



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

**Board of Directors Regular Meeting  
Wednesday, January 13, 2021**

**4:30 pm Work Session  
5:00 pm Executive Session  
5:30 pm Regular Meeting**

**AGENDA**

1. [Work Session: Information Services Update](#)
2. Executive Session\*
  - A. Legal
3. Call Regular Meeting to Order
4. Action Resulting from Executive Session
5. [Presentation: Tualatin Hills Park Foundation](#)
6. [Public Hearing: Exempting Contracts from Requirements of Public Bidding of ORS 279C.335](#)
  - A. Open Hearing
  - B. Staff Report
  - C. Public Comment\*\*
  - D. Board Discussion
  - E. Close Hearing
  - F. Board Action
7. Audience Time\*\*
8. Board Time
  - A. Committee Liaisons Updates
9. Consent Agenda\*\*\*
  - A. [Approve: Minutes of December 9, 2020 Regular Board Meeting](#)
  - B. [Approve: Monthly Bills](#)
  - C. [Approve: Monthly Financial Statement](#)
  - D. [Approve: System Development Charge Administrative Procedures Guide](#)
  - E. [Approve: Resolution Authorizing the Issuance and Sale of General Obligation and Full Faith and Credit Refunding Obligations](#)
  - F. [Approve: Resolutions Amending the District's 401\(a\) Profit Sharing Plan and Amending the District's Individual Account Program Retirement Plan](#)
10. Unfinished Business
  - A. [Approve: Resolution Appointing Budget Committee Members](#)
  - B. [Approve: Resolution Naming New Neighborhood Parks and Community Trails](#)
  - C. [Information: General Manager's Report](#)
11. New Business
  - A. [Review: System Development Charge 5-Year Capital Improvement Plan Update](#)
  - B. [Approve: Resolution Amending District Compiled Policies Chapter 6 to include Retirement Plan Funding Policy](#)
12. Adjourn

**Due to the current State of Emergency as a result of the COVID-19 pandemic, the THPRD Board of Director's January 13, 2021 Regular Meeting will be conducted electronically. Live streaming of this meeting will be available at <https://youtu.be/Sn95RNjTdgM> (work session) and [https://youtu.be/tytGZ\\_wV8Hw](https://youtu.be/tytGZ_wV8Hw) (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 by email only. If you wish to submit testimony, please do so **by 3 pm on January 13, 2021** to [boardofdirectors@thprd.org](mailto:boardofdirectors@thprd.org). Testimony received by the designated time will be read into the record during the applicable agenda item with a 3-minute time limit.

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

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



## MEMO

**DATE:** January 4, 2021  
**TO:** Board of Directors  
**FROM:** Doug Menke, General Manager

**RE:** **Information Regarding the January 13, 2021 Board of Directors Meeting**

**Agenda Item #1 – [Work Session: Information Services Update](#)**

Clint Bollinger, Information Services Manager, and Lori Baker, Director of Business Services, will be at your work session to provide an update on staffing, technology support provided during the COVID response timeframe, security threat information, and project updates.

**Agenda Item #5 – [Presentation: Tualatin Hills Park Foundation](#)**

Eileen Kravetz, Executive Director of the Tualatin Hills Park Foundation (THPF), will be at your meeting to provide an overview of THPF's mission and work toward helping break down barriers faced by community members who wish to participate in recreation activities with THPRD.

**Agenda Item #6 – [Public Hearing: Exempting Contracts from Requirements of Public Bidding of ORS 279C.335](#)**

Attached please find a memo requesting that the board of directors conduct a public hearing to exempt from competitive bidding the development of two public improvement projects and to utilize design-build as an alternative contracting method.

**Action Requested:** That the THPRD Board of Directors, acting as the Local Contract Review Board, and in accordance with the State of Oregon competitive bidding requirements and exceptions outlined in ORS 279C.335:

1. Approve of the Findings contained within the report; and,
2. Approve the exemption of the SW Quadrant Youth Athletic Field and the Raleigh Park Stream Daylighting public improvement projects from the requirements of public bidding and authorize the utilization of design-build as an alternative contracting method.

**Agenda Item #9 – Consent Agenda**

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

- A. [Approve: Minutes of December 9, 2020 Regular Board Meeting](#)
- B. [Approve: Monthly Bills](#)
- C. [Approve: Monthly Financial Statement](#)
- D. [Approve: System Development Charge Administrative Procedures Guide](#)
- E. [Approve: Resolution Authorizing the Issuance and Sale of General Obligation and Full Faith and Credit Refunding Obligations](#)
- F. [Approve: Resolutions Amending the District's 401\(a\) Profit Sharing Plan and Amending the District's Individual Account Program Retirement Plan](#)

**Agenda Item #10 – Unfinished Business**

**A. [Resolution Appointing Budget Committee Members](#)**

Attached please find a resolution for the board’s consideration and discussion appointing two members to fill the current vacancies on the THPRD Budget Committee.

**Action Requested:** Board of directors’ approval of Resolution 2021-04 appointing \_\_\_\_\_ and \_\_\_\_\_ to the budget committee, each for a term of three years.

**B. [Resolution Naming New Neighborhood Parks and Community Trails](#)**

Attached please find a resolution for the board’s consideration and discussion naming seven new parks and trail segments.

**Action Requested:** Board of Directors approval of resolution No. 2021-05, naming new park and trail sites.

**C. [General Manager’s Report](#)**

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

**Agenda Item #11 – New Business**

**A. [System Development Charge 5-Year Capital Improvement Plan Update](#)**

Attached please find a memo presenting an update of the district’s system development charge 5-year capital improvement plan (SDC-CIP). Staff will incorporate the board’s feedback and return at a future board meeting for final approval of the updated SDC-CIP.

**B. [Resolution Amending District Compiled Policies Chapter 6 to include Retirement Plan Funding Policy](#)**

Attached please find a resolution amending District Compiled Policies Chapter 6 to include policies and guidelines for funding the district’s retirement trust.

**Action Requested:** Board of directors’ approval of Resolution 2021-06, amending DCP 6 to include section DCP 6.08, Retirement Funding Plan.

**Other Packet Enclosures**

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



## MEMO

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

**RE:** **Work Session, January 13, 2021 Board of Directors Meeting**

### **Information Services Update**

Information Services will be presenting an update on staffing, technology support provided during the COVID response timeframe, security threat information, and project updates. Clint Bollinger, Information Services Manager, and Lori Baker, Director of Business Services, will be at your work session to answer any questions the board may have.



## MEMO

**DATE:** December 23, 2020  
**TO:** Doug Menke, General Manager  
**FROM:** Aisha Panas, Director of Park & Recreation Services

**RE:** Tualatin Hills Park Foundation

At the board's January 13, 2021 meeting, Eileen Kravetz, Executive Director of the Tualatin Hills Park Foundation (THPF), will be in attendance to provide an overview of THPF's mission and its work toward helping break down barriers faced by community members who wish to participate in recreation activities with THPRD. Ms. Kravetz will provide a brief presentation on the ways that THPF has supported THPRD's efforts to reach out to patrons through the Virtual Rec Center and the district's many mobile recreation programming options during the Covid-19 pandemic.



## MEMO

**DATE:** December 22, 2020  
**TO:** Doug Menke, General Manager  
**FROM:** Aisha Panas, Director of Park & Recreation Services

**RE:** Exempting Contracts from Requirements of Public Bidding of ORS 279C.335

### Introduction

Staff is seeking board of directors' approval to exempt the development of two public improvement projects from competitive bidding, and to utilize a design/build approach as the alternative contracting method. The projects to be exempt are the SW Quadrant Youth Athletic Field and the Raleigh Park Stream Daylighting & Enhancement bond improvements.

### Background

The first project is the SW Quadrant Youth Athletic Field improvements. In November 2017, the district completed the Mountain View Champions Park bond project. Previously in June 2015 and March 2017, the district acquired two additional properties totaling 1.74 acres 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 sports court at Mountain View Champions Park on the newly acquired properties. The board-adopted FY20/21 project budget for the SW Quadrant Youth Athletic Field is \$573,594. A vicinity map (Exhibit A) and aerial map (Exhibit B) of the project's location are attached for reference.

The second project is the Raleigh Park Stream Daylighting & Enhancement improvements. In 2017, Nature & Trails staff collaborated with community stakeholders to develop a concept plan for Raleigh Park. The plan provides a long-term vision to guide how the 16.3-acre site is maintained and which amenities will be installed or changed over time. Stream stabilization, stream daylighting, and forest restoration were important to patrons. Staff developed a basic design to daylight 500 feet of Hall Creek, install in-stream structures to slow erosion and increase floodplain connection along 1,000 feet of Hall Creek, and improve water quality and habitat by enhancing approximately three acres of adjacent riparian and upland habitat through weed removal and installation of native plants. The board reviewed and approved the concept plan in 2017. The budget for the project is a combination of bond, partner, and anticipated grant funding totaling \$337,000. A vicinity map (Exhibit C) and aerial map (Exhibit D) of the project's location are attached for reference.

To determine the most effective contracting method to complete both projects, staff compared the effort it would take for the district to manage the separate design, bid, and build phases of a project versus hiring a general contractor to design and build a project. Based on research, a general contractor could potentially design and build these projects in a timely and cost-effective manner. This would shorten the duration to deliver these projects and reduce unforeseen costs at the time of construction. The table and findings below illustrate the efficiency of awarding these projects directly to a general contractor to streamline the coordination efforts of design, permits, and construction, while targeting a summer construction window. The design/build

process for SW Quadrant Youth Athletic can move more efficiently due to the single approval required from the board, but the difference in timing by process type is even more significant in the Raleigh Park project, where the streamlined process can result in delivering the improvements a year earlier using the design/build process.

**Table 1 – Comparisons of Design/Bid/Build with Design/Build Contracting Methods**

<b>SW Quadrant Youth Athletic Field</b>			
<b>Design/Bid/Build (Typical) (32 months)</b>		<b>Design/Build (27 months)</b>	
Staff Decision to Advertise	January 13, 2021	January 13, 2021	Board Approval to Advertise
Design Proposals Due	February 25, 2021	February 25, 2021	Design-Build Bids Due
Board Approves Proposal	April 14, 2021	April 14, 2021	Board Approves Bid
Board Approves MP	December 8, 2021	December 8, 2021	Board Approves MP
Design/Permitting	May 2021 – Dec 2022	May 2021 – Dec 2022	Design/Permitting
Construction Bids Due	March 2022	<i>Dec 2022 – May 2023</i>	<i>Seasonal Delay/Float (5 months)</i>
Board Approves Construction Bid	May 2023		
Construction	June 2023 – Sept 2023	June 2023 – Sept 2023	Construction
Construction Completion	Sept 2023	Sept 2023	Construction Completion
<b>Raleigh Park Stream Daylighting &amp; Enhancement</b>			
<b>Design/Bid/Build (Typical) (22 months)</b>		<b>Design/Build (19 months)</b>	
Staff Decision to Advertise	January 13, 2021	January 13, 2021	Board Approval to Advertise
Design Proposals Due	February 4, 2021	February 4, 2021	Design-Build Bids Due
Board Approves Proposal	March 10, 2021	March 10, 2021	Board Approves Bid
Design/Permitting	March 2021 – April 2022	March 2021 – April 2022	Design/Permitting
<i>Seasonal Delay/Float (7 months)</i>	April 2022 – Nov 2022	April 2022 – June 2022	<i>Seasonal Delay/Float (2 months)</i>
Construction Bids Due	January 1, 2023		
Board Approves Construction Bid	February 8, 2023		
<i>Seasonal Delay/Float (4 months)</i>	February 2023 – June 2023		
Construction	July 2023 – Sept 2023	July 2022 – Sept 2022	Construction
Construction Completion	October 2023	October 2022	Construction Completion

Note: Project durations are based on the total number of months the project is active.



The Oregon Public Contracting Code generally requires the award of a construction contract to the lowest responsive and reasonable bidder, but allows the use of alternative methods provided that the public agency demonstrates that the alternative process will not encourage favoritism and will result in a cost savings to the agency (ORS 279C.335(2)). These contracting laws allow an agency's Local Contract Review Board (LCRB) to exempt from competition the award of a specific contract or classes of contracts, and to approve an alternative method of contracting (the THPRD board of directors serves as the district's LCRB under ORS 279A.060). In order to do so, the LCRB must adopt findings demonstrating that the alternative method will result in substantial cost savings to the district and is unlikely to encourage favoritism or diminish competition.

## **Findings**

### **1. Use of an alternative method will result in substantial cost savings to the district.**

Using the Design/Build contracting method will reduce overall costs to the district by:

- a) Reducing scheduling complexity. If these two projects were each bid as a typical design/bid/build process, separate competitive procurements and contracts would be required for the designer, the product manufacturer(s), and the contractor. Using the design/build method will allow the district to combine these three separate functions into one procurement and contract, resulting in less staff time managing the project, while still maintaining quality.
- b) Reducing the overall design-construction schedule through elimination of the typical procurement process used by the standard design/bid/build process (see Table 1). An accelerated schedule will allow some 'float' in the schedules for both projects that could be used to address unforeseen design or permitting delays without adversely impacting the preferred construction season, or could allow for an early construction start if weather permits. An accelerated schedule will also enhance the district's ability to make the new improvements available to the public in a shorter amount of time and therefore potentially sooner. In each case an accelerated schedule would save the district time and money overall. Alternatively, especially for the Raleigh Park project, the standard design/bid/build schedule would be impacted by excessive float in order to bid the construction contract during the preferred winter down season, resulting in a more costly extended project schedule; or, would require the district to bid and construct the project during unfavorable seasons, respectively.
- c) Guaranteeing a maximum price early in the process, thereby reducing overall long-term project costs, which tend to increase with time due to market fluctuations and other external factors.

The above findings are based upon the consideration of the following factors under ORS 279C.335(2)(b)(A-N):

(A) How many persons are available to bid. Given the specialized nature of the work, the district does not expect that use of the design/build alternative will affect the number of potential contractors willing to propose on the work.

(B) The construction budget and the projected operating costs for the completed public improvement. For the reasons discussed above, staff believes this form of contracting will provide a more competitive project and with less cost overall. Staff does not expect operating costs to decrease or increase except as anticipated with construction of any new public improvement. See discussion below.

(C) Public benefits that may result from granting the exemption. Bringing the design/build contractor on as the lead of the project and at the beginning of the design phase promotes an early team approach that leads to continuous value engineering and improved constructability review, resulting in an improved final design. This will reduce change orders and limit delays during the construction phase. The public will benefit from cost savings and from more timely completion of the work.

(D) Whether value-engineering techniques may decrease the cost of the public improvement. Value engineering is a routine practice in public improvement projects regardless of procurement method. The design/build delivery method allows for the general contractor and subcontractors with specialized expertise and common project goals to lead the value engineering process during the design phase, resulting in a more effective and efficient process as compared to value engineering by change order to a completed design. The inherent flexibility and openness of the design/build process allows the district to more easily and cost-effectively change the design and scope of work as necessary to meet the project budget before the final design is fixed. This is not something that the traditional bid process offers.

(E) The cost and availability of specialized expertise that is necessary for the public improvement. The competitive request for proposals (RFP) process with qualitative scoring allows for review of contractor expertise not afforded in a traditional low-bid procurement.

(F) Any likely increases in public safety. The design/build process will enhance public safety because the district will be able to consider the safety record of the contractors selected, and will be able to work with the contractors more effectively to incorporate public safety considerations into the project design and construction.

(G) Whether granting the exemption may reduce risks to the contracting agency, the state agency or the public that are related to the public improvement. Design/Build contracting allows the district to engage in early work agreements that give more insight and site verification of unforeseen conditions, as well as expediting the construction schedule by starting early work during the design phase.

(H) Whether granting the exemption will affect the sources of funding for the public improvement. There will be no impact on the source of funding of this project due to utilization of the design/build process.

(I) Whether granting the exemption will better enable the contracting agency to control the impact that market conditions may have on the cost of and time necessary to complete the public improvement. Because the design/build process appoints the general contractor at the beginning of the design, the district will be able to take advantage of market prices by facilitating early purchase of certain project elements, if needed. Also, by shortening the construction schedule, use of the design/build process reduces the risk of market changes impacting the project.

(J) Whether granting the exemption will better enable the contracting agency to address the size and technical complexity of the public improvement. One of the biggest advantages of the design/build method is the ability to coordinate all technical work before construction. Being able to apply best practices with the design

team, the district, and the contractor will make for a better product within the budget constraints.

(K) Whether the public improvement involves new construction or renovates or remodels an existing structure. Both projects will occur on existing district park sites that can remain partially open to the public during construction. By allowing for careful planning prior to the start of the construction phase, and by shortening the construction timeline, use of design/build will reduce the risks to the public and expedite completion of the projects.

(L) Whether the public improvement will be occupied or unoccupied during construction. Although the projects will occur on discrete portions of the sites that will be closed during construction, the remainder of the park sites will be open to the public.

(M) Whether the public improvement will require a single phase of construction work or multiple phases of construction work to address specific project conditions. Staff anticipates that both projects will be complete in one phase.

(N) Whether the contracting agency or state agency has, or has retained under contract, and will use contracting agency or state agency personnel, consultants and legal counsel that have necessary expertise and substantial experience in alternative contracting methods to assist in developing the alternative contracting method that the contracting agency or state agency will use to award the public improvement contract and to help negotiate, administer and enforce the terms of the public improvement contract. District staff have the necessary expertise with design/build to develop and utilize the proposed contracting method. The district's outside legal counsel, Miller Nash Graham & Dunn LLP has extensive experience with the design/build alternative contracting method.

For these reasons, use of the Design/Build Alternative Contracting Method is likely to result in substantial cost savings for both projects as compared to use of the standard design/bid/build process within the meaning of ORS 279C.335(2)(b).

2. Use of an alternative method is unlikely to encourage favoritism or diminish competition.  
Using the design/build alternative will:

- a) Use of the design/build process for the two projects is unlikely to encourage favoritism in the awarding of public contracts or substantially diminish competition because a competitive RFP process will be used to solicit the design/build team, the procurement will be formally advertised, competition will be obtained through competitive proposals, and evaluation and award will be based on identified selection criteria reviewed and ranked by a district evaluation committee. This process is fully competitive and the only difference between the design/build alternative process and the design/bid/build process is that contract award is based upon a qualitative analysis of the proposals judged against a uniform set of criteria, and not based solely upon low bid.
- b) The public RFP process will provide the equivalent of complete and open competition to the same pool of potential installation contractors that would be qualified to respond through the typical design/bid/build process.

### **Proposal Request**

Staff has reviewed Oregon contracting law to find an alternative method that would enable these two projects to be completed quickly and with less risk of cost overruns without sacrificing competition, overall quality, or accountability. Staff is seeking board of directors' approval to exempt from competitive bidding the development of two public improvement projects and to utilize design-build as an alternative contracting method. Staff will return to the board for contract award of each project. District legal counsel has reviewed and approved this item.

### **Benefits of Proposal**

The benefits of this proposal have been stated in the Findings section above. In addition, Oregon contracting law requires a post-project evaluation be submitted to the LCRB within 30-days of completion of each project. This evaluation will compare the use of the alternative contracting method to a traditional design/bid/build method, providing an objective assessment of the success and failures of the alternative contracting method for each project.

### **Potential Downside of Proposal**

There are no apparent drawbacks.

### **Maintenance Impact**

The estimated maintenance cost for the new SW Quadrant Youth Athletic Field improvements is \$5,000 annually, and the annual impact for future capital replacement is estimated at \$7,650.

The estimated maintenance cost for the new Raleigh Park Stream Daylighting improvements is \$1,065 annually however there would also be a slight reduction in Park Maintenance activity since a portion of the project area is currently mowed turf.

### **Action Requested**

That the THPRD Board of Directors, acting as the Local Contract Review Board, and in accordance with the State of Oregon competitive bidding requirements and exceptions outlined in ORS 279C.335:

1. Approve of the Findings contained within this report; and,
2. Approve the exemption of the SW Quadrant Youth Athletic Field and the Raleigh Park Stream Daylighting public improvement projects from the requirements of public bidding and authorize the utilization of design-build as an alternative contracting method.



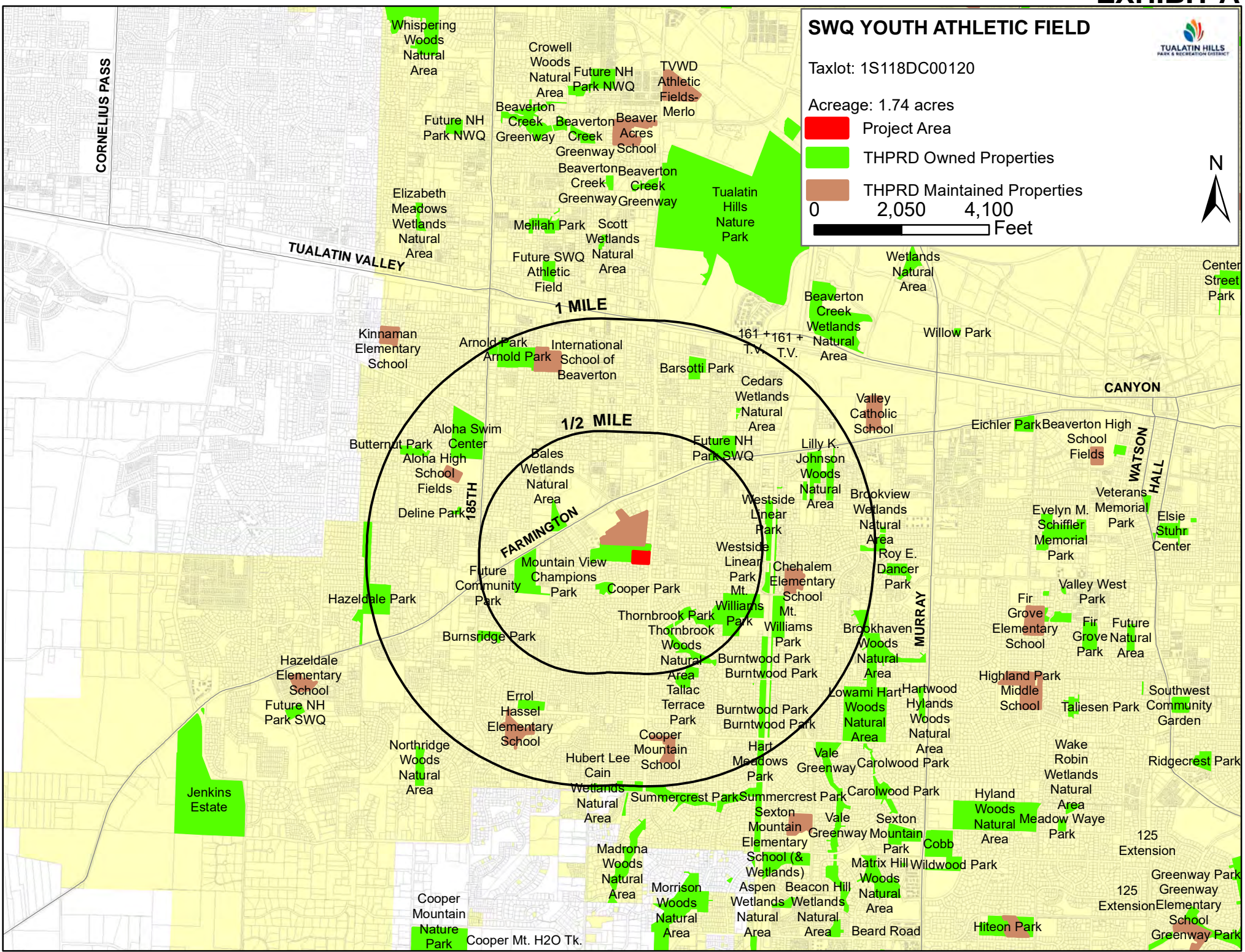
## SWQ YOUTH ATHLETIC FIELD

Taxlot: 1S118DC00120

Acreeage: 1.74 acres

**Project Area**  
**THPRD Owned Properties**  
**THPRD Maintained Properties**

0 2,050 4,100  
Feet






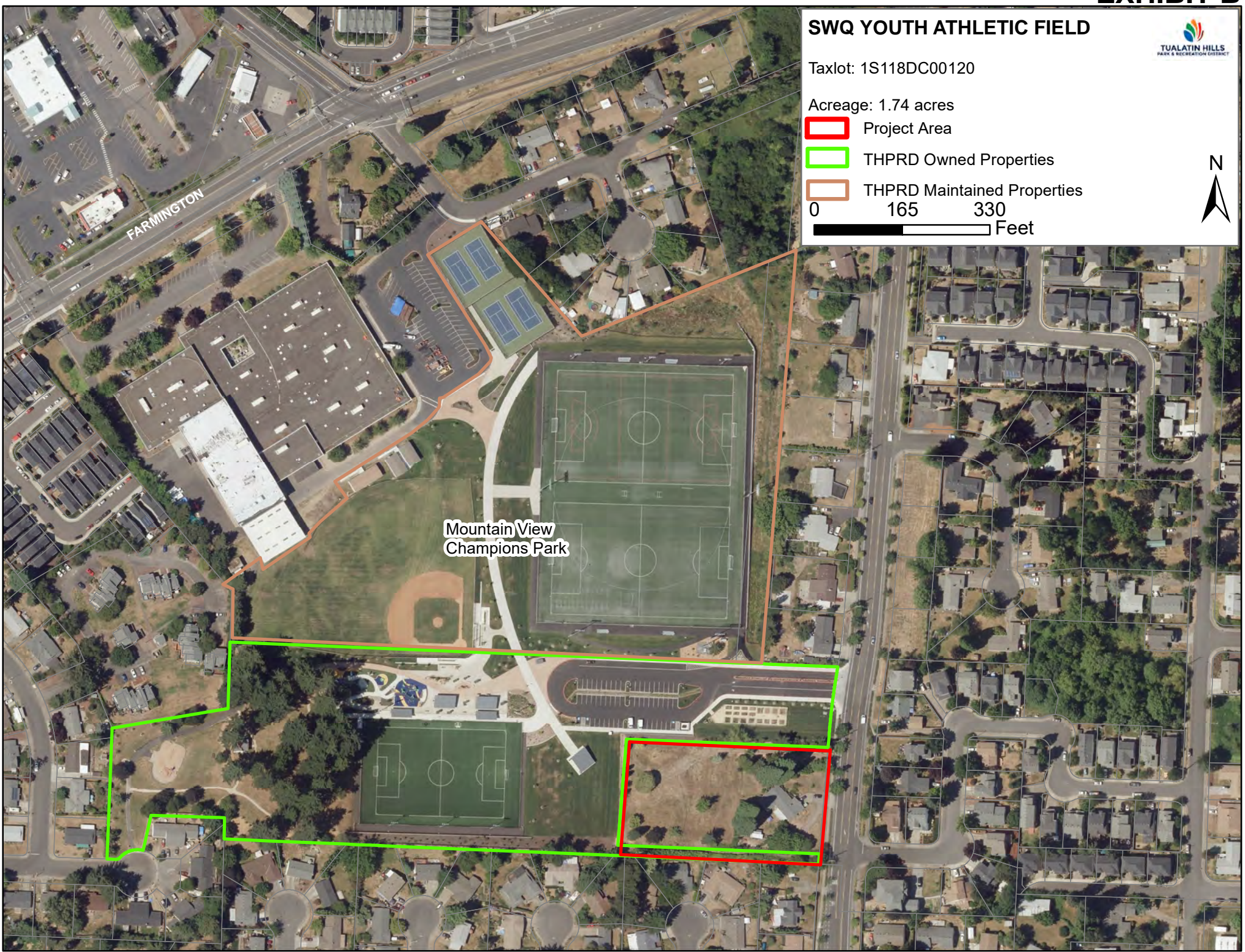
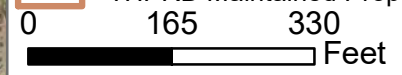


**SWQ YOUTH ATHLETIC FIELD**

Taxlot: 1S118DC00120

Acreage: 1.74 acres

-  Project Area
-  THPRD Owned Properties
-  THPRD Maintained Properties



Mountain View  
Champions Park




FARMINGTON

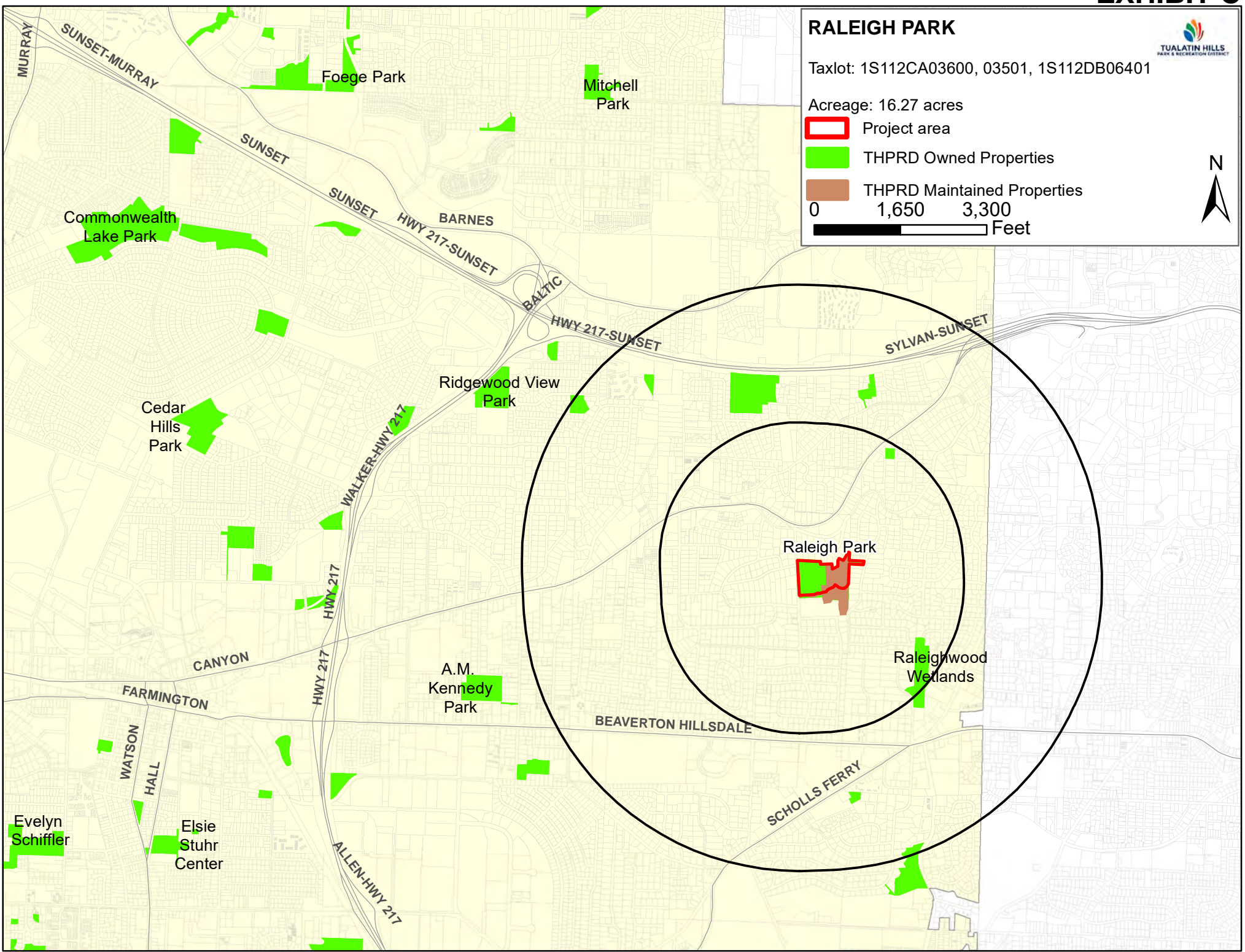


## RALEIGH PARK

Taxlot: 1S112CA03600, 03501, 1S112DB06401

Acreage: 16.27 acres

-  Project area
  -  THPRD Owned Properties
  -  THPRD Maintained Properties
- 0 1,650 3,300  
Feet






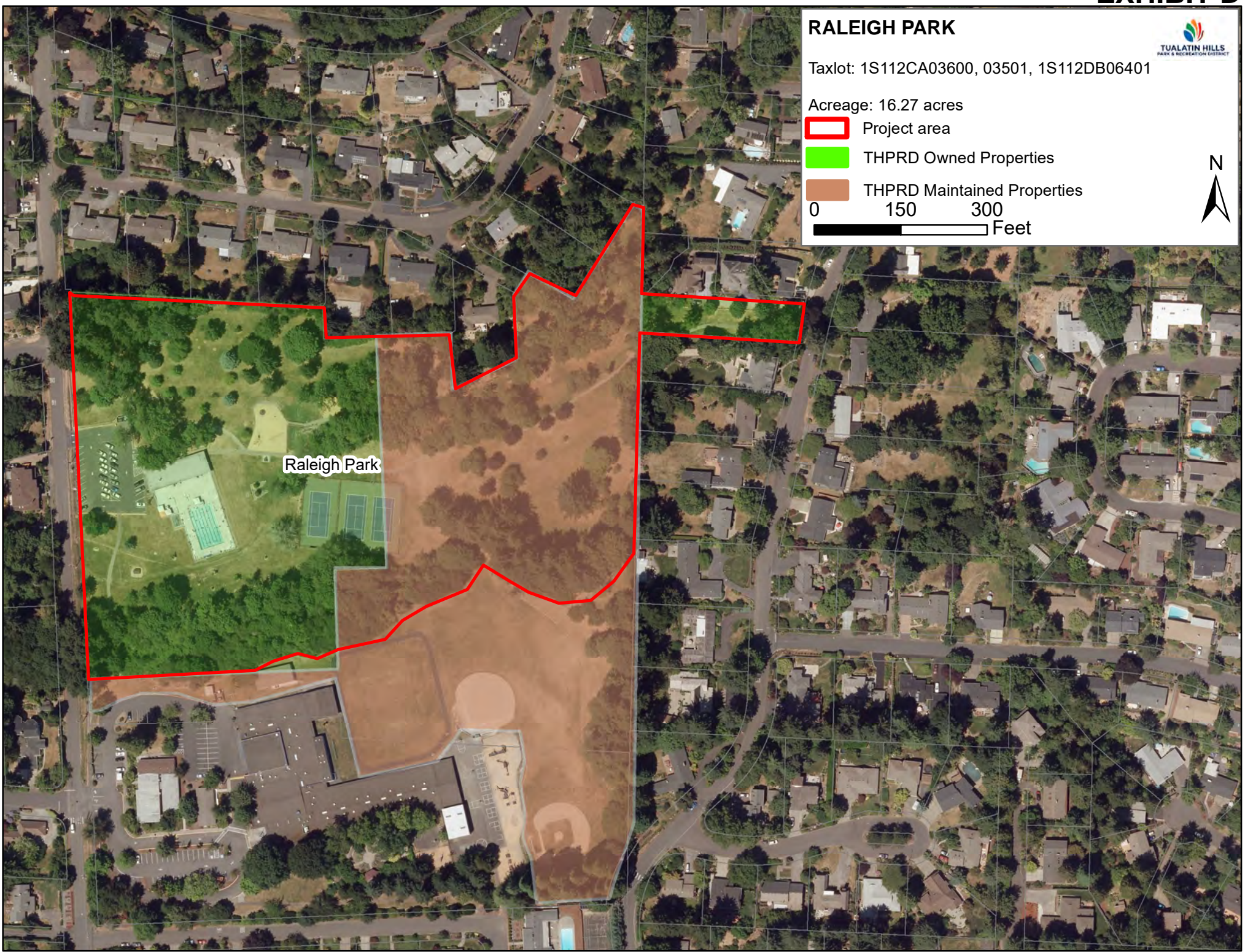
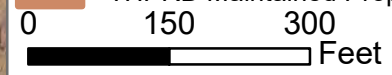
**RALEIGH PARK**



Taxlot: 1S112CA03600, 03501, 1S112DB06401

Acreage: 16.27 acres

-  Project area
-  THPRD Owned Properties
-  THPRD Maintained Properties



Raleigh Park





## 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, December 9, 2020. Work Session 4:30 pm; Executive Session 5:15 pm; Regular Meeting 6:15 pm.

