary. Such a margin would be to mitigate the potential effect on contribution levels of subsequent actual plan experience being less favorable than the actuarial assumptions.*
- (1) Working Guidelines: *In calculating the ADC, the assumption for average long-term future annual investment return assumption will be informed by the Plan's target asset allocation policy. The assumption will be evaluated annually for reasonableness based on the opinion of the Plan's actuary, as informed by the capital market outlook over a long-time horizon, of the Plan's retained investment consultant.*



# MEMORANDUM

**DATE:** February 18, 2022  
**TO:** Doug Menke, General Manager  
**FROM:** Aisha Panas, Park Services Director  
**RE** **South Cooper Mountain Heights Park Concept Plan**

---

## Introduction

Staff are requesting board approval of the preferred concept plan for Heights Park located in South Cooper Mountain (SCM). This neighborhood park would be designed and constructed by Lennar Northwest, Inc. in exchange for system development charge (SDC) credits. District staff have worked closely with Lennar's consultant, Otak, Inc., to refine the concept and will rely on public comment to select the final play equipment layout.

## Background

The South Cooper Mountain Heights development is located on the north side of SW Scholls Ferry Road to the immediate east of SW 175th Avenue and extends east to SW Loon Drive. The park site will be flanked by the extension of three new roads: SW Barrows Road to the north, SW Bittern Terrace to the east and SW Oystercatcher Lane to the south. A portion of new community trail will flank the west side of the park. The sloped site will be raised and leveled by two retaining walls nine feet in elevation at the south, so the land is usable for park activities.

At the June 2018 regular meeting of the board of directors, staff introduced an initial concept plan designed by West Hills Development for the park site in the South Cooper Mountain Heights development. The park was intended to be designed and built in a timely manner to provide a recreational outlet for incoming homeowners. This presentation was for informational purposes only with no board action, as a preferred concept plan was to be presented at a later date. Ultimately, West Hills postponed the design of the park site and subsequently sold a portion of the planned development to Lennar Northwest.

Since 2018, Lennar has been actively building homes in phase 1 of the Heights development and will start phases 2 & 3 that include the 2.63-acre park site and approximately 0.5 miles of community trail. Since there are no homeowners living in phases 2 & 3, Lennar is proposing to revive the previous concept plan and build the park. The proposed park, currently known as "Heights Park" is intended to be simple by design with an internal path, play area, THPRD furnishings such as benches, drinking fountain, trash receptacles and an open lawn area. This park will deliver immediate recreational opportunities for incoming homeowners.

Lennar will build 198 single family units in the new phases that are estimated to generate \$2,333,862 in residential SDC fees. Along with \$465,600 in previous credits, the total of \$2,799,462 in SDC credits will be applied toward future park and trail improvements. At the concept plan stage, the estimated construction cost ranges between \$1.3M - \$1.6M for park construction. Final construction cost will be determined at the completion of construction documents and agreed to by both parties in a memorandum of understanding. Lennar anticipates starting construction of the park in fall 2022. Included in this memo for additional reference is a vicinity map (Exhibit A) and aerial map (Exhibit B).

### **Proposal Request**

Board of directors' approval of the preferred concept plan for Heights Park located in South Cooper Mountain.

Included in this memo for additional reference is the preferred concept plan for Heights Park (Exhibit C) and an overall site plan (Exhibit D).

### **Outcomes of Proposal**

Benefits of the proposal include the implementation of the South Cooper Mountain Community Plan, and a partnership with Lennar Northwest, Inc. to develop park amenities on behalf of THPRD. The proposed park will deliver immediate recreational opportunities for incoming homeowners.

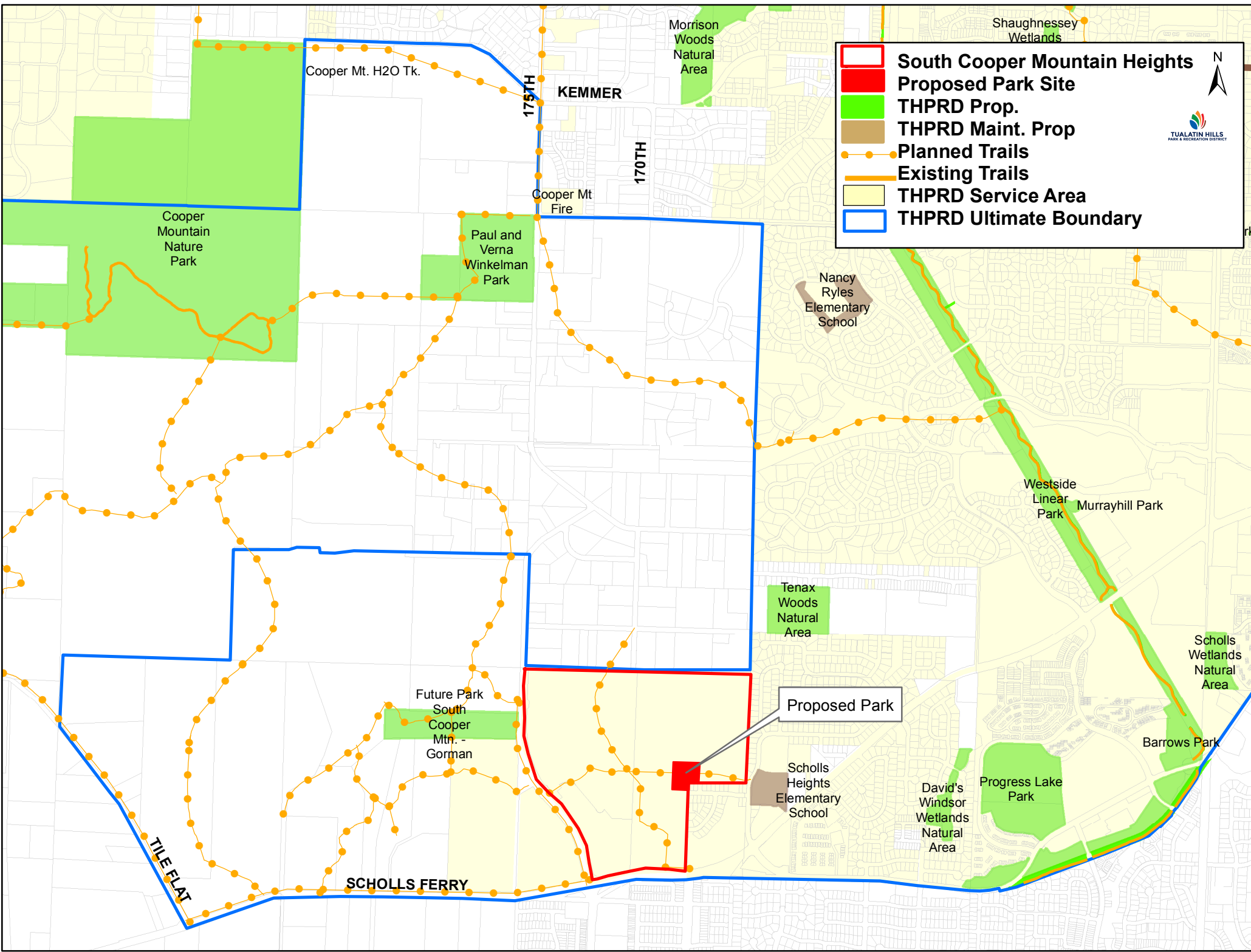
The annual incremental district maintenance cost increase of the preferred park improvements is estimated at \$8,995. In addition, the annual impact for future capital replacement is estimated at \$10,374. The annual incremental district maintenance cost increase of the community trail improvements is estimated at \$3,062. In addition, the annual impact for future capital replacement is estimated at \$8,875.

### **Public Engagement**

As part of their land use application requirements, Lennar's design consultant, Otak, Inc., held a virtual neighborhood meeting in February 2022 to present the park to the community and received no opposition. To increase public interest and opinion about the play area, THPRD will conduct a short survey on the selection and layout of play equipment. The survey will be promoted through social media outlets, THPRD news-blog, local Neighborhood Association Committee, and the project newsletter/email listserv. At the completion of the survey, public comments will be analyzed and incorporated into the final play area design.

### **Action Requested**

Board of directors' approval of the preferred concept plan for Heights Park located in South Cooper Mountain.









**South Cooper Mountain Heights**


- Proposed Park Site
- THPRD Prop.
- THPRD Maint. Prop
- Planned Trails
- Existing Trails
- THPRD Service Area
- THPRD Ultimate Boundary

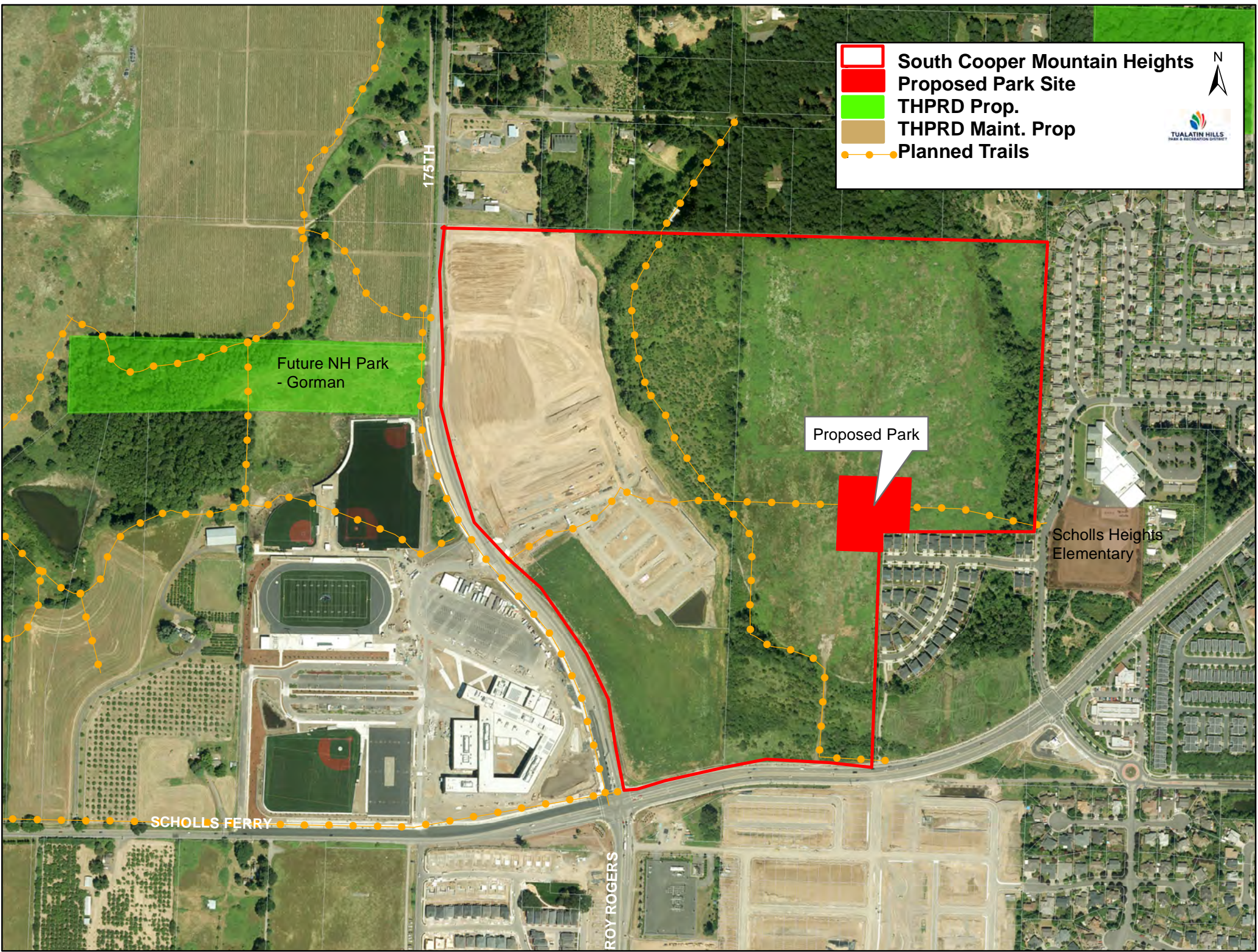
North Arrow

TUALATIN HILLS  
PARK & RECREATION DISTRICT

-  South Cooper Mountain Heights
-  Proposed Park Site
-  THPRD Prop.
-  THPRD Maint. Prop
-  Planned Trails