Present:

Tya Ping	Secretary/Director
Wendy Kroger	Director
Felicita Montebianco	Director
Doug Menke	General Manager

Absent:

Ashley Hartmeier-Prigg	President/Director
Heidi Edwards	Secretary Pro-Tempore/Director

### **Agenda Item #1 – Work Session: 2021 Legislative Policy**

A Work Session of the Tualatin Hills Park & Recreation District Board of Directors was called to order by Secretary Tya Ping on Wednesday, December 9, 2020, at 4:30 pm.

General Manager Doug Menke provided opening comments and introduced Aisha Panas, Director of Park & Recreation Services, who introduced Kylie Grunow, state legislative consultant for the district. Kylie provided an overview of the district's legislative topic areas for the 2021 legislative season via a PowerPoint presentation, a copy of which was entered into the record, including the following position statements proposed to guide the district's advocacy efforts:

- Martin v. Boise / Right to Rest
  - Balance the needs of the region's population experiencing homelessness while ensuring THPRD's facilities and amenities remain safe and accessible to all THPRD residents.
- System Development Charges (SDCs)
  - Leverage THPRD participation in an interim workgroup focused on SDCs to:
    - Proactively seek to address our region's needs 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.
- State Funding for Parks & Recreation and Trails
  - Preserve and enhance funding levels for Local Government Grant, Oregon Community Paths, State Parks & Recreation Department, and other programs.
  - Prioritize parks and recreation in Connect Oregon and maintain ownership of decision-making.
- Local Agency Control & Authority
  - Maintain local agency control and authority to implement statewide policies within the context of agency and community needs.



Wendy Kroger moved that the board of directors authorize staff to grant a permanent waterline easement and temporary construction easement for the price discussed in executive session to the Tualatin Valley Water District in the southeast quadrant, subject to the appropriate due diligence review and approval by the general manager. Felicita Monteblanco seconded the motion. Roll call proceeded as follows:

Felicita Monteblanco        Yes  
Wendy Kroger                Yes  
Tya Ping                      Yes

The motion was UNANIMOUSLY APPROVED.

#### **Agenda Item #5 – Presentations**

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

Lori Baker, Director of Business Services, thanked the volunteers serving on the district's Audit Committee and introduced Julie Fahey, Audit Partner with Talbot, Korvola & Warwick, LLP, the district's auditor, to make a presentation on the Audit Report on the district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020.

Julie provided a brief overview of the audit process and the district's Comprehensive Annual Financial Report for the year ended June 30, 2020, via a PowerPoint presentation, a copy of which was entered into the record. She noted that the Independent Auditor's Report includes an unmodified opinion, meaning that the district's financial statements have been fairly presented, and that there were no non-compliance issues discovered, nor were there any material weaknesses or sufficient deficiencies to report. Julie concluded her presentation by commenting that the district has been awarded the Government Finance Officers Association Certificate of Excellence in Financial Reporting Award for 15 consecutive years, and thanked the district's financial staff, noting that they are a great support to the auditors through this process. She offered to answer any questions the board may have.

The board members thanked the auditor, Audit Committee and district staff for their efforts.

- ✓ General Manager Doug Menke echoed these comments, noting that this year presented challenges in terms of the pandemic and the district's Finance staff rose to the occasion.

**Felicita Monteblanco moved that the board of directors accept the Audit Report on the park district's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020. Wendy Kroger seconded the motion. Roll call proceeded as follows:**

Wendy Kroger                Yes  
Felicita Monteblanco        Yes  
Tya Ping                      Yes

The motion was UNANIMOUSLY APPROVED.

##### **B.        Budget Committee Interviews**

There are currently two open positions on the district's budget committee due to the expiration of committee members' terms. Notice of the vacancies was published and applications to serve on the committee were accepted from October 19 through November 9, 2020. Nine applications were received. Board President Hartmeier-Prigg directed that each board member individually review and rank the applications received with the intent to conduct board interviews of the finalists. Based on the results of the scoring exercise, three candidates were selected for interviews: Ann Albrich, Elizabeth Edwards and Alfredo Moreno.

Secretary Ping opened the floor for interviews of candidates for the THPRD Budget Committee.

The three candidates were asked the following interview questions:

1. Why would you like to serve on the district's budget committee?

2. What do you believe is the role of the budget committee for the district?
3. What professional or volunteer experience do you have that would help in your role as a budget committee member?
4. What do you believe is the most important financial issue of the district, and why do you believe it is important?

After the interviews concluded, Secretary Ping thanked the candidates for their time, noting that board discussion and appointment of two candidates is anticipated at the January Board meeting.

#### **Agenda Item #6 – Audience Time**

There was no public testimony received for audience time.

#### **Agenda Item #7 – Board Time**

##### **A. Committee Liaisons Updates**

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

- Attended the virtual grand opening event for Community Partners for Affordable Housing's (CPAH) Cedar Grove housing development, on which THPRD partnered. President Hartmeier-Prigg did an excellent job representing the district during the event.
- Attended City of Beaverton meetings as the board's local government liaison. Topics of discussion included the city's Climate Action Plan, for which THPRD has only one action item attached within the plan. She followed up with mayor-elect Beaty, and councilor-elect Tivnon to discuss some items in the plan that THPRD is already involved in and ways THPRD can engage in this work.
- Met with Metro councilor-elect Gerritt Rosenthal, along with General Manager Doug Menke, to introduce him to THPRD.
- Relayed a conversation she had with city councilor-elect Nadia Hassan and her positive experience serving on the district's Visioning Task Force.
- Expressed gratitude for district staff's inclusive work on the parks and trails naming process, noting that she was personally touched by the name proposal of Pío Pío.

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

- Also attended CPAH's grand opening event, and was impressed by their opening statement acknowledging being on the land of indigenous peoples.
- Happy to hear THPRD will begin engaging with the City of Beaverton on their Climate Action Plan as the district has much to contribute in this area.
- Discussion topics at the most recent Parks & Facilities Advisory Committee meeting included dog runs, and staff presentations on the parks and trails naming proposal, nature play guidelines, and a park master plan for the Wishcamper housing development site in South Cooper Mountain, which is on the agenda for later this evening.
- Expressed gratitude for Director of Business Services Lori Baker's leadership and knowledge on the Pension Committee, noting that discussion topics at the most recent meeting included the status of the US Bank conversation, a potential funding policy for the pension trust, and review and approval of actuarial assumptions for pension evaluation.
- Attended the Homebuilders Association housing forecast meeting.
- Spoke at the Washington County Speakers Forum on the topic of parks and trails and how the pandemic has affected the district.
- Attended the most recent Greenway Neighborhood Association Committee meeting.

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

- Discussion topics at the most recent Programs & Events Advisory Committee meeting included the continued closures of the district's facilities due to the pandemic, and finalizing the district's welcoming packet for new people moving into the area.

- Expressed gratitude to district staff for their efforts in serving the community in creative ways as the pandemic continues to alter what types of services we can provide, and encouraged staff to take time for self-care and to enjoy the holiday season.

**Agenda Item #8 – Consent Agenda**

**Felicita Monteblanco moved that the board of directors approve consent agenda items (A) Minutes of October 28, 2020 Board Retreat, (B) Minutes of November 12, 2020 Regular Board Meeting, (C) Monthly Bills, (D) Monthly Financial Statement, (E) Service District Initiated Annexation Resolution, (F) Amendment to Intergovernmental Agreement with Washington County for Cities and Special Districts Assistance Grant Allocation for COVID-19 Response Cost Relief, and (G) SEQ2 Baker Loop Neighborhood Park Consultant Contract. Wendy Kroger seconded the motion. Roll call proceeded as follows:**

**Felicita Monteblanco            Yes**  
**Wendy Kroger                    Yes**  
**Tya Ping                            Yes**

**The motion was UNANIMOUSLY APPROVED.**

**Agenda Item #9 – Unfinished Business**

**A. Revised Operating Plan**

Lori Baker, Director of Business Services, provided an overview of the updated Revised Operating Plan included within the board of directors’ information packet, via a PowerPoint presentation, a copy of which was entered into the record. Highlights included:

- Given the recent closure mandates, actual revenue is anticipated to be lower than the most recent forecasts.
- The projections presented do not include the recent grant award to the district from Washington County of \$3.1 million.
- Next steps include a mid-year forecast to take place in late February at the first THPRD Budget Committee meeting of the year.

Lori offered to answer any questions the board may have.

Wendy Kroger requested that this presentation be given at the January joint advisory committees meeting.

The board members expressed gratitude for staff’s efforts and flexibility in adapting to the continuous changes brought on by the pandemic.

- ✓ General Manager Doug Menke echoed these comments, noting that each staff person has a role to play in the district’s ability to transition financially through this time, and that the Revised Operating Plan provides a good tool in moving forward.

**A. General Manager’s Report**

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

- Volunteer Services: Girl Scout Gold Award Project Update
  - Melissa Marcum, Volunteer Coordinator, and Miriam Van Orman, a Gold Award scout with the Girl Scouts of America, shared photos and described the process of the construction and installation of a library nook at Schlottmann Creek Greenway.

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

- ✓ The board members congratulated Miriam on the completion of her project and the accomplishment in earning her Gold Award.

**Agenda Item #10 – New Business**

**A. Proposed Amendments to Intergovernmental Agreements for System Development Charge Collection with City of Beaverton and Washington County**

Jeannine Rustad, Planning Manager, provided an overview of the memo and draft amendments to the intergovernmental agreements (IGAs) as included within the board of directors' information packet, via a PowerPoint presentation, a copy of which was entered into the record, and which included the following information:

- Updates to the IGAs are required due to the district's 2020 System Development Charge (SDC) Methodology update
  - Change in collection fee:
    - Increase from 1.6% to 2.6%
    - Flat fee for SDC credits of \$50
    - No fee for affordable housing waivers
    - Allow for annual adjustment to coincide with SDC annual index
  - One-time payment to update software, not to exceed \$10,000 (staff/consultant time to accommodate residential tiering and waivers)
  - Requirement of good-faith effort to collect any "missed" fees
  - District notice requirements for waivers/credits
  - Consistency – replace "implementing ordinance or resolution" with "Administrative Procedures Guide"

Jeannine concluded her presentation by noting that the next steps in this process will be to complete negotiations with City of Beaverton and Washington County, followed by legal review, then final THPRD Board of Directors approval at a future board meeting. Jeannine offered to answer any questions the board may have.

- ✓ Hearing none, Secretary Ping requested the staff report for the next agenda item.

#### **B. South Cooper Mountain Main Street Master Plan**

Gery Keck, Design & Development Manager, and Tim Bonnin, Senior Park Planner, provided an overview of the South Cooper Mountain Main Street Master Plan as included within the board of directors' information packet, via a PowerPoint presentation, a copy of which was entered into the record. The park, an urban plaza, will be designed and constructed by Wishcamper Development Partners, an affordable housing developer, in exchange for system development charge (SDC) credits. Tim and Gery offered to answer any questions the board may have.

Wendy Kroger referenced a suggestion made by a member of the district's Parks & Facilities Advisory Committee regarding built-in games for the site.

- ✓ Tim replied that district staff is interested in exploring this suggestion further.

Wendy inquired about lighting for the park.

- ✓ Tim replied that lighting is allowed for urban plazas as detailed within the district's Parks Functional Plan, and that some lighting will be incorporated into the plan that will complement the nearby commercial space's lighting.

Wendy asked whether there might be a way to limit any wind tunnel effects that may occur along the breezeway proposed.

- ✓ Tim replied that he has shared this concern with the architect for the project, who will further explore.

Tya Ping inquired about the amount of tree loss at the development location.

- ✓ Tim described the site, noting that four sizable trees will be retained, Sweet Gums and Giant Sequoias.

Tya suggested that the logs from any felled trees be considered for use as benches at the park and/or nature play.

**Wendy Kroger moved that the board of directors approve the preferred master plan for Main Street Park. Felicita Monteblanco seconded the motion. Roll call proceeded as follows:**

Wendy Kroger                      Yes  
Felicita Montebianco            Yes  
Tya Ping                              Yes  
The motion was **UNANIMOUSLY APPROVED.**

Wendy Kroger requested that an update on the Tualatin Valley Trail community engagement process be provided at the next board meeting.

**Agenda Item #11 – Adjourn**

There being no further business, the meeting was adjourned at 7:45 pm.

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Ashley Hartmeier-Prigg, President

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Tya Ping, Secretary

Recording Secretary,  
Jessica Collins

Check #	Check Date	Vendor Name	Check Amount
83155	11/2/2020	HOME DEPOT CREDIT SERVICES	6.16
		<b>Capital Outlay - ADA Projects</b>	<b>\$ 6.16</b>
ACH	11/4/2020	AKS ENGINEERING & FORESTRY LLC	4,892.50
ACH	11/4/2020	ASH CREEK FOREST MANAGEMENT LLC	5,252.79
ACH	11/4/2020	NATIVE ECOSYSTEMS NW LLC	3,487.18
ACH	11/4/2020	TREECOLOGY INC	6,380.00
ACH	11/12/2020	ASH CREEK FOREST MANAGEMENT LLC	9,180.71
ACH	11/25/2020	R FRANCO RESTORATION INC	11,544.11
		<b>Capital Outlay - Bond - Natural Resources Projects</b>	<b>\$ 40,737.29</b>
ACH	11/4/2020	LANDSCAPE STRUCTURES INC	26,253.00
314130	11/12/2020	2.INK STUDIO	10,453.32
314201	11/25/2020	PROFESSIONAL SERVICE INDUSTRIES INC	1,026.50
ACH	11/25/2020	PAUL BROTHERS INC	89,299.90
		<b>Capital Outlay - Bond - New/Redevelop Neighborhood Parks</b>	<b>\$ 127,032.72</b>
ACH	11/4/2020	OREGON CORRECTIONS ENTERPRISES	225.00
314199	11/25/2020	MILROY GOLF SYSTEMS INC	117,891.36
ACH	11/25/2020	CARLSON TESTING INC	838.00
		<b>Capital Outlay - Bond - Youth Athletic Field Development</b>	<b>\$ 118,954.36</b>
83082	11/2/2020	AMAZON.COM	293.25
83154	11/2/2020	COMMERCIAL AIR FILTRATION	3,507.67
314129	11/4/2020	WESTERN PLUMBING INC	4,500.00
		<b>Capital Outlay - Building Replacements</b>	<b>\$ 8,300.92</b>
ACH	11/12/2020	TYLER TECHNOLOGIES INC	5,600.00
		<b>Capital Outlay - ERP Software</b>	<b>\$ 5,600.00</b>
314149	11/12/2020	TURF STAR WESTERN	113,648.18
		<b>Capital Outlay - Fleet Capital Replacement</b>	<b>\$ 113,648.18</b>
ACH	11/25/2020	GOODFELLOW BROS INC	99,174.98
		<b>Capital Outlay - Park &amp; Trail Improvements</b>	<b>\$ 99,174.98</b>
ACH	11/4/2020	LANDSCAPE STRUCTURES INC	6,040.00
		<b>Capital Outlay - Park &amp; Trail Replacements</b>	<b>\$ 6,040.00</b>
83131	11/2/2020	TUALATIN VALLEY WATER DISTRICT	5.94
83155	11/2/2020	HOME DEPOT CREDIT SERVICES	95.70
83172	11/2/2020	WASHINGTON COUNTY	1,789.25
ACH	11/4/2020	OREGON CORRECTIONS ENTERPRISES	1,054.00
314130	11/12/2020	2.INK STUDIO	1,517.79
314187	11/18/2020	WH PACIFIC INC	4,408.45
ACH	11/18/2020	3 KINGS ENVIRONMENTAL	315,243.08
314194	11/25/2020	CHICAGO TITLE COMPANY OF OREGON	1,000.00
ACH	11/25/2020	CARLSON TESTING INC	3,028.35
ACH	11/25/2020	LYDA EXCAVATING INC	8,550.00
		<b>Capital Outlay - SDC - Park Development/Improvement</b>	<b>\$ 336,692.56</b>



Check #	Check Date	Vendor Name	Check Amount
314190	11/18/2020	SPECIAL DISTRICTS ASSOCIATION OF OREGON Dues & Memberships	4,125.00 \$ 4,125.00
314124	11/4/2020	PORTLAND GENERAL ELECTRIC	5,920.77
314143	11/12/2020	PORTLAND GENERAL ELECTRIC	1,390.31
314189	11/18/2020	PORTLAND GENERAL ELECTRIC	2,478.91
314200	11/25/2020	PORTLAND GENERAL ELECTRIC	28,923.07
ACH	11/25/2020	PORTLAND GENGERAL ELECTRIC (CLEAN WIND) Electricity	1,867.08 \$ 40,580.14
314099	11/2/2020	KAISER FOUNDATION HEALTH PLAN	192,100.75
314100	11/2/2020	MODA HEALTH PLAN INC	19,608.08
314101	11/2/2020	STANDARD INSURANCE COMPANY	12,217.37
314102	11/2/2020	UNUM LIFE INSURANCE - LTC COMPANY OF AMERICA Employee Benefits	1,555.10 \$ 225,481.30
ACH	11/12/2020	MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY	15,231.37
314168	11/16/2020	PACIFICSOURCE ADMINISTRATORS INC	1,449.30
ACH	11/16/2020	CHARLES SCHWAB & CO INC	12,052.91
ACH	11/16/2020	INTERNATIONAL CITY MANAGEMENT ASSOC RETIRE CO	17,157.38
314207	11/30/2020	PACIFICSOURCE ADMINISTRATORS INC	1,449.30
ACH	11/30/2020	CHARLES SCHWAB & CO INC	11,942.16
ACH	11/30/2020	INTERNATIONAL CITY MANAGEMENT ASSOC RETIRE CO	32,347.06
ACH	11/30/2020	THPRD - EMPLOYEE ASSOCIATION Employee Deductions	8,057.61 \$ 99,687.09
ACH	11/4/2020	NORTHWEST NATURAL GAS COMPANY	1,038.66
ACH	11/18/2020	NORTHWEST NATURAL GAS COMPANY	2,851.74
ACH	11/25/2020	NORTHWEST NATURAL GAS COMPANY Heat	19,654.83 \$ 23,545.23
314146	11/12/2020	SPECIAL DISTRICTS ASSOCIATION OF OREGON Insurance	68,966.64 \$ 68,966.64
83065	11/2/2020	SOUND SECURITY INC	12,534.68
83082	11/2/2020	AMAZON.COM	17.99
83086	11/2/2020	UNITED SITE SERVICES	1,009.25
83088	11/2/2020	WASTE MANAGEMENT OF OREGON INC	842.36
83119	11/2/2020	AMERICAN BACKFLOW & PLUMBING SERVICES INC	1,257.00
83141	11/2/2020	TIRE HUB LLC	1,060.92
83153	11/2/2020	GUARANTEED PEST CONTROL SERVICE CO INC	1,997.00
83155	11/2/2020	HOME DEPOT CREDIT SERVICES	4.46
83159	11/2/2020	BEAVERTON AUTO PARTS Maintenance Services	1,002.33 \$ 19,725.99
83071	11/2/2020	SHOP EQUIPMENT CO INC	720.43
83072	11/2/2020	AIRGAS NORPAC INC	1,077.12
83082	11/2/2020	AMAZON.COM	409.33
83112	11/2/2020	GOVERNMENTJOBS.COM INC	125.00

Check #	Check Date	Vendor Name	Check Amount
83126	11/2/2020	WILBUR ELLIS COMPANY	3,599.52
83132	11/2/2020	STEP FORWARD ACTIVITIES INC	5,123.84
83153	11/2/2020	GUARANTEED PEST CONTROL SERVICE CO INC	997.12
83155	11/2/2020	HOME DEPOT CREDIT SERVICES	910.72
83159	11/2/2020	BEAVERTON AUTO PARTS	165.83
83184	11/2/2020	CDW GOVERNMENT INC	2,069.52
ACH	11/12/2020	UNIVAR SOLUTIONS USA INC	1,180.00
314193	11/18/2020	WALTER E NELSON COMPANY	2,166.41
		<b>Maintenance Supplies</b>	<b>\$ 18,544.84</b>
314153	11/12/2020	WASHINGTON COUNTY	63,395.59
ACH	11/18/2020	CDW GOVERNMENT INC	189.52
		<b>Miscellaneous Other Services</b>	<b>\$ 63,585.11</b>
83082	11/2/2020	AMAZON.COM	1,138.19
83092	11/2/2020	RICOH USA INC	1,009.56
83152	11/2/2020	AT&T MOBILITY	172.92
83155	11/2/2020	HOME DEPOT CREDIT SERVICES	14.91
83158	11/2/2020	OFFICE DEPOT INC	553.51
83184	11/2/2020	CDW GOVERNMENT INC	1,490.24
ACH	11/18/2020	CDW GOVERNMENT INC	10,661.12
		<b>Office Supplies</b>	<b>\$ 15,040.45</b>
ACH	11/4/2020	LITHTEX INC	242.99
		<b>Postage</b>	<b>\$ 242.99</b>
83220	11/2/2020	COMMUNITY NEWSPAPERS INC	6,708.00
ACH	11/4/2020	LITHTEX INC	400.00
		<b>Printing &amp; Publication</b>	<b>\$ 7,108.00</b>
83086	11/2/2020	UNITED SITE SERVICES	260.00
83112	11/2/2020	GOVERNMENTJOBS.COM INC	13,200.58
314150	11/12/2020	VENEZUELAS VOICE IN OREGON	1,500.00
314191	11/18/2020	STANDARD INSURANCE COMPANY	1,000.00
ACH	11/18/2020	TALBOT KORVOLA & WARWICK LLP	30,000.00
314195	11/25/2020	COLOR OUTSIDE THE LINES	1,494.42
		<b>Professional Services</b>	<b>\$ 47,455.00</b>
83082	11/2/2020	AMAZON.COM	2,941.30
83092	11/2/2020	RICOH USA INC	6.67
83114	11/2/2020	STRING KING LACROSSE LLC	1,575.64
83121	11/2/2020	ULINE	1,826.93
83155	11/2/2020	HOME DEPOT CREDIT SERVICES	86.81
83158	11/2/2020	OFFICE DEPOT INC	524.04
83184	11/2/2020	CDW GOVERNMENT INC	1,841.62
83193	11/2/2020	DISCOUNT SCHOOL SUPPLY	1,288.83
83196	11/2/2020	J FIT COM LLC	1,133.12

Check #	Check Date	Vendor Name	Check Amount
83202	11/2/2020	HEAD/PENN RACQUET SPORTS	1,871.08
83220	11/2/2020	COMMUNITY NEWSPAPERS INC	70.00
ACH	11/4/2020	LITHTEX INC	436.00
ACH	11/18/2020	CDW GOVERNMENT INC	2,286.24
		<b>Program Supplies</b>	<b>\$ 15,888.28</b>
314118	11/4/2020	Heinsen, Lisa	2,014.00
		<b>Refund for District Credit Balance</b>	<b>\$ 2,014.00</b>
83088	11/2/2020	WASTE MANAGEMENT OF OREGON INC	6,859.59
		<b>Refuse Services</b>	<b>\$ 6,859.59</b>
83092	11/2/2020	RICOH USA INC	3,635.20
		<b>Rental Equipment</b>	<b>\$ 3,635.20</b>
314180	11/18/2020	HARSCH INVESTMENT PROPERTIES LLC	3,518.00
		<b>Rental Facility</b>	<b>\$ 3,518.00</b>
ACH	11/18/2020	CDW GOVERNMENT INC	1,326.64
		<b>Small Furniture &amp; Equipment</b>	<b>\$ 1,326.64</b>
83082	11/2/2020	AMAZON.COM	1,825.91
83086	11/2/2020	UNITED SITE SERVICES	430.00
83117	11/2/2020	SMARTSHEET	1,200.00
83118	11/2/2020	AUDIO PROFESSIONALS NW	3,834.00
83135	11/2/2020	JASON ROPP	1,575.00
83155	11/2/2020	HOME DEPOT CREDIT SERVICES	171.27
83175	11/2/2020	AVERTIUM LLC	2,000.00
83194	11/2/2020	BEAVERTON , CITY OF	75.00
314106	11/4/2020	GRUNOW, KYLIE	1,500.00
ACH	11/12/2020	SMITH DAWSON & ANDREWS	3,000.00
314179	11/18/2020	ELEVATE TECHNOLOGY GROUP	2,925.00
ACH	11/18/2020	CDW GOVERNMENT INC	3,472.24
		<b>Technical Services</b>	<b>\$ 22,008.42</b>
314108	11/4/2020	BRUNER STRATEGIES LLC	3,110.80
ACH	11/18/2020	CDW GOVERNMENT INC	617.44
		<b>Technical Training</b>	<b>\$ 3,728.24</b>
83152	11/2/2020	AT&T MOBILITY	8,451.78
ACH	11/25/2020	ALLSTREAM BUSINESS US	5,722.91
		<b>Telecommunications</b>	<b>\$ 14,174.69</b>
83071	11/2/2020	SHOP EQUIPMENT CO INC	572.50
		<b>Vehicle &amp; Equipment Services</b>	<b>\$ 572.50</b>

<u>Check #</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
83159	11/2/2020	BEAVERTON AUTO PARTS	189.00
314104	11/4/2020	CARSON OIL INC	1,895.58
314148	11/12/2020	TUALATIN VALLEY WATER DISTRICT	2,172.21
314177	11/18/2020	CARSON OIL INC	1,701.19
		<b>Vehicle Gas &amp; Oil</b>	<b>\$ 5,957.98</b>
83131	11/2/2020	TUALATIN VALLEY WATER DISTRICT	30,562.40
83194	11/2/2020	BEAVERTON , CITY OF	38,399.56
		<b>Water &amp; Sewer</b>	<b>\$ 68,961.96</b>
		<b>Grand Total</b>	<b>\$ 1,638,920.45</b>

## Tualatin Hills Park &amp; Recreation District

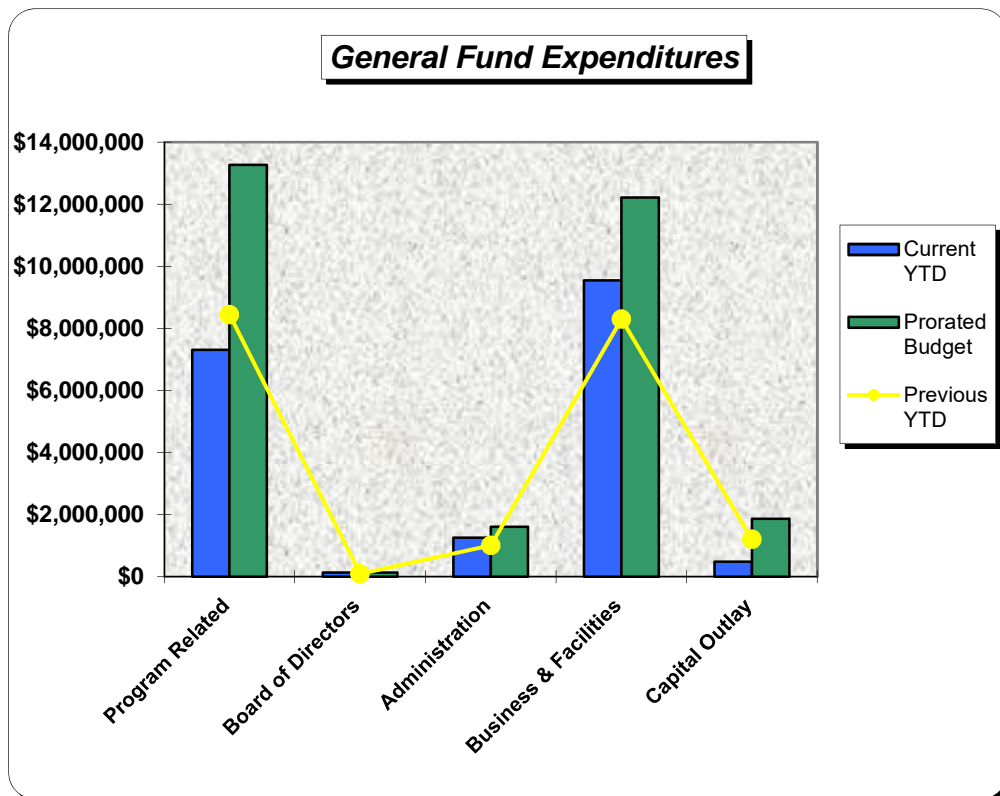
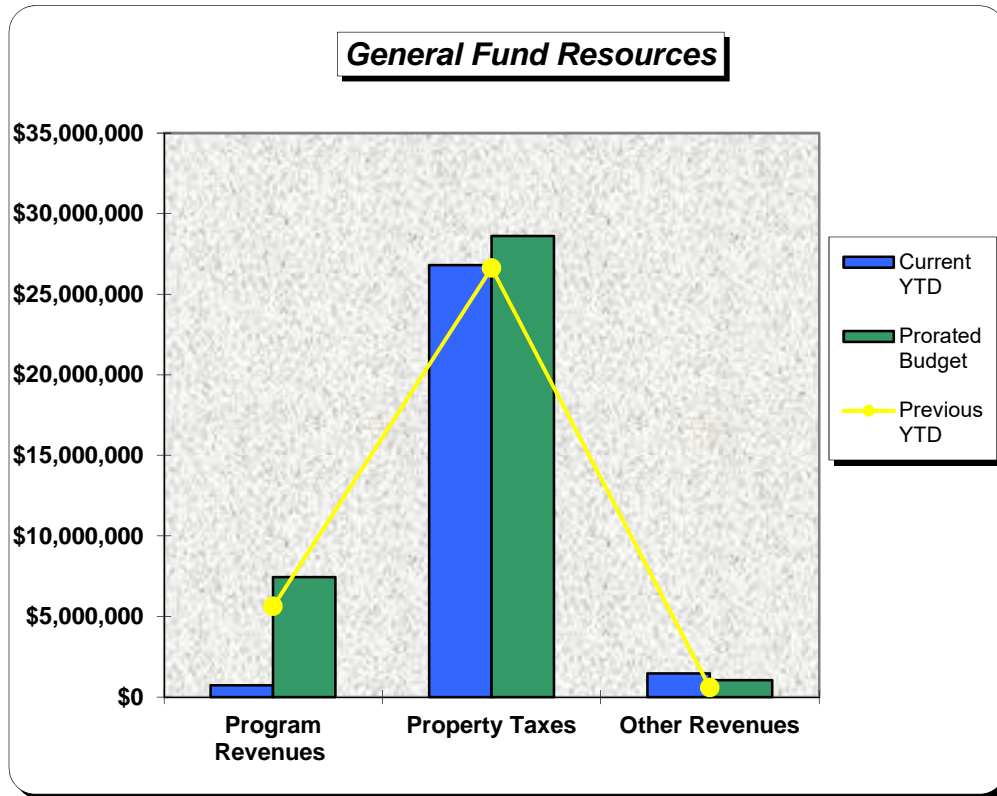
General Fund Financial Summary  
November, 2020

	ACTUAL		BUDGET		
	Current Month	Year to Date	Year to Date	% YTD Actual to Budget	Full Fiscal Year
<b>Program Resources:</b>					
Aquatic Centers	\$ 11,663	\$ 31,764	\$ 1,879,701	1.7%	\$ 3,780,320
Tennis Center	26,733	73,548	547,320	13.4%	1,260,017
Recreation Centers & Programs	52,570	246,684	3,658,111	6.7%	6,382,547
Sports Programs & Field Rentals	18,642	366,444	965,290	38.0%	1,992,613
Natural Resources	6,126	5,824	383,662	1.5%	564,425
<b>Total Program Resources</b>	<b>115,735</b>	<b>724,264</b>	<b>7,434,084</b>	<b>9.7%</b>	<b>13,979,922</b>
<b>Other Resources:</b>					
Property Taxes	26,714,661	26,799,194	28,613,805	0.0%	34,914,382
Interest Income	8,885	43,306	125,481	34.5%	500,000
Facility Rentals/Sponsorships	41,455	128,557	137,086	93.8%	660,183
Grants	41,731	1,042,893	647,745	161.0%	2,900,700
Miscellaneous Income	49,349	253,320	136,868	185.1%	465,000
<b>Total Other Resources</b>	<b>26,856,081</b>	<b>28,267,271</b>	<b>29,660,986</b>	<b>95.3%</b>	<b>39,440,265</b>
<b>Total Resources</b>	<b>\$ 26,971,816</b>	<b>\$ 28,991,535</b>	<b>\$ 37,095,070</b>	<b>78.2%</b>	<b>\$ 53,420,187</b>
<b>Program Related Expenditures:</b>					
Parks & Recreation Administration	26,507	332,716	405,710	82.0%	846,987
Aquatic Centers	62,380	623,946	2,797,661	22.3%	5,232,202
Tennis Center	38,707	111,766	866,715	12.9%	1,661,764
Recreation Centers	298,649	2,664,425	5,149,707	51.7%	9,680,044
Community Programs	65,884	509,671	535,902	95.1%	938,148
Athletic Center & Sports Programs	118,363	1,469,985	1,728,261	85.1%	3,278,507
Natural Resources & Trails	157,932	1,592,153	1,782,864	89.3%	3,358,192
<b>Total Program Related Expenditures</b>	<b>768,422</b>	<b>7,304,663</b>	<b>13,266,820</b>	<b>55.1%</b>	<b>24,995,844</b>
<b>General Government Expenditures:</b>					
Board of Directors	56,777	129,459	129,297	100.1%	346,658
Administration	117,384	1,255,283	1,603,358	78.3%	3,088,592
Business & Facilities	1,420,756	9,544,338	12,214,739	78.1%	23,736,891
Capital Outlay	19,603	484,302	1,863,298	26.0%	7,268,673
Contingency/Capital Replacement Reserve	-	-	-	0.0%	4,000,000
<b>Total Other Expenditures:</b>	<b>1,614,520</b>	<b>11,413,383</b>	<b>15,810,693</b>	<b>72.2%</b>	<b>38,440,814</b>
<b>Total Expenditures</b>	<b>\$ 2,382,942</b>	<b>\$ 18,718,046</b>	<b>\$ 29,077,512</b>	<b>64.4%</b>	<b>\$ 63,436,658</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ 24,588,874</b>	<b>\$ 10,273,489</b>	<b>\$ 8,017,558</b>	<b>128.1%</b>	<b>\$ (10,016,471)</b>
<b>Beginning Cash on Hand</b>		<b>11,134,816</b>	<b>10,016,471</b>	<b>111.2%</b>	<b>10,016,471</b>
<b>Ending Cash on Hand</b>		<b>\$ 21,408,305</b>	<b>\$ 18,034,029</b>	<b>100.0%</b>	<b>\$ -</b>

# Tualatin Hills Park and Recreation District

## General Fund Financial Summary

November, 2020





## MEMO

**DATE:** December 28, 2020  
**TO:** Doug Menke, General Manager  
**FROM:** Jeannine Rustad, Planning Manager  
**RE:** **System Development Charge Administrative Procedures Guide**

### Introduction

Staff are requesting board approval of the updated System Development Charge (SDC) Administrative Procedures Guide (APG).