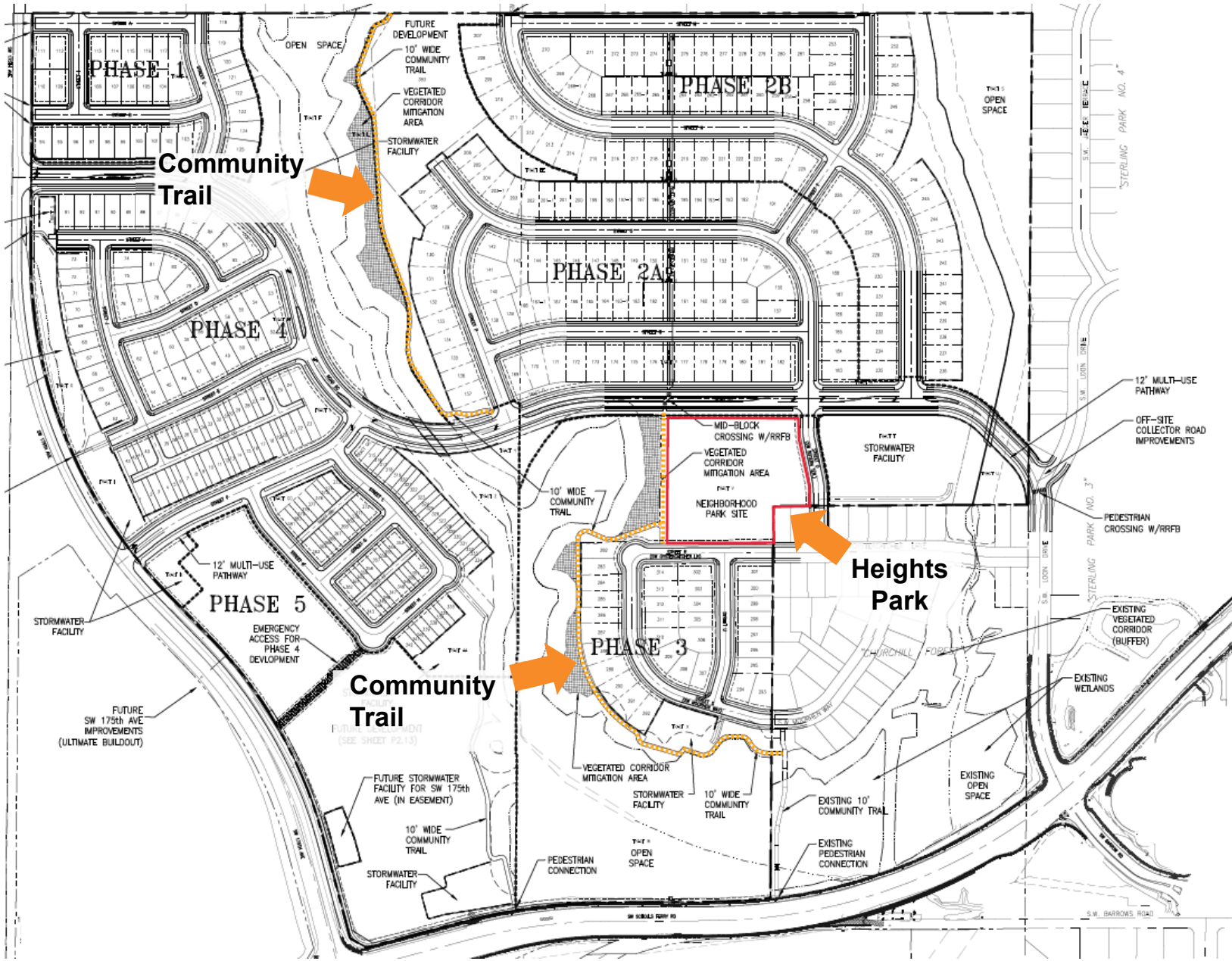
 N

 TUALATIN HILLS  
Parks & Recreation District









# HEIGHTS DEVELOPMENT - OVERALL SITE PLAN



# MEMORANDUM

**DATE:** February 24, 2022  
**TO:** Board of Directors  
**FROM:** Doug Menke, General Manager  
**RE:** **General Manager's Report**

---

## **Afterschool Program Options**

Sabrina Taylor Schmitt, Interim Recreation & Aquatic Director, will provide a update on THPRD's proposal to the City of Beaverton and Washington County on increasing afterschool program options.

## **Centro de Bienvenida Update**

Holly Thompson, Communications director, and Lulú Ballesteros, Cultural Inclusion Specialist, will report to the board on the district's recent changes to Centro de Bienvenida serving English Language Learners and financial aid recipients. Lulú and Juan will walk through our format changes and how these improvements resulted in a huge increase in registrations for underserved populations.



# MEMORANDUM

**DATE:** February 22, 2022  
**TO:** Doug Menke, General Manager  
**FROM:** Aisha Panas, Park Services Director  
**RE:** **Permanent Restroom Additions Update**

---

## Introduction

THPRD has been awarded funding through the American Rescue Plan Act to add new permanent public restroom facilities to existing parks within our district to improve the level of service for the community. The successful application for this funding was coordinated in partnership with Washington County, with THPRD being designated to lead the development process if awarded. This memo is intended to provide the board with an overview of the project. No formal board action is being requested but staff is seeking board support and input.

## Background

The district completed a visioning process in 2020 that resulted in over 10,000 comments and ideas from our community. One of the messages we heard is the need to provide more restrooms in our public parks. In April 2021, the district made a request to several legislative representatives that they support funding of public restrooms by allocating funds to THPRD through the American Rescue Plan Act. In summer of 2021, the district was notified that three public restrooms would be funded through two grants. The first grant, to Washington County in the amount of \$1,400,000, is to install two public restrooms. The second grant is directly to THPRD in the amount of \$500,000 to install a third public restroom. To implement these grants, the county has requested that THPRD manage the projects through design and construction. The grants require the restrooms to be installed no later than June 2024. To meet this timeline staff has established an internal design team, and developed a project schedule, and community engagement plan.

## Proposal Request

No formal board action is being requested but staff is seeking board support and input.

Staff has coordinated with district management and an internal design team to identify park sites within the district having the highest need for restroom additions while offering the greatest benefit to the community, and to assess the viability of each site. Staff is proposing three primary sites to receive restroom additions and has also identified two secondary sites as possible alternatives. Final locations will be determined through a planning and evaluation process. A vicinity map of proposed primary and secondary locations within the district is provided as Exhibit A, and aerial maps of each site are provided as Exhibits B-E.

Staff has completed a preliminary assessment of the project conditions and requirements, and has prepared a proposed project schedule identifying the key tasks and sequencing needed for project completion. To streamline the district's efforts in completing all restroom improvements by June 30, 2024, as required by the grant conditions, some of the proposed schedule highlights include:

- Contract with qualified consultants through a direct appointment process.

- Complete public engagement during the design phase and combine community and advisory meetings into one.
- Combine Design Development and Construction Documentation tasks to streamline design and permitting.
- Make site selections and utilize design criteria that minimize site impacts to streamline permitting and construction.
- Purchase restroom kits through a statewide cooperative purchasing agreement.
- Begin procuring restroom kits at least 8-months prior to bidding project to avoid supply chain issues.
- Complete construction bidding concurrent with construction permit approvals.
- Begin construction in March 2024 during the wet weather season to avoid a seasonal delay.

In addition to a site selection process which provides the greatest benefit to the community, project goals and design criteria include, but are not necessarily limited to:

- Positive public support
- Improved accessibility and equity
- Minimal site and natural resource impacts
- Maintenance and security access
- Proximity to existing utilities (within approximately 30yards is preferred)

Based on preliminary discussions with county and city staff, these projects are anticipated to be processed as Type 2 land use approvals through both Washington County and City of Beaverton. The Type 2 process requires a land use application with plans, design details, preliminary reports, and other supporting documents, as well as a public meeting prior to the land use submittal. The Type 2 land use review typically takes 150 days to complete.

### **Outcomes of Proposal**

Completion of new permanent restroom additions at various key sites throughout the district will improve THPRD's level of service to the community, fulfill the district's partnership obligation to Washington County, and fulfill the conditions of the American Rescue Plan Act funding award. The project will also help accomplish a district goal to deliver quality park and recreation services to underserved areas of the district.

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

### **Public Engagement**

Engagement will include a virtual community meeting, creation of a project web page, and dissemination of project materials through social media outlets, THPRD news-blogs, and various stakeholder networks such as NAC/CPOs and affiliate groups. Materials will be provided in English and Spanish.

Staff has assembled an internal design team to assess project goals and expectations, review design plans, evaluate public input, and help guide project outcomes. Plans will also be shared with the Parks & Facilities Advisory Committee and management team for comment.

### **Action Requested**

No formal board action is being requested at this time. Staff is seeking board support and input and will continue to provide progress updates throughout the project. Staff will return to seek board of directors' approval of the selected construction bid prior to construction in 2024.

# PROPOSED PERMANENT RESTROOM LOCATIONS

**LEGEND**

**Primary Location**

- Hazeldale Park
- Evelyn M. Schiffler Memorial Park
- Greenway Park (option 1)

**Secondary Location**

- A.M. Kennedy Park
- Greenway Park (option 2)



HILLSBORO

BEAVERTON

PORTLAND

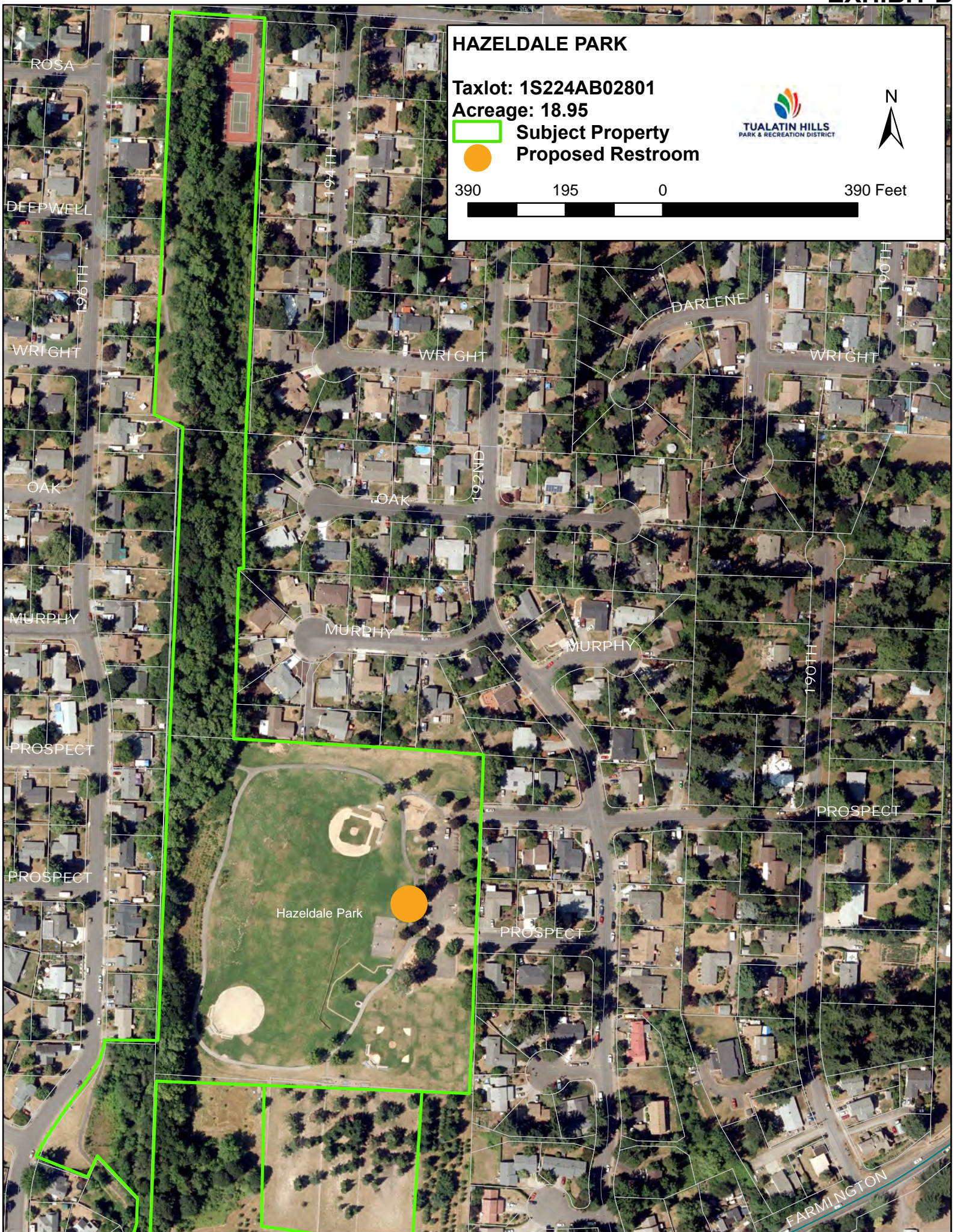
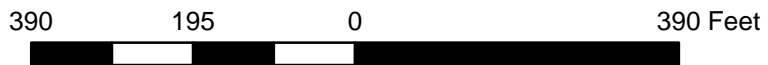
TIGARD

# HAZELDALE PARK

Taxlot: 1S224AB02801

Acreeage: 18.95

-  Subject Property
-  Proposed Restroom



**EVELYN M. SCHIFFLER PARK**

Taxlot: 1S116DC05100  
Acreage: 10.7

 Subject Property  
 Proposed Restroom

230 115 0 230 Feet



# GREENWAY PARK

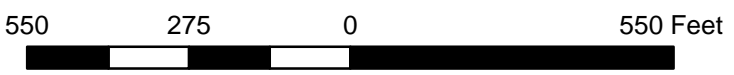


Taxlot: 1S1270000212

Acreage: 87.37

Subject Property

Proposed Restroom (options)



Fanno Creek Greenway

Fanno Farmhouse

Greenway Park

Koll Center Wetlands Natural Area

MURPHY

TUCKERWOOD

WAGONWHEEL

REID

PEARSON

SETTLER

BRADLEY

CREEKSIDE

STRATUS

NIMBUD

GEMINI

NIMBUD

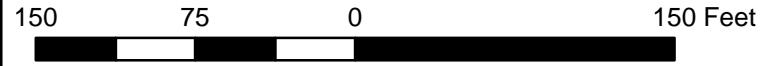


A.M. KENNEDY PARK

Taxlot: 1S114BC05000

Acreage: 8.123

-  Subject Property
-  Proposed Restroom



103RD

102ND

A.M. Kennedy Park

LAUREL



**[10B]**

**AN ENDORSEMENT OF  
THE BOARD OF DIRECTORS OF THE  
TUALATIN HILLS PARK & RECREATION DISTRICT  
IN SUPPORT OF  
BEAVERTON SCHOOL DISTRICT MEASURE 34-313**

We, the Tualatin Hills Park & Recreation District Board of Directors, value our long-standing, extraordinary partnership with Beaverton School District and are proud to serve our THPRD community through our shared resources, programming, facilities and sites within the district.

Measure 34-313 will be on the May 2022 ballot for Beaverton Schools. If approved, this will raise funds for Beaverton school classroom improvements including air ventilation and earthquake safety upgrades, covered outdoor play areas, security upgrades, replacement computers and school buses, and other repairs and updates. It would also rebuild Beaverton High School and Raleigh Hills Elementary.

These are significant improvements that we know our community will benefit from and need, therefore we, the Tualatin Hills Park & Recreation District Board of Directors, hereby support and endorse Measure 34-313 for Beaverton Schools this May.

We encourage our community members to vote YES on Measure 34-313 in May to further provide for the safe and healthy environments needed for a high-quality education.

**Tualatin Hills Park and Recreation District**

**Monthly Capital Project Report**

**Actual Cost vs. Budget**

**Through 01/31/2022**

**KEY**  
 Budget Estimate based on original budget - not started and/or no basis for change  
 Deferred Some or all of Project has been eliminated to reduce overall capital costs for year  
 Award Estimate based on Contract Award amount or quote price estimates  
 Complete Project completed - no additional estimated costs to complete.

Description	Project Budget					Project Expenditures		Estimated Total Costs			(Over) Under Budget	
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Current Year
<b>GENERAL FUND</b>												
<b>CAPITAL OUTLAY DIVISION</b>												
<u>CARRY FORWARD PROJECTS</u>												
Financial Software	803,958	598,000	-	803,958	598,000	372,352	13,459	418,147	Award	803,958	431,606	166,394
Community Event Furnishings	4,000	4,000	-	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-
Roof Repairs and Analysis	115,000	115,000	-	115,000	115,000	4,420	9,618	100,962	Budget	115,000	110,580	4,420
Boiler	188,000	188,000	-	188,000	188,000	1,604	9,100	177,296	Award	188,000	186,396	1,604
Pool Tank (CRAC)	463,083	1,622,055	500,000	2,318,723	2,122,055	196,972	813,399	1,308,656	Award	2,319,027	2,122,055	-
Pump and Motor (4 sites)	48,000	48,000	-	48,000	48,000	-	40,801	7,199	Award	48,000	48,000	-
ADA Improvements	25,000	25,000	-	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-
10K Trailers	30,000	36,000	-	36,000	36,000	-	21,073	14,927	Award	36,000	36,000	-
Minibus	37,000	42,920	-	42,920	42,920	-	32,934	9,986	Budget	42,920	42,920	-
Irrigation Systems (4 sites)	47,500	47,500	-	47,500	47,500	-	2,442	45,058	Budget	47,500	47,500	-
TOTAL CARRYOVER PROJECTS	1,761,541	2,726,475	500,000	3,629,101	3,226,475	575,349	942,828	2,111,229		3,629,405	3,054,056	172,419
<u>ATHLETIC FACILITY REPLACEMENT</u>												
Athl Field Poles-Light Rplc			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-
TOTAL ATHLETIC FACILITY REPLACEMENT			25,000	25,000	25,000	-	-	25,000		25,000	25,000	-
<u>PARK AND TRAIL REPLACEMENTS</u>												
Playground Components			20,000	20,000	20,000	-	8,737	11,263	Budget	20,000	20,000	-
Asphalt Pedestrian Pathways			148,150	148,150	148,150	-	36,480	111,670	Budget	148,150	148,150	-
TOTAL PARK AND TRAIL REPLACEMENTS			168,150	168,150	168,150	-	45,217	122,933		168,150	168,150	-
<u>PARK AND TRAIL IMPROVEMENTS</u>												
Memorial Benches			25,000	25,000	25,000	-	7,150	17,850	Budget	25,000	25,000	-
Subtotal Park and Trail Improvements			25,000	25,000	25,000	-	7,150	17,850	-	25,000	25,000	-
Tualatin River Environmental Enhancement - Irrigation Improvements			100,000	100,000	100,000	-	-	-	Not Awarded	-	-	100,000
Tualatin River Environmental Enhancement - Raleigh Park Creek Improvements			100,000	100,000	100,000	-	-	-	Deferred	-	-	100,000
Westside Trail - ODOT Oregon Community Paths Grant			572,477	572,477	572,477	-	-	-	ODOT Managed	-	-	572,477
Clean Water Services - Raleigh Park Stream Enhancement			65,000	65,000	65,000	-	-	-	Deferred	-	-	65,000
Subtotal Park and Trail Improvements (Grant Funded)			837,477	837,477	837,477	-	-	-	-	-	-	837,477
TOTAL PARK AND TRAIL IMPROVEMENTS			862,477	862,477	862,477	-	7,150	17,850	-	25,000	25,000	837,477
<u>CHALLENGE GRANTS</u>												
Program Facility Challenge Grants			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-
TOTAL CHALLENGE GRANTS			40,000	40,000	40,000	-	-	40,000		40,000	40,000	-
<u>BUILDING REPLACEMENTS</u>												
Westside Trail - ODOT Oregon Community Paths Grant matching funds			65,523	65,523	65,523	-	-	65,523	Budget	65,523	65,523	-
Ergonomic Equipment/Fixtures			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-
Emergency Repairs			100,000	100,000	100,000	-	21,639	78,361	Budget	100,000	100,000	-
Parking Lot Study			10,000	10,000	10,000	-	4,910	5,090	Budget	10,000	10,000	-
Parking Lot Repair			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-
Cardio and Weight Equipment			40,000	40,000	40,000	-	-	-	Deferred	-	-	40,000
Roof Repairs			120,000	120,000	120,000	-	-	-	Deferred	-	-	120,000
Safety Equipment			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-
TOTAL BUILDING REPLACEMENTS			446,523	446,523	446,523	-	26,549	259,974		286,523	286,523	160,000
<u>ADA PROJECTS</u>												
ADA Imprvmnt - Picnic area			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-
ADA Imprvmnt - Facility access			75,000	75,000	75,000	-	-	-	Deferred	-	-	75,000
ADA Imprvmnt - Harman Swim			375,000	375,000	375,000	-	16,185	358,815	Budget	375,000	375,000	-
ADA Imprvmnt - Ped Pathway			33,000	33,000	33,000	-	-	33,000	Budget	33,000	33,000	-
TOTAL ADA PROJECTS			533,000	533,000	533,000	-	16,185	441,815		458,000	458,000	75,000
<b>TOTAL CAPITAL OUTLAY DIVISION</b>	<b>1,761,541</b>	<b>2,726,475</b>	<b>2,575,150</b>	<b>5,704,251</b>	<b>5,301,625</b>	<b>575,349</b>	<b>1,037,928</b>	<b>3,018,801</b>		<b>4,632,078</b>	<b>4,056,729</b>	<b>1,244,896</b>

**Tualatin Hills Park and Recreation District**

**Monthly Capital Project Report**

**Actual Cost vs. Budget**

**Through 01/31/2022**

**KEY**  
 Budget Estimate based on original budget - not started and/or no basis for change  
 Deferred Some or all of Project has been eliminated to reduce overall capital costs for year  
 Award Estimate based on Contract Award amount or quote price estimates  
 Complete Project completed - no additional estimated costs to complete.

Description	Project Budget					Project Expenditures		Estimated Total Costs			(Over) Under Budget	
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Current Year
<b>INFORMATION SERVICES DEPARTMENT</b>												
<u>INFORMATION TECHNOLOGY REPLACEMENTS</u>												
AEDs			9,000	9,000	9,000	-	-	9,000	Budget	9,000	9,000	-
Desktop Replacement			90,000	90,000	90,000	-	11,643	78,357	Budget	90,000	90,000	-
Key Card Readers			10,000	10,000	10,000	-	-	-	Deferred	-	-	10,000
LAN / WAN Equipment			6,000	6,000	6,000	-	(6,052)	12,052	Budget	6,000	6,000	-
Network Servers			50,000	50,000	50,000	-	10,007	49,993	Budget	60,000	60,000	(10,000)
Switches			50,000	50,000	50,000	-	2,194	47,806	Award	50,000	50,000	-
Security Cameras			45,000	45,000	45,000	-	5,515	39,485	Budget	45,000	45,000	-
Large Format Printer			15,000	15,000	15,000	-	-	-	Deferred	-	-	15,000
TOTAL INFORMATION TECHNOLOGY REPLACEMENTS			275,000	275,000	275,000	-	23,307	236,693		260,000	260,000	15,000
<b>TOTAL INFORMATION SYSTEMS DEPARTMENT</b>			<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>-</b>	<b>23,307</b>	<b>236,693</b>		<b>260,000</b>	<b>260,000</b>	<b>15,000</b>
<b>MAINTENANCE DEPARTMENT</b>												
<u>FLEET REPLACEMENTS</u>												
Cordless Bckpck Eq Chrgr Bttry			11,000	11,000	11,000	-	11,040	-	Complete	11,040	11,040	(40)
Zero Turn Mowers			32,000	32,000	32,000	-	-	30,110	Award	30,110	30,110	1,890
Grandstand Mowers			76,000	76,000	76,000	-	74,595	-	Complete	74,595	74,595	1,405
TOTAL FLEET REPLACEMENTS			119,000	119,000	119,000	-	85,635	30,110		115,745	115,745	3,255
<u>FLEET IMPROVEMENTS</u>												
Ventrac Mowers			63,218	63,218	63,218	-	67,463	(0)	Complete	67,463	67,463	(4,245)
TOTAL FLEET IMPROVEMENTS			63,218	63,218	63,218	-	67,463	(0)		67,463	67,463	(4,245)
<b>TOTAL MAINTENANCE DEPARTMENT</b>			<b>-</b>	<b>-</b>	<b>182,218</b>	<b>-</b>	<b>153,098</b>	<b>30,110</b>		<b>183,208</b>	<b>183,208</b>	<b>(990)</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>1,761,541</b>	<b>2,726,475</b>	<b>3,032,368</b>	<b>6,161,469</b>	<b>5,758,843</b>	<b>575,349</b>	<b>1,214,333</b>	<b>3,285,604</b>		<b>5,075,286</b>	<b>4,499,937</b>	<b>1,258,906</b>

**Tualatin Hills Park and Recreation District**

**Monthly Capital Project Report**

**Actual Cost vs. Budget**

**Through 01/31/2022**

**KEY**  
 Budget Estimate based on original budget - not started and/or no basis for change  
 Deferred Some or all of Project has been eliminated to reduce overall capital costs for year  
 Award Estimate based on Contract Award amount or quote price estimates  
 Complete Project completed - no additional estimated costs to complete.