### Background

ORS 223.297 *et seq.* governs the adoption and implementation of SDCs. Pursuant to the ORS, on March 7, 2016, the board adopted an updated SDC methodology.

The first APG was effective January 1999. A thorough review of the APG was performed subsequent to the adoption of the 2016 SDC methodology update, and the revised APG was approved by the board on November 17, 2017. The board adopted an updated SDC methodology on November 12, 2020 ("2020 Methodology"). Updates to the APG are required to implement the 2020 Methodology.

Staff presented the draft APG to the board at the November 12, 2020 regular meeting and no substantive concerns were raised at that time. Staff have been participating in a SDC work group led by the Oregon House of Representatives Committee on Economic Development. An issue raised during a work group meeting was the treatment of manufactured housing for the purposes of SDCs. Review of correspondence with Washington County revealed an inconsistency between the APG and how SDCs are being implemented in practice. The APG had indicated that manufactured housing should be charged at the single-family dwelling rate. However, it had been agreed several years ago with Washington County that park SDCs would be charged consistent with county fees for manufactured housing located in manufactured dwelling parks, which is at the accessory dwelling unit rate. Thus, the APG (Attachment A) includes:

- The addition of definitions for manufactured dwellings and manufactured dwelling parks; and
- A change to Section 5.B.2.b to charge manufactured dwellings on individual lots at the single-family dwelling rate and manufactured housing in manufactured dwelling parks at the accessory dwelling unit rate.

Additionally, several changes were made to correct scrivener's errors. All changes are indicated in "track changes."

### Proposal Request

Staff are requesting board approval of the updated System Development Charge (SDC) Administrative Procedures Guide (APG), included as Attachment A.

**Benefits of Proposal**

The draft APG provides clarity on the implementation of the district's SDC program and the update will accommodate the implementation of the 2020 methodology.

**Potential Downside of Proposal**

There is no apparent downside to the proposal.

**Action Requested**

Board of directors' approval of the updated System Development Charge (SDC) Administrative Procedures Guide (APG).



Attachment A



Parks and Recreation  
System Development Charges

Administrative Procedures Guide

DRAFT ~~October 27, 2020~~ December 24, 2020

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## SECTION 1. PURPOSE OF ADMINISTRATIVE PROCEDURES GUIDE.

- A. Future growth within the Tualatin Hills Park & Recreation District (THPRD or the district) should contribute to its fair share of the cost of improvements and additions to parks and recreation facilities needed to accommodate such growth.
- B. Parks and recreation system development charges (SDCs) will provide a source of revenue to finance the construction or improvements of THPRD's parks and recreation facilities necessitated by growth.
- C. ORS 223.297-223.314 authorize local governments, including special districts, to impose system development charges for parks and recreation.
- D. The district Board of Directors adopted a ~~2015-2020~~ SDC Methodology Report by Resolution ~~2016-06~~2020-25 on ~~March 7, 2016~~November 12, 2020.
- E. This Administrative Procedures Guide (APG) will provide procedures for implementation and administration of SDCs for new development within the district.

## SECTION 2. DEFINITIONS.

**“Accessory dwelling unit”** is a second dwelling unit that occupies the same lot with a dwelling unit and that is subordinate to the primary dwelling. For the purposes of charging park SDCs, an accessory dwelling unit (“ADU”) shall be defined consistent with the permitting jurisdiction.

**“Administrator”** shall be the general manager or the general manager’s designee and shall be responsible with the management and implementation of the SDC program and the APG.

**“Alternative SDC”** shall mean an SDC established pursuant to Section 6.

**“Applicant”** means the owner or other person, including any business or corporation, who applies a building permit in the City of Beaverton or areas of Washington County within the district service boundary.

**“Assisted living facility”** means a facility providing skilled care for residents requiring a range of supportive personal and health services.

**“Building”** means any structure built and maintained for the support, shelter or enclosure of persons or property of any kind. This term shall not include temporary construction sheds or trailers erected to assist in construction and maintained during the term of a building permit.

**“Building Official”** means that person, or designee, certified by the State of Oregon and designated as such to administer the State Building Codes for the City or County.

**“Building permit”** means an official permit or certificate issued by a Building Official of the permitting jurisdiction authorizing the construction or siting of any building or structure.

**“Capital improvements”** means public facilities or assets used for parks and recreation.

**“Citizen or other interested party”** means any person whose legal residence is within the boundaries of the district, as evidenced by registration as a voter within the district or by other proof of residency; or a person who owns, occupies or otherwise has an interest in real property that is located within district boundaries or is otherwise subject to the imposition of park SDCs, as outlined in Section 5.

**“City”** means the City of Beaverton, Oregon.

**“Condition of development approval”** is any requirement imposed on an applicant by a City or County land use or limited land use decision, or site plan approval.

**“County”** means Washington County, Oregon.

**“Continuing care retirement community”** is a building or group of buildings providing a continuity of residential occupancy and health care for elderly persons. This facility includes dwelling units for independent living, assisted living facilities, congregate care, plus a skilled nursing care facility of a suitable size to provide treatment or care of the residents; it may include ancillary facilities for the further enjoyment, service or care of the residents. The facility is restricted to persons over a certain age or couples (either married or domestic) where one of the spouses or partners is over a certain age.

**“Credit”** means the amount by which an applicant may be able to reduce the SDC fee, as provided in Section 7 of this APG.

**“Development”** means a building or other land construction, or making physical change in the use of a structure or land, in a manner that increases the usage of parks and recreation capital improvements or that may contribute to the need for additional or enlarged parks and recreation capital facilities.

**“District”** means the Tualatin Hills Park & Recreation District, an Oregon special district.

**“District board”** means the duly elected Board of Directors of the district.

**“ Dwelling unit ”** means a building or portion of a building consisting of one or more rooms including sleeping, cooking and plumbing facilities arranged and designed as permanent living quarters for one or more persons.

**“ Dwelling unit, attached ”** or **“ attached dwelling unit ”** means a dwelling unit that is attached to one or more dwelling units by one or more common walls. This definition also includes, but is not limited to, “duplex,” “townhouse,” and “row house.”

**“ Dwelling unit, detached single-family, ”** **“ detached single-family dwelling unit ”** or **“ single-family dwelling unit ”** means a dwelling unit that is not attached to any other dwelling unit or building.

**“ Dwelling unit, duplex ”** or **“ duplex ”** means one-half of a single building consisting of two dwelling units attached by a common wall.

**“ Dwelling unit, multi-family ”** or **“ multi-family dwelling unit ”** means a structure that contains two or more dwelling units that share common walls or floor/ceilings with one or more dwelling units. The land underneath the multi-dwelling structure may or may not be divided into separate lots. Multi-dwelling structures includes structures commonly called garden apartments, apartments, duplexes, tri- or quad-plexes, town or row houses and condominiums.

**“ Dwelling unit, single room occupancy ”** means a portion of a building consisting of one or more rooms including sleeping facilities with a shared or private bath, and shared cooking facilities and shared living/activity area. This definition also includes, but is not limited to “assisted living facility.”

**“ General Manager ”** means the chief executive officer of the district.

**“ Improvement fee ”** means a fee for costs associated with capital improvements to be constructed after the effective date of this APG.

**“ Manufactured dwelling ”** or **“ manufactured housing ”** means a dwelling unit constructed off-site that has sleeping, cooking and plumbing facilities, that is intended for human occupancy, that is being used for residential purposes, and that was constructed in accordance with federal manufactured housing construction and safety standards and regulations in effect at the time of construction.

**“ Manufactured dwelling park ”** means any place where two or more manufactured or mobile homes are located on a lot, tract, or parcel of land under the same ownership, the primary purpose of which is to rent space or keep space for rent to any person.

**“New development”** means development for which a building permit is required.

**“Non-residential development”** means any development that does not include one or more dwelling units.

**“Over-capacity”** means that portion of an improvement that is built larger or with greater capacity than is necessary to serve the applicant’s new development or mitigate for parks and recreation system impacts attributable to the applicant’s new development.

**“Owner”** means the owner or owners of record of real property as shown on the tax rolls of Washington County, or a person purchasing a piece of property under contract. For the purposes of this APG in terms of violations and binding agreements between the district and the owner, the “owner” shall mean the leaseholder, tenant or other person in possession or control of the premises or property at the time of the agreement or violation of agreement or the provisions of this APG.

**“Permit”** means a building permit.

**“Permitting Jurisdiction”** means the jurisdiction – either the City of Beaverton or Washington County – issuing a building permit.

**“Previous use”** means the most intensive use conducted at a particular property within the past 24 months prior to the date of application for a building permit. Where the site was used simultaneously for several different uses (mixed use) then, for the purposes of this APG, all of the specific use categories shall be considered. Where the previous use is composed of a primary use with one or more ancillary uses that support the primary use and are owned and operated in common, that primary use shall be deemed to be the sole use of the property.

**“Proposed use”** means the use proposed by the applicant for the new development or for a change in use of a property or structure. Where the applicant proposes several different uses (mixed use), all of the specific use categories shall be considered. Where the proposed use is composed of a primary use with one or more ancillary uses that support the primary proposed use and are owned and operated in common, that primary use shall be deemed to be the sole proposed use of the property.

**“Qualified public improvement”** means any parks and recreation system capital facility or conveyance of an interest in real property that increases the capacity of the district’s parks and recreation system, and is:

1. Required as a condition of development approval; and

2. Identified in the district's SDC Capital Improvement Projects List and either is:
  - a. Not located on or contiguous to property that is the subject of development approval, or
  - b. Located in whole or in part on or contiguous to property that is the subject of development approval and, in the opinion of the administrator, is required to be built larger or with greater capacity (over-capacity) than is necessary for the applicant's new development or to mitigate for parks and recreation system impacts attributable to the applicant's new development.

**“Remodel” or “remodeling”** means to alter, expand or replace an existing structure.

**“Senior Housing”** means independent living restricted to persons over a certain age or couples (either married or domestic) where one of the spouses or partners is over a certain age. Senior housing may be part of a continuing care facility.

**“SDC Capital Improvement Projects List (SDC-CIP)”** means the district adopted by Resolution No 2020-27 that identifies all of the major parks and recreation improvements projected to be funded with SDC revenues through 2040, and includes the estimated cost, timing, and percentage of costs eligible for funding from SDC revenues for each project.

**“SDC Credit Agreement”** means the required agreement to receive credits pursuant to Section 7 in exchange for the donation of land and/or construction of qualified public improvements or approved projects on the SDC-CIP list.

**“SDC Methodology Report”** means the district report entitled Parks and Recreation System Development Charges Methodology Update, dated ~~September 14~~November 12, 2020 adopted by resolution No. 2020-25.

### **SECTION 3. RULES OF CONSTRUCTION.**

For the purposes of administration and enforcement of this APG, unless otherwise stated in this APG, the following rules of construction apply:

- A. In case of any difference of meaning or implication between the text of this APG and any caption, illustration, summary table, or illustrative table, the text shall control.
- B. The word “shall” is always mandatory and not discretionary; the word “may” is permissive.

- C. Words used in the present tense shall include the future; words used in the singular number shall include the plural and the plural the singular, unless the context clearly indicates the contrary.
- D. The phrase “used for” includes “arranged for,” “designed for,” “intended for,” “maintained for,” or “occupied for.”
- E. Where a regulation involves two or more connected items, conditions, provisions, or events:
  - 1. “And” indicates that all the connected terms, conditions, provisions or events shall apply;
  - 2. “Or” indicates that the connected items, conditions, or provisions or events may apply singly or in any combination.
- F. The word “includes” shall not limit a term to the specific example, but is intended to extend its meaning to all other instances or circumstances of like kind or character.
- G. The word “structure” includes the word “building.”
- H. The words “land,” “property,” “site,” “lot,” and “premises” are used interchangeably unless the context clearly indicates to the contrary.
- I. The words “proposal,” “application,” and “request” are used interchangeably unless the context clearly indicates to the contrary.

#### **SECTION 4. SDC RATES, ANNUAL COST ADJUSTMENT AND METHODOLOGY.**

##### **A. SDC Rates.**

- 1. As of the adoption of Resolution 2020—~~25~~ (adopting the ~~amended~~-updated system development charge methodology), the residential rates are set forth in the following Table 1; Table 2 sets forth the rates for single-family homes to be effective at such time as the City and County are able to implement the tiered structure, and Table 3 sets forth the non-residential rates. These rates shall be annually adjusted pursuant to Section 4.A.2.



**Table 1: Residential SDCs (Resolution 2020-26)**

<b>Area</b>	<b>Single-Family Residential</b>	<b>Multi-family Residential</b>	<b>Accessory Dwelling Unit</b>	<b>Senior Housing</b>
District-wide (no overlay)	\$11,787	\$8,840	\$4,794	\$6,597
North Bethany	\$14,043	\$10,533	\$5,712	\$7,860

**Table 2: Single-Family Tiered SDCs**

<b>District-Wide</b>	<b>Persons/Unit</b>	<b>SDC</b>
<b>SQ FT Category</b>		
<1,500 SQFT	2.12	\$ 9,324
1,500-2,500 SQFT	2.5	\$ 10,996
2,501-3,500 SQFT	2.85	\$ 12,535
>3,500 SQFT	3.05	\$ 13,415
<b>North Bethany</b>		
<b>SQ FT Category</b>		
<1,500 SQFT	2.12	\$ 11,109
1,500-2,500 SQFT	2.5	\$ 13,100
2,501-3,500 SQFT	2.85	\$ 14,934
>3,500 SQFT	3.05	\$ 15,982

**Table 3: Non-Residential SDCs**

<b>Table 3: Non Residential Table</b>				
Cost per employee* \$466				
<b>Categories</b>	<b>Unit</b>	<b>Unit/ Employee</b>	<b>Employees/ 1,000 SF</b>	<b>SDC/ 1,000 SF</b>
Food Service	TGSF	200	5.00	\$2,330
Office, Financial Service, Utilities	TGSF	300	3.33	\$1,553
Retail, Industrial	TGSF	600	1.67	\$777
Recreation, Church, Library	TGSF	900	1.11	\$518
Hardware, Paint, Furniture, Lumber	TGSF	1600	0.63	\$291
Warehousing	TGSF	2910	0.34	\$160
<b>Special Categories</b>	<b>Unit</b>	<b>Employee/ Unit</b>		<b>SDC/Unit</b>
College, Day Care	Students	0.17		\$80
Hospital	Beds	5.89		\$2,744
Golf Driving Range	Tees	0.25		\$114
Hotel/Motel	Rooms	0.58		\$272
Convenience Market with Fuel Pump	VFP	1.33		\$617
Gas Station	VFP	0.75		\$352

\*Cost represents a 2-year phase in of the rate of \$549/employee

**B. Annual Cost Adjustment.**

ORS 223.304(8) allows for the periodic adjustment in SDC rates based on changes in district-adopted cost indices. Therefore, the district shall calculate the adjustment in the dollar amounts of the SDC rates set forth in the SDC Methodology report on or about **January-June** 1<sup>st</sup> of each year to account for changes in the expected costs of debt service and of acquiring and constructing facilities. The adjustment factor shall be based on the change in average market value for the prior calendar year of undeveloped land in the district, within the Metro Urban Growth Boundary, according to the records of the County Tax Assessor, and the annual average change in construction costs according to the *Engineering News Record* (ENR) 20-city average Construction Cost Index (as reported in the **November-January** issue of the ENR); and shall be determined as follows:

$$\begin{aligned}
& \text{Change in Average Market Value X 0.50} \\
+ & \text{ Change in Construction Cost Index X 0.50} \\
= & \text{ Parks and Recreation System Development Charge Adjustment Factor}
\end{aligned}$$

The parks and recreation System Development Charge Adjustment Factor shall be used to adjust the parks and recreation SDC, unless it is otherwise adjusted by the board or the board decides to forego an adjustment. If the board decides to forego an adjustment in a given year, such action shall not prevent the board from implementing the adjustment at a later time.

C. Methodology.

1. The methodology used to establish or modify SDC rates shall consider the estimated cost of projected capital improvements needed to increase the capacity of the system to which the fee is related. The methodology shall be calculated to obtain the cost of capital improvements for the projected need for future system users.
2. The methodology used to establish or modify the improvement fee or the reimbursement fee, or both, shall be contained in a resolution adopted by the district board.

D. Review of the Methodology. The parks and recreation SDC methodology report is the basis for calculating the parks SDCs due from new development, and shall be revised, amended or replaced as follows:

1. No later than every five (5) years, as measured from ~~initial enactment~~the adoption of the last SDC methodology update, or as determined necessary by the administrator, the district shall undertake a review to determine that sufficient money will be available to help fund the parks and recreation SDC-CIP identified capacity increasing facilities; to determine whether the adopted SDC rate keeps pace with inflation; whether the parks and recreation SDC-CIP should be modified; and to ensure that such facilities will not be over-funded by the SDC receipts.
2. In the event that during the review referred to above, it is determined an adjustment to the SDC is necessary for sufficient funding of the SDC-CIP improvements or to ensure that the SDC-CIP improvements are not overfunded by the SDC, the district board may propose and adopt appropriately adjusted SDCs.
3. The district board may from time to time amend or adopt a new SDC methodology report by resolution.

## SECTION 5. APPLICABILITY, CALCULATION AND PAYMENT AND DEFERRAL OF PARKS SYSTEM DEVELOPMENT CHARGES

- A. Applicability. The SDC applies to all new development within the district, unless it is specifically exempted from the SDC pursuant to Section 6.

The SDC imposed by this APG are separate from and in addition to any applicable tax, assessment, charge or fee otherwise provided by law or imposed as a condition of development.

B. Calculation of SDCs.

1. Change in Use. In a case where there is a modification to an existing structure (such as a change in use, alteration, expansion or replacement), the SDC is charged only if the modification will result in a net increase in the number of dwelling units (for residential development) or employees (for non-residential development), calculated as follows:

- a. Calculate an SDC on the proposed use as though the entire development was subject to the SDC;
- b. Calculate an SDC on the previous use, before modification, expansion, or redevelopment, as though the previous was subject to the SDC;
- c. Calculate the net SDC amount by subtracting the result of step b from the result of step a; if the result is zero or less than zero, no SDC is due. No refund shall be granted as a result of this calculation.

2. Parks and recreation SDCs for new development are calculated as follows:

- a. Residential Development shall be charged per unit for the number of dwelling units to be included in the project. The rates per unit shall be those that were most recently adopted by resolution of the district board.

b. Manufactured housing shall be charged at the

- i. At the detached single-family dwelling unit rate if located on an individual lot; or
- ii. At the accessory dwelling unit rate if located in a manufactured dwelling park.

b-c. Continuing Care Community. The SDCs for a continuing care community shall be the sum of the components of the community, as determined as follows:

- i. At the senior housing rate for independent living units;
- ii. At the employment rate (Retail – restaurant/bar) for any communal dining facilities; and
- iii. At the appropriate employment rate for any other such amenities as may be included in the community.

~~e.d.~~ Single room occupancy dwelling units shall be charged at one-half the multi-family dwelling unit rate.

~~d.e.~~ Non-Residential Development

- i. An applicant for a building permit shall indicate the type and number of square feet of building space, or other appropriate unit as provided in Table 3 above, for each non-residential use to be included in the project. Guidelines for the number of square feet required for each employee are included in Table 3 for major standard industry classifications. Where a proposed use does not specifically match one of the classifications listed in the table, the listed classification that most closely matches the proposed use, as determined by the administrator, may be substituted.

C. When Payment is Due. Except as may be required by ORS 223.205-223.295 (Bancroft Bonding Act) or as provided below, payment of the parks SDC is due at the time of issuance of the building permit. The SDCs may be collected by the city or county with whom the district may enter into agreement for such collection. If credits have been granted pursuant to Section 7, the district shall issue “waivers” to the applicant to present to the city or county, as applicable.

D. Deferral of SDCs.

1. Deferrals of the payment of SDCs may be granted in the following circumstances:
  - a. By resolution of the board upon a finding that the subject development meets a category of special need in the district for which the district and other service providers have agreed to grant special financial treatment in order to advance a specific public benefit. The resolution shall include the timing for the deferral.
  - b. By the administrator in cases of extreme circumstances or financial hardship, the administrator is authorized to enter into an agreement deferring payment of the applicable SDCs until no later than occupancy of the first dwelling unit in a given phase. The applicant shall have the burden of proving such circumstances or hardship, which may require sharing its development pro-forma with the district, which the district shall not share with any third party. Any agreement for deferral shall be in writing, signed by the administrator and applicant, and must be submitted to the jurisdictional agency controlling the permit.
  - c. A denial of the deferral may be appealed pursuant to Section 9.
2. Deferrals do not constitute a waiver of SDC payment but, rather, a delay in the normal schedule for collection of the fee.

## SECTION 6. EXEMPTIONS, AFFORDABLE HOUSING WAIVERS AND ALTERNATIVE SDC CALCULATIONS.

Notwithstanding Section 5, certain types of new development are either fully or partially exempt from paying SDCs.

- A. Exempt Developments. The following new developments are fully exempt:
  1. Temporary uses, so long as the use or structure proposed in the new development will be used for not more than 180 days in a single calendar year.
  2. Alteration permits for tenant improvements.
  3. Alteration, expansion or replacement of an existing residential dwelling unit where no additional residential dwelling unit is created.
  4. The issuance of a placement permit for a manufactured home unit on a lot or parcel on which applicable park SDCs have previously been paid.
  5. New development that, in the administrator's opinion, will not create demands on the parks and recreation system greater than those of the present use of the property.
- B. Partial Exemption. Where new development includes a mix of exempt and non-exempt forms of development, only that/those portion(s) of the new development that qualify under this provision are eligible for an exemption. The balance of the new development that does not qualify for any exemption shall be subject to the full SDC.
- C. Applying for Exemption. Any applicant seeking an exemption under this Section shall request that exemption, in writing, no later than the time of application for the building permit. In support of the exemption request, the applicant must provide complete and detailed documentation demonstrating that the applicant is entitled to one of the exemptions described in Section 6.A.
- D. Administrator's Decision.
  1. The administrator shall grant the exemption if, in the administrator's opinion, the applicant has demonstrated with credible, relevant evidence that it meets the pertinent criteria in Section 5.A.
  2. Within 21 days of the applicant's submission of the request, the administrator shall provide a written decision explaining the basis for rejecting or accepting the request.
- E. Denial of an Exemption Request. An applicant whose exemption has been denied may
  1. Request an alternative SDC exemption under Section 6.A prior to the issuance of a building permit for the new development;
  2. Request a partial exemption under Section 6.B; or
  3. Appeal the denial to the board pursuant to Section 9.

F. Affordable Housing SDC Waivers

1. Staff shall work with affordable housing developers to determine if public open space can be included in an affordable housing development and qualify for credits in accordance with Section 7.
2. In accordance with Resolution 2020-24 (A Resolution of the Board of Directors of the Tualatin Hills Park & Recreation District Adopting a System Development Charge Affordable Housing Waiver Policy), SDCs shall be waived for restricted, qualified regulated affordable housing as follows:
  - a. 100% waiver of SDCs for qualified regulated housing units restricted to those earning 30% or less than the Median Family Income (MFI) as calculated by the United States Department of Housing and Urban Development; and
  - b. 50% waiver of SDCs for qualified regulated housing units restricted to those making between 31-60% MFI.
3. An applicant applying for affordable housing waivers under the previous subsection shall provide the following information:
  - a. The number of units at the 30% MFI level and the 60% MFI level for which an SDC waiver is being sought;
  - b. A copy of a deed restriction in favor of the permitting jurisdiction requiring the property owner to maintain the number of affordable housing units receiving an SDC waiver for at least 60 years; and
  - c. A copy of the following documents:
    - i. Its organizational equity plan;
    - ii. Outreach plan for the development (should show who is looking for homes in the community and how they are targeting communities of color); and
    - iii. Lease screening criteria.

4. SDC credits granted pursuant to Section 7 shall be applied before any SDC waivers for affordable housing.

4.5. Affordable housing waivers issued pursuant to this section shall not exceed 632 units, of which at least 225 shall be reserved for units available to those earning 30% or less than the MFI. [Resolution 2020-24.]

5.6. Staff shall provide an annual reporting no later than September of each year of the following:

- a. The number of affordable housing waivers granted in the previous fiscal year and cumulative number of affordable housing waivers granted;
- b. The value of the affordable housing waivers granted in the previous fiscal year and the cumulative value of affordable housing waivers granted; and

- c. The amount of grants or other funding awarded and received for SDC eligible projects in the previous fiscal year and the cumulative amount of grants or other funding awarded and received for SDC eligible projects starting in fiscal year 2020/21.

G. Alternative SDC Rate Calculation.

1. An applicant may request an alternative SDC rate calculation if:
  - a. The applicant believes that the number of persons per dwelling unit resulting from the new development is, or will be, less than the number of persons per dwelling unit established in the SDC methodology report, and for that reason, the applicant's SDC should be lower than that calculated by the district.
  - b. The applicant believes that the number of employees resulting from the new development is, or will be, less than the number of employees established in the SDC methodology report, and for that reason, the applicant's SDC should be lower than that calculated by the district.
2. If an applicant believes that the occupancy or employment assumptions for the class of structures that includes new development are inaccurate, the applicant must request an alternative SDC rate calculation under this section prior to the issuance of a building permit for the new development. Alternative SDC rate calculations must be based on analysis of occupancy of classes of structures, not on the intended occupancy of a particular new development.
3. In support of the alternative SDC rate request, the applicant must provide complete and detailed documentation, including verifiable dwelling occupancy or employment data, analyzed and certified by a suitable and competent professional. The applicant's supporting documentation must rely upon generally accepted sampling methods, sources of information, cost analysis, demographics, growth projections, and techniques of analysis as a means of supporting the proposed alternative SDC rate. The proposed alternative SDC rate calculation shall include an explanation with particularity why the rate established in the SDC methodology does not accurately reflect the new development's impact on the district's capital improvements.
4. The administrator shall apply the alternative SDC rate if, in the administrator's opinion, the following are found:
  - a. The evidence and assumptions underlying the alternative SDC rate are reasonable, correct and credible and were gathered and analyzed in compliance with generally accepted principles and methodologies consistent with this section;



- b. The calculation of the proposed alternative SDC rate was by a generally accepted methodology; and
  - c. The proposed alternative SDC rate better or more realistically reflects the actual impact of the new development than the rate set forth in the SDC methodology report.
5. If, in the administrator’s opinion, all of the above criteria are not met, the administrator shall provide to the applicant (by certified mail, return receipt requested) a written decision explaining the basis for rejecting the proposed alternative parks and recreation SDC rate.
- H. Appeal of a Denial of an Alternative Rate SDC. The decision of the administrator may be appealed to the district board, as described in Section 9. In addition, all persons who object to the calculation of a system development charge have a right to challenge the decision and petition for review of a final board decision pursuant to ORS 34.010 to 34.100.

## SECTION 7. SDC CREDITS.

Applicants may apply for credits against (reductions of) the amount of SDCs they owe. Credits may be given by the district for the value of the:

- Donation or contribution of land;<sup>1</sup>
- An improvement or another asset that is considered a “qualified public improvement;” or
- Construction of other park or recreation facilities in the district’s SDC-CIP list and approved by the administrator as an SDC credit project.

The following provisions shall serve as a “safe harbor” for an applicant in that if the procedures set forth in this section are followed, the applicant shall be entitled to SDC credits.

- A. Requests for Credits. Prior to filing of an application for a building permit for which SDC’s will be due, the applicant shall submit to the administrator a request for credits for qualified public improvements, donation or contribution of land or construction of park or recreation facilities on the district’s SDC-CIP list. Such request shall include a proposed plan and estimate of cost for contributions of land and/or improvements. The proposed plan and estimate shall include:
1. A designation of the development for which the proposed plan is being submitted;
  2. A description of any land proposed to be donated and/or improved;

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<sup>1</sup> Requests by the applicant for cash payment for land shall be subject to board approval and subject to board policies on land acquisition, as well as the process described in Section 7.D.