Description	Project Budget					Project Expenditures		Estimated Total Costs			(Over) Under Budget	
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Current Year
<b>SDC FUND</b>												
<u>LAND ACQUISITION -CARRYOVER PROJECTS</u>												
Land Acq - N. Bethany Comm Pk	3,215,800	3,215,800	2,500,000	5,715,800	5,715,800	-	42,765	5,673,035	Budget	5,715,800	5,715,800	-
Subtotal Land Acq-N Bethany Comm Pk	3,215,800	3,215,800	2,500,000	5,715,800	5,715,800	-	42,765	5,673,035		5,715,800	5,715,800	-
Land Acq - N Bethany Trails	1,205,000	1,189,500	-	1,205,000	1,189,500	-	18,778	1,170,722	Budget	1,189,500	1,189,500	-
Subtotal Land Acq-N Bethany Trails	1,205,000	1,189,500	-	1,205,000	1,189,500	-	18,778	1,170,722		1,189,500	1,189,500	-
Land Acq - Bonny Slope West Neighborhood Park	1,500,000	1,500,000	-	1,500,000	1,500,000	-	-	1,500,000	Budget	1,500,000	1,500,000	-
Subtotal Land Acq-Bonny Slope West Neighborhood Park	1,500,000	1,500,000	-	1,500,000	1,500,000	-	-	1,500,000		1,500,000	1,500,000	-
Land Acq - Bonny Slope West Trails	250,000	250,000	-	250,000	250,000	-	-	250,000	Budget	250,000	250,000	-
Subtotal Land Acq-Bonny Slope West Trails	250,000	250,000	-	250,000	250,000	-	-	250,000		250,000	250,000	-
Land Acq - S Cooper Mtn Trail	1,035,000	1,035,000	344,000	1,379,000	1,379,000	-	8,100	1,370,900	Budget	1,379,000	1,379,000	-
Subtotal S Cooper Mtn Trail	1,035,000	1,035,000	344,000	1,379,000	1,379,000	-	8,100	1,370,900		1,379,000	1,379,000	-
Land Acq - S Cooper Mtn Nat Ar	846,000	846,000	-	846,000	846,000	-	300	845,700	Budget	846,000	846,000	-
Subtotal S Cooper Mtn Nat Ar	846,000	846,000	-	846,000	846,000	-	300	845,700		846,000	846,000	-
Land Acq - Neighborhood Parks - S Cooper Mtn	7,995,000	7,949,000	500,000	8,495,000	8,449,000	-	9,653	8,439,347	Budget	8,449,000	8,449,000	-
Subtotal Neighborhood Parks - S Cooper Mtn	7,995,000	7,949,000	500,000	8,495,000	8,449,000	-	9,653	8,439,347		8,449,000	8,449,000	-
Land Acq - Neighborhood Parks - Infill Areas	1,466,240	1,452,740	1,000,000	2,466,240	2,452,740	-	76,402	2,376,338	Budget	2,452,740	2,452,740	-
Sub total Neighborhood Parks Infill Areas	1,466,240	1,452,740	1,000,000	2,466,240	2,452,740	-	76,402	2,376,338		2,452,740	2,452,740	-
<b>TOTAL LAND ACQUISITION</b>	<b>17,513,040</b>	<b>17,438,040</b>	<b>4,344,000</b>	<b>21,857,040</b>	<b>21,782,040</b>	<b>-</b>	<b>155,998</b>	<b>21,626,042</b>	<b>-</b>	<b>21,782,040</b>	<b>21,782,040</b>	<b>-</b>
Professional Services	-	-	100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-
Bethany Creek Trail #2, Segment #3 - Design & Development	1,845,000	50,000	-	1,845,000	50,000	1,151,815	2,415	47,585	Award	1,201,815	50,000	-
Building Expansion - site to be determined	995,000	995,000	-	995,000	995,000	-	-	995,000	Budget	995,000	995,000	-
New Amenities in existing parks	96,000	53,000	100,000	196,000	153,000	22,846	5,878	147,122	Budget	175,846	153,000	-
Fanno Creek Trail Seg. #5 - Scholls Ferry Rd. to 92 Ave.	250,000	250,000	-	250,000	250,000	1,403	1,156	247,440	Budget	250,000	248,597	1,403
MTIP Grant Match - Beaverton Crk. Trail Land Acq./ROW	247,000	212,000	-	247,000	212,000	61,216	10,148	175,635	Budget	247,000	185,784	26,216
MTIP Grant Match - Westside Trail, Segment 18	3,459,820	425,000	-	3,459,820	425,000	3,928,513	-	425,000	Award	4,353,513	425,000	-
Natural Area Master Plan	100,000	100,000	-	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-
Highland Park - Design and Permitting	420,000	320,820	-	420,000	320,820	120,216	15,663	284,121	Award	420,000	299,784	21,036
Neighborhood Park Construction - Highland Park (NWQ -6)	1,620,000	1,620,000	-	1,620,000	1,620,000	153,131	574,339	892,530	Award	1,620,000	1,466,869	153,131
Nghbd Pk Design Permitting / MP - North Bethany Heckman Road (NWQ -8)	55,000	55,000	384,200	439,200	439,200	-	-	439,200	Budget	439,200	439,200	-
North Bethany Park and Trail Development - Proj. Mgmt.	141,000	50,000	-	141,000	50,000	222,112	28,458	21,542	Award	272,112	50,000	-
North Bethany Park and Trail Improvements	338,000	120,000	-	338,000	120,000	167,519	-	120,000	Budget	287,519	120,000	-
NW Quadrant New Neighborhood Park #4 Development (Bonnie Meadow)	2,320,000	600,000	-	2,320,000	600,000	1,380,573	121,749	478,251	Award	1,980,573	600,000	-
NW Quadrant New Neighborhood Park Development (Crowell) Marty Ln	2,100,000	25,000	-	2,100,000	25,000	1,789,640	8,910	16,090	Award	1,814,640	25,000	-
RFFA Active Transportation Project Readiness Match - Westside Trail, Hwy 26 Overcrossing Design	215,000	129,000	-	215,000	129,000	264,910	74,221	54,779	Award	393,910	129,000	-
So. Cooper Mtn Park and Trail Development - Project Mgmt.	50,000	50,000	-	50,000	50,000	-	12,769	37,231	Budget	50,000	50,000	-
Somerset West Park - Additional funding for bond project	220,000	126,758	-	220,000	126,758	88,126	9,456	122,418	Award	220,000	131,874	(5,116)
Nghbd Pk Design Permitting / MP - Miller Road (SWQ-5)	275,000	150,900	717,200	992,200	868,100	3,468	595	867,505	Budget	871,568	868,100	-
Trail Development - 155th Ave Wetlands	500,000	487,208	-	500,000	487,208	37,017	34,385	428,597	Award	500,000	462,983	24,225
Nghbd Pk Design Permitting / MP - Baker Loop (SEQ-2)	173,500	111,177	445,625	619,125	556,802	46,515	88,114	484,496	Budget	619,125	572,610	(15,808)
Cedar Hills Pk-addtl bond fdg	65,000	65,000	300,000	365,000	365,000	13,197	5,891	345,912	Budget	365,000	351,803	13,197
Subtotal Development/Improvements Carryover	15,485,320	5,995,863	2,047,025	17,532,345	8,042,888	9,452,217	994,147	6,830,457		17,276,820	7,824,603	218,285
<u>DEVELOPMENT/IMPROVEMENTS</u>												
Mt. View Champions Park Sport Court - Additional funding for bond project	-	-	400,000	400,000	400,000	-	-	400,000	Budget	400,000	400,000	-
North Johnson Creek Trail Master Planning - Project Management	-	-	40,000	40,000	40,000	-	47	39,953	Budget	40,000	40,000	-
Design & Develop Natural Areas for Public Access - South Cooper Mountain	-	-	500,000	500,000	500,000	-	-	500,000	Budget	500,000	500,000	-
Neighborhood Park Master Planning - Abbey Creek Phase II (NWQ-5)	-	-	69,200	69,200	69,200	-	-	69,200	Budget	69,200	69,200	-
Neighborhood Park Master Planning - Pointer Road (NEQ-3)	-	-	135,100	135,100	135,100	-	2,992	132,108	Budget	135,100	135,100	-
Regional Trail Development - Westside Trail #14	-	-	1,601,900	1,601,900	1,601,900	-	-	1,601,900	Budget	1,601,900	1,601,900	-
Beaverton Creek Trail Preliminary Engineering (MTIP-RFFA)	-	-	67,500	67,500	67,500	-	-	67,500	Budget	67,500	67,500	-
Downtown planning	-	-	50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-
Cooper Mountain Planning	-	-	15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-
<b>TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS</b>	<b>-</b>	<b>-</b>	<b>2,878,700</b>	<b>2,878,700</b>	<b>2,878,700</b>	<b>-</b>	<b>3,040</b>	<b>2,875,660</b>	<b>-</b>	<b>2,878,700</b>	<b>2,878,700</b>	<b>-</b>
<u>UNDESIGNATED PROJECTS</u>												
Undesignated Projects	-	-	13,813,810	13,813,810	13,813,810	-	-	13,813,810	Budget	13,813,810	13,813,810	-
<b>TOTAL UNDESIGNATED PROJECTS</b>	<b>-</b>	<b>-</b>	<b>13,813,810</b>	<b>13,813,810</b>	<b>13,813,810</b>	<b>-</b>	<b>-</b>	<b>13,813,810</b>	<b>-</b>	<b>13,813,810</b>	<b>13,813,810</b>	<b>-</b>
<b>GRAND TOTAL SDC FUND</b>	<b>32,998,360</b>	<b>23,433,903</b>	<b>23,083,535</b>	<b>56,081,895</b>	<b>46,517,438</b>	<b>9,452,217</b>	<b>1,153,184</b>	<b>45,145,969</b>	<b>-</b>	<b>55,751,370</b>	<b>46,299,153</b>	<b>218,285</b>

**Tualatin Hills Park and Recreation District**  
**Monthly Bond Capital Projects Report**  
**Estimated Cost vs. Budget**  
**Through 01/31/2022**

Quad- rant	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 20/21	Expended Prior Years	Expended Year-to-Date	Total Expended to Date								(7)	(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
		(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**

**New Neighborhood Parks Development**

SE	AM Kennedy Park & Athletic Field	1,285,250	50,704	1,335,954	1,674,551	-	1,674,551	-	Complete	1,674,551	(338,597)	-25.3%	125.3%	100.0%
SW	Barsotti Park & Athletic Field	1,285,250	27,556	1,312,806	1,250,248	-	1,250,248	-	Complete	1,250,248	62,558	4.8%	95.2%	100.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	771,150	16,338	787,488	731,629	-	731,629	-	Complete	731,629	55,859	7.1%	92.9%	100.0%
SW	Roy Dancer Park	771,150	16,657	787,807	643,447	-	643,447	-	Complete	643,447	144,360	18.3%	81.7%	100.0%
NE	Roger Tilbury Park	771,150	19,713	790,863	888,218	-	888,218	-	Complete	888,218	(97,355)	-12.3%	112.3%	100.0%
	<b>Sub-total New Neighborhood Parks Development</b>	<b>4,883,950</b>	<b>130,968</b>	<b>5,014,918</b>	<b>5,188,093</b>	<b>-</b>	<b>5,188,093</b>	<b>-</b>		<b>5,188,093</b>	<b>(173,175)</b>	<b>-3.5%</b>	<b>103.5%</b>	<b>100.0%</b>
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	173,175	173,175	-	-	-	-	N/A	-	173,175	n/a	n/a	n/a
	<b>Total New Neighborhood Parks Development</b>	<b>4,883,950</b>	<b>304,143</b>	<b>5,188,093</b>	<b>5,188,093</b>	<b>-</b>	<b>5,188,093</b>	<b>-</b>		<b>5,188,093</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Renovate & Redevelop Neighborhood Parks**

NE	Cedar Mill Park, Trail & Athletic Fields	1,125,879	29,756	1,155,635	990,095	-	990,095	-	Complete	990,095	165,540	14.3%	85.7%	100.0%
SE	Camille Park	514,100	28,634	542,734	585,471	-	585,471	-	Complete	585,471	(42,737)	-7.9%	107.9%	100.0%
NW	Somerset West Park	1,028,200	120,124	1,148,324	1,528,550	-	1,528,550	1,325	Complete	1,529,875	(381,551)	-33.2%	133.1%	99.9%
NW	Pioneer Park and Bridge Replacement	544,934	21,278	566,212	533,358	-	533,358	-	Complete	533,358	32,854	5.8%	94.2%	100.0%
SE	Vista Brook Park	514,100	20,504	534,604	729,590	-	729,590	-	Complete	729,590	(194,986)	-36.5%	136.5%	100.0%
	<b>Sub-total Renovate &amp; Redevelop Neighborhood Parks</b>	<b>3,727,213</b>	<b>220,296</b>	<b>3,947,509</b>	<b>4,367,063</b>	<b>-</b>	<b>4,367,063</b>	<b>1,325</b>		<b>4,368,388</b>	<b>(420,879)</b>	<b>-10.7%</b>	<b>110.6%</b>	<b>100.0%</b>
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	420,879	420,879	-	-	-	-	N/A	-	420,879	n/a	n/a	n/a
	<b>Total Renovate &amp; Redevelop Neighborhood Parks</b>	<b>3,727,213</b>	<b>641,175</b>	<b>4,368,388</b>	<b>4,367,063</b>	<b>-</b>	<b>4,367,063</b>	<b>1,325</b>		<b>4,368,388</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**New Neighborhood Parks Land Acquisition**

NW	New Neighborhood Park - NW Quadrant (Biles)	1,500,000	28,554	1,528,554	1,041,404	-	1,041,404	-	Complete	1,041,404	487,150	31.9%	68.1%	100.0%
NW	New Neighborhood Park - NW Quadrant (Living Hope)	-	-	-	1,067,724	-	1,067,724	-	Complete	1,067,724	(1,067,724)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (Mitchell)	-	-	-	793,396	-	793,396	-	Complete	793,396	(793,396)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (PGE)	-	-	-	62,712	-	62,712	-	Complete	62,712	(62,712)	-100.0%	n/a	100.0%
NE	New Neighborhood Park - NE Quadrant (Wilson)	1,500,000	27,968	1,527,968	529,294	-	529,294	-	Complete	529,294	998,674	65.4%	34.6%	100.0%
NE	New Neighborhood Park - NE Quadrant (Lehman - formerly undesignated)	1,500,000	33,466	1,533,466	2,119,940	-	2,119,940	-	Complete	2,119,940	(586,474)	-38.2%	138.2%	100.0%
SW	New Neighborhood Park - SW Quadrant (Sterling Savings)	1,500,000	24,918	1,524,918	1,058,925	-	1,058,925	-	Complete	1,058,925	465,993	30.6%	69.4%	100.0%
SW	New Neighborhood Park - SW Quadrant (Altishin)	-	-	-	551,696	-	551,696	-	Complete	551,696	(551,696)	-100.0%	n/a	100.0%
SW	New Neighborhood Park - SW Quadrant (Hung easement for Roy Dancer Park)	-	-	-	60,006	-	60,006	-	Complete	60,006	(60,006)	-100.0%	n/a	100.0%
SE	New Neighborhood Park - SE Quadrant (Cobb)	1,500,000	15,547	1,515,547	2,609,880	-	2,609,880	-	Complete	2,609,880	(1,094,333)	-72.2%	172.2%	100.0%
NW	New Neighborhood Park (North Bethany) (McGettigan)	1,500,000	23,667	1,523,667	1,629,763	-	1,629,763	-	Complete	1,629,763	(106,096)	-7.0%	107.0%	100.0%
UND	New Neighborhood Park - Undesignated	-	-	-	-	-	-	-	Reallocated	-	-	-100.0%	n/a	0.0%
	<b>Sub-total New Neighborhood Parks</b>	<b>9,000,000</b>	<b>154,120</b>	<b>9,154,120</b>	<b>11,524,740</b>	<b>-</b>	<b>11,524,740</b>	<b>-</b>		<b>11,524,740</b>	<b>(2,370,620)</b>	<b>-25.9%</b>	<b>125.9%</b>	<b>100.0%</b>
	Authorized Use of Savings from New Community Park													
UND	Land Acquisition Category	-	1,655,521	1,655,521	-	-	-	-	N/A	-	1,655,521	n/a	n/a	n/a
	Authorized Use of Savings from Community Center /													
UND	Community Park Land Acquisition Category	-	715,099	715,099	-	-	-	-	N/A	-	715,099	n/a	n/a	n/a
	<b>Total New Neighborhood Parks</b>	<b>9,000,000</b>	<b>2,524,740</b>	<b>11,524,740</b>	<b>11,524,740</b>	<b>-</b>	<b>11,524,740</b>	<b>-</b>		<b>11,524,740</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Tualatin Hills Park and Recreation District**  
**Monthly Bond Capital Projects Report**  
**Estimated Cost vs. Budget**  
**Through 01/31/2022**