3. A list of the contemplated capital improvements contained within the plan, including:
    - a. How they meet the criteria for a “qualified public improvement;” or
    - b. Evidence that the proposed improvements are on the SDC-CIP list and how they reduce the development’s demand upon existing capital improvements and/or the need for future capital improvements;
  4. An estimate of the proposed construction costs; and
  5. A proposed time schedule for completion of the proposed improvement(s), including any master planning and outreach that may be required. Any required engagement shall be consistent with district engagement procedures.
- B. District Response. The administrator shall respond to the applicant’s request in writing within 21 days of when a completed request is submitted on whether the district will proceed with the requested credit, or if additional time or material is required to review the request. If additional time or material is required, the administrator shall notify the applicant, in writing, of the amount of time and/or additional material required. If denied, the administrator shall provide a written explanation of the decision on the SDC credit request.
- C. Remedy to District’s Response.  
 If the applicant disputes the administrator’s decision with regard to the amount of an SDC Credit or a denial of an SDC Credit request, the applicant may seek an appeal pursuant to Section 9.
- D. Conditions for SDC Land Acquisition Credits. If an SDC credit request for the acquisition of land is approved, the following conditions must be met in order for an applicant to receive SDC credits. Failure to meet any or all of these requirements shall result in forfeiture of the right to credits, unless otherwise agreed to, in writing, by the administrator.
1. The district and the applicant shall enter into a letter of intent or Memorandum of Understanding (MOU) outlining the terms for the purchase and sale of the property, including timing for appraisal, appraisal review, due diligence and closing.  
  
 In the event the governing jurisdiction, either through code or condition of approval, requires assurances that property will be transferred to the district, or actual transfer, by a given time, the parties may enter into a purchase and sale agreement (PSA) in lieu of an MOU or letter of intent for the acquisition of land. In such instance, the PSA shall provide that the price will be determined by appraisal consistent with subsection 7.D.3.
  2. A System Development Charges Credit Agreement must be signed by the applicant and approved by the administrator.

3. Upon receipt of the legal description from the applicant, the district shall obtain a written appraisal based on fair market value by a qualified and professional appraiser based on comparable sales of similar properties between unrelated parties in a bargaining transaction. For lands valued over \$100,000, the appraisal shall be verified by an independent appraisal review. In new urban areas, all appraisals and appraisal reviews shall be based on the underlying zone and the assumption (with the exception of natural resource land, which shall be valued recognizing restrictions on development) that the property is developable pursuant to the applicable zoning regulations, but with the property unentitled and unimproved. The valuation date shall be the date the district receives the legal description for the property to be acquired. Appraisals and appraisal reviews will be completed in accordance with the most current Uniform Appraisal Standards for Federal Land Acquisition. If closing occurs more than one year after the date of appraisal, the appraisal shall be updated at the cost of the seller.
  4. Upon agreement between the applicant and district on the price, as supported by appraisals performed in accordance with the previous subsection, the parties shall enter into a Purchase and Sale Agreement.
  5. Purchase of land shall be subject to:
    - a. Board approval;
    - b. Due diligence determined necessary by the district; and
    - c. Other such conditions as deemed warranted by the District.
- E. Conditions for SDC Credit Development Projects. If an SDC credit request is approved for the development of an amenity, the following conditions must be met in order for an applicant to receive SDC credits. Failure to meet any or all of these requirements shall result in forfeiture of the right to credits, unless otherwise agreed to, in writing, by the administrator.
1. Prior to the commencement of work on the project, the district and the applicant shall enter into a Memorandum of Understanding (MOU) outlining the project goals and objectives. The MOU shall, at a minimum, specify the estimated project costs, public engagement efforts, construction and inspection schedule, schedule for meetings between the applicant and district project managers and other project requirements and conditions.
  2. A System Development Charges Credit Agreement must be signed by the applicant and approved by the administrator.
  3. Any improvement that is not subject to an existing board-approved master plan shall under-go a master planning process. The master planning process shall be approved by the administrator and shall comply with the district's policies and procedures for public outreach. Master plans for new parks shall be subject to board approval.

4. Development plans and specifications must be reviewed and approved by the district at the following times:
    - a. In advance of applying for land use approval from the City or County;
    - b. At the 50% construction document level (including specification table of contents and cost estimate);
    - c. At the 90% construction document level (including complete technical specifications) prior to submittal to the City or County; and
    - d. City or County approved full plan set.
  5. All materials must be approved by the district and meet district standards, as set forth in the applicable Functional Plan(s).
    - a. If materials submitted are incomplete, the district shall notify the applicant of missing materials within 5 business days.
    - b. The district shall provide comments on materials within 10 business days of receiving all necessary materials.
  6. Americans with Disabilities Act (ADA) access standards must be met in the construction of all public parks and recreation facilities. Any exceptions to accessibility requirements must be consistent with the applicable Functional Plan(s).
  7. Upon approval of plans, costs and any other required documentation, the district will issue a notice to proceed for construction. Construction started before the issuance of a notice to proceed may be (1) subject to forfeiture of SDC credits and (2) require removal of improvements not constructed to district standards at the expense of the applicant.
  8. After construction close-out, the applicant shall provide as-built plan drawings and a minimum of a one-year written warranty guarantee for all improvements constructed on land to be transferred to the district. The warranty period begins the day SDC credited improvements are accepted by the district.
- F. Final Inspection; Correction of Deficiencies.
1. When an applicant has completed construction, and is otherwise ready to claim SDC credits on approved capital improvements constructed in accordance with the conditions in Section 7.E., the applicant shall request a final inspection. District staff will inspect all improvements and, if necessary, develop a closeout deficiency list. Once all deficiency list items have been satisfied, the one-year warranty will go into effect and, upon receipt of the close out documents, including the as-built plan drawings and final permit approvals, credits will be issued as provided in this guide and consistent with the SDC credit agreement.
  2. In the event that closeout deficiency items are not completed within 30 days of notice of deficiencies, the district may opt to correct the deficiencies and withhold SDC credits in the amount necessary for the corrective action. In such an event,

the district shall provide the applicant written notice of the outstanding deficiencies and the cost of corrective action. In the event the applicant fails to correct deficiencies, the district may also avail itself of the remedies provided in Section 7.H.

G. Calculating the Amount of SDC Credits.

1. Land Acquisition. For land required to be donated to or otherwise acquired by the district by conditions of approval or through an approved community or comprehensive plan, the district shall provide SDC credits for the acquisition. The value of the credits shall be based on the appraisal process described in Section 6.D.
2. Qualified Public Improvements. If a qualified public improvement is located in whole or in part on or contiguous to the property that is the subject of the development approval and is required to be built larger or with greater capacity than is necessary for the particular development project, a credit shall be given for the cost of the portion of the improvement that exceeds the district's minimum standard facility size or capacity needed to serve the particular development or project or property. The applicant shall have the burden of demonstrating that a particular improvement qualifies for credit under this subsection. The request for credit shall be filed in writing no later than 60 days after the acceptance of the improvement by the district.
3. Credits for Capital Improvements Other Than Qualified Public Improvements. Where the district and an applicant agree the capital improvement project is eligible for SDC credits in accordance with Section 7.A.3.b, eligible costs shall include soft (design, engineering and permitting) and hard (construction and materials) costs. Costs will be determined, as follows:
  - a. The cost to the district to construct the improvements, shall be determined by a qualified third-party estimator. Upon approval of construction plans and items eligible for credit, the district and developer shall agree on an estimator. The applicant shall include the district communications with the third-party estimator, including submission of items to be included in the estimate. The district shall review the third-party estimate and provide comments within five (5) business days. If there is a dispute over items included in the estimate, the applicant and district shall meet to resolve such dispute. The cost shall include no more than a five percent (5%) contingency. Requests for the use of the contingency fee shall be submitted to the district, in writing, with supporting documentation and must be approved by the district, in writing, to be eligible for credit.
  - b. In the alternative to calculating credits in the preceding subsection, the applicant may request to be reimbursed actual costs to the applicant. Such

costs shall be submitted to the district for review and approval prior to the commencement of any construction activity. The district shall have five (5) days to notify the applicant of any additional materials needed to review costs. The district shall have no less than ten (10) business days from receipt of all necessary materials to review cost estimates and shall provide any objections to the applicant in writing. Cost overruns must be submitted to the district, in writing, with documentation supporting the overrun and be approved by the district, in writing, to be eligible for credit.

- c. In addition to costs determined under subsection a or b above, soft costs (design, engineering and permitting) in the following amounts may be included:
    - i. \$0-\$500K Construction = 20% soft cost (up to \$100K)
    - ii. \$501K - \$1.5M Construction = 17% soft cost (\$85K-\$255K)
    - iii. \$1.51M + Construction = 14% soft cost (\$210K)
  - d. The following costs are not eligible for SDC credits:
    - i. Mitigation directly related to the greater development of the project site.
    - ii. Improvements needed to accommodate other agencies other than the district.
    - iii. Costs related to the applicant's error.
    - iv. Costs related to wet weather construction.
- H. District Remedies. In the event that improvements are constructed without prior district review and approval of plans and/or costs do not meet district specifications/standards or the applicant did not follow the requirements in Section 7.E., the district, at its option, may:
- 1. Refuse to accept the improvements and withhold SDC credits;
  - 2. Require such improvements to be reconstructed or replaced to meet district specifications/standards or removed. The extra costs associated with the reconstruction, replacement or removal shall be assumed by the applicant. Additional SDC credits will not be allowed for extra work required to meet district specifications/standards;
  - 3. Remedy the deficiency and deduct such cost from the SDC credits; and/or
  - 4. Require an extended warranty pursuant to Section 7.I.
- I. Extended, Insured Warranties. Extended, insured warranties may be required in the following circumstances:
- 1. The district agrees to accept improvements where plans or costs were not provided for the district's review and approval prior to the commencement of construction;

2. The district was not provided opportunity to inspect improvements at agreed to intervals;
  3. Improvements were not constructed in accordance with district standards and/or approved plans;
  4. The applicant failed to follow any of the requirements of Section 7.E. or terms of an MOU, SDC credit agreement or other written agreement; or
  5. The parties have agreed, in writing, to an extended warranty in exchange for a modified inspection schedule.
- J. Deductions from SDC credits. Deductions or withholdings may be made to SDC credits under the following circumstances and/or for the following district costs:
1. Costs to correct deficiencies pursuant to Section 7.F.
  2. Costs to correct deficiencies where work by the applicant was not performed in accordance with district-approved plans or to district standards. Prior to deducting such cost, the district shall provide the applicant written notice of the deficiency and the estimated cost to correct such deficiency. The applicant shall have (10) business days from receipt of such notice to inform the district whether it will correct the deficiency.
  3. The applicant shall be responsible for the district's project management costs that exceed the cost if the district had managed the construction of the improvements.
    - a. At the outset of the project, the district shall notify the applicant of the estimated cost for the district to manage the design, permitting and construction of the project.
    - b. The district shall notify the applicant when its project management costs have reached the amount in the preceding section and shall subsequently submit the applicant monthly invoices for its project management time.
    - c. The amount of the district's project management costs as submitted pursuant to subsection J.3.b shall be deducted from the amount of SDC credits due to the applicant.
- K. Reimbursement of SDCs. Any applicant who submits a proposed plan pursuant to this Section, and desires the immediate issuance of a building permit, shall pay applicable system development charges. Said payment shall not be construed as waiver of any credit. If credits are subsequently approved, any difference between the amount of SDCs paid and the amount that would have been paid net of credits, as determined by the administrator, shall be refunded to the applicant, less the processing fee charged by the issuing jurisdiction. In no event shall a refund by the district under this subsection exceed the amount of SDCs originally paid by the applicant.
- L. Excess Credits.
1. Where the amount of an SDC Credit approved by the administrator under this Section exceeds the amount of the SDCs assessed by the district upon a new

development, the excess credit may be applied against SDCs that accrue in subsequent phases of the original development project. In no event shall SDC credits granted exceed the amount of SDCs due on a development project.

2. Credits shall not be transferable from one development to another, unless authorized, in writing, by the administrator.

M. Time Limit for Use of Credits. Credits must be used within 10 years from the date the credit is given.

## **SECTION 8. RECEIPT, USE, EXPENDITURE, AND REFUNDS OF PARKS SDC REVENUES**

### **A. Deposits**

1. The district shall establish separate accounts for each type of SDC, i.e., improvement and compliance and administration fees, which shall be maintained apart from all other accounts of the district. The proportion of SDC revenues to be allocated to each fund shall be determined from the most recent SDC methodology that was adopted by resolution of the district board.
2. Until needed for an authorized use, moneys deposited in the SDC accounts may be invested by the district, and any interest earned shall be credited to the SDC accounts in proportion to the amounts on deposit.

### **B. Authorized Uses**

1. **Capital Improvement Fees.** The capital improvement must be included in the district's parks and recreation SDC-CIP. The SDC-CIP must: (1) list the specific projects that may be funded with SDC revenues; (2) provide the cost of each project; and (3) provide the estimated timing of each project. The SDC-CIP may be amended at any time. Moneys in the SDC improvement fee fund must be used for capital improvements that create additional capacity for new users. Moreover, the portion of a project that may be funded with improvement fee revenue must not exceed the eligibility percentage of that project that is specified for that project in the SDC-CIP.
2. Fees collected may be used for the direct costs of complying with the State statutes governing SDCs and for the costs of administering the SDC program.
3. SDC revenues may be used for purposes that include, but are not limited to, the following:
  - a. Design and construction plan preparation and consultant fees;
  - b. Permitting;
  - c. Land and materials acquisition, including any costs of acquisition or condemnation. Land acquisition costs shall include environmental clean-up and demolition of structures;
  - d. Construction of parks and recreation capital improvements;



- e. Design and construction of new drainage facilities required by the construction of parks and recreation capital improvements and structures;
  - f. Design and construction of new streets or other street improvements, drainage facilities, or other public improvements required by the construction of parks and recreation capital improvement structures. Improvements that an applicant is required to construct as a condition of approval of a development application shall not be eligible for SDC revenues;
  - g. Relocating utilities required by the construction of improvements;
  - h. Landscaping;
  - i. Construction management and inspection;
  - j. Surveying, soils and material testing;
  - k. Acquisition of capital equipment that is an intrinsic part of a facility;
  - l. Demolition that is part of the construction of any of the improvements on this list;
  - m. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the district to provide money to construct or acquire parks and recreation facilities; and
  - n. Direct costs of complying with the provisions of ORS 223.297 to 223.314, including the consulting, legal and administrative costs required for developing and updating the system development charges methodologies and capital improvement program; and the costs of collecting and accounting for system development charge expenditures.
- C. Prohibited Uses. Money on deposit in the parks and recreation SDC accounts shall not be used for:
- 1. Any expenditure that would be classified as a maintenance or repair expense; or
  - 2. Costs associated with the construction of administrative office facilities that are more than an incidental part of other capital improvements; or
  - 3. Costs associated with acquisition or maintenance of rolling stock; or
  - 4. Operating costs after completion of capital improvements.
- D. Challenges of Expenditures.
- 1. Any citizen or other interested person may challenge an expenditure of SDC revenues by filing a challenge to the expenditure with the administrator within two (2) years after the date of the disputed SDC revenue expenditure. The fee for filing such a challenge shall be \$100.
  - 2. A challenge to an expenditure shall be submitted, in writing, and shall include the following information:
    - a. The name and address of the citizen or other interested person challenging the expenditure;

- b. The amount of the expenditure, the project, payee or purpose and the approximate date on which it was made; and
  - c. The reason why the expenditure is being challenged.
3. The administrator will review the challenge and determine whether or not the expenditure was made in accordance with the provisions of the methodology, the APG and/or ORS 223.
  4. If the district finds that the expenditure was not appropriate, the parks and recreation SDC account(s) must be reimbursed from other sources.
  5. The district shall notify the person who submitted the challenge of the results of the review within twenty (20) business days following completion of the review.
- E. Refunds of SDCs.
1. The district shall grant a refund of SDCs for the following reasons:
    - a. The administrator finds that there was a clerical error in the calculation of the SDC. In such an event, the SDC refund shall be in the amount of any overcharge;
    - b. The SDCs have not been expended within ten (10) years of receipt; or
    - c. The district determines through an alternative SDC rate calculation, alternative SDC credit calculation, alternative SDC exemption, or appeal that the amount paid for the SDCs exceeded the amount determined to be appropriate for the new development.
  2. An applicant or owner shall be eligible to apply for a refund if:
    - a. The building permit or placement has expired and the development authorized by such permit was not commenced. If development was started but not completed, no refund shall be due for completed structures that are suitable for occupancy; or
    - b. The SDCs have not been expended or encumbered prior to the end of the fiscal year immediately following the 10<sup>th</sup> anniversary of the date upon which such charges were paid. For the purposes of this Section, first funds received shall be deemed to be the first funds expended.
  3. An application for a refund shall be filed, in writing, with the administrator and shall contain the following information:
    - a. The name and address of the petitioner;
    - b. The location of the property that is subject of the SDC;
    - c. A notarized, sworn statement that the petitioner is the current owner of the property on behalf of which the SDC fees were paid; including proof of ownership, such as a certified copy of the latest recorded deed;
    - d. The date the SDC fees were paid;
    - e. A copy of the receipt of payment of the SDC fees; and, if appropriate,

- f. The date the building permit or placement permit was issued and the date of expiration.
4. The application for a refund shall be filed within ninety (90) days of the expiration of the building permit, placement permit, or within ninety (90) days of the end of the fiscal year following the 10<sup>th</sup> anniversary of the date upon which the SDC fee was paid. Failure to timely apply for a refund of the SDC fee shall waive any right to a refund.
5. Within thirty (30) days from the date of receipt of a petition for refund, the district will advise the petitioner of the status of the request for refund and, if such request is valid, the SDC shall be returned to the petitioner.
6. Refunds shall not be allowed for failure to timely claim credit or for failure to timely seek an alternative SDC rate under Section 6.F at the time of submission of an application for a building permit.
7. Refunds shall include interest earned on funds while on deposit in the parks and recreation SDC account.
8. Denial of a refund may be appealed pursuant to Section 9.

## SECTION 9. APPEALS

- A. Appeals. Any person may appeal to the district board any decision of the administrator made pursuant to this APG by filing a written request with the administrator within fourteen (14) days after the delivery of the administrator's written decision to the applicant. The fee for appealing a decision to the district board shall be \$250.
  1. The appeal to be filed with the district board should contain the following information:
    - a. The name and address of the applicant;
    - b. The legal description of the property in question;
    - c. If issued, the date the building permit was issued;
    - d. A brief description of the nature of the development being undertaken pursuant to the building permit;
    - e. If paid, the date the system development charges were paid; and
    - f. A statement of the reasons why the applicant is appealing a decision.
  2. Upon receipt of an appeal, the district shall schedule a hearing before the board of directors at a regularly scheduled meeting or a special meeting called for the purpose of conducting the hearing and shall provide the applicant written notice of the date, time and place of the hearing.
  3. The district board shall conduct a hearing in a manner designed to obtain all information and evidence relevant to the requested hearing. Formal rules of civil procedures and evidence shall not be applicable; however, the hearing shall be conducted in a fair and impartial manner, with each

party having an opportunity to be heard and present information and evidence.

4. An applicant who appeals a decision and desires the immediate issuance of a building permit must pay the applicable system development charges prior to the time the request for hearing is filed. Such payment shall be deemed paid under “protest” and shall not be construed as a waiver of any review rights.
5. An applicant may appeal a decision under this Section without paying applicable system development charges, but no building permit shall be issued until such system development charges are paid in the amount initially calculated or the amount approved upon completion of the review provided in this Section.
6. The district board shall decide an appeal within one hundred twenty (120) days of the date of the appeal unless otherwise agreed to between the appellant and the district board. The decision of the district board may be reviewed under ORS 34.919 to 34.100, and not otherwise.

#### **SECTION 10. AMENDMENT OF THE SDC-CIP**

Any capital improvement being funded wholly or in part with revenues from the district’s SDC fund shall be included in the district’s adopted SDC-CIP. This list may be modified at any time by resolution of the district board. If the district’s SDC will be increased by a proposed modification of the SDC-CIP to include one or more SDC-eligible capacity-increasing capital improvements, the following provisions shall apply.

- A. The district shall provide at least 30-days’ notice of the proposed modification to persons who have requested notice. Such notice shall include the proposed adoption date.
- B. If the district receives a written request for a hearing on the proposed modification within fourteen (14) days of the date the proposed modification is scheduled for adoption, the district shall hold a public hearing. The district shall provide written notice to such persons requesting a hearing of the date, time and location for the hearing. To allow adequate time to provide notice, the hearing (and any action on the proposal) shall be scheduled for the next public meeting after the date the proposed modification was scheduled for adoption.
- C. If the district does not receive a written request for a public hearing, none is required, and the proposed modification and increase in the SDC may be adopted by the district board.
- D. Any decision of the district to increase the SDC by modifying the SDC-CIP may be judicially reviewed only as provided in ORS 34.010 to 34.100.

## SECTION 11. NOTICE

- A. Maintenance of List. The district shall maintain a list of persons who have made a written request for notification prior to adoption or modification of a methodology for park SDCs. The district may periodically delete names from the list, but at least 30 days prior to removing a name, the district must notify the person whose name is to be deleted that a new written request for notification is required if the person wishes to remain on the notification list.
- B. Notice. Written notice shall be mailed to persons on the list at least 90 days prior to the first hearing to establish or modify a park SDC. The methodology supporting the SDC shall be available at least 60 days prior to the first hearing to adopt or amend a SDC. The failure of a person on the list to receive a notice that was mailed shall not invalidate the action of the district. No legal action intended to contest the methodology shall be filed after 60 days following adoption or modification of an SDC ordinance or resolution.

## SECTION 12. RECORD KEEPING

- A. Records of Receipts. All parks and recreation SDCs received should be listed in chronological order, with each record indicating the date received, the amounts received, the name and location of the development for which the SDC was paid, the number(s) of the building permit(s), and the name of the applicant who paid the SDC.
- B. Records of Investments. Any funds on deposit in the parks and recreation SDC accounts that are not immediately necessary for expenditure, must be invested by the district, with all income derived from such investments deposited in the account. All investment transactions should include the date and a description of the transaction.
- C. Records of Expenditures. Records of disbursements should be recorded for each account, and should include the date of the expenditure and the name of the specific capital improvement project for which the funds are expended. In the case of a refund, the date and name of the person receiving the refund should be recorded.
- D. Timeliness of Records. Records of receipts and disbursements of SDCs shall be updated on each business day during which a transaction occurred. This information shall be recorded for each SDC transaction and shall be forwarded to the district at frequencies agreed upon by the district and the city and/or county.
- E. Reports. The district is required by ORS 223.311 to prepare by January 1 of each year an annual report accounting for all receipts and expenditures of parks and recreation SDC revenues. The annual report must show the total amount of system development charge revenues collected for each system and the projects that were funded in the previous fiscal year, and must include a list of the amount spent on each project funded, in whole or in part, with system development charge revenues.

### **SECTION 13. SEVERABILITY**

If any clause, section or provision of this APG shall be declared unconstitutional or invalid for any reason or cause, the remaining portion this APG shall be in full force and effect and be valid.



## MEMO

**DATE:** December 21, 2020  
**TO:** Doug Menke, General Manager  
**FROM:** Lori Baker, Director of Business Services

**RE:** **Resolution Authorizing the Issuance and Sale of General Obligation and Full Faith and Credit Refunding Obligations**

### Summary

Staff is requesting board of directors' approval of a resolution authorizing the issuance and sale of full faith and credit refunding obligations which will be used to refund the currently outstanding Series 2010A obligations which were used to purchase and implement various energy conservation measures. Staff is also requesting board of directors' approval in this resolution authorizing issuance and sale of general obligation refunding bonds which will be used to refund the currently outstanding Series 2011 general obligation bonds that were used to finance land acquisition, improvement and development of parks and facilities, and rehabilitation and acquisition of natural areas throughout the district.

The resolution also authorizes the expenditures of proceeds from the sale of refunding obligations to be made during the current year without a supplemental budget.

### Background

In July 2010, the district issued \$1,695,000 in full faith and credit obligations that were used to provide funding for the purchase and implementation of various energy conservation measures. These obligations are subject to a redemption option of the district starting December 1, 2020.

In September 2011 the district issued general obligation bonds in the amount of \$40,060,000 as the second series of the 2008 bond measure, to complete the voter approved acquisitions and projects. The Series 2011 Bonds are subject to redemption at the option of the district, on and after June 1, 2021.

Staff has engaged PFM Financial Advisors, LLC, to conduct a financial analysis on the refundings. Their analysis has confirmed that these refundings result in a net savings for the full faith and credit issue of approximately \$75,000 to the district and net savings for the general obligation bonds of approximately \$3,100,000.

Approval of this resolution at this time will allow staff to move quickly to take advantage of market conditions.

### Proposal Request

Staff is requesting board of directors' approval of the resolution authorizing the issuance of the refunding obligations to facilitate the current refunding of Series 2010A full faith and credit obligations and the current refunding of Series 2011 general obligation bonds. Mersereau Shannon, LLP, the district's bond counsel, prepared the authorizing resolution.

The attached resolution authorizes several items necessary for the sale, with the major issues and appointments itemized below:

- Issuance and sale of full faith and credit refunding obligations in an amount not greater than the amount necessary to refund the original debt noted above and cost of issuance;
- Issuance and sale of general obligation refunding bonds in an amount not greater than the amount necessary to refund the original debt noted above and cost of issuance;
- Ensures payment of the full faith and credit refunding obligations from the general, non-restricted revenues of the district;
- Ensures payment of the general obligation refunding bonds from the ad valorem taxes levied to pay debt service on these bonds;
- Authorizes the general manager and the Business Services Director/CFO as “Authorized Representative” to determine the remaining terms of the refunding obligations that are deemed necessary and desirable for the sale and issuance;
- Appoints Mersereau Shannon, LLP, as special counsel for the issuance of the obligations;
- Appoints PFM Financial Advisors, LLC, as an Independent Registered Municipal Advisor to the district for the issuance of the obligations; and finally
- Authorizes the authorized representative to appoint an underwriter for the issuance of the obligations.

Under Oregon Local Budget Law (ORS 294.338(4)(c)), unbudgeted expenditures of proceeds from the sale of refunding obligations may be made during the current year without a supplemental budget. The resolution includes authority to appropriate the proceeds for use in refunding of the outstanding obligations.

This resolution does not obligate the district to issue the financing, but secures the authority should market conditions continue to be favorable and provide the opportunity to do so.

### **Benefits of Proposal**

Approval of the authorizing resolution will provide the necessary legal basis for the issuance of refunding obligations at a lower overall borrowing cost to the district. Approval at this time provides the authorized representative with the flexibility to react quickly to market conditions, and ensure the most advantageous sale of the refunding obligations.

### **Potential Downside of Proposal**

There is no apparent downside to the proposal. If market conditions change and do not continue to support savings over the original debt cost, the district is not obligated to proceed.

### **Action Requested**

Board of directors' approval of Resolution No. 2021-01 authorizing the issuance and sale of full faith and credit obligations to refund the district's outstanding Series 2010A full faith and credit obligations and the issuance and sale of general obligation bonds to refund the district's outstanding Series 2011 general obligation bonds.



**RESOLUTION NO. 2021-01**

**A RESOLUTION OF TUALATIN HILLS PARK & RECREATION DISTRICT, WASHINGTON COUNTY, OREGON AUTHORIZING (1) THE ISSUANCE AND SALE OF ONE OR MORE FULL FAITH AND CREDIT REFUNDING OBLIGATIONS, SERIES 2021 TO CURRENTLY REFUND OR TENDER FOR PURCHASE THE DISTRICT'S OUTSTANDING FULL FAITH AND CREDIT OBLIGATIONS, SERIES 2010A AND (2) AUTHORIZING THE ISSUANCE AND SALE OF GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021 TO CURRENTLY REFUND OR TENDER FOR PURCHASE THE DISTRICT'S OUTSTANDING GENERAL OBLIGATION BONDS, SERIES 2011; DESIGNATING AN AUTHORIZED REPRESENTATIVE, SPECIAL COUNSEL, INDEPENDENT REGISTERED MUNICIPAL ADVISOR; AUTHORIZING APPOINTMENT OF A PAYING AGENT, REGISTRAR, ESCROW AGENT AND VERIFICATION AGENT; AND AUTHORIZING EXECUTION AND DELIVERY OF A FINANCING AGREEMENT, ESCROW AGREEMENT, PURCHASE AGREEMENT AND ESCROW DEPOSIT AGREEMENT.**

**WHEREAS**, Oregon Revised Statutes (“ORS”) Sections 287A.360 to 287A.380 authorize the issuance of obligations to refund outstanding obligations. Tualatin Hills Park & Recreation District, Washington County, Oregon (the “District”) is advised it may be desirable to currently refund and/or tender for purchase all or a portion of the District’s outstanding (1) Full Faith and Credit Obligations, Series 2010A (the “Series 2010A Obligations”) and (2) General Obligation Bonds, Series 2011 (the “Series 2011 Bonds”).

**WHEREAS**, the Series 2010A Obligations are dated July 20, 2010 and were issued in the original principal amount of \$1,695,000. The Series 2010A Obligations maturing on and after December 1, 2020, are subject to redemption at the option of the District, in whole or in part on any date, on and after June 1, 2020, at a redemption price equal to 100% of the principal amount of the Series 2010A Obligations to be redeemed, plus accrued interest thereon to the redemption date. If fewer than all of the Series 2010A Obligations of a maturity are called for redemption, the selection of Series 2010A Obligations within a maturity to be redeemed shall be made by Depository Trust Company in accordance with its operational procedures then in effect.

**WHEREAS**, the Series 2011 Bonds are dated September 13, 2011 and were issued in the original principal amount of \$40,060,000. The Series 2011 Bonds maturing on and after June 1, 2022, are subject to redemption at the option of the District, in whole or in part on any date, on and after June 1, 2021, at a redemption price equal to 100% of the principal amount of the Series 2011 Bonds to be redeemed, plus accrued interest thereon to the redemption date. If fewer than all of the Series 2011 Bonds of a maturity are called for redemption, the selection of Series 2011 Bonds within a maturity to be redeemed shall be made by Depository Trust Company in accordance with its operational procedures then in effect.

**WHEREAS**, the proceeds of the Series 2010A Obligations and Series 2011 Bonds were used to finance capital construction and capital improvements at the District and to pay the costs of issuance.

**WHEREAS**, the proceeds of full faith and credit refunding obligations the “Series 2021 Refunding Obligations”) will be for the purpose of providing funds sufficient to (i) currently refund all or a portion of the Series 2010A Obligations (ii) subject to market conditions, purchase any Series 2010A Obligations tendered pursuant to a tender offer by the District, and (iii) pay the costs of issuance of the Series 2021 Refunding Obligations. The Series 2021 Refunding Obligations will be issued as a full faith and credit obligation of the District payable from the lawfully available, general, non-restricted revenues of the District and other funds which may be available for that purpose, including taxes levied within the restrictions of Sections 11 and 11b, Article XI of the Constitution of the State of Oregon. The obligation of the District to make payments shall be a full faith and credit obligation of

the District, and is not subject to annual appropriation. The owners of the Series 2021 Refunding Obligations shall not have a lien or security interest on the property financed or refinanced with the proceeds of the obligations refinanced with the Series 2021 Refunding Obligations.

**WHEREAS**, the proceeds of the General Obligation Refunding Bonds, Series 2021 (the “Series 2021 Refunding Bonds”) will be for the purpose of providing funds sufficient to (i) currently refund all or a portion of the Series 2011 Bonds (ii) subject to market conditions, purchase any Series 2011 Bonds tendered pursuant to a tender offer by the District, and (iii) pay the costs of issuance of the Series 2021 Refunding Bonds. The Series 2021 Refunding Bonds will be issued as general obligations of the District. The District shall levy annually, as provided by law, a direct ad valorem tax upon all of the taxable property within the District in sufficient amount, without limitation, to pay the principal of and interest on the Series 2021 Refunding Bonds promptly as they become due and payable. The District covenants with the owners of the Series 2021 Refunding Bonds to pledge such ad valorem taxes in sufficient amount to pay the principal of and interest on the Series 2021 Refunding Bonds as they respectively become due and payable. Pursuant to ORS 310.145, the District hereby classifies the tax levy described in this section to be taxes imposed to pay the principal and interest on exempt bonded indebtedness and such taxes are not subject to the limits of Sections 11 and 11b of Article XI of the Oregon Constitution.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF TUALATIN HILLS PARK & RECREATION DISTRICT, WASHINGTON COUNTY, OREGON, AS FOLLOWS:**

**Section 1. Issuance of Series 2021 Refunding Obligations.**

A. Authorization of Financing Agreement. The District authorizes the execution and delivery of one or more full faith and credit financing agreements (the “Financing Agreement”) in a form satisfactory to the Authorized Representative (defined herein). The Financing Agreement shall be sold at not less than ninety-eight per cent (98.0%) of par value, disregarding any original issue discount as determined by the Authorized Representative and shall mature not later than ten (10) years from the date of issuance on date(s) set by the Authorized Representative. The District authorizes the General Manager or the Director of Business Services/Chief Financial Officer (the “Authorized Representative”), to determine and designate the principal amount, the dated date, interest rates, maturity dates, optional redemption dates and premiums, if any, principal serial maturities, term maturity or maturities, with or without premium, denominations, interest payment dates, applicable discount or premium, whether to obtain insurance or some other form of guaranty or security for the payment of the Series 2021 Refunding Obligations, to obtain one or more ratings for the Series 2021 Refunding Obligations, and such other provisions as are deemed necessary and desirable for the sale and issuance of the Series 2021 Refunding Obligations and to determine if all, a portion of, or none of the Series 2010A Obligations are to be refunded or be subject to a tender offer.

B. Method of Sale. The Financing Agreement may be entered into directly with a lender (a “Private Placement”) or obligations representing the principal amount payable under the Financing Agreement may be sold to an underwriter by negotiated or competitive sale (a “Public Offering”), as determined by the Authorized Representative.

C. Private Placement. The Financing Agreement may be evidenced by a note and may be entered into with a lender(s) as determined by the Authorized Representative.

D. Public Offering. The District authorizes the issuance and sale of Full Faith and Credit Refunding Obligations, Series 2021 which shall be issued by the escrow agent, for and on behalf of the District, representing the principal amount payable under the Financing Agreement. The Series 2021 Refunding Obligations may be issued in one or more series, shall be issued at a true interest cost as determined by the Authorized Representative and shall mature on dates set by the Authorized Representative. The District authorizes the execution and delivery of one or more escrow agreements between the District and the escrow agent (the “Escrow Agreement”), in a form

satisfactory to the Authorized Representative, pursuant to which the escrow agent shall execute the Series 2021 Refunding Obligations representing the principal amount payable under the Financing Agreement, and evidencing the right of the escrow agent to receive the District's Financing Payments under the Financing Agreement.

**Section 2. Issuance of Series 2021 Refunding Bonds.**

A. Authorization of Series 2021 Refunding Bonds. The District authorizes the issuance and sale of the Series 2021 Refunding Bonds in one or more series. The Series 2021 Refunding Bonds shall be issued in denominations of \$5,000 each, or integral multiples thereof, as negotiable general obligation refunding bonds of the District. The Series 2021 Refunding Bonds shall be sold at not less than ninety-eight per cent (98.0%) of par value, disregarding any original issue discount. The District authorizes the Authorized Representative, to determine and designate the principal amount, the dated date, interest rates, maturity dates, optional redemption dates and premiums, if any, principal serial maturities, term maturity or maturities, with or without premium, denominations, interest payment dates, applicable discount or premium, whether to obtain insurance or some other form of guaranty or security for the payment of the Series 2021 Refunding Bonds, to obtain one or more ratings for the Series 2021 Refunding Bonds, and such other provisions as are deemed necessary and desirable for the sale and issuance of the Series 2021 Refunding Bonds and to determine if all, a portion of, or none of the Series 2011 Bonds are to be refunded or be subject to a tender offer.

B. Method of Sale. The Series 2021 Refunding Bonds may be sold by a competitive sale, negotiated sale, or private placement as determined by the Authorized Representative. The Authorized Representative shall determine the requirements for the sale of the Series 2021 Refunding Bonds, subject to the provisions of this Resolution that provide the most advantageous terms to the District. The Authorized Representative is authorized to prepare a notice of sale for a competitive sale or negotiate and execute a purchase agreement for a negotiated sale or private placement setting forth the terms of the sale of the Series 2021 Refunding Bonds.

**Section 3. Tender Offer.** In conjunction with the refunding of the Series 2010A Obligations and the Series 2011 Bonds, the Authorized Representative is authorized to determine if it is in the best interest of the District to make a tender offer to the owners of the Series 2010A Obligations and/or the Series 2011 Bonds to purchase all or a portion of the Series 2010A Obligations and/or the Series 2011 Bonds, and if it is so determined, proceed with a tender offer for all or a portion of the Series 2010A Obligations and/or the Series 2011 Bonds. The Authorized Representative is further authorized, in consultation with the District's Independent Registered Municipal Advisor, to set prices for the purchase of Series 2010A Obligations and/or the Series 2011 Bonds through an optional tender, appoint a tender agent and to make such other determinations and do such acts as are necessary or desirable to effectuate the purchase of any Series 2010A Obligation and/or Series 2011 Bonds tendered pursuant to a tender offer by the District.

**Section 4. Principal Amount.**

A. The principal amount of the Series 2021 Refunding Obligations shall be in an amount not exceeding the amount to pay (a) the principal of and interest on the Series 2010A Obligations being refunded, (b) the purchase price of the Series 2010A Obligations being tendered pursuant to a tender offer by the District, including accrued interest, (c) the costs of issuance of the Series 2021 Refunding Obligations.

B. The principal amount of the Series 2021 Refunding Bonds shall be in an amount not exceeding the amount to pay (a) the principal of and interest on the Series 2011 Bonds being refunded, (b) the purchase price of the Series 2011 Bonds being tendered pursuant to a tender offer by the District, including accrued interest, and (c) the costs of issuance of the Series 2021 Refunding Bonds.

Pursuant to ORS 294.338(4)(c), a supplemental budget is not required to expend proceeds of obligations issued during the current budget period to refund previously issued obligations and the District is authorized to

appropriate the proceeds of the Series 2021 Refunding Obligations to the refunding of the Series 2010A Obligations and appropriate the proceeds of the Series 2021 Refunding Bonds to the refunding of the Series 2011 Bonds being refunded.

**Section 5. Title and Execution of Series 2021 Refunding Obligations.** The Series 2021 Refunding Obligations shall be entitled “Tualatin Hills Park & Recreation District, Washington County, Oregon, Full Faith and Credit Refunding Obligations, Series 2021”, or such other name designated by the Authorized Representative, and the financing agreement shall bear the manual signature of the Authorized Representative. If sold at a competitive or negotiated sale other than a private placement, the Series 2021 Refunding Obligations may be initially issued in book-entry form as a single, typewritten obligation for each maturity and issued in the registered name of the nominee of The Depository Trust Company. The Series 2021 Refunding Obligations will be issued without certificates being made available to the obligation holders.

**Section 6. Title and Execution of Series 2021 Refunding Bonds.** The Series 2021 Refunding Bonds shall be entitled “Tualatin Hills Park & Recreation District, Washington County, Oregon, General Obligation Refunding Bonds, Series 2021”, or such other name designated by the Authorized Representative, and shall bear the manual or facsimile signature of the President of the District and the manual or facsimile signature of the Secretary. The Series 2021 Refunding Bonds shall be initially issued in book-entry form as a single, typewritten obligation for each maturity and issued in the registered name of the nominee of The Depository Trust Company. The Series 2021 Refunding Bonds will be issued without certificates being made available to the obligation holders.

**Section 7. Book-Entry-Only System.** Ownership of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds may be recorded through entries on the books of banks and broker-dealer participants and correspondents that are related to entries on The Depository Trust Company book-entry-only system. The Series 2021 Refunding Obligations and Series 2021 Refunding Bonds may be initially issued in the form of a separate single fully registered type-written obligation or bond for each maturity of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds (the “Global Certificates”). Each Global Certificate shall be registered in the name of Cede & Co. as nominee (the “Nominee”) of The Depository Trust Company (the “Depository”) as the “Registered Owner”, and such Global Certificates shall be lodged with the Depository until redemption or maturity of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds. The Paying Agent shall remit payment for the maturing principal and interest on the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds to the Registered Owner for distribution by the Nominee for the benefit of the bondholder (the “Beneficial Owner” or “Record Owner”) by recorded entry on the books of the Depository participants and correspondents. While the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds are in book-entry-only form, the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds will be available in denominations of \$5,000 or any integral multiple thereof.

The District has filed with the Depository a Letter of Representation to induce the Depository to accept the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds as eligible for deposit at the Depository. The Underwriter for the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds is authorized to provide the Depository with the Preliminary Official Statement, together with the completed Depository’s underwriting questionnaire.

The execution and delivery of the Letter of Representations and the providing to the Depository of the Preliminary Official Statement and the underwriting questionnaire shall not in any way impose upon the District any obligation whatsoever with respect to persons having interests in the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds other than the Registered Owners of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds as shown on the registration books maintained by the Paying Agent and Bond Registrar. The Paying Agent and Bond Registrar, in writing, shall accept the book-entry-only system and shall agree to take all action necessary to at all times comply with the Depository’s operational arrangements for the book-

entry-only system. The Authorized Representative may take all other action to qualify the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds for the Depository's book-entry-only system.

In the event the Depository determines not to continue to act as securities depository for the Series 2021 Refunding Obligations or Series 2021 Refunding Bonds, or the District determines that the Depository shall no longer so act, then the District will discontinue the book-entry-only system with the Depository. If the District fails to identify another qualified securities depository to replace the Depository, the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds shall no longer be a book-entry-only issue but shall be registered in the registration books maintained by the Paying Agent and Bond Registrar in the name of the Registered Owner as appearing on the registration books of the Paying Agent and Bond Registrar and thereafter in the name or names of the owners of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds transferring or exchanging Series 2021 Refunding Obligations and Series 2021 Refunding Bonds.

With respect to Series 2021 Refunding Obligations and Series 2021 Refunding Bonds registered in the registration books maintained by the Paying Agent and Bond Registrar in the name of the Nominee of the Depository, the District, and the Paying Agent and Bond Registrar shall have no responsibility or obligation to any participant or correspondent of the Depository or to any Beneficial Owner on behalf of which such participants or correspondents act as agent for the Registered Owner with respect to:

(i) the accuracy of the records of the Depository, the Nominee or any participant or correspondent with respect to any ownership interest in the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds,

(ii) the delivery to any participant or correspondent or any other person, other than a Registered Owner as shown in the registration books maintained by the Paying Agent and Bond Registrar, of any notice with respect to the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds, including any notice of redemption,

(iii) the selection by the Depository of the beneficial interest in Series 2021 Refunding Obligations and Series 2021 Refunding Bonds to be refunded in the event the District redeems the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds in part, or

(iv) the payment to any participant, correspondent or any other person other than the Registered Owner of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds as shown in the registration books maintained by the Paying Agent and Bond Registrar, of any amount with respect to principal or interest on the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds. Notwithstanding the book-entry-only system, the District may treat and consider the Registered Owner in whose name each Series 2021 Obligation and Series 2021 Bond is registered in the registration books maintained by the Paying Agent and Bond Registrar as the Registered Owner and absolute owner of such Series 2021 Obligation and Series 2021 Bond for the purpose of payment of principal and interest with respect to such Series 2021 Obligation and Series 2021 Bond, or for the purpose of giving notices of redemption and other matters with respect to such Series 2021 Obligation and Series 2021 Bond, or for the purpose of registering transfers with respect to such Series 2021 Obligation and Series 2021 Refunding Bonds, or for all other purposes whatsoever. The District shall pay or cause to be paid all principal of and interest on the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds only to or upon the order of the Registered Owner, as shown in the registration books maintained by the Paying Agent and Bond Registrar, or their representative attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligation with respect to payment thereof to the extent of the sum or sums so paid.

Upon delivery by the Depository to the District and to the Registered Owner of a 2021 Obligation or 2021 Bond of written notice to the effect that the Depository has determined to substitute a new nominee in place of the Nominee then the word "Nominee" in this Resolution shall refer to such new nominee of the Depository, and upon receipt of such notice, the District shall promptly deliver a copy thereof to the Paying Agent and Bond Registrar.

**Section 8. Transfer of Series 2021 Refunding Obligations and Series 2021 Refunding Bonds.** If the book-entry system is not utilized and if sold at a competitive sale or negotiated sale other than a private placement, the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds will be issued in certificate form. Then the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds are transferable, or subject to exchange, for fully registered Series 2021 Refunding Obligations and Series 2021 Refunding Bonds, respectively, in the denomination of \$5,000 each or integral multiples thereof by the registered owner thereof in person, or by the owner's attorney, duly authorized in writing, at the office of the Bond Registrar. The Bond Registrar shall maintain a record of the names and addresses of the registered owners of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds. The records of the registered bond ownership are not public records within the meaning of Oregon Revised Statutes 192.410(4).

All obligations and bonds issued upon transfer of or in exchange for Series 2021 Refunding Obligations and Series 2021 Refunding Bonds shall be valid obligations of the District evidencing the same debt and shall be entitled to the same benefits as the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds surrendered for such exchange or transfer. All fees, expenses and charges of the Paying Agent and Bond Registrar shall be payable by the District. The Bond Registrar shall not be required to transfer or exchange any 2021 Obligation or 2021 Bond after the close of business on record date of the month next preceding any interest payment date or transfer or exchange any 2021 Obligation or 2021 Bond called or being called for redemption.

**Section 9. Payment of Series 2021 Refunding Obligations and 2021 Refunding Bonds.** If the book-entry system is not utilized and if sold at a competitive sale or negotiated sale other than a private placement, the principal of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds shall be payable upon presentation of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds at maturity at the principal corporate trust office of the Paying Agent. Payment of each installment of interest due each year shall be made by check or draft of the Paying Agent mailed on each interest payment date to the registered owner thereof whose name and address appears on the registration books of the District maintained by the Paying Agent as of the close of business on the record date as determined by the Authorized Representative.

**Section 10. Form of Series 2021 Refunding Obligations and Series 2021 Refunding Bonds.** The Financing Agreement, Escrow Agreement, Escrow Deposit Agreement, Series 2021 Refunding Obligations and Series 2021 Refunding Bonds shall be issued substantially in the form as approved by the Authorized Representative and Special Counsel.

**Section 11. Security.**

A. Series 2021 Refunding Obligations. The Series 2021 Refunding Obligations shall be payable from the general, non-restricted revenues of the District and other funds which may be available for that purpose, including taxes levied within the restrictions of Sections 11 and 11b, Article XI of the Constitution of the State of Oregon. The Series 2021 Refunding Obligations shall be a full faith and credit obligation of the District, and are not subject to appropriation. The owners of the Series 2021 Refunding Obligations shall not have a lien or security interest on the property financed with the proceeds of the Series 2021 Refunding Obligations.

B. Series 2021 Refunding Bonds. The Series 2021 Refunding Bonds shall be general obligations of the District. The full faith and credit of the District is pledged to the successive owners of the each of the Series 2021 Refunding Bonds for the punctual payment of such obligations when due. The District shall levy annually, as provided by law, a direct ad valorem tax upon all of the taxable property within the District in sufficient amount, without limitation, to pay the principal of and interest on the Series 2021 Refunding Bonds promptly as they become due and payable. The District covenants with the owners of the Series 2021 Refunding Bonds to pledge such ad valorem taxes in sufficient amount to pay the principal of and interest on the Series 2021 Refunding Bonds as they respectively become due and payable. Pursuant to ORS 310.145, the District hereby classifies the tax levy described

in this section to be taxes imposed to pay the principal and interest on exempt bonded indebtedness and such taxes are not subject to the limits of sections 11 and 11b of Article XI of the Oregon Constitution

**Section 12. Covenant as to Arbitrage.** The proceeds of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds shall be used and invested in such manner that the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds shall not become “arbitrage bonds” within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the “Code”), and the applicable regulations. The District covenants that, within its lawful powers, it will not do, and will refrain from doing, anything in the issuance of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds and in the investment and expenditure of the proceeds thereof which would result in the interest on the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds becoming taxable for federal income tax purposes.

**Section 13. Escrow Deposit Agreement and Escrow Agent.** The District shall enter into an Escrow Deposit Agreement for the establishment of an Escrow Deposit Fund to which shall be deposited sufficient proceeds from the Series 2021 Refunding Bonds to acquire Government Obligations to provide funds sufficient to pay the principal of and interest on the Series 2011 Bonds which are being refunded or tendered. The Authorized Representative is authorized to designate an Escrow Agent to administer the Escrow Deposit Fund and to execute the Escrow Deposit Agreement for and on behalf of the District.

**Section 14. Irrevocable Call and Redemption.** The District does authorize the irrevocable call for redemption at par value the principal of the Series 2010A Obligations and Series 2011 Bonds being refunded. The irrevocable call and redemption of the Series 2010A Obligations and Series 2011 Bonds being refunded is subject to the sale and delivery of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds.

**Section 15. Effect of Refunding.** The District determines that, upon deposit into the Escrow Deposit Fund of Government Obligations in an amount calculated to be sufficient to pay the principal of and interest on the Series 2011 Bonds being refunded, such deposit shall fully defease the Series 2011 Bonds being refunded.

**Section 16. Appointment of Paying Agent and Registrar.** The Authorized Representative is authorized to appoint a Paying Agent and Registrar for the issuance of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds. The Authorized Representative is authorized to negotiate and execute on behalf of the District the Paying Agent and Registrar Agreement. In addition, the District requests and authorizes the Paying Agent and Registrar to execute the Certificate of Authentication as of the date of delivery of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds.

**Section 17. Appointment of Tender Agent.** If the Authorized Representative determines it is in the best interest of the District to make a tender offer to the owners of the Series 2010A Obligations, the Authorized Representative is authorized to designate a tender agent and to execute a tender agent agreement and for and on behalf of the District, together with any other documents deemed necessary or desirable to effectuate the purchase of Series 2010A Obligations tendered pursuant to tender offer by the District.

**Section 18. Appointment of Independent Registered Municipal Advisor.** The District hereby appoints PFM Financial Advisors LLC as an Independent Registered Municipal Advisor to the District for the issuance of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds.

**Section 19. Appointment of Special Counsel.** The District hereby appoints the law firm of Mersereau Shannon LLP of Portland, Oregon as Special Counsel for the issuance of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds.

**Section 20. Appointment of Verification Agent.** The Authorized Representative is authorized to appoint a verification agent to confirm that the funding the Escrow Deposit Fund is sufficient to pay when due the principal and interest on the Series 2011 Bonds which are being refunded to the redemption date or the final maturity, as the case may be.

**Section 21. Appointment of Bidding Agent.** The Authorized Representative is authorized to appoint a bidding agent for the District in the event the Government Securities are to be purchased in the open market.

**Section 22. Printing Series 2021 Refunding Obligations and Series 2021 Refunding Bonds.** If the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds are not in book-entry form, then the Authorized Representative is authorized to contract for the printing of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds. The Authorized Representative may provide for the printing of, in addition to the original issue of Series 2021 Refunding Obligations and Series 2021 Refunding Bonds, if any, additional obligations to be printed in blank form as to registration and to be designated by appropriate number for the Registrar for delivery to the registered owner upon transfer or exchange of Series 2021 Refunding Obligations and Series 2021 Refunding Bonds. The additional obligations shall bear the dated date of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds and the Paying Agent and Registrar shall manually sign the Certificate of Authentication as of the date of delivery or transfer of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds.

**Section 23. Conditional Redemption.** Any notice of optional redemption may state that the optional redemption is conditional upon receipt by the Registrar of moneys sufficient to pay the redemption price of such obligations or upon the satisfaction of any other condition, and/or that such notice may be rescinded upon the occurrence of any other event, and any conditional notice so given may be rescinded at any time before payment of such redemption price if any such condition so specified is not satisfied or if any such other event occurs. Notice of such rescission or of the failure of any such condition shall be given by the Registrar to the owner as promptly as practicable upon the failure of such condition or the occurrence of such other event.

**Section 24. Defeasance.** The District may defease the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds by setting aside, with a duly appointed escrow agent, in a special escrow account irrevocably pledged to the payment of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds to be defeased, cash or direct obligations of the United States in an amount which, in the opinion of an independent certified public accountant, is sufficient without reinvestment to pay all principal and interest on the defeased Series 2021 Refunding Obligations and Series 2021 Refunding Bonds until their maturity date or any earlier redemption date. Series 2021 Refunding Obligations and Series 2021 Refunding Bonds which have been defeased pursuant to this paragraph shall be deemed paid and no longer outstanding, and shall cease to be entitled to any lien, benefit or security under the Resolution except the right to receive payment from such special escrow account.

**Section 25. Contract with Registered Owners.** In consideration of the purchase and acceptance of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds, the provisions of this Resolution and the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds, respectively, shall be deemed to be and shall constitute a contract between the District and the Registered Owners of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds, respectively. The covenants and agreements to be performed by or on behalf of the District shall be for the equal benefit, protection and security of the Registered Owners of any and all Series 2021 Refunding Obligations and Series 2021 Refunding Bonds, respectively, all of which shall be of equal rank without preference, priority, or distinction among the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds, respectively.

**Section 26. Continuing Disclosure.** The District covenants and agrees to comply with and carry out all of the provisions of a Continuing Disclosure Agreement to be entered into in connections with the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds, if applicable. Notwithstanding any other provision of



this Resolution, failure by the District to comply with a Continuing Disclosure Agreement will not constitute an event of default; however, any Registered Owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Section and the Continuing Disclosure Certificate.

**Section 27. Preliminary and Final Official Statement.** If sold at a competitive sale or a negotiated sale other than a private placement, the District shall prepare or cause to be prepared a preliminary official statement for the Series 2021 Refunding Obligations and/or Series 2021 Refunding Bonds which shall be available for distribution to prospective purchasers of the Series 2021 Refunding Obligations and/or Series 2021 Refunding Bonds. The Authorized Representative is authorized to deem such preliminary official statement final pursuant to Rule 15c2-12 of the Securities and Exchange Commission. In addition, the District shall prepare, or cause to be prepared, a final official statement for delivery to the purchasers of the Series 2021 Refunding Obligations and/or Series 2021 Refunding Bonds no later than the seventh (7th) business day after the sale of the Series 2021 Refunding Obligations and/or Series 2021 Refunding Bonds. After determining that the final official statement does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained in the official statement not misleading in the light of the circumstances under which they are made, the Authorized Representative is authorized to certify the accuracy of the official statement on behalf of the District.

**Section 28. Closing of the Sale and Delivery of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds.** The Authorized Representative is authorized to determine and execute all the documents, including a tax certificate, and perform any and all other things or acts necessary for the sale and delivery of the Series 2021 Refunding Obligations and Series 2021 Refunding Bonds and the redemption of the Series 2010A Obligations and Series 2011 Bonds being refunded or tendered, as herein authorized. Such acts of the Authorized Representative are for and on behalf of and are authorized by the Board of Directors of the District.

**Section 29. Effective Date.** This Resolution shall take effect on the date of its adoption.

**ADOPTED** by the Board of Directors of Tualatin Hills Park & Recreation District, Washington County, Oregon, this 13<sup>th</sup> day of January 2021.

**TUALATIN HILLS PARK & RECREATION DISTRICT  
WASHINGTON COUNTY, OREGON**

By \_\_\_\_\_  
Ashley Hartmeier-Prigg, President

By \_\_\_\_\_  
Tya Ping, Secretary

**ATTEST:**

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



## MEMO

**DATE:** December 29, 2020  
**TO:** Doug Menke, General Manager  
**FROM:** Lori Baker, Director of Business Services

**RE:** **Resolutions Amending the District's 401(a) Profit Sharing Plan and Amending the District's Individual Account Program Retirement Plan**

### **Introduction**

Staff are requesting board of directors' approval of Resolution 2021-02, amending the Tualatin Hills Park & Recreation District 401(a) Profit Sharing Plan ("401 Plan") and Resolution 2021-03 amending the Tualatin Hills Park & Recreation District Individual Account Program Retirement Plan ("IAP Plan").

### **Background**

The 401 Plan was originally adopted April 17, 2017, and was last amended October 14, 2020. The IAP Plan was originally adopted July 1, 2020 and was last amended October 14, 2020.

Staff engaged the services of Miller Nash Graham & Dunn LLP to review the Retirement Plan for compliance with applicable law and for advice about Plan design changes, including the addition of loan programs to both plan. Provisions for the loan program administered by ICMA-RC are included in Attachment 6.

### **Proposal Request**

Staff are requesting approval of the attached resolutions which amend the 401 Plan and the IAP Plan. A copy of each plan amendment is attached.

### **Benefits of Proposal**

The amendment to the 401 Plan and the IAP Plan add provisions to allow participants to borrow funds from their vested balances, under terms allowable under IRS regulations.

### **Potential Downside of Proposal**

There are no apparent downsides to this proposal.

### **Action Requested**

Board of directors' approval of Resolution 2021-02, amending the 401 Plan, and Resolution 2021-03, amending the IAP Plan.

**Resolution No. 2021-02**

**A RESOLUTION OF THE TUALATIN HILLS PARK & RECREATION  
DISTRICT BOARD OF DIRECTORS AMENDING THE DISTRICT'S  
401(a) PROFIT SHARING PLAN AND TRUST**

**WHEREAS**, Tualatin Hills Park & Recreation District originally adopted the Tualatin Hills Park & Recreation District 401(a) Profit Sharing Plan (the "401(a) Plan") effective April 17, 2017; and

**WHEREAS**, the Board of Directors amended the plan on October 14, 2020, and

**WHEREAS**; the Board of Directors now desires to further amend the Plan in certain respects.

Now, therefore, the Tualatin Hills Park & Recreation District Board resolves as follows:

Section 1. The Board adopts the Loan Amendment, attached and incorporated into this resolution as Exhibit A.

Section 2. The Amendment in Exhibit A is effective on January 13, 2021 or such other later date as provided in Exhibit A or as necessary for continued income tax qualification.

Section 3. This resolution is effective on the date the Board adopts it.

**ADOPTED** by the Board of Directors of Tualatin Hills Park & Recreation District this 13th day of January, 2021.

\_\_\_\_\_  
Ashley Hartmeier-Prigg, Board President

\_\_\_\_\_  
Tya Ping, Board Secretary

**ATTEST:**

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



# LOAN AMENDMENT (401(a) PLANS ONLY)

## ICMA-RC GOVERNMENTAL 401(a) PLAN & TRUST AMENDMENT TO ADD LOANS

- I. Name of Employer: Tualatin Hills Park & Recreation District State: OR
- II. ICMA-RC Plan # 10 0185
- III. Loans are permitted under the plan, as provided in Article XIII of the Adoption Agreement and in the executed *Loan Guidelines Agreement*.

In Witness Whereof, the Employer hereby causes this Agreement to be executed on  
this 13th day of January, 2021.

### EMPLOYER

By: \_\_\_\_\_  
Title: Ashley Hartmeier-Prigg, Board President

Attest: \_\_\_\_\_  
Jessica Collins, Recording Secretary

**Email or mail copies of all completed documents to ICMA-RC.**

**Email to:** \_\_\_\_\_ **OR**  
PlanAdoptionServices@icmarc.org

**Mail to:**  
ICMA-RC  
ATTN: Workflow Management Team  
P.O. Box 96220  
Washington, DC 20090-6220

**Resolution No. 2021-03**

**A RESOLUTION OF THE TUALATIN HILLS PARK & RECREATION  
DISTRICT BOARD OF DIRECTORS AMENDING THE DISTRICT'S INDIVIDUAL ACCOUNT  
PROGRAM RETIREMENT PLAN**

**WHEREAS**, Tualatin Hills Park and Recreation District originally adopted the Tualatin Hills Park & Recreation District Individual Account Program Retirement Plan (the "IAP Plan") effective July 1, 2020 and amended the Plan on October 14, 2020; and

**WHEREAS**; the Board of Directors now desires to further amend the Plan in certain respects.

Now, therefore, the Tualatin Hills Park & Recreation District Board resolves as follows:

Section 1. The Board adopts Plan Amendment No. 2, attached and incorporated into this resolution as Exhibit A.

Section 2. Plan Amendment No. 2 in Exhibit A is effective on January 13, 2021, or such later date as provided in Exhibit A or as necessary for continued income tax qualification.

Section 3. This resolution is effective on the date the Board adopts it.

**ADOPTED** by the Board of Directors of Tualatin Hills Park & Recreation District this 13th day of January, 2021.

\_\_\_\_\_  
Ashley Hartmeier-Prigg, Board President

\_\_\_\_\_  
Tya Ping, Board Secretary

**ATTEST:**

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

**TUALATIN HILLS PARK & RECREATION DISTRICT**  
**INDIVIDUAL ACCOUNT PROGRAM RETIREMENT PLAN**  
**AMENDMENT NO. 2**

**PARTIES**

This amendment is made and entered into effective February 1, 2021, by the Board of Directors (“Board”) of the Tualatin Hills Park & Recreation District (“District”).

**RECITALS**

Effective January 1, 1975, the District adopted the Tualatin Hills Park & Recreation District Retirement Plan (“Retirement Plan”). The District separated the individual account program from the Retirement Plan and adopted the Tualatin Hills Park & Recreation Individual Account Program Retirement Plan (“Plan”) effective July 1, 2020. The Plan was last amended effective November 1, 2020.

The Board desires to amend the Plan in certain respects.

**AMENDMENT**

The Tualatin Hills Park & Recreation Individual Account Program Retirement Plan is hereby amended effective February 1, 2021, as set forth on the pages attached hereto, which are incorporated by reference herein as follows:

1. TABLE OF CONTENTS at pages ii and iii.
2. ARTICLE VIII—DISTRIBUTIONS  
8.4(b)(iii) is added at page 19.
3. ARTICLE VIIIA—LOANS TO PARTICIPANTS is added at pages 22a and 22b.
4. ARTICLE XII—GENERAL PROVISIONS  
12.1 at page 30.

The Board has caused this amendment to be executed by its duly authorized representatives as of the dates set forth below.

\_\_\_\_\_  
Ashley Hartmeier-Prigg, President Date

\_\_\_\_\_  
Tya Ping, Secretary Date

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**8.3 Methods of Distribution.** Subject to the small benefit cash-out rule in 8.5 and the required distribution rules in 8.7, distribution to a Participant will be made in the following form, as elected by the Participant:

(a) **Lump Sum.** A single lump sum distribution of the entire amount of the Participant's Account balance.

(b) **Withdrawals.** Withdrawals of less than the entire Account balance, in an amount specified by the Participant. The Plan Administrator may adopt administrative rules and procedures for withdrawals under this subsection. The Plan Administrator's procedures may establish a minimum amount that may be withdrawn at any time and a limitation on the frequency of withdrawals under this subsection.

**8.4 Eligible Rollover Distributions.**

(a) **General Rule.** To the extent required by law, and except as otherwise provided below, any portion of an eligible rollover distribution that would otherwise be includible in the distributee's gross income if not rolled over shall, at the election of and in lieu of distribution to the distributee, be paid directly to the eligible retirement plan specified by the distributee.

(b) **Definition of Eligible Rollover Distribution.** Subject to the limitations in (d) below, for purposes of this 8.4, an "eligible rollover distribution" is any distribution of Plan benefits to a Participant, a Participant's surviving spouse, or a Participant's spouse or former spouse pursuant to a qualified domestic relations order ("distributee"), except the following distributions:

(i) Any distribution that is one of a series of substantially equal periodic payments made at least annually over one of the following periods:

(A) For the life (or life expectancy) of the distributee, or the joint lives (or life expectancies) of the distributee and a designated beneficiary; or

(B) For a specified period of ten years or more.

(ii) Any distribution to the extent it is required under Code Section 401(a)(9).

(iii) Any loans that are treated as deemed distributions pursuant to Code Section 72(p).

For purposes of this section, a portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions that are not includible in gross income. However, any such portion may be transferred only to an individual retirement account or annuity described in Code Section 408(a) or (b), to a qualified defined contribution plan described in Code Section 401(a) or 403(a), or an annuity contract described in Code Section 403(b), that agrees to separately account for amounts so transferred (and

## ARTICLE VIII

### LOANS TO PARTICIPANTS

**8A.1 Loan Program.** The Plan Administrator shall administer the loan program in accordance with the specific provisions set forth in this article, the summary plan description, and the separate written loan policy, if any (for this purpose, the portion of the summary plan description that contains the loan provisions and the separate written loan program, if any, are incorporated by reference as part of this Plan). The written loan program may be modified in writing without the necessity of amending the Plan.

The Plan Administrator may restrict the number of outstanding loans that a Participant may have at any one time. The Plan Administrator may in its discretion charge the borrowing Participant a reasonable loan fee.

**8A.2 Application.** Upon the application of any Participant, the Plan Administrator shall, if the terms of the proposed loan are within the loan program guidelines, direct the Trustee to make a loan to the Participant. The application need not state the purpose of the loan.

**8A.3 Minimum Loan Amount.** The minimum amount of any loan shall be \$1,000.

**8A.4 Maximum Loan Amount.** The total of the principal of any such loan, when added to the outstanding balance of all other loans made to the Participant, shall not exceed the lesser of:

- (a) \$50,000, reduced by the excess (if any) of (i) the highest outstanding balance of loans from the Plan during the one year period ending on the day before the date on which such loan is to be made, over (ii) the outstanding balance of loans from the Plan on the date on which such loan is made, or
- (b) 50 percent of the Participant's Accounts.

For the purpose of determining the maximum loan amount, the amount of the Participant's Accounts, shall be determined as of the most recent Valuation Date preceding the making of the loan, adjusted for any distributions or contributions made after the Valuation Date.

**8A.5 Interest Rate.** The interest rate shall be commensurate with the interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances. The interest rate shall be as determined by the Plan Administrator at the time the loan is made.

**8A.6 Accounting.** Loans shall be considered as investments of the Trust Fund with the interest thereon to be allocated to all Accounts under the Trust Fund. The Plan Administrator may, however, adopt a policy of treating loans as individually directed investments solely of the borrowing Participant's Accounts, in which case the interest paid by

the borrowing Participant will be allocated solely to his or her Accounts, and the unpaid principal amount of the loan shall not share in the net annual earnings (or loss) of the Trust Fund or in the increase (or decrease) in the value of the assets of the Trust Fund.

**8A.7 Term.** A loan shall be repaid by the Participant through payroll deduction or in such other manner as the Plan Administrator shall determine; provided, however, that a loan shall, by its terms, be required to be repaid within five years. This five-year limitation shall not apply to any loan used to acquire any dwelling unit which within a reasonable time is to be used (determined at the time the loan is made) as the principal residence of the Participant.

Substantially level amortization of the loan (with payments not less frequently than quarterly) must be required over the term of the loan.