Quad- rant	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 20/21	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)							
<b><u>New Community Park Development</u></b>														
SW	SW Quad Community Park & Athletic Field	7,711,500	343,963	8,055,463	10,518,693	-	10,518,693	151,550	Complete	10,670,243	(2,614,780)	-32.5%	130.6%	98.6%
	<b>Sub-total New Community Park Development</b>	<b>7,711,500</b>	<b>343,963</b>	<b>8,055,463</b>	<b>10,518,693</b>	<b>-</b>	<b>10,518,693</b>	<b>151,550</b>		<b>10,670,243</b>	<b>(2,614,780)</b>	<b>-32.5%</b>	<b>130.6%</b>	<b>98.6%</b>
	Authorized use of savings from Bond Facility Rehabilitation		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		930,529	930,529	-	-	-	-	N/A	-	930,529	n/a	n/a	n/a
UND	(Issuance) category		930,529	930,529	-	-	-	-	N/A	-	930,529	n/a	n/a	n/a
UND	Outside Funding from Washington County / Metro		384,251	384,251	-	-	-	-	N/A	-	384,251	n/a	n/a	n/a
UND	Transferred from Community Center Land Acquisition	-	384,251	384,251	-	-	-	-	N/A	-	384,251	n/a	n/a	n/a
	<b>Total New Community Park Development</b>	<b>7,711,500</b>	<b>2,958,743</b>	<b>10,670,243</b>	<b>10,518,693</b>	<b>-</b>	<b>10,518,693</b>	<b>151,550</b>		<b>10,670,243</b>	<b>-</b>	<b>0.0%</b>	<b>98.6%</b>	<b>98.6%</b>
<b><u>New Community Park Land Acquisition</u></b>														
NE	New Community Park - NE Quadrant (Teufel)	10,000,000	132,657	10,132,657	8,103,899	-	8,103,899	-	Complete	8,103,899	2,028,758	20.0%	80.0%	100.0%
NE	Community Park Expansion - NE Quad (BSD/William Walker)	-	-	-	373,237	-	373,237	-	Complete	373,237	(373,237)	100.0%	n/a	100.0%
	<b>Sub-total New Community Park</b>	<b>10,000,000</b>	<b>132,657</b>	<b>10,132,657</b>	<b>8,477,136</b>	<b>-</b>	<b>8,477,136</b>	<b>-</b>		<b>8,477,136</b>	<b>1,655,521</b>	<b>16.3%</b>	<b>83.7%</b>	<b>100.0%</b>
	Authorized Use of Savings for New Neighborhood Parks		(1,655,521)	(1,655,521)	-	-	-	-	N/A	-	(1,655,521)	n/a	n/a	n/a
UND	Land Acquisition Category	-	(1,655,521)	(1,655,521)	-	-	-	-	N/A	-	(1,655,521)	n/a	n/a	n/a
	<b>Total New Community Park</b>	<b>10,000,000</b>	<b>(1,522,864)</b>	<b>8,477,136</b>	<b>8,477,136</b>	<b>-</b>	<b>8,477,136</b>	<b>-</b>		<b>8,477,136</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b><u>Renovate and Redevelop Community Parks</u></b>														
NE	Cedar Hills Park & Athletic Field	6,194,905	449,392	6,644,297	7,684,215	-	7,684,215	-	Complete	7,684,316	(1,040,019)	-15.7%	115.7%	100.0%
SE	Schiffler Park	3,598,700	74,403	3,673,103	2,633,084	-	2,633,084	-	Complete	2,633,084	1,040,019	28.3%	71.7%	100.0%
	<b>Total Renovate and Redevelop Community Parks</b>	<b>9,793,605</b>	<b>523,795</b>	<b>10,317,400</b>	<b>10,317,299</b>	<b>-</b>	<b>10,317,299</b>	<b>-</b>		<b>10,317,400</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b><u>Natural Area Preservation - Restoration</u></b>														
NE	Roger Tilbury Memorial Park	30,846	1,872	32,718	36,450	-	36,450	-	Complete	36,450	(3,732)	-11.4%	111.4%	100.0%
NE	Cedar Mill Park	30,846	1,172	32,018	1,201	-	1,201	-	Complete	1,201	30,817	96.2%	3.8%	100.0%
NE	Jordan/Jackie Husen Park	308,460	8,961	317,421	36,236	-	36,236	-	Complete	36,236	281,185	88.6%	11.4%	100.0%
NW	NE/Bethany Meadows Trail Habitat Connection	246,768	16,178	262,946	-	-	-	-	On Hold	-	262,946	100.0%	0.0%	0.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	10,282	300	10,582	12,929	-	12,929	-	Complete	12,929	(2,347)	-22.2%	122.2%	100.0%
NW	Allenbach Acres Park	41,128	2,318	43,446	10,217	-	10,217	-	Complete	10,217	33,229	76.5%	23.5%	100.0%
NW	Crystal Creek Park	205,640	7,208	212,848	95,401	-	95,401	-	Complete	95,401	117,447	55.2%	44.8%	100.0%
NE	Foothills Park	61,692	1,172	62,864	46,178	-	46,178	-	Complete	46,178	16,686	26.5%	73.5%	100.0%
NE	Commonwealth Lake Park	41,128	778	41,906	30,809	-	30,809	-	Complete	30,809	11,097	26.5%	73.5%	100.0%
NW	Tualatin Hills Nature Park	90,800	2,323	93,123	27,696	-	27,696	-	Complete	27,696	65,427	70.3%	29.7%	100.0%
NE	Pioneer Park	10,282	254	10,536	9,421	-	9,421	-	Complete	9,421	1,115	10.6%	89.4%	100.0%
NW	Whispering Woods Park	51,410	914	52,324	48,871	-	48,871	-	Complete	48,871	3,453	6.6%	93.4%	100.0%
NW	Willow Creek Nature Park	20,564	389	20,953	21,877	-	21,877	-	Complete	21,877	(924)	-4.4%	104.4%	100.0%
SE	AM Kennedy Park	30,846	741	31,587	26,866	-	26,866	-	Complete	26,866	4,721	14.9%	85.1%	100.0%
SE	Camille Park	77,115	1,784	78,899	61,399	-	61,399	-	Complete	61,399	17,500	22.2%	77.8%	100.0%
SE	Vista Brook Park	20,564	897	21,461	5,414	-	5,414	-	Complete	5,414	16,047	74.8%	25.2%	100.0%
SE	Greenway Park/Koll Center	61,692	2,316	64,008	56,727	-	56,727	-	Complete	56,727	7,281	11.4%	88.6%	100.0%
SE	Bauman Park	82,256	2,024	84,280	30,153	-	30,153	-	Complete	30,153	54,127	64.2%	35.8%	100.0%
SE	Fanno Creek Park	162,456	6,736	169,192	65,185	-	65,185	-	Complete	65,185	104,007	61.5%	38.5%	100.0%
SE	Hideaway Park	41,128	1,105	42,233	38,459	-	38,459	-	Complete	38,459	3,774	8.9%	91.1%	100.0%
SW	Murrayhill Park	61,692	1,031	62,723	65,712	-	65,712	-	Complete	65,712	(2,989)	-4.8%	104.8%	100.0%
SE	Hyland Forest Park	71,974	1,342	73,316	65,521	-	65,521	-	Complete	65,521	7,795	10.6%	89.4%	100.0%
SW	Cooper Mountain	205,640	13,479	219,119	14	-	14	-	On Hold	14	219,105	100.0%	0.0%	100.0%
SW	Winkelman Park	10,282	241	10,523	5,894	-	5,894	-	Complete	5,894	4,629	44.0%	56.0%	100.0%
SW	Lowami Hart Woods	287,896	9,345	297,241	130,125	-	130,125	-	Complete	130,125	167,116	56.2%	43.8%	100.0%
SW	Rosa/Hazeldale Parks	28,790	722	29,512	12,754	-	12,754	-	Complete	12,754	16,758	56.8%	43.2%	100.0%
SW	Mt Williams Park	102,820	9,269	112,089	52,362	-	52,362	-	Complete	52,362	59,727	53.3%	46.7%	100.0%
SW	Jenkins Estate	154,230	3,365	157,595	139,041	-	139,041	-	Complete	139,041	18,554	11.8%	88.2%	100.0%
SW	Summercrest Park	10,282	193	10,475	7,987	-	7,987	-	Complete	7,987	2,488	23.8%	76.2%	100.0%

**Tualatin Hills Park and Recreation District**  
**Monthly Bond Capital Projects Report**  
**Estimated Cost vs. Budget**  
**Through 01/31/2022**

Quad- rant	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 20/21	Expended Prior Years	Expended Year-to-Date	Total Expended to Date								(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)								(7)	(6+7)=(9)	(3-9) = (10)	(10) / (3)
SW	Morrison Woods	61,692	4,042	65,734	0	-	0	-	Cancelled	0	65,734	100.0%	0.0%	100.0%				
UND	Interpretive Sign Network	339,306	9,264	348,570	326,776	-	326,776	-	Complete	326,776	21,794	6.3%	93.7%	100.0%				
NW	Beaverton Creek Trail	61,692	4,043	65,735	-	-	-	-	On Hold	-	65,735	100.0%	0.0%	0.0%				
NW	Bethany Wetlands/Bronson Creek	41,128	2,695	43,823	-	-	-	-	On Hold	-	43,823	100.0%	0.0%	0.0%				
NW	Bluegrass Downs Park	15,423	1,010	16,433	-	-	-	-	On Hold	-	16,433	100.0%	0.0%	0.0%				
NW	Crystal Creek	41,128	2,696	43,824	-	-	-	-	On Hold	-	43,824	100.0%	0.0%	0.0%				
UND	Reallocation of project savings to new project budgets	-	(865,000)	(865,000)	-	-	-	-	Reallocation	-	(865,000)	100.0%	0.0%	0.0%				
SE	Hyland Woods Phase 2	-	77,120	77,120	65,453	-	65,453	-	Complete	65,453	11,667	15.1%	84.9%	100.0%				
SW	Jenkins Estate Phase 2	-	131,457	131,457	67,754	-	67,754	-	Complete	67,754	63,703	48.5%	51.5%	100.0%				
NW	Somerset	-	161,030	161,030	161,030	-	161,030	-	Complete	161,030	-	0.0%	100.0%	100.0%				
NW	Rock Creek Greenway	-	167,501	167,501	150,152	-	150,152	-	Complete	150,152	17,349	10.4%	89.6%	100.0%				
NW	Whispering Woods Phase 2	-	102,661	102,661	97,000	-	97,000	-	Complete	97,000	5,661	5.5%	94.5%	100.0%				
SE	Raleigh Park	-	118,187	118,187	30,975	-	30,975	238,009	Site Prep	268,984	(150,797)	-127.6%	26.2%	11.5%				
NE	Bannister Creek Greenway/NE Park	-	80,798	80,798	28,488	3,016	31,504	49,294	Site Prep	80,798	-	0.0%	39.0%	39.0%				
NW	Beaverton Creek Greenway Duncan	-	20,607	20,607	-	-	-	-	Cancelled	-	20,607	100.0%	0.0%	0.0%				
SE	Church of Nazarene	-	30,718	30,718	14,121	-	14,121	-	Complete	14,121	16,597	54.0%	46.0%	100.0%				
SW	Lilly K. Johnson Woods	-	30,722	30,722	37,132	-	37,132	-	Complete	37,132	(6,410)	-20.9%	120.9%	100.0%				
UND	Restoration of new properties to be acquired	643,023	41,096	684,119	976	-	976	6,196	On Hold	7,172	676,947	99.0%	0.1%	13.6%				
UND	Reallocation of project savings to new project budgets	-	(1,570,245)	(1,570,245)	-	-	-	-	Reallocation	-	(1,570,245)	100.0%	0.0%	0.0%				
NE	NE Quadrant Property(Findley)	-	471,984	471,984	19,983	2,373	22,356	449,629	Site Prep	471,984	-	0.0%	4.7%	4.7%				
NE	N. Johnson Greenway (Peterkort)	-	262,760	262,760	-	-	-	-	Cancelled	-	262,760	100.0%	0.0%	0.0%				
NE	Commonwealth Lake Park	-	62,932	62,932	-	3,837	3,837	59,095	Budget	62,932	-	0.0%	6.1%	6.1%				
SW	155th Wetlands	-	26,060	26,060	22,951	-	22,951	-	Complete	22,951	3,109	11.9%	88.1%	100.0%				
SW	Bronson Creek New Properties	-	104,887	104,887	-	-	-	104,887	Budget	104,887	-	0.0%	0.0%	0.0%				
SE	Fanno Creek Greenway	-	83,909	83,909	80,114	-	80,114	-	Complete	80,114	3,795	4.5%	95.5%	100.0%				
NW	HMT north woods and stream	-	52,176	52,176	20,235	3,800	24,035	28,141	Site Prep	52,176	-	0.0%	46.1%	46.1%				
NE	Cedar Mill Creek Greenway	-	31,260	31,260	18,959	624	19,584	11,676	Site Prep	31,260	-	0.0%	62.6%	62.6%				
SW	Fir Grove Park	-	25,908	25,908	14,369	8,225	22,594	3,314	Site Prep	25,908	-	0.0%	87.2%	87.2%				
SW	HL Cain Wetlands	-	25,989	25,989	23,275	-	23,275	2,714	Site Prep	25,989	-	0.0%	89.6%	89.6%				
NW	Bronson Creek Park	-	26,191	26,191	5,401	597	5,998	20,193	Site Prep	26,191	-	0.0%	22.9%	22.9%				
SE	Center Street Wetlands Area	-	20,939	20,939	7,387	2,543	9,930	11,009	Site Prep	20,939	-	0.0%	47.4%	47.4%				
SW	Tallac Terrace Park	-	10,511	10,511	-	-	-	-	Cancelled	-	10,511	100.0%	0.0%	0.0%				
NE	Forest Hills Park	-	10,462	10,462	2,154	-	2,154	8,308	Site Prep	10,462	-	0.0%	20.6%	20.6%				
UND	Arborist/Tree Management	-	297,824	297,824	115,702	16,810	132,512	136,818	Site Prep	269,330	28,494	9.6%	44.5%	49.2%				
NW	North Bethany Greenway	-	26,131	26,131	8,546	1,002	9,547	16,584	Site Prep	26,131	-	0.0%	36.5%	36.5%				
NW	Willow Creek Greenway II	-	26,031	26,031	24,480	5,741	30,221	1,706	Complete	31,927	(5,896)	-22.6%	116.1%	94.7%				
NW	Westside Trail Segment 18	-	26,221	26,221	475	-	475	25,746	Budget	26,221	-	0.0%	1.8%	1.8%				
SW	Westside Trail- Burntwood area	-	25,813	25,813	23,939	-	23,939	-	Complete	23,939	1,874	7.3%	92.7%	100.0%				
NW	Waterhouse Trail	-	26,207	26,207	1,979	620	2,599	23,608	Site Prep	26,207	-	0.0%	9.9%	9.9%				
	<b>Sub-total Natural Area Restoration</b>	<b>3,762,901</b>	<b>293,026</b>	<b>4,055,927</b>	<b>2,510,704</b>	<b>49,188</b>	<b>2,559,893</b>	<b>1,496,034</b>		<b>3,756,820</b>	<b>299,107</b>	<b>7.4%</b>	<b>63.1%</b>	<b>68.1%</b>				
	Authorized Use of Savings for Natural Area Preservation -																	
UND	Land Acquisition	-	(299,107)	(299,107)	-	-	-	(299,107)	N/A	-	(299,107)	n/a	n/a	n/a				
	<b>Total Natural Area Restoration</b>	<b>3,762,901</b>	<b>(6,081)</b>	<b>3,756,820</b>	<b>2,510,704</b>	<b>49,188</b>	<b>2,559,893</b>	<b>1,196,927</b>		<b>3,756,820</b>	<b>-</b>	<b>0.0%</b>	<b>68.1%</b>	<b>68.1%</b>				
	<b>Natural Area Preservation - Land Acquisition</b>																	
UND	Natural Area Acquisitions	8,400,000	447,583	8,847,583	9,146,690	-	9,146,690	-	Budget	9,146,690	(299,107)	-3.4%	103.4%	100.0%				
	<b>Sub-total Natural Area Preservation - Land Acquisition</b>	<b>8,400,000</b>	<b>447,583</b>	<b>8,847,583</b>	<b>9,146,690</b>	<b>-</b>	<b>9,146,690</b>	<b>-</b>		<b>9,146,690</b>	<b>(299,107)</b>	<b>-3.4%</b>	<b>103.4%</b>	<b>100.0%</b>				
UND	Authorized Use of Savings from Natural Area Restoration	-	299,107	299,107	-	-	-	-	N/A	-	299,107	n/a	n/a	n/a				
	<b>Total Natural Area Preservation - Land Acquisition</b>	<b>8,400,000</b>	<b>746,690</b>	<b>9,146,690</b>	<b>9,146,690</b>	<b>-</b>	<b>9,146,690</b>	<b>-</b>		<b>9,146,690</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>				