**8A.8 Security and Default.** A loan from an Account shall be secured by 50 percent of the Participant's interest in his or her Accounts and by such additional security as the Administrator may require. Accordingly, in the event that any payment of principal or interest is not made when due, the Plan Administrator may deduct the amount of the delinquent payment from the Accounts at any time thereafter and while the delinquency continues to the extent that such deduction will not jeopardize the qualified status of the Plan. In the event that the 50 percent of the of the applicable Accounts is not sufficient to repay the remaining balance of the loan or loans and accrued interest, the Participant shall be liable for, and continue to make payments on, any balance still due.

**8A.9 Suspension of Loan Repayments.**

(a) **Military Service.** Loan repayments will be suspended as permitted under Code Section 414(u).

(b) **Leave of Absence.** A Participant may suspend his or her loan repayments for up to one year if the Participant is on a leave of absence without pay from the District (or at a rate of pay, after applicable employment tax withholdings, that is less than the loan repayment) for a reason other than military service. Interest will continue to accrue during the leave of absence. The loan must be repaid by the latest date permitted under 8A.7 (plus any additional suspension period permitted under 8A.9(a)). The amount of the payments due after the leave ends must not be less than the amount required under the terms of the original loan.

**8A.10 Effect of Loans From Other District Plans.** For purposes of this section, any loan from any other plan maintained by the District or any affiliated employer (as defined in 8.1(a)) shall be treated as if it were a loan made from the Plan, and the Participant's vested interest under any such other plan shall be considered a vested interest under this Plan, except that this subsection shall not be applied so as to allow the amount of a loan to exceed the amount that would otherwise be permitted in the absence of this subsection.

## ARTICLE XII

### GENERAL PROVISIONS

**12.1 Nonassignment.** Except as otherwise provided by applicable law, all provisions in this Plan for the vesting or payment of any sum or interest are subject to the provision that the sum or interest shall not be anticipated, alienated, or in any other manner assigned by a Participant, Beneficiary, or alternate payee, and shall not be subject to levy, attachment, garnishment, or other process by or on behalf of any creditor of a Participant, Beneficiary, or alternate payee. This section shall not preclude the Plan from complying with the terms of a loan in accordance with Article VIIIA, a qualified domestic relations order, as defined in Code Section 414(p), or a judgment or settlement described in Code Section 401(a)(13)(C), or from making any other payment or assignment that is permitted under Internal Revenue Service guidance issued under Code Section 401(a)(13), including Treasury Regulation § 1.401(a)-13.

**12.2 Qualified Domestic Relations Orders.** The Plan Administrator shall comply with the terms of a qualified domestic relations order, as defined in Code Section 414(p), to the extent required by applicable law. The Plan Administrator may adopt reasonable rules and procedures regarding qualified domestic relations orders. Notwithstanding any provision in this Plan to the contrary, a payment may be made to an alternate payee pursuant to a qualified domestic relations order at such time as is specified in the order regardless of the age of the Participant whose Account is affected and even though the payment is to be made prior to the time a distribution could be made to the Participant.

**12.3 Overpayments.** In the event a Participant or Beneficiary receives an overpayment from the Plan, the Plan Administrator shall make reasonable efforts to recover the overpayment in accordance with applicable Internal Revenue Service guidelines. A Participant or Beneficiary is not entitled to keep an overpayment made by the Plan. If the Participant or Beneficiary receives a request for repayment from the Plan Administrator, he or she must promptly return the overpayment (adjusted for earnings at the Plan's earnings rate) to the Plan. This 12.3 shall apply to overpayments made at any time.

**12.4 Merger, Consolidation, or Asset Transfer.** Except as otherwise provided by law, in the event all or a portion of this Plan is a party to a transfer of assets and liabilities to or from another income tax qualified plan, is merged into another income tax qualified plan or such plan is merged into it, or is otherwise consolidated with any other retirement or pension plan or trust, then the merger, consolidation, or asset transfer must be accomplished so as to ensure that each Participant under this Plan would (if the Plan then terminated) receive a benefit immediately after the transfer, merger, or consolidation, which is equal to or greater than the benefit the Participant would have been entitled to receive immediately before the transfer, merger, or consolidation (if the Plan had then terminated). Any such transfer, merger, or consolidation can involve a frozen accrued benefit or such other terms as are consistent with this section. The terms of any such transaction shall be set forth in an exhibit to be attached hereto, an amendment to the body of this Plan, or in an election to participate.

**TUALATIN HILLS PARK & RECREATION DISTRICT**  
**INDIVIDUAL ACCOUNT PROGRAM RETIREMENT PLAN**  
**AMENDMENT NO. 2**

**PARTIES**

This amendment is made and entered into effective February 1, 2021, by the Board of Directors (“Board”) of the Tualatin Hills Park & Recreation District (“District”).

**RECITALS**

Effective January 1, 1975, the District adopted the Tualatin Hills Park & Recreation District Retirement Plan (“Retirement Plan”). The District separated the individual account program from the Retirement Plan and adopted the Tualatin Hills Park & Recreation Individual Account Program Retirement Plan (“Plan”) effective July 1, 2020. The Plan was last amended effective November 1, 2020.

The Board desires to amend the Plan in certain respects.

**AMENDMENT**

The Tualatin Hills Park & Recreation Individual Account Program Retirement Plan is hereby amended effective February 1, 2021, as set forth on the pages attached hereto, which are incorporated by reference herein as follows:

1. TABLE OF CONTENTS at pages ii and iii.
2. ARTICLE VIII—DISTRIBUTIONS  
8.4(b)(iii) is added at page 19.
3. ARTICLE VIIIA—LOANS TO PARTICIPANTS is added at pages 22a and 22b.
4. ARTICLE XII—GENERAL PROVISIONS  
12.1 at page 30.

The Board has caused this amendment to be executed by its duly authorized representatives as of the dates set forth below.

\_\_\_\_\_  
Ashley Hartmeier-Prigg, President Date

\_\_\_\_\_  
Tya Ping, Secretary Date

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<b>EXHIBIT B                    POOLED FUND INVESTMENTS</b>	<b>B-1</b>

**8.3 Methods of Distribution.** Subject to the small benefit cash-out rule in 8.5 and the required distribution rules in 8.7, distribution to a Participant will be made in the following form, as elected by the Participant:

(a) **Lump Sum.** A single lump sum distribution of the entire amount of the Participant's Account balance.

(b) **Withdrawals.** Withdrawals of less than the entire Account balance, in an amount specified by the Participant. The Plan Administrator may adopt administrative rules and procedures for withdrawals under this subsection. The Plan Administrator's procedures may establish a minimum amount that may be withdrawn at any time and a limitation on the frequency of withdrawals under this subsection.

**8.4 Eligible Rollover Distributions.**

(a) **General Rule.** To the extent required by law, and except as otherwise provided below, any portion of an eligible rollover distribution that would otherwise be includible in the distributee's gross income if not rolled over shall, at the election of and in lieu of distribution to the distributee, be paid directly to the eligible retirement plan specified by the distributee.

(b) **Definition of Eligible Rollover Distribution.** Subject to the limitations in (d) below, for purposes of this 8.4, an "eligible rollover distribution" is any distribution of Plan benefits to a Participant, a Participant's surviving spouse, or a Participant's spouse or former spouse pursuant to a qualified domestic relations order ("distributee"), except the following distributions:

(i) Any distribution that is one of a series of substantially equal periodic payments made at least annually over one of the following periods:

(A) For the life (or life expectancy) of the distributee, or the joint lives (or life expectancies) of the distributee and a designated beneficiary; or

(B) For a specified period of ten years or more.

(ii) Any distribution to the extent it is required under Code Section 401(a)(9).

**(iii) Any loans that are treated as deemed distributions pursuant to Code Section 72(p).**

For purposes of this section, a portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions that are not includible in gross income. However, any such portion may be transferred only to an individual retirement account or annuity described in Code Section 408(a) or (b), to a qualified defined contribution plan described in Code Section 401(a) or 403(a), or an annuity contract described in Code Section 403(b), that agrees to separately account for amounts so transferred (and



## **ARTICLE VIII**

### **LOANS TO PARTICIPANTS**

**8A.1 Loan Program.** The Plan Administrator shall administer the loan program in accordance with the specific provisions set forth in this article, the summary plan description, and the separate written loan policy, if any (for this purpose, the portion of the summary plan description that contains the loan provisions and the separate written loan program, if any, are incorporated by reference as part of this Plan). The written loan program may be modified in writing without the necessity of amending the Plan.

The Plan Administrator may restrict the number of outstanding loans that a Participant may have at any one time. The Plan Administrator may in its discretion charge the borrowing Participant a reasonable loan fee.

**8A.2 Application.** Upon the application of any Participant, the Plan Administrator shall, if the terms of the proposed loan are within the loan program guidelines, direct the Trustee to make a loan to the Participant. The application need not state the purpose of the loan.

**8A.3 Minimum Loan Amount.** The minimum amount of any loan shall be \$1,000.

**8A.4 Maximum Loan Amount.** The total of the principal of any such loan, when added to the outstanding balance of all other loans made to the Participant, shall not exceed the lesser of:

(a) \$50,000, reduced by the excess (if any) of (i) the highest outstanding balance of loans from the Plan during the one year period ending on the day before the date on which such loan is to be made, over (ii) the outstanding balance of loans from the Plan on the date on which such loan is made, or

(b) 50 percent of the Participant's Accounts.

For the purpose of determining the maximum loan amount, the amount of the Participant's Accounts, shall be determined as of the most recent Valuation Date preceding the making of the loan, adjusted for any distributions or contributions made after the Valuation Date.

**8A.5 Interest Rate.** The interest rate shall be commensurate with the interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances. The interest rate shall be as determined by the Plan Administrator at the time the loan is made.

**8A.6 Accounting.** Loans shall be considered as investments of the Trust Fund with the interest thereon to be allocated to all Accounts under the Trust Fund. The Plan Administrator may, however, adopt a policy of treating loans as individually directed investments solely of the borrowing Participant's Accounts, in which case the interest paid

by the borrowing Participant will be allocated solely to his or her Accounts, and the unpaid principal amount of the loan shall not share in the net annual earnings (or loss) of the Trust Fund or in the increase (or decrease) in the value of the assets of the Trust Fund.

**8A.7 Term.** A loan shall be repaid by the Participant through payroll deduction or in such other manner as the Plan Administrator shall determine; provided, however, that a loan shall, by its terms, be required to be repaid within five years. This five-year limitation shall not apply to any loan used to acquire any dwelling unit which within a reasonable time is to be used (determined at the time the loan is made) as the principal residence of the Participant.

Substantially level amortization of the loan (with payments not less frequently than quarterly) must be required over the term of the loan.

**8A.8 Security and Default.** A loan from an Account shall be secured by 50 percent of the Participant's interest in his or her Accounts and by such additional security as the Administrator may require. Accordingly, in the event that any payment of principal or interest is not made when due, the Plan Administrator may deduct the amount of the delinquent payment from the Accounts at any time thereafter and while the delinquency continues to the extent that such deduction will not jeopardize the qualified status of the Plan. In the event that the 50 percent of the of the applicable Accounts is not sufficient to repay the remaining balance of the loan or loans and accrued interest, the Participant shall be liable for, and continue to make payments on, any balance still due.

**8A.9 Suspension of Loan Repayments.**

(a) **Military Service.** Loan repayments will be suspended as permitted under Code Section 414(u).

(b) **Leave of Absence.** A Participant may suspend his or her loan repayments for up to one year if the Participant is on a leave of absence without pay from the District (or at a rate of pay, after applicable employment tax withholdings, that is less than the loan repayment) for a reason other than military service. Interest will continue to accrue during the leave of absence. The loan must be repaid by the latest date permitted under 8A.7 (plus any additional suspension period permitted under 8A.9(a)). The amount of the payments due after the leave ends must not be less than the amount required under the terms of the original loan.

**8A.10 Effect of Loans From Other District Plans.** For purposes of this section, any loan from any other plan maintained by the District or any affiliated employer (as defined in 8.1(a)) shall be treated as if it were a loan made from the Plan, and the Participant's vested interest under any such other plan shall be considered a vested interest under this Plan, except that this subsection shall not be applied so as to allow the amount of a loan to exceed the amount that would otherwise be permitted in the absence of this subsection.

## ARTICLE XII

### GENERAL PROVISIONS

**12.1 Nonassignment.** Except as otherwise provided by applicable law, all provisions in this Plan for the vesting or payment of any sum or interest are subject to the provision that the sum or interest shall not be anticipated, alienated, or in any other manner assigned by a Participant, Beneficiary, or alternate payee, and shall not be subject to levy, attachment, garnishment, or other process by or on behalf of any creditor of a Participant, Beneficiary, or alternate payee. This section shall not preclude the Plan from complying with the terms of a **loan in accordance with Article VIIIA**, a qualified domestic relations order, as defined in Code Section 414(p), or a judgment or settlement described in Code Section 401(a)(13)(C), or from making any other payment or assignment that is permitted under Internal Revenue Service guidance issued under Code Section 401(a)(13), including Treasury Regulation § 1.401(a)-13.

**12.2 Qualified Domestic Relations Orders.** The Plan Administrator shall comply with the terms of a qualified domestic relations order, as defined in Code Section 414(p), to the extent required by applicable law. The Plan Administrator may adopt reasonable rules and procedures regarding qualified domestic relations orders. Notwithstanding any provision in this Plan to the contrary, a payment may be made to an alternate payee pursuant to a qualified domestic relations order at such time as is specified in the order regardless of the age of the Participant whose Account is affected and even though the payment is to be made prior to the time a distribution could be made to the Participant.

**12.3 Overpayments.** In the event a Participant or Beneficiary receives an overpayment from the Plan, the Plan Administrator shall make reasonable efforts to recover the overpayment in accordance with applicable Internal Revenue Service guidelines. A Participant or Beneficiary is not entitled to keep an overpayment made by the Plan. If the Participant or Beneficiary receives a request for repayment from the Plan Administrator, he or she must promptly return the overpayment (adjusted for earnings at the Plan's earnings rate) to the Plan. This 12.3 shall apply to overpayments made at any time.

**12.4 Merger, Consolidation, or Asset Transfer.** Except as otherwise provided by law, in the event all or a portion of this Plan is a party to a transfer of assets and liabilities to or from another income tax qualified plan, is merged into another income tax qualified plan or such plan is merged into it, or is otherwise consolidated with any other retirement or pension plan or trust, then the merger, consolidation, or asset transfer must be accomplished so as to ensure that each Participant under this Plan would (if the Plan then terminated) receive a benefit immediately after the transfer, merger, or consolidation, which is equal to or greater than the benefit the Participant would have been entitled to receive immediately before the transfer, merger, or consolidation (if the Plan had then terminated). Any such transfer, merger, or consolidation can involve a frozen accrued benefit or such other terms as are consistent with this section. The terms of any such transaction shall be set forth in an exhibit to be attached hereto, an amendment to the body of this Plan, or in an election to participate.



# LOAN GUIDELINES AGREEMENT

The purpose of this agreement is to establish the terms and conditions under which the Employer will grant loans to participants. You should consider each option carefully before making your selections because your selections will apply to all loans made while the selection is in effect. If you later change any provision, the changes will apply only to loans made after the change is adopted. Loans in existence at the time of any future changes will continue to operate under the guidelines that were in effect at the time the loan was originally made.

*Please read the instructions and carefully complete all sections of this agreement.*

New Loan Program       Amendment to Loan Program

## I. EMPLOYER PLAN INFORMATION

Name of Plan (Enter the complete Employer name, including state): Tualatin Hills Park & Recreation District (Oregon)

Plan Type:  457(b) Deferred Compensation Plan     401(a) Money Purchase Plan     401(a) Profit-Sharing Plan  
 403(b) Retirement Plan

ICMA-RC Plan Number(s): 100185; 100160

## II. ELIGIBILITY & LOAN SOURCE

Loans are available to all active employees, except those with an existing loan in default.

**401(a)/403(b) Plans** — If your 401(a)/403(b) plan is funded by a combination of Employer and Employee contributions, you must specify whether one or both of the following can be used as a source for participant loans. (Select one or both options below)

- Employer Contribution Account** (vested balances only)
- Participant Contribution Accounts** (pre- and post-tax, if applicable, including Employee Mandatory, Employee Voluntary, Employer Rollover, and Portable Benefits Accounts, but excluding the Deductible Employee Contribution/Qualified Voluntary Employee Contribution Account)

**Roth Assets** (if applicable) — If your 457(b), 403(b), or 401(a)(k) plan allows Roth contributions, a participant's Designated Roth Account balance will be included when calculating the amount a participant is eligible to borrow. However, you must specify whether or not a participant's Designated Roth Account can be used as a source for participant loans. (Select one option below)

- A participant's Designated Roth Account **will not** be available as a source for loans under the plan (default option)
- A participant's Designated Roth Account **will** be available as a source for loans under the Plan.

*Note: If Roth assets are available as a source for loans, a loan that is deemed distributed will not satisfy the requirements for a qualified (tax-free) distribution of Roth assets. This may result in participants paying taxes on assets that would otherwise be available tax-free.*

## III. LOAN PURPOSE

Loans are available for the following purposes and must be requested in the corresponding method (select one):

- All Purposes** — With this option, participants can request a loan for any reason. Participants will be able to request new loans or refinance existing loans using the Online Loans option.
- Other Purposes** — With this option, loans shall only be granted for reasons that are defined and approved by the plan. Participants will be able to request new loans or refinance existing loans using the Online Loans option. Please define purposes below and attach additional pages if needed.

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# LOAN GUIDELINES AGREEMENT

## IV. APPLICATION PROCESS

The loan application process will vary depending on the option you selected in Section III above (Loan Purpose).

### (A) ALL PURPOSES

- Participants can request a new loan or to refinance an existing loan using the ICMA-RC website at [www.icmarc.org](http://www.icmarc.org).
- The participant agrees to the terms of the loan during the online loan request process.
- ICMA-RC sends the loan documents and the loan proceeds (via check or ACH) to the participant.

### (B) OTHER PURPOSES

- Participants can request a new loan or to refinance an existing loan using the ICMA-RC website at [www.icmarc.org](http://www.icmarc.org).
- The participant agrees to the terms of the loan during the online loan request process.
- The Employer must review and approve the loan via EZLink.
- If approved, ICMA-RC sends the loan documents and the loan proceeds (via check or ACH) to the participant.

The loan amount will generally be redeemed from the employee's account on the same day as either ICMA-RC receipt of a loan request/application (complete and in good order), if it is submitted prior to market close on a business day. If not, the loan amount will be redeemed on the next business day following submission. The loan proceeds for an all purpose loan is generally issued on the next business day following redemption, and will be sent to the participant based on their option during the loan application process.

## V. MAXIMUM NUMBER OF LOANS (SELECT ONE)

Participants may receive one loan per time period defined in the plan document (e.g., calendar or plan year). Please specify whether participants may have only one (1) or up to five (5) loans outstanding at one time. Maximum number of loans is one (1) by default. If you want to allow a different amount, enter a value of 1 through 5 in the Other Section.

- One (1).** Participants may have only one (1) outstanding loan at a time (default).
- Other.** Participants may have up to 2 (enter 2, 3, or 4) loans outstanding at one time.
- Other 403(b) ONLY.** Participants with outstanding legacy loans may have one outstanding loan other than the legacy loans.

## VI. LOAN AMOUNT

**Maximum:** The maximum amount of all loans to a participant from the Plan *and all other plans of the Employer* that are either eligible deferred compensation plans described in section 457(b)(b) of the Code or qualified employer plans under Section 72(p)(4) of the Code (e.g., 401(a)/403(b) plans) shall not exceed *the lesser of:*

- (1) \$50,000, or
- (2) One-half of the value of the Participant's interest in all of his or her Accounts under this Plan.

When calculating the maximum amount a participant is eligible to borrow from his/her account, the lesser value of (1) or (2) above must be reduced by the participant's highest outstanding loan balance over the past 12 months.

**Minimum:** The minimum loan amount is \$1,000.

A loan cannot be issued for more than the maximum amount. The participant's requested loan amount is subject to downward adjustment without notice due to market fluctuation between the time of application and the time the loan is issued.

Loan amounts will be taken pro-rata from all of a participant's investments.

# LOAN GUIDELINES AGREEMENT

## VII. LENGTH OF LOAN

Loans must be repaid in substantially equal installments of principal and interest over a period that does not exceed five (5) years.

### Principal Residence Loans

If the participant will be using the loan to purchase a principal residence, the five (5) year time limit may not apply. Participants can repay a principal residence loan over a period of up to 30 years. Please specify the maximum repayment period for principal residence loans from your plan below.

Maximum repayment period for principal residence loans = 30 (Enter a number of years, up to 30)

## VIII. LOAN REPAYMENT PROCESS

Specify the repayment method(s) and repayment frequency your plan will use. Note that loan amounts plus interest, minus applicable fees paid to ICMA-RC, are repaid to participant accounts and not to ICMA-RC. You can allow repayments to be made via payroll deduction or ACH payments from a participant's bank account. Loan repayments must be made at least monthly (457(b)) or quarterly (401(a)/403(b)).

### Repayment Method (Select One):

- For 457(b) and 401(a) or (k) plans:  
 ACH *or*  Payroll deduction.

403(b) plans loan repayments can only be paid by ACH.\*

*\*ACH Payment Rejected Fee — If a loan repayment scheduled to be paid via ACH debit is rejected due to insufficient funds, invalid bank account information, or account closure, a fee will be charged to the participant's account. The fee is \$20 for the first occurrence and \$50 for each subsequent occurrence.*

### Repayment Frequency (Select One):

**For Payroll Deduction:** Repayments through payroll deduction will be sent via check, wire or ACH debit by the Employer to ICMA-RC on the following cycle (Select One):

- Weekly (52 per year)  
 Bi-weekly (26 per year)  
 Semi-monthly (24 per year)  
 Monthly (12 per year)  
 Quarterly (4 per year) — Available to 401(a) only.

### For ACH (Select One):

- Monthly (12 per year)  
 Bi-weekly (26 per year)

Next two payroll dates: \_\_\_\_/\_\_\_\_/\_\_\_\_ and \_\_\_\_/\_\_\_\_/\_\_\_\_

### Initiating Repayments:

ACH debits from the employee's designated bank account will begin approximately one month following the date the loan is processed by ICMA-RC.

Payroll deduction should begin within two payroll cycles following the date the loan is processed by ICMA-RC. Employees using this method must notify the Employer immediately so that repayments will begin as soon as practicable, on a date determined by the Employer's payroll cycle. Failure to begin payroll deduction in a timely manner could lead to the employee's loan entering delinquency status.

## VIII. LOAN REPAYMENT PROCESS (CONTINUED)

### **Investment of Loan Repayments**

All loan repayments are invested according to the instructions the participant has on file for the investment of contributions to his/her account.

### **Additional Loan Repayments and Early Pay-Off**

A participant may pay off all of the principal and interest early without penalty or additional fee. If a loan is paid in full prior to the end of the term of the loan, no further interest will accrue. Please note that no payment date may be “skipped” even if the employee has made a large payment or submitted multiple payments.

### **Loans in Default**

Participants using the ACH repayment option may default on their loans for lack of repayment more frequently than those using the payroll deduction method. For this reason, you may choose to require that certain participants use the payroll deduction repayment method.

### **Multiple Loans**

If a participant has multiple loans outstanding from the plan, each loan repayment must be separately reported to ICMA-RC.

### **Former Employees and Leave of Absence**

Former employees and employees on a leave of absence must repay their loans on the same schedule that would have applied had they continued employment.

Your plan may allow terminated employees to continue to repay their loans either through ACH, or by giving/sending you a check each repayment period (see the Acceleration section). If you allow terminated employees to repay loans by giving/sending you a check, you will include the repayment amounts in your next regular employee contribution remittance to ICMA-RC.

In certain situations, employers may suspend loan repayments for a period of time for employees on a leave of absence or military leave. Please refer to Treasury Regulation section 1.72(p)-1, Q&A-9 for more information.

### **Repayments Must Continue**

In implementing a loan program you should be aware that some employers have had to contend with the inability of some participants to repay their loan(s). You should be aware that you may not stop taking loan repayments from the employee’s paycheck — even if the employee asks that repayments be stopped. Failure to payroll-deduct loan repayments on schedule could both jeopardize the eligibility or qualification of the entire plan as well as create a taxable event for the participant. Likewise, if an employee is repaying the loan through ACH debit of his/her bank account, and the employee fails to make payments, this could jeopardize the eligibility of your retirement plan. Employers are ultimately responsible for ensuring that loans are repaid according to the loan terms.

ICMA-RC will notify both you and the employee if a payment has not been received.

## IX. LOAN INTEREST RATE

The loan interest rates are set for non-residential loans at the prime rate plus 0.5%, and for principal residence loans at the FHA/VA rate. The interest rate for new loans fluctuates from month-to-month. The rates for the following month are determined on the last business day of the month using Money Cafe (prime rate) and Citi Mortgage (principal residence rate).

When a new loan is approved, the interest rate is locked in and remains constant throughout the life of the loan.

## X. SECURITY/COLLATERAL

At the time a loan is taken, 50 percent of the participant’s account balance or the amount of the loan, whichever is less, will be used as collateral for the loan.

## XI. ACCELERATION (*SELECT ONE*)

Please specify whether participants who have separated from service will be able to continue loan repayments until they have withdrawn their entire account balance from the plan, or if outstanding loans will be due and payable at the time the participant separates from service.

All outstanding loans shall be due and payable by a participant upon:

- Separation from service.** All loan repayments must stop following an employee separating from service.
- Distribution of his/her entire account balance.** Employees can continue making loan repayments until they have withdrawn their entire account balance.

Outstanding loan balances that are not repaid will be reported as distributions to the participant. See the Deemed Distributions section for additional information.

## XII. REAMORTIZATION

Reamortization changes the terms of an outstanding loan (e.g., repayment period, interest rate, frequency of repayments). Any outstanding loan may be reamortized.

Reamortization cannot extend the repayment period beyond five (5) years from the date the loan was originally issued. Or, in the case of Principal Residence Loans, beyond [the number of years specified in Section VII] years from the date the loan was originally issued.

Participants can use a loan reamortization form to request that an outstanding loan be reamortized. Upon processing the request, a new disclosure statement will be sent to the employer for endorsement by the participant and approval by the employer. The executed disclosure statement must be returned to the plan administrator within 10 calendar days from the date it is signed. The new disclosure statement is considered an amendment to the original promissory note; therefore a new promissory note will not be required.

*Note: A loan reamortization will not be considered a new loan for purposes of calculating the number of loans outstanding or the one loan per calendar year limit.*

## XIII. REFINANCE

Refinancing involves a new loan replacing an employee's outstanding loan. The refinanced loan must be repaid over a period that does not exceed five (5) years from the date when the original loan was issued.

Actively employed participants may elect to refinance an outstanding loan for an additional amount, subject to the loan amount limitations outlined in Section VI, provided that the participant has not yet taken out a loan during the calendar year. Participants no longer employed are not eligible to refinance an existing loan.

*Note: Principal residence loans are not eligible for refinance.*

## XIV. REDUCTION OF LOAN

If a participant dies prior to full repayment of the outstanding loan(s), the outstanding loan balance(s) will be deducted from the account prior to distribution to the beneficiary(ies). The unpaid loan amount is a taxable distribution and may be subject to early withdrawal penalties. The participant's estate is responsible for taxes and penalties on the unpaid loan amount, if any. A beneficiary is responsible for taxes due on the amount he or she receives. A Form 1099 will be issued to both the beneficiary and the estate for tax reporting purposes.



# LOAN GUIDELINES AGREEMENT

## XV. DEEMED DISTRIBUTIONS

A loan will be deemed distributed when a scheduled payment is still unpaid at the end of the calendar quarter following the calendar quarter in which the payment was due. When a loan is deemed distributed, the principal balance and any accrued interest is reported to the IRS as a taxable distribution. However, since the participant received the loan amount previously, no money is actually paid to the participant as part of a deemed distribution.

The loan is deemed distributed for tax purposes, but it is not an actual distribution and therefore remains an asset of the participant's account. Interest continues to accrue. The outstanding loan balance and accrued interest are reported on the participant's account statements.

Repayment of a deemed distribution will not change or reverse the taxable event.

The loan continues to be outstanding, and to accrue interest, until it is repaid or offset using the participant's account balance. An offset can occur only if the participant is eligible to receive a distribution from the plan as outlined in the plan document. Participants are required to repay any outstanding loan which has been deemed distributed before they can be eligible for a new loan. The deemed distribution and any interest accrued since the date it became a taxable event is taken into account when determining the maximum amount available for a new loan. New loans must be repaid through payroll deduction.

*Important Note: The employer is obligated by federal regulation to comply with the loan guideline requirements applicable to participant loans, and to ensure against deemed distribution by monitoring loan repayments, regardless of the method of repayment, and by advising employees if loans are in danger of being deemed distributed. The tax-qualified status or eligibility of the entire plan may be revoked in cases of frequent repayment delinquency or deemed distribution.*

To assist plan sponsors whose plan options include loans, ICMA-RC will provide reports of participants with payments delinquent by 30 to 89 days, 90 or more days but not yet deemed, and those whose loans have been deemed distributed. ICMA-RC is committed to supporting employers who request assistance with their loan programs in order to reduce the number of delinquent loans and decrease the occurrence of deemed distributions.

## XVI. FEES

Fees may be charged for various services associated with the application for and issuance of loans. All applicable fees will be debited from the participant's account balance and/or from the participant's loan repayments prior to crediting the repayment of principal and interest to the participant's account.

## XVII. SIGNATURES

The Employer has the right to set other terms and conditions as it deems necessary for loans from the plan in order to comply with any legal requirements. Employer certifies that all terms and conditions will be administered in a uniform and non-discriminatory manner.

In Witness Whereof, the employer hereby caused these Guidelines to be executed

this 13th day of January, 2021.

Day of the Month

Month

Year

EMPLOYER

By: \_\_\_\_\_

Name/Title: Ashley Hartmeier-Prigg, Board President

Attest: Jessica Collins, Recording Secretary



## MEMO

**DATE:** December 30, 2020  
**TO:** Board of Directors  
**FROM:** Doug Menke, General Manager  
**RE:** Resolution Appointing Budget Committee Members

### Introduction

Staff requests board of directors' appointment of two budget committee members.

### Background

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

Notice of the vacancies was published and applications to serve on the committee were accepted from October 19 through November 9, 2020. Nine applications were received. Board President Hartmeier-Prigg directed that each board member individually review and rank the applications received with the intent to conduct board interviews of the finalists at the December board meeting. Based on the results of the scoring exercise, three candidates were selected for interviews: Ann Albrich, Elizabeth Edwards and Alfredo Moreno (applications attached). Interviews were conducted during the board's December 9, 2020 Regular meeting.

### Proposal Request

District staff requests board discussion regarding the selection of two of the candidates to fill the current vacancies on the THPRD Budget Committee, with terms expiring on June 30, 2023. The first 2021 THPRD Budget Committee meeting is scheduled for Wednesday, February 24.

### Action Requested

Board of directors' approval of Resolution 2021-04 appointing \_\_\_\_\_ and \_\_\_\_\_ to the budget committee, each for a term of three years.

**RESOLUTION 2021-04  
TUALATIN HILLS PARK & RECREATION DISTRICT, OREGON**

**A RESOLUTION APPOINTING  
BUDGET COMMITTEE MEMBERS**

**WHEREAS**, the Tualatin Hills Park & Recreation District Board of Directors must appoint committee members by resolution; and

**WHEREAS**, each committee member shall be appointed by the Board for a three-year term expiring on June 30, 2023; and

**WHEREAS**, the selected committee members have demonstrated their interest and knowledge in the committee's area of responsibility. Now, therefore

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

The Board of Directors approves the appointment of

\_\_\_\_\_ and \_\_\_\_\_

to the Budget Committee.

Duly passed by the Board of Directors of the Tualatin Hills Park & Recreation District this 13<sup>th</sup> day of January 2021.

\_\_\_\_\_  
Ashley Hartmeier-Prigg, Board President

\_\_\_\_\_  
Tya Ping, Board Secretary

ATTEST:

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

## Budget Committee Application

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

Address: \_\_\_\_\_ City: Beaverton Zip: 97003

Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

Email: \_\_\_\_\_

### Please answer the following questions.

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

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

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

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

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

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

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

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

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

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

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

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

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

### Budget Committee Application

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

**Please answer the following questions.**

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

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

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

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

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

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

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

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

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

### Budget Committee Application

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

**Please answer the following questions.**

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

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

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

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

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

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

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

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

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

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



## MEMO

**DATE:** December 28, 2020  
**TO:** Doug Menke, General Manager  
**FROM:** Aisha Panas, Director of Park & Recreation Services

**RE:** **Resolution Naming New Neighborhood Parks and Community Trails**

### Introduction

District staff has recently completed community outreach for the naming of seven new parks and trail segments, including Crowell Woods area park, Bonnie Meadow area park, Cedar Grove Apartments plaza, NW Quadrant youth athletic field, and three planned and partially built trail sections in the North Bethany area. Staff is seeking board of directors' approval of resolution No. 2021-05 for the recommended park and trail names.

### Background

In February 2020, the board of directors adopted updates to District Compiled Policies (DCP) Chapter 8.05, Naming of District Property, to improve upon the naming process. The district also established updated procedures to implement that policy. Since that time, the district intentionally engaged underrepresented communities (organizations and individual community leaders) to develop a catalog of names, which emerged from conversations with those organizations and individuals. While the development of the names catalog is ongoing, staff used this list of names to begin the naming process for new, unnamed parks and trails. The process for each recommended name started with an internal naming committee, including staff from several departments, who selected the initial name options for each unnamed park or trail using the names catalog. These selections were based on a variety of factors, including but not limited to: site location, community, history, and site amenities. Staff gathered input on each recommended name from the district's management team, the broader community, and the appropriate advisory committees. A map of the new parks and trail locations is attached as Exhibit A to the resolution adopting the proposed names. A summary of the recommended park names with supporting information demonstrating adherence to THPRD's naming policy is attached as Exhibit B.

Broader community input was gathered through online surveys offered in English and Spanish. Survey respondents most often learned about the surveys through social media, notification signs posted at sites, the THPRD webpage, neighborhood advisory committees (NACs) and community participation organizations (CPOs), and through local publications and newsletters. The surveys were published to include a contextual description for each name, such as translations or historic information. Survey responses regarding each name varied widely. Therefore, responses are summarized and sorted below for each park or trail site. A full list of all the survey results and comments is attached (Attachment A).

### **Recuerdo Park** (formerly Crowell Woods area park)

- 63% of the total comments were positive (total of 80 survey respondents).
- A majority of respondents shared appreciation for a Spanish name that they identify with and that they believe inspires consideration for its meaning, expresses an intentional



symbolism, welcomes and represents our Latino/Latina/LatinX community, and fits with the park and neighborhood.

- Some respondents expressed thanks that we asked for community input through this survey, while others asked why there wasn't an opportunity for community input.
- Concerns some respondents expressed include: names should only be in English or easy to pronounce in English; this name doesn't have a local or historic connection to area or park; parks should be named after their area such as Garden Home or Cooper Mountain, or after important community members, such as Roger Tilbury and Wanda Peck; parks should be named after the people who donate the property.
  - **NOTE:** Only .36 acres of this 7.7-acre property was donated by Westland Industries, Inc., the housing developer of the Forest Pointe subdivision immediately north of the park. The remaining 7.34 acres were purchased by THPRD. No naming rights were included in any of these purchases or the donation.
- High survey respondent rate may be due to the high number of residents in this area able to see the many notification signs posted throughout the completed and open park.

#### **Pío Pío Park** (formerly Bonnie Meadow area park)

- 70% of the total comments were positive (total of 33 survey respondents).
- Many respondents highlighted that the name evokes very positive personal childhood and family experiences in the outdoors, while many others expressed gratitude for a name they can relate to or that is in their first language.
- Concerns some respondents expressed include: words not in English or words with accents are too difficult to pronounce or identify and could result in mispronunciation or potty jokes; the name doesn't relate to the area.

#### **Unity Park** (NWQ Youth Athletic Field)

- 55% of the total comments were positive (total of 11 survey respondents).
- Some respondents shared that the name is a good fit and welcomes people to the park for more than sports.
- Concerns some respondents expressed include: the name is "bland" or "boring."
- Low respondent rate may be due to the park being closed for construction (not yet open) and the lack of notification signs throughout the park due to the active construction on site.

#### **Reflections Plaza** (formerly Cedar Grove apartment plaza)

- 32% of the total comments were positive (total of 19 survey respondents).
- Concerns some respondents expressed include: that the name was "boring;" confusion over the difference between a "plaza" versus a "park."
- Low respondent rate may be due to the lack of residents in this area and within the adjacent apartments. Additionally, staff were unable to post notification signs throughout the plaza due to construction.

#### **Bethany Creek Greenway, Sato Trail, and Yoshihara Trail** (total of 29 survey respondents for trails)

- **Bethany Creek Greenway:** 72% of total comments were positive.
  - Some expressed that name is helpful for wayfinding.
  - Some shared concerns that the name is generic.
- **Sato Trail:** 96% of total comments were positive.
  - Some expressed that name is helpful for wayfinding to the school.
  - Some shared concerns that the trail shouldn't have the same name as the school.
- **Yoshihara Trail:** 93% of total comments were positive.
  - Some shared concerns that this trail should be named the Westside Trail (not an option based on Metro and THPRD's Westside Trail Master Plan alignment).

- Many respondents expressed appreciation for THPRD's honoring of Japanese-American heritage, as well as the recognition of the related farming history and government oppression during World War II.

Overall, comments in response to these recommended names were positive. Many respondents expressed appreciation for reflecting the diversity of our community in these names, and that these names make themselves and others feel more welcome. Community members also shared some specific encouragement and gratitude around our naming process, which may help inform our decision-making as we continue to improve the process. Specifically, respondents encouraged the district to continue being creative and looking beyond the dominant culture and beyond the names of individual people to name new sites. Some respondents also articulated that many people responding to this outreach (and who may have negative comments) are often a part of the dominant culture and are not always representative of everyone in our service area.

### **Proposal Request**

Staff is requesting that the board of directors approve the seven recommended names for the district's four new parks and three planned and partially built trails.

### **Benefits of Proposal**

The recommended names have been provided through a more intentionally inclusive process of engaging underrepresented communities first in the naming process. The recommended site names are intended to welcome and inspire all members of our community into visiting and enjoying THPRD parks and trails.

### **Potential Downside of Proposal**

Community members in our district may not all agree that new parks and trails should be named in a way that is intentionally inclusive, welcoming, and acknowledges underrepresented communities.

### **Action Requested**

Board of directors' approval of Resolution No. 2021-05, naming new park and trail sites.

## Recuerdo Park Survey Results

**Q1 What do you think about the new name, Recuerdo Park?** (Answered: 80 Skipped: 1)

- LOVE
- Terrible
- English please.
- I love it! Very beautiful and representative of the diversity of our community
- I hate it
- I do not like it. I think parks are best named after the area they're in (Garden Home Park, Cooper Mountain Nature Park, Bethany Creek Park, etc.) or after important community members (Roger Tilbury, Wanda Peck, Winkelman, etc.)
- I really like it. Unfortunately unlike a park named after a human, this approach is unique and makes you pause to consider its meaning. It really stops you for a moment. I think it's also timely given all that's happening in the world (which we should not forget). Most importantly it sends a message to our growing Latino community here that we see them and recognize them as valued citizens.
- Meh, I'd give it a solid 5-6/10. I like park names that reflect the area/neighborhood/wildlife
- Don't like it.
- I love it!
- You could have not picked a worse name for this park
- I think the name of the park should continue to be Crowell Woods Park. Parks named after people who donate the property, and park staff members gives something to remember them by. New names aren't terrible but I think the name of this park should remain Crowell Woods
- Awesome, so exciting and good choice
- I like it
- Sounds good
- I like the meaning behind the name
- I don't see why it's not named Crowell Woods Park, especially if that farmer donated the land. If Thprd bought the land you can named it anything you wish. Recuerdo Doesn't have any local connection or meaning so I see this as a lost opportunity.
- Me gusta mucho!
- Love it! Love the meaning behind it and I think it's very culturally competent given the high Hispanic population in the area.
- Your other parks are named for famous locals, location, neighborhood or schools. Why make an exception? To appease a group of people? No one knows what this means unless you tell the
- It's beautiful and it's about time!
- Love it!
- Don't like it hard to pronounce
- I like that it's been named intentionally with symbolism and the community in mind.
- I love it!
- I love it!

## ATTACHMENT A

- Love it!
- I'm all for it
- Love it!
- Love it
- I appreciate the idea behind the name, but wince at what I suspect will be mispronunciations: ReckWeirdo park. For only-English speakers, it's not an easy word. Something like "Atento Park"-- mindfulness-- would be much easier to pronounce by non-Spanish speakers and therefore more inclusive of both Spanish and non-Spanish speakers.
- Absolutely love it! This is so important in our community if we are truly serious about helping our Latino/Latinx population feel like they truly belong and see themselves in our parks and recreation areas.
- I like it!
- I like the name and it's meaning
- At first I wasn't sure how to pronounce it, but the explanation helped. Nice meaning. What is being remembered?
- It's a nice idea, but I don't know what it's supposed to be remembering. If there were some sort of remembrance associated with it, it would make more sense. I frankly don't know where Crowell Woods is!
- It is good that it is more inclusive. Since these are all native lands, local tribes involvement with naming local lands would be respectful and deeply tied to the spaces and natural histories.
- Too difficult to pronounce. How about Santiago Park or name it after someone from washco who died in combat?
- I honestly like the old name better. It's going to be really hard to remember the new name.
- It's much better! Beautiful name.
- Why not call it remembrance park? What do you hope to achieve using a Spanish word that is not easy to pronounce for most English speakers and per my native Spanish-speaking husband is very awkward sounding
- Love to see a Spanish word used to name the park! It is inclusive of the large hispanic community in our neighborhoods.
- Not a fan of the new name. It's difficult to pronounce and spell. There's nothing wrong with the current name
- I like it- if it's actually going to have stuff about the history of the park and culture.
- Stupid
- I like it!
- Es un nombre bonito, que apela a las memorias.
- Love it! It speaks to the diversity of our community.
- Love the thoughts behind the name. Thank you
- I like the idea of it, but it looks like it will be mispronounced a lot. Will with phonetic guide be nearby
- It's great!
- It's good

## ATTACHMENT A

- Hate the name. Could have done much better than this "hollow" attempt at being "woke". Seems so phony. Why not "Renter's Park"
- I do not mind the name.
- Is a good name if it represents the demographics of the area. Otherwise it feels ingenuous and renamed for diversity sake as opposed to a valid reason. The idea behind the name is wonderful.
- Love it! THPRD facilities must have names that resonate with a more diverse audience and make people feel a greater sense of belonging. This is a wonderful start.
- I love the spanish wording for the park— although small, I think Spanish reference recognizes the growing population of Spanish speakers in our community and creates and intentional symbol that they are recognized and are meant to be included in public spaces
- I love this name! It gives me sense of belonging in my community. I've always felt othered in our community and this helps bridge that gap of inequality.
- Thank you for naming something in my native language.
- Thank you for naming something in my native language.
- If the design of the park has some aspect that relates to the name, that makes it a stronger name. Is there something about the park design that addresses the concept of memory?
- Great word choice
- I love it!
- Don't like it. Could have found an appropriate name that is easier for English speakers to pronounce. Admire the effort but poor choice.
- we all need some reflection now and again. Parks are good for that, because they belong to all of us. Great name!
- I don't like it and I find it hard to pronounce. Why not call it Remembrance Park or if you really want to give a nod to diversity, give it a Spanish name that is easier to pronounce?
- THPRD aspires to name parks after the people, cultures, and natural features of our region. So, Crowell was a person, Recuerdo is not a person, culture or natural feature.
- Love it!
- It is a little difficult to know how to pronounce it. The meaning is nice but unless someone knows spanish, it's lost on them.
- The name, in my opinion, is not representative of the actual community it is in
- I think it's a terrible name choice not only for the political unrest going on but also because it doesn't reflect our neighborhood
- I love it!
- I've already anchored on the old name so I'm not a fan of renaming it
- It's fine. It may be difficult for people to understand the pronunciation without help.
- Difficult for English speakers to pronounce. Meaning of Recuerdo doesn't really reflect what the park is meant to provide for residents.
- It seems a perfectly good name. I like the meaning and inclusivity.
- Undecided, the idea of adding the spanish word is nice, but makes the entire park name seem awfully long

## ATTACHMENT A

- Why not Recuerdo Bosque? Why are we remembering here, did people die? Is it Spanish because this is in a neighborhood where Spanish speaking people live? or used to live?
- I like the name Crowell better!
- Awesome! The concept of "recuerdo" is beautiful and fits for a tranquil park

### Q2 Anything else you want to share? (Answered: 53 Skipped: 28)

- Love it so much, gracias
- If in Spanish a name that is easier to pronounce.
- The park should be named after something that has to do with the location's history. Not a Spanish word. Keep the temporary name
- I think it's fair and the right thing to be culturally diverse and include everyone, but this seems too forced and doesn't really make sense
- Thank you for such a thoughtful approach to making, and for asking for feedback on it.
- I recently visited this park but had a super hard time finding info about it, and therefore a hard time finding it! Google led me to Terpenning, and the THPRD site hasn't been updated and shows that the park is not completed yet/not accessible due to construction
- Reconsider picking new/better name....
- Crowell Woods is a wonderful park and I visit it frequently. I'd like the name to remain Crowell Woods
- Thank you for doing this, makes everyone feel welcome
- The concept of community and remembrance is truly needed now and in the future
- I like it in Spanish. Of note I am non Hispanic. The racists will likely have an issue with it
- Yes. I love THPRD but I am very upset how longtime tennis instructors were let go. They were the heart and soul of the tennis center and now the place feels uninspired and low energy. These individuals also lost their livelihoods and PERS income. The Thprd tennis community is pretty upset and this. I hope you all work especially hard with outreach and special events when COVID relents at the tennis center.
- I wish your website was more inclusive. There's a Spanish link but there's a lot of missing content from the English side. You should have a 'translate' option on your homepage to have more languages, like the school district sites do.
- Excited to visit!
- Glad to see the LatinX community represented in Washington county
- Name does fit the park and I have great memories & plan to have many more in the future. Thank you.
- Name things after original land owner or something historical to the area not foreign
- It's a lovely name!
- It is important for the Latino community to be represented through cultural infrastructure funded and planned by our regional/municipal governments.
- Need more multilingual names like this!
- More, please.
- Not at this time
- Would love to rename any centers or parks with names that reflect our community

## ATTACHMENT A

- Wonderful first step. Please keep going! Do the parks and recreation facilities accurately reflect the people they (should) serve? What would make them feel more at home there?
- I'm happy to see a park named in Spanish!
- No
- A step away from dominant white names and exclusionary histories is a great move. Instead, allowing these natural spaces' to be named to reflect the native peoples of the land is the logical and moral thing to do here. I very much agree that park names can communicate a lot in a city, and having the local tribes represented communicates the deepest and richest ties with these lands
- It was a very poor decision to state "we decided without public input to rename a park, without explanation but now we want the public to bless our name change.
- It's a great park and has been a lifesaver during Covid
- Keep Crowell Woods.
- I'm excited to check it out
- Es hermoso ver el idioma español en parques...Me hace sentir bienvenida.
- Thank you for this park.
- I really enjoy and appreciate this park. Thank you for creating it
- The people who lost their land (the community) should have more input into the name. Why not name it after Biles?
- I am very confused because we were told that there would be public involvement in choosing the name.
- Community parks should be open and be reflective of the communities they are intended to serve. A name change like this brings a sense of legitimacy to the cause of inclusive public spaces.
- I would love to see more park names that come from native or indigenous cultures.
- It's important for our Latino-a-x community to be remembered or recordado/ included in our park community.
- Great to see a Spanish word for our parks!
- Why bother asking for feedback if you're introducing the new name? I live in the neighborhood and LOVE the new park; wish I could have given input on a selection of names and not be told this is the name. Is there still a chance the name can be changed to something more immediately meaningful?
- When I went to the meetings, it sure sounded like Crowell Woods was the name of the place. Sounds expensive to change the name, for no benefit. Can we make it Jean Luc Picard Wonder Park again?
- Recuerdo park will represent the joy brought to its users in the past and the joy it will continue to create for future generations.
- Just curious why you chose a Spanish name to be "all inclusive"....seem pretty targeted to one group if you ask me.
- Please choose a name that is kind and respectful to all people.
- I appreciate the fact that THPRD is trying to be more inclusive and reflective of the local community and I hope to see more of this in other languages!
- I don't dislike the new name, I just think the old one was sufficient
- It was stated there was inclusionary process for naming. How was that shared?

## ATTACHMENT A

- I have no problem with a Spanish name. It's the word itself. I'd prefer a word such as "Alegria Park" meaning joy.
- No.
- why spanish and not an indigenous name?
- We love this park!! Favorite addition to our community
- THPRD should do more to restore lost native tree canopy in the park that occurred during the renovation (i.e. plant more Ponderosa Pines and Oregon White Oaks to decolonize the land)

### **Q3 How did you hear about this survey?** (Answered: 80 Skipped: 1)

- Posted signs at the park – 7
- Postcard mailer – 2
- THPRD Website – 4
- Social Media – 58
- Other – 9 (Unsure, Facebook Post, Staff at the Park, Word of Mouth, I'm a neighbor to this park, NextDoor, Neighbor griping on NextDoor, Link from Westside Economic Alliance Newsletter, Nieghborhood Meeting)

## **Pío Pío Park Survey Results**

### **Q1 What do you think about the new name, Pío Pío Park?** (Answered: 33 Skipped: 0)

- I am not too fond of the name.
- It is a cute a name, but the fact that it needs to be defined as to the meaning and the pronunciation seems odd. Why not choose a name that is easily identified and/ or more defines the area?
- Love it!
- What does that even mean????
- No. People are going to call it pee pee park.
- Love the Spanish name. Interesting idea to name it after the bird sound... Different than the rest.
- Love! I grew up with a Spanish speaking grandmother and she said this word a lot growing up, just hearing it folks my heart.
- It makes sense if the demographics of the area are spanish speakers. Otherwise, it feels like it is just an attempt to be inclusive/educational for the sake of being so and feels ingenuine.
- I love it!!!
- I like the name. Your finally beginning to recognize the area's Spanish-speaking community.
- I appreciate the onomatopoeic reference and think it will create good opportunities for nature engagement for children and families.
- I like it. Reminds me of growing up and hearing my grandfather make that sound when we were out in nature.



## ATTACHMENT A

- I understand and respect the desire to introduce culturally diverse names, and I do like the name. However, this is a park that will be used by my children and all the kids around here. You know they will make juvenile potty jokes! And as a parent it's not terribly appealing to go to the 'pee pee' park! How about an indigenous name for the trees or birds?
- Great! I can relate to the word Pío Pío from my childhood and the songs my mom sang to me.
- Letters with accents are difficult for people because we have no way of typing that. And "pio" without the accented i is an Italian word for 'having or showing strong religious feelings, reverence for or devotion to God etc'
- I like it!
- I love it.
- It's cute, but needs to be grounded in something permanent. It would be meaningful if parts of the park design were focused on birds, bird habitat, and bird viewing
- I love it!
- Love it 😊
- It's fun! Kids will like saying the name.
- Love it!
- Love it! As a person whose second language is Spanish (learned in adulthood), I think it's so fun to use the onomatopoeic animal sounds of the park to derive its name. Thanks for thinking outside the box of naming parks after people.
- I think it's perfect, especially if the Spanish is translated so all can understand how it connects to this little spot of beauty.
- I like it, it sounds fun
- It's hilarious
- Not in love with the name...any other options? I like spanish being incorporated but still like Bonnie Meadow Park better.
- It's great
- Yes. Very cute
- Hard to pronounce. Strange word.
- it's cute and catchy
- I love it!
- Love it.

### Q2 Anything else you want to share? (Answered: 18 Skipped: 15)

- The master plan link for this park is showing a different park. We'd like to see the Master Plan for this park.
- With the uptick in crime in the area, including vandalism, is there any plan to add any additional lighting beyond the lighting noted in the Master Plan?
- How was this name decided on ?????
- Should be Bonnie Meadow Park
- Thank you for prioritizing new names!
- it takes me back to the stories my great-grandmother and grandmother used to tell my brothers and i as children back home. Finally a name I can relate to.

## ATTACHMENT A

- Keep in mind that most of your constituents are white middle to upper-middle class families - and not representative of your entire service area. So don't make the name a popularity thing.
- Any sort of reference or educational materials about variance in onomatopoeia in Spanish and English!
- I love that there is a focus on lifting up different cultures and languages really defining the diversity of our community.
- I participated in one of the planning meeting for this park and I am so excited to see it coming to life! We drive by nearly every day. But, the only way I found out about this survey was through your Facebook page. Would be nice to get an email about such things so more people get the chance to respond.
- Thank you for considering this name for our park.
- Naming parks in different languages might make many more Oregonians feel more welcome to use THRPD.
- Pio pio in Italian, is the verse of chicks. Birds' verse is "cip cip" pronounced cheep cheep
- Park is looking awesome, cant wait to be able to hang out with our daughter!
- Thank you for choosing names that reflect the diversity of our community.
- No
- was there any options that spoke to the indigenous names of the area?
- Idea: Have interpretive signs that show the translations for our native bird and tree species in multiple languages for the area, such as Spanish, Vietnamese, Chinese, Tagalog and others that are most represented in Aloha. Also, center the planting of large native trees such as Ponderosa Pine, Oregon White Oak, and Douglas-Fir at the heart of the park renovation to help decolonize the land, have a younger new generation of trees for successional planting, and connect our area's natural heritage with park patrons

### Q3 How did you hear about this survey? (Answered: 32 Skipped: 1)

- Posted signs at the park – 0
- Postcard mailer – 0
- THPRD Website – 4
- Social Media – 22
- Other (please specify) – 6 (I have lived on the street for 15 years, other Latino families, Cpo 6 meeting, Link from Westside Economic Alliance Newsletter, NAC email, Neighborhood meeting)

## Unity Park Survey Results

### Q1 What do you think about the new name, Unity Park? (Answered: 11 Skipped: 0)

- Fits it well!
- The name inspires the community to use it for other needs vs just an athletic field for youth, which to me means we can all use the park.
- Seems great and working toward progress
- It's great

## ATTACHMENT A

- It's a bit generic. The idea is notable, but it's not a memorable name.
- No issues
- Kinda boring
- Eh,... Boring and cliché
- I like it!
- it's ok. kinda bland and pandering. will there be a focus on having cultural events and gatherings or is just playfields?
- Great name

### Q2 Anything else you want to share? (Answered: 5 Skipped: 6)

- Can you please start putting in Maps links for every park on the website? They are extremely difficult to find. I understand they don't all have an address, but all have a 'pin' or coordinates to put into GPS. Thank you.
- The previous name was lame
- Would love to see sidewalks leading to the park down Alexander since the road does not feel safe to walk down with kids or dogs
- Athletic fields don't need fancy names. Or is an opportunity to honor local hero/athlete/coach or native animal that used to inhabit the area
- When does it open?

### Q3 How did you hear about this survey? (Answered: 11 Skipped: 0)

- Postcard signs at the park – 0
- Postcard mailer – 3
- THPRD Website – 1
- Social Media – 6
- Other (please specify) – (1 Link from Westside Economic Alliance Newsletter)

## Reflections Plaza Survey Results

### Q1 What do you think about the new name, Reflections Plaza? (Answered: 18 Skipped: 1)

- A solution in search of a problem?
- Meh
- Is it a park or an actual plaza?
- A fine and relaxing name. Not familiar with the area but if it is a quiet and peaceful area far enough off cornell that road noises are limited then the name fits well
- It's good
- is it reflections Park or Plaza? Please be consistent. What is a Plaza anyway?
- Is there water areas like ponds or creeks? Reflections always make me think there needs to be water nearby
- It's a bit boring
- It has a nice ring to it!
- Love it
- Good

## ATTACHMENT A

- Seems like a fine name!
- “Reflections” seems fine, but “Park”?? “Plaza” seems more appropriate for a concrete splash pad on a minuscule site. Please don’t name it a “Park”.
- As the name suggests, it evokes associations of tranquility. It is a reminder to pause and take in and appreciate the space around me and be in the present moment. In short, I like it!
- is there a reflection pond? Mirrors?
- Sounds nice and welcoming; also calming.
- Sounds great.
- I think it is great. Reflections Park has a nice ring to it.

### Q2 Anything else you want to share? (Answered: 12 Skipped: 7)

- I guess it refers to the splash pad?
- I feel given our huge south Asian population we should consider a name they would appreciate
- Would be nice to hear some other options.
- I’m happy to know the reasoning behind the name. There are many places named after people, which is fine since they are ppl who were active in the community, but I like that this name requests you to reflect.
- Tranquil & thoughtful? Are you kidding. You put a low income housing project next to a nice neighborhood & kill our housing values & jeopardize our safety AND RIGHT NEXT TO A POT DISPENSARY. ARE YOU NUTS
- No
- Glad there will be a park near the housing
- Continue the process of naming public spaces in a way that reflects shared values. Way to go!
- is there a way to honor indigenous people or language?
- Tried to find a photo of this project, but not on the THPRD website anywhere. What does it look like? Is it still under construction or it is now finished? I drive by this area a lot, but I don't think this plaza can be seen from the road, at least nothing that could be described as a "park" right now.
- I hope that THPRD is going to have more than just paved-over plazas with new developments. We should be planting large-form trees in these small spaces to maximize the public benefit and deliver the benefits of large trees to lower income people to reduce gaps in environmental inequities.
- Nope :)

### Q3 How did you hear about this survey? (Answered: 18 Skipped: 1)

- Posted signs at the park – 0
- Postcard mailer – 0
- THPRD Website – 5
- Social Media – 6
- Other (please specify) – 7 (Cedar Mill News x5, Link from Westside Economic Alliance Newsletter, Neighborhood Meeting)

## North Bethany Trails Survey Results

**Q1 What do you think about the new name, Bethany Creek Greenway?** (Answered: 25 Skipped: 4)

- It's good but it's a little bit too long of a name.
- I would like the historical names. 3rd choice.
- Boring
- No
- Nice but generic
- It is ok
- Excellent
- I think it is simple and good
- makes sense; calling it what it is
- It's fine
- Seems fine, not too exciting but makes sense.
- It does have a good wayfinding aspect. And, I support it.
- I like this one. It's a greenway here
- Boring. I'd like to suggest honoring the first peoples in Beaverton area by naming it Atfalati Trail. Maybe if we reintroduce the word, people will be interested to learn about the history of the tribe in our area
- Seems to fit well and be clear as to what it is.
- Seems a little generic- it doesn't tell me much about the specific area it is in
- Seems perfectly fine.
- Honestly, a little boring.
- It's fine, it makes sense.
- Okay, not great.
- Great
- I like it
- Don't like it. Too generic and no significance.
- makes sense
- Good. I'm glad THPRD is not abandoning the more generic but geography-specific names, as they are the most agreeable and accessible to the community at large

**Q2 What do you think about the new name, Sato Trail?** (Answered: 27 Skipped: 2)

- It's good and it is not too long plus it makes sense
- This is my second choice
- I like
- Like it
- There is already an elementary school named after the family.
- Why not call it Jacob Wismer Trail? It leads straight to Jacob Wismer Elementary School
- Excellent
- I think it is nice to name it after someone who went through what he did
- I like it!
- makes sense if it is close to the ES named the same

## ATTACHMENT A

- Good
- I like it. It is very clear, especially if parents are letting kids walk on the trail alone....take the Sato trail to the end and you will get to school..
- This is a wonderful honoring and recognition of Japanese-American heritage in our community. This has been overlooked for too long. These Japanese farmers in Oregon were highly productive and successful and both their land and livelihood was often lost due to the internment of WW II.
- Its good
- Brings awareness to some history that isn't really taught and makes perfect sense for the area!
- Great
- Beautiful. Would love to see a well communicated history shared along both Sato and Yoshihara trails. Perhaps Five Oaks Museum could help as they did on the Tigard Street Heritage Trail.
- SAH-toh
- Excellent
- If there is a way to interpret something about the Sato family along the trail, it makes it a stronger name
- Excellent choice
- We don't honor the memory of Japanese-Americans nearly enough. They were especially important in Oregon and suffered so much during WWII. Great choice
- Perfect
- Very much! Great name. Honors Sato. Very historical
- Good name. Has unique historical meaning and connection to Bethany area. Also the trail leads to Sato elementary. I vote for this one.
- Fantastic!!! Make sense
- Yes, we need to honor the Nissei heritage in this area, which is seldom acknowledged

### Q3 What do you think about the new name, Yoshihara Trail? (Answered: 27 Skipped: 2)

- It's a good name and it has a good meaning and it is not too long.
- This is my favorite name
- I like it the most
- Either Sato or Yoshihara trail is good.
- Aptly named, a great way to honor a local distinguished family.
- It is also fine
- Excellent
- I think it is good to name it after people who not only experienced what they did but also continued helping the community afterwards
- I think it fits well for the area. I approve
- does not make sense; it should be called Westside Trail like the miles south of it
- I think naming this trail either The Kalapuya Trail or The Atfalati Trail based on the native american tribes that lived in this area.
- I like the idea of the name, but it is a mouth full. Maybe have the full name be the official name, but give it a nickname in " ".

## ATTACHMENT A

- This is a wonderful honoring and recognition of Japanese-American heritage in our community. This has been overlooked for too long. These Japanese farmers in Oregon were highly productive and successful and both their land and livelihood was often lost due to the internment of WW II.
- Its good
- Same as above, a great tribute and bringing awareness to our local history as well as national history that isn't taught often.
- Great!
- Same sentiments as above. This is so valuable to let people be seen through public facility naming that reflects the diversity of the region.
- Yo-she-ha-ra
- Excellent
- If there is a way to provide information about the Yoshihara Berry Farm along the trail (and the berry industry in general in Washington County), it makes it a stronger name.
- Perfect
- Again, good choice. The role of Japanese Americans has been overlooked, which is tragic. I grew up in a Japanese American community near Los Angeles and this kind of gesture would have meant so much to the parents of my friends, many of whom were interned at Manzanar.
- Perfect
- Also, I really like it. I love the history associated with the name.
- Also a good name with historical context and meaning, especially with majority Asian American population in Bethany community and schools. But I prefer Sato since their home and farms were located at that location. I suggest you put up a plaque or monument along Sato trail to commemorate Yoshihara and other Asian Americans in Oregon who who forced to concentration camps and contributed to our community.
- fantastic, makes sense
- Same comment as #2.

### Q4 Anything else you want to share? (Answered: 16 Skipped: 13)

- Nothing really
- These are all great names! I like them all and applaud this effort. But it got me wondering about the original people that lived on this land. Is there a way to honor, recognize and name the Native American/Indian people that were here first?
- More doggie doodoo by pathways to the farm. Sounds to talk softly on farm side trail.
- Having name and the local history posted on the trail will greatly encourage locals.
- No
- great job extending the trails live to walk out here
- I myself am Japanese American
- Westside Trail is a linear trail and this is an extension of that line. Rock Creek Trail runs east & west and that is what the trail should be called running east of the WST intersection
- Never forget our past.
- Thank you for soliciting public comment

## ATTACHMENT A

- I hope there will be signs or something at each park to share info about the name with visitors - otherwise it just becomes a name with no meaning. These families sacrificed a lot for us to use these areas.
- Will there be information to share more about these family's history ?
- Happy to have the local history incorporated when naming the trails.
- Plant native plants along the trail. Put up signs to educate what those plants are.
- these are much more logical than the other names for parks
- No more naming parks after settler colonialists who lived there and subsequently sold out to developers, acting complicitly in the destruction of the land, which is anti-Indigenous (i.e. Ulrich Gerber Park, any others in South Cooper Mountain)

### **Q5 How did you hear about this survey? (Answered: 29 Skipped: 0)**

- Posted signs at the park – 14
- Postcard mailer – 0
- THPRD Website – 0
- Social Media – 11
- Other (please specify) – 4 (Neighborhood Meeting, Link from Westside Economic Alliance Newsletter, Signs along a path, friend)



**RESOLUTION 2021-05**

**A RESOLUTION OF THE TUALATIN HILLS PARK & RECREATION DISTRICT  
BOARD OF DIRECTORS NAMING NEW PARK AND TRAIL SITES**

**WHEREAS**, the Tualatin Hills Park & Recreation District (THPRD) Board adopted District Compiled Policies (DCP) to guide its consideration of various THPRD operational matters including the naming of THPRD-owned properties; and,

**WHEREAS**, THPRD has developed a total of four new parks and will develop three new trails, has conducted an intentionally inclusive engagement process with underrepresented community organizations and leaders to identify names for these new parks and trails, gathered public input on these names, and is subsequently recommending all seven names for these new parks and trails; and,

**WHEREAS**, consistent with DCP 8.05 inasmuch as the names preserve and honor the history of THPRD and the communities it serves; and, considers each site's history, geographical location, community, and natural features.

**NOW, THEREFORE**, based on the foregoing, the Tualatin Hills Park & Recreation District Board of Directors hereby resolves as follows:

**Section 1.** That the new park sites depicted on the attached Exhibit A as Park Site #1 be named **Recuerdo Park**, Park Site #2 be named **Pío Pío Park**, Park Site #3 be named **Unity Park**, and Park Site #4 be named **Reflections Plaza**. That the trail sites located in the North Bethany area depicted on the attached Exhibit A as #5 be named **Bethany Creek Greenway**, #6 be named **Sato Trail**, and #7 be named **Yoshihara Trail**. A summary of the recommended park names with supporting information for each name and demonstrating adherence to THPRD's naming policy is attached as Exhibit B. And, the general manager and staff are to take such steps as are deemed by them necessary to affect said names in a timely manner.

**Section 2.** That this resolution is and shall be effective from and after its passage by the Board of Directors.

Approved and adopted on January 13, 2021 by the Board of Directors of the Tualatin Hills Park & Recreation District.