**Tualatin Hills Park and Recreation District**  
**Monthly Bond Capital Projects Report**  
**Estimated Cost vs. Budget**  
**Through 01/31/2022**

Quad- rant	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 20/21	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)							
<b><u>New Linear Park and Trail Development</u></b>														
SW	Westside Trail Segments 1, 4, & 7	4,267,030	85,084	4,352,114	4,381,083	-	4,381,083	-	Complete	4,381,083	(28,969)	-0.7%	100.7%	100.0%
NE	Jordan/Husen Park Trail	1,645,120	46,432	1,691,552	1,227,496	-	1,227,496	-	Complete	1,227,496	464,056	27.4%	72.6%	100.0%
NW	Waterhouse Trail Segments 1, 5 & West Spur	3,804,340	78,646	3,882,986	4,394,637	-	4,394,637	-	Complete	4,394,637	(511,651)	-13.2%	113.2%	100.0%
NW	Rock Creek Trail #5 & Allenbach, North Bethany #2	2,262,040	103,949	2,365,989	1,743,667	-	1,743,667	-	Complete	1,743,667	622,322	26.3%	73.7%	100.0%
UND	Miscellaneous Natural Trails	100,000	8,837	108,837	30,394	-	30,394	78,443	Budget	108,837	-	0.0%	27.9%	27.9%
NW	Nature Park - Old Wagon Trail	359,870	3,094	362,964	238,702	-	238,702	-	Complete	238,702	124,262	34.2%	65.8%	100.0%
NE	NE Quadrant Trail - Bluffs Phase 2	257,050	14,797	271,847	412,424	-	412,424	-	Complete	412,424	(140,577)	-51.7%	151.7%	100.0%
SW	Lowami Hart Woods	822,560	55,645	878,205	1,255,274	-	1,255,274	-	Complete	1,255,274	(377,069)	-42.9%	142.9%	100.0%
NW	Westside - Waterhouse Trail Connection	1,542,300	48,560	1,590,860	1,055,589	-	1,055,589	-	Complete	1,055,589	535,271	33.6%	66.4%	100.0%
	<b>Sub-total New Linear Park and Trail Development</b>	<b>15,060,310</b>	<b>445,044</b>	<b>15,505,354</b>	<b>14,739,266</b>	<b>-</b>	<b>14,739,266</b>	<b>78,443</b>		<b>14,817,709</b>	<b>687,645</b>	<b>4.4%</b>	<b>95.1%</b>	<b>99.5%</b>
	Authorized Use of Savings for Multi-field/Multi-purpose													
UND	Athletic Field Development	-	(687,645)	(687,645)	-	-	-	-	N/A	-	(687,645)	n/a	n/a	n/a
	<b>Total New Linear Park and Trail Development</b>	<b>15,060,310</b>	<b>(242,601)</b>	<b>14,817,709</b>	<b>14,739,266</b>	<b>-</b>	<b>14,739,266</b>	<b>78,443</b>		<b>14,817,709</b>	<b>-</b>	<b>0.0%</b>	<b>99.5%</b>	<b>99.5%</b>
<b><u>New Linear Park and Trail Land Acquisition</u></b>														
UND	New Linear Park and Trail Acquisitions	1,200,000	23,401	1,223,401	1,222,206	-	1,222,206	1,195	Budget	1,223,401	-	0.0%	99.9%	99.9%
	<b>Total New Linear Park and Trail Land Acquisition</b>	<b>1,200,000</b>	<b>23,401</b>	<b>1,223,401</b>	<b>1,222,206</b>	<b>-</b>	<b>1,222,206</b>	<b>1,195</b>		<b>1,223,401</b>	<b>-</b>	<b>0.0%</b>	<b>99.9%</b>	<b>99.9%</b>
<b><u>Multi-field/Multi-purpose Athletic Field Development</u></b>														
SW	Winkelman Athletic Field	514,100	34,601	548,701	941,843	-	941,843	-	Complete	941,843	(393,142)	-71.6%	171.6%	100.0%
SE	Meadow Waye Park	514,100	4,791	518,891	407,340	-	407,340	-	Complete	407,340	111,551	21.5%	78.5%	100.0%
NW	New Fields in NW Quadrant - Living Hope	514,100	77,969	592,069	1,169,762	5,364	1,175,126	81,935	Award	1,257,061	(664,992)	-112.3%	198.5%	93.5%
NE	New Fields in NE Quadrant (Cedar Mill Park)	514,100	14,184	528,284	527,993	-	527,993	-	Complete	527,993	291	0.1%	99.9%	100.0%
SW	New Fields in SW Quadrant - MVCP	514,100	59,494	573,594	38,312	27,037	65,349	508,245	Budget	573,594	-	0.0%	11.4%	11.4%
SE	New Fields in SE Quadrant (Conestoga Middle School)	514,100	19,833	533,933	548,917	-	548,917	-	Complete	548,917	(14,984)	-2.8%	102.8%	100.0%
	<b>Sub-total Multi-field/Multi-purpose Athletic Field Dev.</b>	<b>3,084,600</b>	<b>210,872</b>	<b>3,295,472</b>	<b>3,634,168</b>	<b>32,401</b>	<b>3,666,568</b>	<b>590,180</b>		<b>4,256,748</b>	<b>(961,276)</b>	<b>-29.2%</b>	<b>111.3%</b>	<b>86.1%</b>
	Authorized Use of Savings from New Linear													
UND	Park and Trail Development category	-	687,645	687,645	-	-	-	-	N/A	-	687,645	n/a	n/a	n/a
	Authorized Use of Savings from Facility													
UND	Rehabilitation category	-	244,609	244,609	-	-	-	-	N/A	-	244,609	n/a	n/a	n/a
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	29,022	29,022	-	-	-	-	N/A	-	29,022	n/a	n/a	n/a
	<b>Total Multi-field/Multi-purpose Athletic Field Dev.</b>	<b>3,084,600</b>	<b>1,172,148</b>	<b>4,256,748</b>	<b>3,634,168</b>	<b>32,401</b>	<b>3,666,568</b>	<b>590,180</b>		<b>4,256,748</b>	<b>-</b>	<b>0.0%</b>	<b>86.1%</b>	<b>86.1%</b>
<b><u>Deferred Park Maintenance Replacements</u></b>														
UND	Play Structure Replacements at 11 sites	810,223	3,685	813,908	773,055	-	773,055	-	Complete	773,055	40,853	5.0%	95.0%	100.0%
NW	Bridge/boardwalk replacement - Willow Creek	96,661	1,276	97,937	127,277	-	127,277	-	Complete	127,277	(29,340)	-30.0%	130.0%	100.0%
SW	Bridge/boardwalk replacement - Rosa Park	38,909	369	39,278	38,381	-	38,381	-	Complete	38,381	897	2.3%	97.7%	100.0%
SW	Bridge/boardwalk replacement - Jenkins Estate	7,586	34	7,620	28,430	-	28,430	-	Complete	28,430	(20,810)	-273.1%	373.1%	100.0%
SE	Bridge/boardwalk replacement - Hartwood Highlands	10,767	134	10,901	985	-	985	-	Cancelled	985	9,916	91.0%	9.0%	100.0%
NE	Irrigation Replacement at Roxbury Park	48,854	63	48,917	41,902	-	41,902	-	Complete	41,902	7,015	14.3%	85.7%	100.0%
UND	Pedestrian Path Replacement at 3 sites	116,687	150	116,837	118,039	-	118,039	-	Complete	118,039	(1,202)	-1.0%	101.0%	100.0%
SW	Permeable Parking Lot at Aloha Swim Center	160,914	1,515	162,429	191,970	-	191,970	-	Complete	191,970	(29,541)	-18.2%	118.2%	100.0%
NE	Permeable Parking Lot at Sunset Swim Center	160,914	2,614	163,528	512,435	-	512,435	-	Complete	512,435	(348,907)	-213.4%	313.4%	100.0%
	<b>Sub-total Deferred Park Maintenance Replacements</b>	<b>1,451,515</b>	<b>9,840</b>	<b>1,461,355</b>	<b>1,832,474</b>	<b>-</b>	<b>1,832,474</b>	<b>-</b>		<b>1,832,474</b>	<b>(371,119)</b>	<b>-25.4%</b>	<b>125.4%</b>	<b>100.0%</b>
	Authorized Use of Savings from Facility Expansion &													
UND	Improvements Category	-	200,634	200,634	-	-	-	-	N/A	-	200,634	n/a	n/a	n/a
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	170,485	170,485	-	-	-	-	N/A	-	170,485	n/a	n/a	n/a
	<b>Total Deferred Park Maintenance Replacements</b>	<b>1,451,515</b>	<b>380,959</b>	<b>1,832,474</b>	<b>1,832,474</b>	<b>-</b>	<b>1,832,474</b>	<b>-</b>		<b>1,832,474</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Tualatin Hills Park and Recreation District**  
**Monthly Bond Capital Projects Report**  
**Estimated Cost vs. Budget**  
**Through 01/31/2022**

Quad- rant	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 20/21	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)
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)								(7)	(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)						
<b>Facility Rehabilitation</b>																										
UND	Structural Upgrades at Several Facilities	317,950	(194,874)	123,076	115,484	-	115,484	-	Complete	115,484	7,592	6.2%	93.8%	100.0%												
SW	Structural Upgrades at Aloha Swim Center	406,279	8,497	414,776	518,302	-	518,302	-	Complete	518,302	(103,526)	-25.0%	125.0%	100.0%												
SE	Structural Upgrades at Beaverton Swim Center	1,447,363	37,353	1,484,716	820,440	-	820,440	-	Complete	820,440	664,276	44.7%	55.3%	100.0%												
NE	Structural Upgrades at Cedar Hills Recreation Center	628,087	18,177	646,264	544,403	-	544,403	-	Complete	544,403	101,861	15.8%	84.2%	100.0%												
SW	Structural Upgrades at Conestoga Rec/Aquatic Ctr	44,810	847	45,657	66,762	-	66,762	-	Complete	66,762	(21,105)	-46.2%	146.2%	100.0%												
SE	Structural Upgrades at Garden Home Recreation Center	486,935	21,433	508,368	513,762	-	513,762	-	Complete	513,762	(5,394)	-1.1%	101.1%	100.0%												
SE	Structural Upgrades at Harman Swim Center	179,987	2,779	182,766	73,115	-	73,115	-	Complete	73,115	109,651	60.0%	40.0%	100.0%												
NW	Structural Upgrades at HMT/50 Mtr Pool/Aquatic Ctr	312,176	4,692	316,868	233,429	-	233,429	-	Complete	233,429	83,439	26.3%	73.7%	100.0%												
NW	Structural Upgrades at HMT Aquatic Ctr - Roof Replacement	-	203,170	203,170	446,162	-	446,162	-	Complete	446,162	(242,992)	-119.6%	219.6%	100.0%												
NW	Structural Upgrades at HMT Administration Building	397,315	6,080	403,395	299,599	-	299,599	-	Complete	299,599	103,796	25.7%	74.3%	100.0%												
NW	Structural Upgrades at HMT Athletic Center	65,721	85	65,806	66,000	-	66,000	-	Complete	66,000	(194)	-0.3%	100.3%	100.0%												
NW	Structural Upgrades at HMT Dryland Training Ctr	116,506	2,137	118,643	75,686	-	75,686	-	Complete	75,686	42,957	36.2%	63.8%	100.0%												
NW	Structural Upgrades at HMT Tennis Center	268,860	5,033	273,893	74,804	-	74,804	-	Complete	74,804	199,089	72.7%	27.3%	100.0%												
SE	Structural Upgrades at Raleigh Swim Center	4,481	6	4,487	5,703	-	5,703	-	Complete	5,703	(1,216)	-27.1%	127.1%	100.0%												
NW	Structural Upgrades at Somerset Swim Center	8,962	12	8,974	9,333	-	9,333	-	Complete	9,333	(359)	-4.0%	104.0%	100.0%												
NE	Sunset Swim Center Structural Upgrades	1,028,200	16,245	1,044,445	626,419	-	626,419	-	Complete	626,419	418,026	40.0%	60.0%	100.0%												
NE	Sunset Swim Center Pool Tank	514,100	275	514,375	308,574	-	308,574	-	Complete	308,574	205,801	40.0%	60.0%	100.0%												
UND	Auto Gas Meter Shut Off Valves at All Facilities	-	275	275	17,368	-	17,368	-	Complete	17,368	(17,093)	100.0%	0.0%	100.0%												
<b>Sub-total Facility Rehabilitation</b>		<b>6,227,732</b>	<b>132,222</b>	<b>6,359,954</b>	<b>4,815,345</b>	<b>-</b>	<b>4,815,345</b>	<b>-</b>		<b>4,815,345</b>	<b>1,544,609</b>	<b>24.3%</b>	<b>75.7%</b>	<b>100.0%</b>												
Authorized use of savings for SW Quad Community Park &																										
UND	Athletic Fields	-	(1,300,000)	(1,300,000)	-	-	-	-	N/A	-	(1,300,000)	n/a	n/a	n/a												
<b>Sub-total Facility Rehabilitation</b>		<b>6,227,732</b>	<b>(1,167,778)</b>	<b>5,059,954</b>	<b>4,815,345</b>	<b>-</b>	<b>4,815,345</b>	<b>-</b>		<b>4,815,345</b>	<b>244,609</b>	<b>4.8%</b>	<b>n/a</b>	<b>n/a</b>												
Authorized Use of Savings for Multi-field/Multi-purpose																										
UND	Athletic Field Development	-	(244,609)	(244,609)	-	-	-	-	N/A	-	(244,609)	n/a	n/a	n/a												
<b>Total Facility Rehabilitation</b>		<b>6,227,732</b>	<b>(1,412,387)</b>	<b>4,815,345</b>	<b>4,815,345</b>	<b>-</b>	<b>4,815,345</b>	<b>-</b>		<b>4,815,345</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>												
<b>Facility Expansion and Improvements</b>																										
SE	Elsie Stuhr Center Expansion & Structural Improvements	1,997,868	30,311	2,028,179	2,039,367	-	2,039,367	-	Complete	2,039,367	(11,188)	-0.6%	100.6%	100.0%												
SW	Conestoga Rec/Aquatic Expansion & Splash Pad	5,449,460	85,351	5,534,811	5,414,909	-	5,414,909	-	Complete	5,414,909	119,902	2.2%	97.8%	100.0%												
SW	Aloha ADA Dressing Rooms	123,384	158	123,542	178,764	-	178,764	-	Complete	178,764	(55,222)	-44.7%	144.7%	100.0%												
NW	Aquatics Center ADA Dressing Rooms	133,666	1,083	134,749	180,540	-	180,540	-	Complete	180,540	(45,791)	-34.0%	134.0%	100.0%												
NE	Athletic Center HVAC Upgrades	514,100	654	514,754	321,821	-	321,821	-	Complete	321,821	192,933	37.5%	62.5%	100.0%												
<b>Sub-total Facility Expansion and Improvements</b>		<b>8,218,478</b>	<b>117,557</b>	<b>8,336,035</b>	<b>8,135,401</b>	<b>-</b>	<b>8,135,401</b>	<b>-</b>		<b>8,135,401</b>	<b>200,634</b>	<b>2.4%</b>	<b>97.6%</b>	<b>100.0%</b>												
Authorized Use of Savings for Deferred Park Maintenance																										
UND	Replacements Category	-	(200,634)	(200,634)	-	-	-	-	N/A	-	(200,634)	n/a	n/a	n/a												
<b>Total Facility Expansion and Improvements</b>		<b>8,218,478</b>	<b>(83,077)</b>	<b>8,135,401</b>	<b>8,135,401</b>	<b>-</b>	<b>8,135,401</b>	<b>-</b>		<b>8,135,401</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>												
<b>ADA/Access Improvements</b>																										
NW	HMT ADA Parking & other site improvement	735,163	19,544	754,707	1,019,771	-	1,019,771	-	Complete	1,019,771	(265,064)	-35.1%	135.1%	100.0%												
UND	ADA Improvements - undesignated funds	116,184	2,712	118,896	72,245	-	72,245	-	Complete	72,245	46,651	39.2%	60.8%	100.0%												
SW	ADA Improvements - Barrows Park	8,227	104	8,331	6,825	-	6,825	-	Complete	6,825	1,506	18.1%	81.9%	100.0%												
NW	ADA Improvements - Bethany Lake Park	20,564	194	20,758	25,566	-	25,566	-	Complete	25,566	(4,808)	-23.2%	123.2%	100.0%												
NE	ADA Improvements - Cedar Hills Recreation Center	8,226	130	8,356	8,255	-	8,255	-	Complete	8,255	101	1.2%	98.8%	100.0%												
NE	ADA Improvements - Forest Hills Park	12,338	197	12,535	23,416	-	23,416	-	Complete	23,416	(10,881)	-86.8%	186.8%	100.0%												
SE	ADA Improvements - Greenway Park	15,423	196	15,619	-	-	-	-	Cancelled	-	15,619	100.0%	0.0%	0.0%												
SW	ADA Improvements - Jenkins Estate	16,450	262	16,712	11,550	-	11,550	-	Complete	11,550	5,162	30.9%	69.1%	100.0%												
SW	ADA Improvements - Lawndale Park	30,846	40	30,886	16,626	-	16,626	-	Complete	16,626	14,260	46.2%	53.8%	100.0%												
NE	ADA Improvements - Lost Park	15,423	245	15,668	15,000	-	15,000	-	Complete	15,000	668	4.3%	95.7%	100.0%												
NW	ADA Improvements - Rock Crk Pwrlne Prk (Soccer Fld)	20,564	327	20,891	17,799	-	17,799	-	Complete	17,799	3,092	14.8%	85.2%	100.0%												
NW	ADA Improvements - Skyview Park	5,140	82	5,222	7,075	-	7,075	-	Complete	7,075	(1,853)	-35.5%	135.5%	100.0%												
NW	ADA Improvements - Waterhouse Powerline Park	8,226	183	8,409	8,402	-	8,402	-	Complete	8,402	7	0.1%	99.9%	100.0%												
NE	ADA Improvements - West Sylvan Park	5,140	82	5,222	5,102	-	5,102	-	Complete	5,102	120	2.3%	97.7%	100.0%												
SE	ADA Improvements - Wonderland Park	10,282	163	10,445	4,915	-	4,915	-	Complete	4,915	5,530	52.9%	47.1%	100.0%												
<b>Sub-total ADA/Access Improvements</b>		<b>1,028,196</b>	<b>24,461</b>	<b>1,052,657</b>	<b>1,242,547</b>	<b>-</b>	<b>1,242,547</b>	<b>-</b>		<b>1,242,547</b>	<b>(189,890)</b>	<b>-18.0%</b>	<b>118.0%</b>	<b>100.0%</b>												
Authorized Use of Savings from Bond Issuance																										
UND	Administration Category	-	189,890	189,890	-	-	-	-	N/A	-	189,890	100.0%	n/a	n/a												

**Tualatin Hills Park and Recreation District**  
**Monthly Bond Capital Projects Report**  
**Estimated Cost vs. Budget**  
**Through 01/31/2022**

Quad- rant	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 20/21	Expended Prior Years	Expended Year-to-Date	Total Expended to Date								(1)	(2)	(1+2)=(3)
	<b>Total ADA/Access Improvements</b>	1,028,196	214,351	1,242,547	1,242,547	-	1,242,547	-		1,242,547	-		100.0%	100.0%			
	<b>Community Center Land Acquisition</b>																
UND	Community Center / Community Park (SW Quadrant) (Hulse/BS/D/Engel)	5,000,000	105,974	5,105,974	1,654,847	-	1,654,847	-	Complete	1,654,847	3,451,127	67.6%	32.4%	100.0%			
UND	Community Center / Community Park (SW Quadrant) (Wenzel/Wall)	-	-	-	2,351,777	-	2,351,777	-	Complete	2,351,777	(2,351,777)	-100.0%	n/a	100.0%			
	<b>Sub-total Community Center Land Acquisition</b>	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			
	<b>Total Community Center Land Acquisition</b>	5,000,000	(993,376)	4,006,624	4,006,624	-	4,006,624	-		4,006,624	-	0.0%	100.0%	100.0%			
	<b>Bond Administration Costs</b>																
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%	100.0%			
ADM	Technology Needs	18,330	-	18,330	23,952	-	23,952	-	Complete	23,952	(5,622)	-30.7%	130.7%	100.0%			
ADM	Office Furniture	7,150	-	7,150	5,378	-	5,378	-	Complete	5,378	1,772	24.8%	75.2%	100.0%			
ADM	Admin/Consultant Costs	31,520	-	31,520	48,093	-	48,093	-	Complete	48,093	(16,573)	-52.6%	152.6%	100.0%			
ADM	Additional Bond Proceeds	-	1,507,717	1,507,717	-	-	-	-	Budget	-	1,507,717	100.0%	0.0%	0.0%			
ADM	FY2021-2022 Interest	-	14,500	14,500	-	-	-	-	Budget	-	14,500	100.0%	0.0%	0.0%			
	<b>Sub-total Bond Administration Costs</b>	1,450,000	1,331,107	2,781,107	504,372	-	504,372	37,325		541,697	2,239,410	80.5%	18.1%	93.1%			
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(170,485)	(170,485)	-	-	-	-	N/A	-	(170,485)	n/a	n/a	n/a			
UND	Authorized Use of Savings for New Neighborhood Parks Development Category	-	(173,175)	(173,175)	-	-	-	-	N/A	-	(173,175)	n/a	n/a	n/a			
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(930,529)	(930,529)	-	-	-	-	N/A	-	(930,529)	n/a	n/a	n/a			
UND	Authorized Use of Savings for ADA/Access Improvements Category	-	(189,890)	(189,890)	-	-	-	-	N/A	-	(189,890)	n/a	n/a	n/a			
UND	Authorized Use of Savings for Renovate & Redevelop Neighborhood Parks	-	(420,879)	(420,879)	-	-	-	-	N/A	-	(420,879)	n/a	n/a	n/a			
UND	Authorized Use of Savings for Multi-field/ Multi-purpose Athletic Field Dev.	-	(29,022)	(29,022)	-	-	-	-	N/A	-	(29,022)	n/a	n/a	n/a			
	<b>Total Bond Administration Costs</b>	1,450,000	(582,874)	867,126	504,372	-	504,372	37,325		541,697	325,429	37.5%	58.2%	93.1%			
	<b>Grand Total</b>	<b>100,000,000</b>	<b>4,646,886</b>	<b>104,646,886</b>	<b>102,182,821</b>	<b>81,589</b>	<b>102,264,410</b>	<b>2,056,945</b>		<b>104,321,456</b>	<b>325,429</b>	<b>0.3%</b>	<b>97.7%</b>	<b>98.0%</b>			

**THPRD Bond Capital Program**  
**Funds Reprogramming Analysis - Based on Category Transfer Eligibility**  
**As of 01/31/2022**

	Category (Over) Under Budget
Limited Reprogramming	
Land: New Neighborhood Park	-
New Community Park	-
New Linear Park	-
New Community Center/Park	-
	-
	-
Nat Res: Restoration	-
Acquisition	-
	-
	-
All Other	
New Neighborhood Park Dev	-
Neighborhood Park Renov	-
New Community Park Dev	-
Community Park Renov	-
New Linear Parks and Trails	-
Athletic Field Development	-
Deferred Park Maint Replace	-
Facility Rehabilitation	-
ADA	-
Facility Expansion	-
Bond Admin Costs	325,429
	325,429
	325,429
<b>Grand Total</b>	<b>325,429</b>



**MEMORANDUM**

Date: February 28, 2022  
 To: Board of Directors  
 From: Olivia Tsujimura, Accounting and Budget Manager  
 Re: **System Development Report for January 2022**

The Board of Directors approved a resolution implementing the System Development Charge program on November 17, 1998. Below please find the various categories for SDC's, i.e., Single Family, Multiple Family and Non-residential Development. Also listed are the collection amounts for both the City of Beaverton and Washington County, and the 2.6% handling fee for collections through January 2022. This report includes information for the program for fiscal year to date.

Current Rate per Unit		With 2.6% Discount	Current Rate per Unit		With 2.6% Discount
<b>Single Family</b>			<b>Multi-Family</b>		
North Bethany	\$ 14,043.00	\$ 13,677.88	North Bethany	\$ 10,533.00	\$ 10,259.14
Bonny Slope West	11,787.00	11,480.54	Bonny Slope West	8,840.00	8,610.16
South Cooper			South Cooper		
Mountain	11,787.00	11,480.54	Mountain	8,840.00	8,610.16
Other	11,787.00	11,480.54	Other	8,840.00	8,610.16
<b>Accessory Dwelling</b>			<b>Senior Housing</b>		
North Bethany	5,712.00	5,563.49	North Bethany	7,860.00	7,655.64
Other	4,794.00	4,669.36	Other	6,597.00	6,425.48
<b>Non-residential</b>					
Other	466.00	453.88			

<b>City of Beaverton Collection of SDCs</b>		<b>Gross Receipts</b>	<b>Collection Fee</b>	<b>Net Revenue</b>
15	Single Family Units	\$ 175,846.74	\$ 2,931.42	\$ 172,915.32
92	Multi-Family Units	990,840.00	15,853.44	974,986.56
25	Accessory Dwelling Units	201,322.15	3,221.15	198,101.00
288	Non-residential	166,230.52	4,029.81	162,200.71
<b>420</b>		<b>\$ 1,534,239.41</b>	<b>\$ 26,035.82</b>	<b>\$ 1,508,203.59</b>

<b>Washington County Collection of SDCs</b>		<b>Gross Receipts</b>	<b>Collection Fee</b>	<b>Net Revenue</b>
224	Single Family Units	\$ 2,974,582.95	\$ 55,131.89	\$ 2,919,451.06
(9)	Less SFR Credits	(123,565.55)	(2,384.51)	(121,181.04)
56	Multi-Family Units	290,638.67	7,605.31	283,033.36
4	Accessory Dwelling Units	25,171.99	499.89	24,672.10
(1)	Less ADU Credits	(6,776.00)	(108.42)	(6,667.58)
-	Non-residential	17,353.10	277.65	17,075.45
<b>274</b>		<b>\$ 3,177,405.16</b>	<b>\$ 61,021.81</b>	<b>\$ 3,116,383.35</b>

<b>Recap by Agency</b>		<b>Percent</b>	<b>Gross Receipts</b>	<b>Collection Fee</b>	<b>Net Revenue</b>
420	City of Beaverton	32.61%	\$ 1,534,239.41	\$ 26,035.82	\$ 1,508,203.59
274	Washington County	67.39%	3,177,405.16	61,021.81	3,116,383.35
<b>694</b>		<b>100.00%</b>	<b>\$ 4,711,644.57</b>	<b>\$ 87,057.64</b>	<b>\$ 4,624,586.94</b>

System Development Charge Report, January 2022

Recap by Dwelling

	<u>Single Family</u>	<u>Multi-Family</u>	<u>ADU</u>	<u>Non-Resident</u>	<u>Total</u>
City of Beaverton	15	92	25	288	420
Washington County	215	56	3	-	274
	<b>230</b>	<b>148</b>	<b>28</b>	<b>288</b>	<b>694</b>

**Total Receipts Fiscal Year to Date**

Gross Receipts	\$ 4,711,644.57
Collection Fees	(87,057.64)
	<u>\$ 4,624,586.94</u>
Interest	\$ 46,321.67
	<u><b>\$ 4,670,908.61</b></u>

**Total Payments Fiscal Year to Date**

Refunds	\$ -
Administrative Costs	-
Project Costs -- Development	(1,040,251.17)
Project Costs -- Land Acquisition	(112,933.19)
	<u><b>(1,153,184.36)</b></u>
	<u><b>\$ 3,517,724.25</b></u>

Beginning Balance 7/1/21	31,794,151.85
<b>Current Balance</b>	<u><b>\$ 35,311,876.10</b></u>

**Recap by Month, FY 2021/22**

	<u>Net Receipts</u>	<u>Expenditures</u>	<u>Interest</u>	<u>SDC Fund Total</u>
July	\$ 1,411,758.99	\$ (152,826.50)	\$ 7,555.95	\$ 1,266,488.44
August	1,352,527.35	(250,316.69)	7,261.69	1,109,472.35
September	723,829.87	(115,860.01)	7,542.95	615,512.81
October	252,140.68	(306,803.27)	7,586.85	(47,075.74)
November	207,076.37	(114,068.99)	7,190.23	100,197.61
December	383,810.45	(54,327.61)	2,776.10	332,258.94
January	293,443.23	(158,981.29)	6,407.90	140,869.84
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
	<u><b>\$ 4,624,586.94</b></u>	<u><b>\$ (1,153,184.36)</b></u>	<u><b>\$ 46,321.67</b></u>	<u><b>\$ 3,517,724.25</b></u>

Beginning Balance 7/1/21	31,794,151.85
<b>Current Balance</b>	<u><b>\$35,311,876.10</b></u>

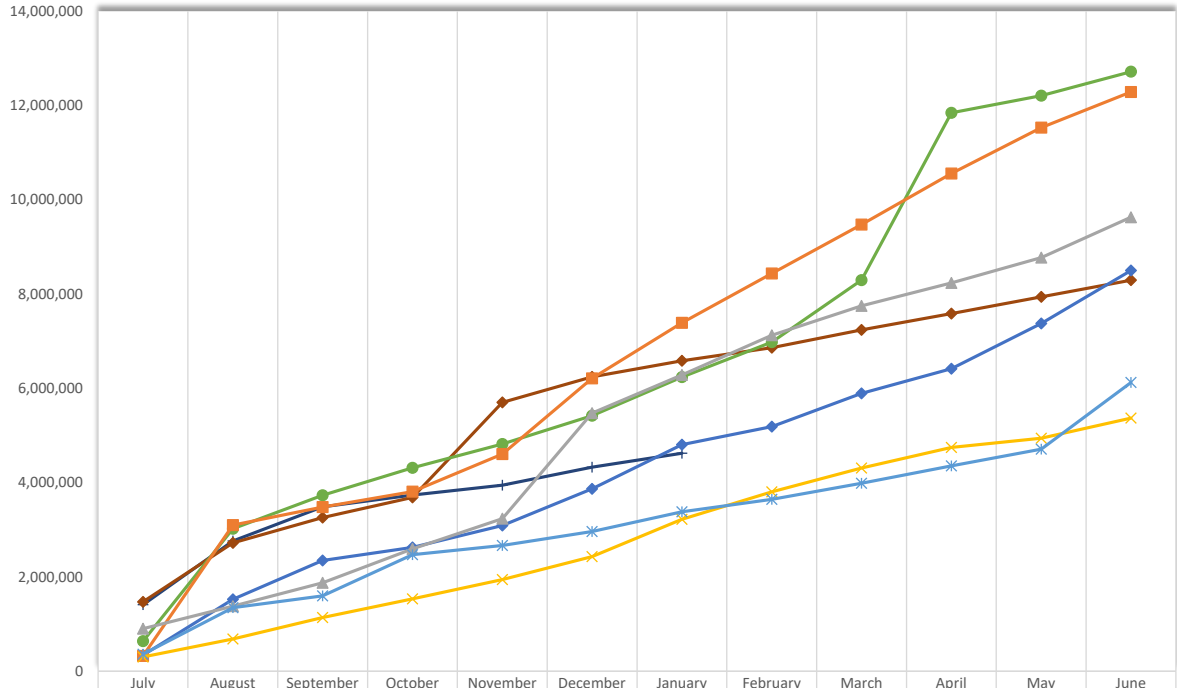
**Recap by Month, by Unit**

	<u>Single Family</u>	<u>Multi-Family</u>	<u>Non-Residential</u>	<u>ADU</u>	<u>Total Units</u>
July	61	46	277	-	384
August	52	46	3	26	127
September	55	-	-	1	56
October	17	-	7	-	24
November	14	-	-	-	14
December	8	56	1	-	65
January	23	-	-	1	24
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
	<u><b>230</b></u>	<u><b>148</b></u>	<u><b>288</b></u>	<u><b>28</b></u>	<u><b>694</b></u>

**Affordable Housing Waivers**

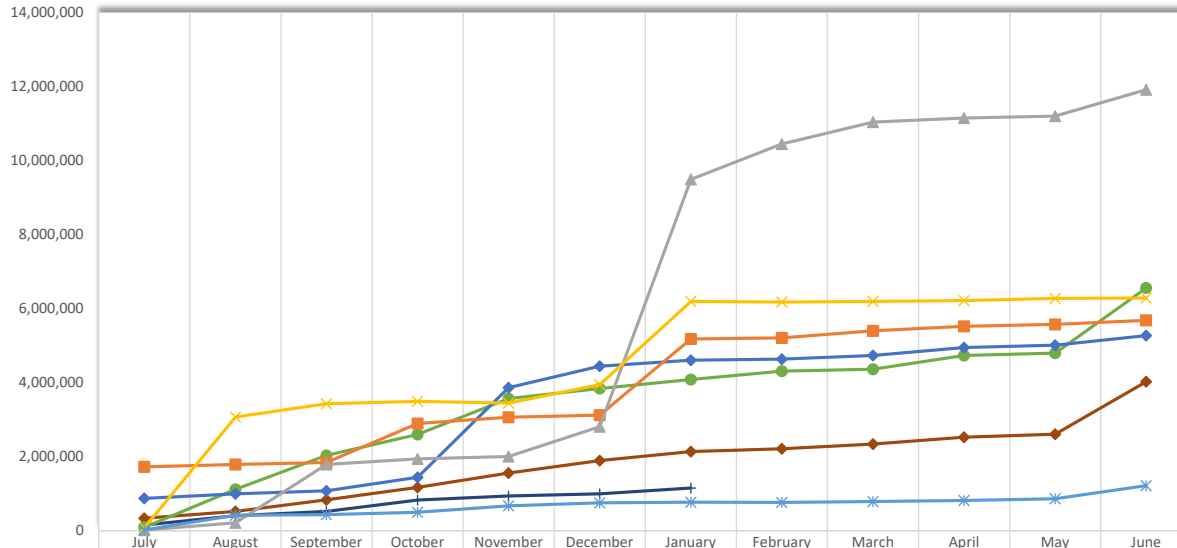
	<u># 100%</u>	<u>Value</u>	<u># 50%</u>	<u>Value</u>	<u>Total Value</u>
January	-	-	-	-	-
Total through 01/2022	<u>-</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>

### SDC NET RECEIPTS



	July	August	September	October	November	December	January	February	March	April	May	June
2021/22	1,411,759	2,764,286	3,488,116	3,740,257	3,947,333	4,331,144	4,624,587					
2020/21	1,474,029	2,722,280	3,260,794	3,686,034	5,704,359	6,244,594	6,586,554	6,863,509	7,242,545	7,585,365	7,941,664	8,295,053
2019/20	638,062	3,022,394	3,733,680	4,316,119	4,822,899	5,422,459	6,239,824	6,982,430	8,296,568	11,843,150	12,208,515	12,716,582
2018/19	342,858	1,526,692	2,350,386	2,629,308	3,092,119	3,868,051	4,809,035	5,188,855	5,895,483	6,416,413	7,378,531	8,500,335
2017/18	326,031	3,101,921	3,483,829	3,811,088	4,606,202	6,214,455	7,389,329	8,435,744	9,474,756	10,559,729	11,531,646	12,287,676
2016/17	903,889	1,379,228	1,878,472	2,593,985	3,237,143	5,477,462	6,284,722	7,127,328	7,748,639	8,238,832	8,775,911	9,631,363
2015/16	304,350	686,041	1,141,070	1,534,431	1,943,912	2,433,039	3,224,189	3,808,032	4,310,173	4,749,317	4,943,403	5,370,185
2014/15	362,365	1,349,536	1,598,883	2,472,283	2,666,731	2,962,403	3,381,171	3,646,866	3,989,912	4,358,505	4,711,419	6,125,495

### SDC EXPENDITURES



	July	August	September	October	November	December	January	February	March	April	May	June
2021/22	152,827	403,143	519,003	825,806	939,875	994,203	1,153,184					
2020/21	336,745	523,316	836,028	1,170,934	1,557,126	1,895,527	2,135,489	2,216,234	2,340,813	2,524,848	2,606,885	4,026,474
2019/20	90,850	1,117,938	2,033,035	2,599,511	3,566,694	3,844,435	4,082,474	4,311,955	4,361,775	4,734,014	4,796,361	6,557,239
2018/19	872,928	999,047	1,078,920	1,442,729	3,867,881	4,445,802	4,609,342	4,637,284	4,731,854	4,950,818	5,014,841	5,270,778
2017/18	1,724,189	1,789,956	1,841,475	2,898,204	3,062,924	3,123,925	5,183,213	5,210,292	5,399,850	5,524,037	5,573,045	5,683,260
2016/17	17,397	216,457	1,791,314	1,940,738	2,004,685	2,809,485	9,492,291	10,448,244	11,040,465	11,150,105	11,201,202	11,915,292
2015/16	80,138	3,070,662	3,432,293	3,494,999	3,445,262	3,947,129	6,195,515	6,180,111	6,197,206	6,219,324	6,273,167	6,287,671
2014/15	20,804	414,030	431,743	500,058	669,863	751,119	768,766	765,064	790,070	816,214	862,864	1,217,939