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Ashley Hartmeier-Prigg, President

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Tya Ping, Secretary

ATTEST:

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Jessica Collins, Recording Secretary



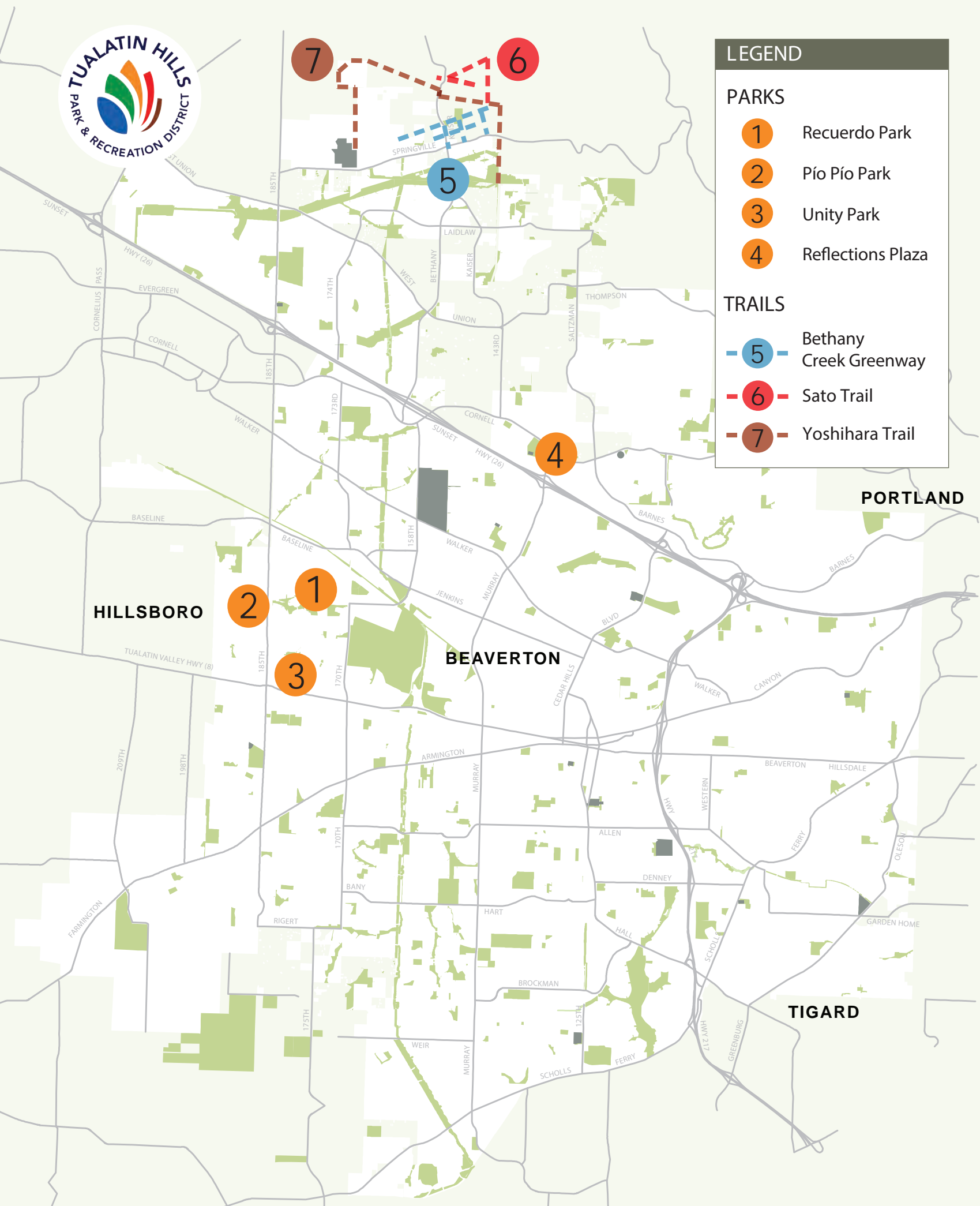
**LEGEND**

**PARKS**

- 1 Recuerdo Park
- 2 Pío Pío Park
- 3 Unity Park
- 4 Reflections Plaza

**TRAILS**

- 5 Bethany Creek Greenway
- 6 Sato Trail
- 7 Yoshihara Trail



## EXHIBIT B

### Recommended Names & Descriptions

The following table provides a map number in reference to Exhibit A, the former and temporary name used for the site, the newly recommended site name, and a description of that recommended name.

Map #	Former/Temporary Site Name	Recommended Site Name	Name Description
1	<b>Crowell Woods area neighborhood park</b>	<b>Recuerdo Park</b> <i>(rreh-kwehr-doh)</i>	Recuerdo is a Spanish word for memory, remembrance, and keepsake. The name evokes a place to gather in memory and community, and that has the potential to serve as a reminder of history, culture, and people.
2	<b>Bonnie Meadow area neighborhood park</b>	<b>Pío Pío Park</b> <i>(pee-oe pee-oe)</i>	Pío pío is a Spanish onomatopoeia for the chirp chirp sounds birds make in the park's big trees. The name offers all ages a chance to learn that animal sounds are different in different languages. Visitors can listen closely to see if they can hear the birds sing pío pío.
3	<b>NWQ Youth Athletic Field</b>	<b>Unity Park</b>	Unity inspires the coming together of a community, the uniting of people, and the sense that communities are stronger together. The name helps reinforce these concepts, especially in an athletic setting.
4	<b>Cedar Grove Apartment plaza</b>	<b>Reflections Plaza</b>	Reflections evokes a tranquil and thoughtful space. The name offers an opportunity to reflect on ways we as a community can participate in changing narratives, and how we see ourselves and each other reflected in public spaces. The name connects to the water features and flora in the plaza that offer an outdoor oasis in a dense urban area.
5	<b>N. Bethany Area Community Trail</b>	<b>Bethany Creek Greenway</b>	Bethany Creek and wetlands run through this greenway. The creek flows west from Multnomah County into the Bethany area and continues flowing underneath NW 160th Ave and NW Joss Ave. The name supports community wayfinding to the area and connects to the ecology linked throughout the metro region. <i>This greenway with trails connects from NW Shackelford Rd to NW 160th Ave.</i>
6	<b>N. Bethany Area Community Trail</b>	<b>Sato Trail</b> <i>(sah-toh)</i>	Yoshinosuke Sato was born in Japan. He came to the U.S. and eventually purchased land to farm in Bethany in 1911. The family sent two sons to fight in WWII while the family was forced into a concentration camp. The name creates meaningful connection with the Yoshihara Trail and wayfinding to Sato Elementary. <i>Trail section from NW Shackelford Rd &amp; Fresia Ave to Sato Elementary.</i>

## EXHIBIT B

7	<b>N. Bethany Area Community Trail</b>	<b>Yoshihara Trail</b> <i>(yo-she-ha-a)</i>	The Yoshihara family established the Yoshihara Berry Farm in Beaverton. During WWII, the Japanese American family was forced to leave their home and taken to a concentration camp in Idaho. Family members have since played critical roles in their communities, and continued growing their families. The name honors Japanese American heritage in this area. <i>Trail section from north end of Westside Trail to SW Springville Rd.</i>
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Statement of Justification: Pursuant to DCP 8.05 (District Compiled Policy for Naming of District Property) and P&P 5.01.01 (Operational Policies & Procedures: Guidelines for Naming of District Property), the recommended names fall within the broad naming category of 'Historic Events, People, Places and Symbolic Terms of local cultural significance', and also adhere to the definitions of classifications of district properties established in the Comprehensive Plan. Further, staff believes the recommended names consider the sites' locations and history, holds symbolic value that transcends its ordinary meaning or use and enhance the character and identity of the district properties, and reflect themes having broad public support by the community. Given these considerations, staff also believes the recommended names best serve the interests of the district and its residents, and promote a worthy and enduring legacy for the district's park and recreation system.



## MEMO

**DATE:** December 21, 2020  
**TO:** Board of Directors  
**FROM:** Doug Menke, General Manager

**RE:** General Manager's Report for January 13, 2021

### **Beaverton Creek Trail Segment #2 – Westside Trail to SW Hocken Avenue**

Beaverton Creek Trail Segment #2 – Westside Trail to SW Hocken Avenue is a Metropolitan Transportation Improvement Program – Regional Flexible Funds Allocation (MTIP-RFFA) grant project. In August 2016, THPRD and ODOT signed a Local Agency Agreement for the design of Beaverton Creek Trail Segment #2 to connect the Westside Trail at the Tualatin Hills Nature Park to SW Hocken Avenue.

In November 2018, ODOT signed a contract with DEA, a local engineering firm, for the design of the Beaverton Creek Trail Segment #2. Work began with site analysis: the gathering of survey, environmental and geotechnical data of the proposed trail corridor. In addition, staff have coordinated preliminary trail alignment options with adjacent property owners including Washington County, TriMet, Nike, and Tektronix, who own the majority of the property through this corridor.

In November 2020, the proposed trail alignment was presented to the district's management team and the Nature and Trails Advisory Committee. DEA followed with a submittal of the draft Trail Alternative Analysis Report for review by THPRD and ODOT staff. Gery Keck, Design & Development Manager, and Rene' Brucker, Park Planner and project manager, will be at your meeting to present the proposed trail alignment and to gather input from the board.

### **Tualatin Valley Trail Update**

Since June, Planning Department staff have participated in Washington County's Tualatin Valley Trail (TVT) Technical Advisory Committee (TAC) to help identify a preferred alignment for the Tualatin Valley Trail as it passes through Aloha. The TVT is planned to connect between SW Cornelius Pass Road and SW 160th Avenue and is a key part of a larger vision for a "Turf-to-Surf" Trail, which will connect the Portland region with the Oregon Coast via the Council Creek and Salmonberry Trails. Peter Swinton, Urban Planner, will be at your meeting to present an update on the TVT preferred alignment study and THPRD participation in the TAC.

### **Recreation Program Update**

Staff in the Park & Recreation Division have been working to adapt programming during the current closure of facilities due to the statewide Risk & Protection Framework guidance. Aisha Panas, Director of Park & Recreation Services, will be at your meeting to provide the board with an update on free virtual programming offerings, the district's first-ever fee-based live online classes, mobile programming being offered in our parks and in conjunction with free food box distribution sites, and the expansion of the district's preschool program.



## MEMO

**DATE:** December 29, 2020  
**TO:** Doug Menke, General Manager  
**FROM:** Jeannine Rustad, Planning Manager

**RE:** **System Development Charge 5-Year Capital Improvement Plan Update**

### Introduction

Staff are presenting an update of the district's system development charge 5-year capital improvement plan (SDC-CIP). No board action is being requested; if the board approves of the changes, staff will present an updated SDC-CIP at the February 2021 board meeting for approval and use in the FY 2021/22 budgeting process.

### Background

The last SDC-CIP was approved by the board at its December 10, 2019 meeting, which was used for the current fiscal year budget. Since adoption of the budget, the board has adopted an affordable housing policy, as well as an updated SDC methodology, including an updated project list. Additionally, staff have been able to track the impact of Covid-19 on development of housing in the district. These factors all impact the forecasting of SDC revenues for the current fiscal year, as well as future years. Accordingly, staff have made the following changes to the SDC-CIP:

1. Adjusted the revenue forecasts:
  - a. For the current fiscal year, staff reviewed the number of permits issued during the pandemic and compared against past years, as well as predicted collections. Adjustments were made to reflect trends.
  - b. For future years, rates were adjusted to reflect the newly adopted SDC rates (effective February 2021). Additionally, where the previous forecasts used an average rate increase of 4% per year, this was reduced to 2% for FY2022/23 and 3% for subsequent years to reflect the current economic outlook.
  - c. The number of multi-family permits was increased slightly, with a corresponding decrease in single-family permits to reflect the change in definition of townhomes and other attached housing (i.e., duplexes and tri-plexes) from single-family to multi-family under the new methodology.

These adjustments result in a more conservative revenue forecast for the next five years.

2. Affordable housing waivers were accounted for based on projects in the planning process or anticipated through the Metro Affordable Housing Bond. The numbers differ slightly from the projections provided by the city and county during the methodology process, as developers and sites have been identified for the majority of projects, and those projects have been approved for funding by Metro. This progress provides more certainty of the number and type of affordable housing to be constructed in the district. The result is a reduced amount of housing at the 30% area median income (AMI) level and increased housing at the 60% AMI level.

3. Adjustments were made to projects anticipated to be funded in the next five years to reflect the new methodology, as well as delays in acquiring land. As project cost estimates have become more sophisticated (and, thus, accurate), to simplify the SDC-CIP, only a single cost is reflected, rather than a low and high estimate of the cost. Project timing was guided by the prioritization criteria in the Parks Functional Plan. Projects added include budgeting for planning projects accounted for in the SDC methodology. Planning projects needed over the next several years include a strategic plan and/or updated comprehensive plan, area planning including downtown and Cooper Mountain, creating a facilities functional plan and updating functional plans.

### **Proposal Request**

Staff are presenting an update of the district's SDC-CIP (Exhibit A). No board action is being requested; if the board approves of the changes, staff will present an updated SDC-CIP at the February 2021 board meeting for approval and use in the FY 2021/22 budgeting process.

### **Benefits of the Proposal**

The updated SDC-CIP reflects the board's recent adoption of an affordable housing waiver policy and the updated SDC methodology and project list, while also adjusting revenue forecasts to reflect the impacts of the Covid-19 pandemic on the housing market and building industry. The updated SDC-CIP provides a more realistic tool for planning and budgeting for future acquisition and development of park amenities. While the revenue forecast for the next five years is more conservative than the 2019 SDC-CIP, the district will continue to be able to deliver a steady flow of new recreation facilities to meet the growing needs of the community. Additionally, staff will continue to monitor permitting trends, as well as project and land costs, and will update the SDC-CIP on an annual basis to make sure it continues to reflect on-going trends.

### **Potential Downside of the Proposal**

There are no foreseeable downsides to the proposal.

### **Action Requested**

No board action is being requested. If the board approves of the approach used in the updated SDC-CIP, staff will present an updated SDC-CIP at the February 2021 board meeting for approval and use in the FY 2021/22 budgeting process.



SYSTEM DEVELOPMENT CHARGE FUND  
PROJECTS LIST  
Proposed Five-year CIP January 2021

Exhibit A

Master Planning  
Design & Permitting

Construction  
New Project (NEW)

Fiscal Year	Project or Item Description	District Wide			North Bethany			South Cooper Mountain			Bonny Slope West			Non-Overlay		
		Annual Available Funding			Annual Available Funding			Annual Available Funding			Annual Available Funding			Annual Available Funding		
		Cost Estimate	Low Estimate	High Estimate	Cost Estimate	Low Estimate	High Estimate	Cost Estimate	Low Estimate	High Estimate	Cost Estimate	Low Estimate	High Estimate	Cost Estimate	Low Estimate	High Estimate
2020/21	<b>Beginning Cash Balance</b>		28,572,642	28,572,642		5,012,140	5,012,140		944,166	944,166		2,554,830	2,554,830		21,005,672	21,005,672
	Less: Carryover Appropriations		18,843,370	18,843,370		2,846,000	2,846,000		7,925,500	7,925,500		1,500,000	1,500,000		6,371,570	6,371,570
	<b>Net Available Beginning Balance</b>		9,729,272	9,729,272		2,166,140	2,166,140		(6,981,334)	(6,981,334)		1,054,830	1,054,830		14,634,102	14,634,102
	<b>Estimated SDC Revenue</b>		8,382,463	11,454,864		2,773,811	3,790,488		2,146,205	2,932,848		927,775	1,267,830		2,534,672	3,463,698
	Estimated SDC Affordable Housing 30% AMI (100% Waiver)	(237,350)				-	-	(132,916)						(104,434)		
	Estimated SDC Affordable Housing 60% AMI (50% Waiver)	(285,612)				-	-	(265,200)						(20,412)		
	<b>Total Available Funding</b>		17,588,773	21,184,136		4,939,951	5,956,628		(5,233,245)	(4,048,486)		1,982,605	2,322,660		17,043,928	18,097,800
	Dog Parks (Carry over additional funding)	26,000	17,562,773	21,158,136										26,000	17,017,928	18,071,800
	SE-Q2 Baker Loop Master Plan (NEW)	173,500	17,389,273	20,984,636										173,500	16,844,428	17,898,300
	Planning	40,000	17,349,273	20,944,636										40,000	16,804,428	17,858,300
	155th Avenue Wetlands - Trail Development**	500,000	16,849,273	20,444,636										500,000	16,304,428	17,358,300
	Petercort PM - North Johnson Creek Community Trail	40,000	16,809,273	20,404,636										40,000	16,264,428	17,318,300
	Mt. View Champions Sport Court D&D	400,000	16,409,273	20,004,636										400,000	15,864,428	16,918,300
	Cedar Hills Park	300,000	16,109,273	19,704,636										300,000	15,564,428	16,618,300
	New Neighborhood Park Development, Master Planning: SW-Q5 (Altisan) (added)	150,900	15,958,373	19,553,736										150,900	15,413,528	16,467,400
	Land Acquisition for Community Parks in New Urban Areas (NoB)	1,250,000	14,708,373	18,303,736	1,250,000	3,689,951	4,706,628									
	Land Acquisition for Trails in New Urban Areas (NoB)*	750,000	13,958,373	17,553,736	750,000	2,939,951	3,956,628									
	New Neighborhood Park, Construction: NW-Q6 (NoB Highland Park)	1,622,300	12,336,073	15,931,436	1,622,300	1,317,651	2,334,328									
	New Neighborhood Park Development, Master Planning: NW-Q6 (NoB Trachsel/Maletis)	55,000	12,281,073	15,876,436	55,000	1,262,651	2,279,328									
	Land Acquisition for Neighborhood Parks in New Urban Areas (SCM)	1,500,000	10,781,073	14,376,436				1,500,000	(6,733,245)	(5,548,486)						
	Land Acquisition for Trails in New Urban Areas (SCM)	500,000	10,281,073	13,876,436				500,000	(7,233,245)	(6,048,486)						
	Design & Develop Natural Areas for Public Access - South Cooper Mountain Area	500,000	9,781,073	13,376,436				500,000	(7,733,245)	(6,548,486)						
	<b>TOTAL FY 2019/20 COSTS</b>	<b>7,807,700</b>			<b>3,677,300</b>			<b>2,500,000</b>						<b>1,505,554</b>		
2021/22	<b>Beginning Balance</b>		9,781,073	13,376,436		1,262,651	2,279,328		(7,733,245)	(6,548,486)		1,982,605	2,322,660		15,413,528	16,467,400
	<b>Estimated SDC Revenue</b>		8,269,811	13,333,722		2,194,893	3,538,908		2,851,042	4,596,840		526,356	848,664		2,697,519	4,349,310
	Estimated SDC Affordable Housing 30% AMI (100% Waiver)	(527,218)						(238,680)						(288,538)		
	Estimated SDC Affordable Housing 60% AMI (50% Waiver)	(972,400)						(760,240)						(212,160)		
	<b>Estimated Available Funding</b>		16,551,267	25,210,540		3,457,545	5,818,236		(5,881,123)	(2,950,566)		2,508,961	3,171,324		17,610,349	20,316,012
	New Neighborhood Park Development, Design & Permitting: NW-Q8 (Trachsel/Maletis)	384,200	16,167,067	24,826,340	384,200	3,073,345	5,434,036									
	Land Acquisition for Community Parks in New Urban Areas (NoB)	2,500,000	13,667,067	22,326,340	2,500,000	573,345	2,934,036									
	New Neighborhood Park Development, Master Planning: NW-Q5 (Abbey Creek Phase II)	69,200	13,597,867	22,257,140	69,200	504,145	2,864,836									
	Land Acquisition for Trails in New Urban Areas: South Cooper Mountain*	344,000	13,253,867	21,913,140				344,000	(6,225,123)	(3,294,566)						
	Land Acquisition for Parks: South Cooper Mountain	500,000	12,753,867	21,413,140				500,000	(6,725,123)	(3,794,566)						
	Land Acquisition for Park Infill	1,000,000	11,753,867	20,413,140										1,000,000	16,610,349	19,316,012
	Beaverton Creek Trail: Segment #3-4 (Grant Match)	600,000	11,153,867	19,813,140										600,000	16,010,349	18,716,012
	New Neighborhood Park Development, Design & Permitting: SW-Q5 (Altishan)	717,200	10,436,667	19,095,940										717,200	15,293,149	17,998,812
	New Neighborhood Park Development, Master Planning: NE-Q3 (Wilson)	135,100	10,301,567	18,960,840										135,100	15,158,049	17,863,712
	New Neighborhood Park Development, Design & Permitting: SE-Q2 (Baker Loop)(NEW)	445,625	9,855,942	18,515,215										445,625	14,712,424	17,418,087
	New Regional Trail Development - Westside Trail #14*	1,601,960	8,253,982	16,913,255										1,601,960	13,110,464	15,816,127
	Planning	125,000	8,128,982	16,788,255										125,000	12,985,464	15,691,127
	<b>Subtotal FY 2020/21 Costs</b>	<b>8,422,285</b>			<b>2,953,400</b>			<b>844,000</b>						<b>4,624,885</b>		
2022/23	<b>Beginning Balance</b>		8,128,982	16,788,255		504,145	2,864,836		(6,725,123)	(3,794,566)		2,508,961	3,171,324		12,985,464	15,691,127
	<b>Estimated SDC Revenue</b>		8,946,207	14,036,642		2,957,952	4,641,041		2,482,661	3,895,307		597,687	937,774		2,666,541	4,183,816
	Estimated SDC Affordable Housing 30% AMI (100% Waiver)	(595,109)												(595,109)		
	Estimated SDC Affordable Housing 60% AMI (50% Waiver)	(356,164)												(356,164)		
	<b>Estimated Available Funding FY21/22</b>		16,123,915	29,873,625		3,462,097	7,505,877		(4,242,463)	100,740		3,106,648	4,109,097		14,700,732	18,923,670
	New Neighborhood Park Development, Master Planning: NW-Q2 and Park Blocks	623,800	15,500,115	29,249,825	623,800	2,838,297	6,882,077									
	New Neighborhood Park Development, Design & Permitting: NW-Q5 (NoB Abbey Creek, Phase II)	431,900	15,068,215	28,817,925	431,900	2,406,397	6,450,177									
	New Neighborhood Park Development, Construction: NW-Q8 (NoB Trachsel/Maletis)	686,700	14,381,515	28,131,225	686,700	1,719,697	5,763,477									
	New Neighborhood Park Development, Master Plan: SW-Q6 (South Cooper Mountain Heights)	136,500	14,245,015	27,994,725				136,500	(6,361,623)	(3,431,066)						
	New Neighborhood Park Development, Construction: SW-Q5 (Altishan)	2,312,900	11,932,115	25,681,825										2,312,900	12,387,832	16,610,770
	New Neighborhood Park Development, Construction: SE-Q2 (Baker Loop)(NEW)	1,470,875	10,461,240	24,210,950										1,470,875	10,916,957	15,139,895
	New Neighborhood Park Development, Design & Permitting: NE-Q3 (Wilson)	668,600	9,792,640	23,542,350										668,600	10,248,357	14,471,295
	Land Acquisition - Infill	1,000,000	8,792,640	22,542,350										1,000,000	9,248,357	13,471,295
	Planning	100,000	8,692,640	22,442,350										100,000	9,148,357	13,371,295
	New Regional Trail Development - Westside Trail Segments 16-Remainder of 18 Master Plan*	109,870	8,582,770	22,332,480										109,870	9,038,487	13,261,425
	New Neighborhood Park Development, Master Planning: SW-Q4 (Sterling)	237,800	8,344,970	22,094,680										237,800	8,800,687	13,023,625
	<b>Subtotal FY 2021/22 Costs</b>	<b>7,778,945</b>			<b>2,953,400</b>			<b>844,000</b>						<b>5,900,045</b>		
2023/24	<b>Beginning Balance</b>		8,344,970	22,094,680		1,719,697	5,763,477		(6,361,623)	(3,431,066)		3,106,648	4,109,097		8,800,687	13,023,625
	<b>Estimated SDC Revenue</b>		11,060,591	14,747,455		3,983,579	5,311,439		3,259,891	4,346,521		780,156	1,040,207		3,036,966	4,049,288
	Estimated SDC Affordable Housing 30% AMI (100% Waiver)	(260,045)												(260,045)		
	Estimated SDC Affordable Housing 60% AMI (50% Waiver)	(111,448)												(111,448)		
	<b>Estimated Available Funding</b>		19,034,069	36,470,643		5,703,276	11,074,916		(3,101,732)	915,455		3,886,804	5,149,305		11,837,653	17,072,913
	New Neighborhood Park Development, Design & Permitting: NW-Q2 and Park Blocks	778,900	18,255,169	35,691,743	778,900	4,924,376	10,296,016									
	New Neighborhood Park Development, Construction: NW-Q5 (NoB Abbey Creek, Phase II)	957,900	17,297,269	34,733,843	957,900	3,966,476	9,338,116									
	New Neighborhood Park Development, Design & Permitting: SW-Q6 (South Cooper Mountain Heights)	136,500	17,160,769	34,597,343				136,500	(3,238,232)	778,955						
	New Neighborhood Park Development, Master Plan: SW-Q7 (Gorman)	251,700	16,909,069	34,345,643				251,700	(3,489,932)	527,255						
	New Regional Trail Development - Westside Trail Segments 16-Remainder of 18, Design & Permitting*	433,113	16,475,956	33,912,529										433,113	11,404,540	16,639,799
	New Regional Trail Development - Westside Trail Bridge, Design & Permitting*	800,000	15,675,956	33,112,529										800,000	10,604,540	15,839,799
	New Neighborhood Park, Construction: NE-Q3 (Wilson)	2,007,700	13,668,256	31,104,829										2,007,700	8,596,840	13,832,099



Fiscal Year	Project or Item Description	Annual Available Funding			Annual Available Funding			Annual Available Funding			Annual Available Funding			Annual Available Funding		
		Cost Estimate	Low Estimate	High Estimate	Cost Estimate	Low Estimate	High Estimate	Cost Estimate	Low Estimate	High Estimate	Cost Estimate	Low Estimate	High Estimate	Cost Estimate	Low Estimate	High Estimate
	New Neighborhood Park Development, Design & Permitting: SW-Q7 (Gorman)	1,634,800	1,980,992	22,907,200				1,634,800	(1,336,568)	3,943,340						
	New Neighborhood Park Development, Master Plan: SW-Q9	136,600	1,844,392	22,770,600				136,600	(1,473,168)	3,806,740						
	<b>Subtotal FY 2023/24 Costs</b>	<b>19,848,966</b>			<b>4,990,100</b>			<b>1,771,400</b>			365,923			<b>12,721,543</b>		
2025/26	<b>Beginning Balance</b>		<b>1,844,392</b>	<b>22,770,600</b>		<b>1,797,222</b>	<b>8,109,144</b>		<b>(1,473,168)</b>	<b>3,806,740</b>		<b>4,324,441</b>	<b>5,854,795</b>		<b>(3,562,172)</b>	<b>2,691,865</b>
	Estimated SDC Revenue		<b>10,111,915</b>	<b>13,482,553</b>		<b>2,500,456</b>	<b>3,333,941</b>		<b>3,547,094</b>	<b>4,729,459</b>		<b>827,667</b>	<b>4,315,597</b>		<b>3,236,698</b>	<b>4,315,597</b>
	Estimated Available Funding		<b>11,956,307</b>	<b>36,253,153</b>		<b>4,297,677</b>	<b>11,443,085</b>		<b>2,073,926</b>	<b>8,536,200</b>		<b>5,152,108</b>	<b>10,170,393</b>		<b>(325,474)</b>	<b>7,007,462</b>
	New Neighborhood Park Development, Construction: NW-Q2	5,858,200	6,098,107	30,394,953	5,858,200	(1,560,523)	5,584,885									
	New Neighborhood Park Development, Design & Permitting: NW-Q7 (NoB Orr)	1,469,500	4,628,607	28,925,453	1,469,500	(3,030,023)	4,115,385									
	New Neighborhood Park Development, Design & Permitting: SW-Q9	634,000	3,994,607	28,291,453				634,000	1,439,926	7,902,200						
	New Neighborhood Park Development, Construction: SW-Q7 (Gorman)	3,418,800	575,807	24,872,653				3,418,800	(1,978,874)	4,483,400						
	New Neighborhood Park Development, Design & Permitting: NE-Q2	1,525,570	(949,763)	23,347,083							1,525,570	3,626,538	8,644,823			
	New Neighborhood Park Development, Design & Permitting: SE-Q1 (Cobb)	2,189,961	(3,139,724)	21,157,122										2,189,961	(2,515,435)	4,817,501
	Planning	50,000	(3,189,724)	21,107,122										50,000	(2,565,435)	4,767,501
	Develop New Small Urban Park	1,562,783	(4,752,507)	19,544,339										1,562,783	(4,128,218)	3,204,718
	<b>Subtotal FY 2025/26 Costs</b>	<b>16,708,814</b>			<b>7,327,700</b>			<b>4,052,800</b>			<b>1,525,570</b>			<b>3,802,744</b>		
	<b>Total for 5-year CIP List</b>	<b>68,426,324</b>			<b>27,710,700</b>			<b>10,400,400</b>			<b>1,891,493</b>			<b>34,289,385</b>		
<b>Five Year CIP Credit Projects</b>																
	New Neighborhood Park Development: NW-Q11 (NoB/Polygon)	2,056,400	(6,808,907)	17,487,939	2,056,400	(5,086,423)	2,058,985									
	New Neighborhood Park Development: SW-Q8	3,057,200	(9,866,107)	14,430,739				3,057,200	(5,036,074)	1,426,200						
	<b>Subtotal Credit Projects</b>	<b>5,113,600</b>			<b>2,056,400</b>			<b>3,057,200</b>								
	<b>Fund Balance</b>		<b>(9,866,107)</b>	<b>14,430,739</b>		<b>(5,086,423)</b>	<b>2,058,985</b>		<b>(5,036,074)</b>	<b>1,426,200</b>		<b>4,690,364</b>	<b>6,220,718</b>		<b>(4,128,218)</b>	<b>3,204,718</b>



## MEMO

**DATE:** December 21, 2020  
**TO:** Doug Menke, General Manager  
**FROM:** Lori Baker, Director of Business Services

**RE:** **Resolution Amending District Compiled Policies Chapter 6 to include Retirement Plan Funding Policy**

### **Introduction**

The district's financial policy, as contained in Chapter 6 of the District Compiled Policies (DCP 6), needs to be updated to incorporate policies associated with retirement plan funding. DCP 6 was last updated on January 14, 2020, and does not include policies on funding of the district's retirement trust. As such, we are proposing an amendment to DCP 6 to include policies and guidelines for funding the district's retirement trust.

### **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.

The district provides a defined benefit retirement plan for full-time and regular part-time employees. The plan was adopted January 1, 1975, and amended and restated July 1, 2016. Staff engaged the services of Miller Nash Graham & Dunn LLP to review the Retirement Plan for compliance with applicable law and for advice about Plan design changes, and the plan was amended on June 4, 2020 and October 14, 2020, to implement plan design changes.

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. Further information on funding plans is included in GFOA's guide *Pension Funding: A Guide for Elected Officials*, in Appendix B.

Milliman has completed the district's actuarial valuation for the fiscal year ended June 30, 2020, and has reported a plan funding ratio of 5.8 percent. This funding level is significantly lower than the most recently reported national funding ratio for state retirement plans of 90.9 percent reported in the Pew Charitable Trust Public Sector Retirement Systems Funding and Payment Information from 2018. In this 2018 data, the Oregon PERS system has a funded ratio of 82.1 percent.

The proposed policies and working guidelines for the Retirement Plan Funding Policy are included in Appendix A. 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 addition of DCP 6.08. Attached is a clean version of DCP 6, which contains the proposed section 6.08, labeled as Appendix A, and the GFOA best practices guide 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.

### **Benefits 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.

### **Potential Downside of Proposal**

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 2021-06, amending DCP 6 to include section DCP 6.08, Retirement Funding Plan.

**RESOLUTION NO. 2021-06**

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 and January 14, 2020;

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

**WHEREAS**, The amendment to Chapter 6 adds 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 and January 14, 2020.

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

Approved and adopted on January 13, 2021 by the Board of Directors of the Tualatin Hills Park & Recreation District.

\_\_\_\_\_  
Ashley Hartmeier-Prigg, President

\_\_\_\_\_  
Tya Ping, 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 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 projected 100% funded status of the Plan if actual future experience matches the actuarial valuation assumptions informing the ADC calculation.*
  - (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 actuarial valuation and following recommendations of the Plan's actuary, the ADC will remain at \$8,500,000, 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.*
- (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.*



# 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)
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- National Association of State Retirement Administrators (NASRA)

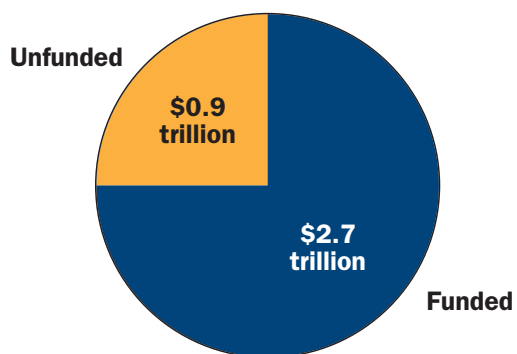


# PENSION FUNDING: A Guide for Elected Officials

## 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.

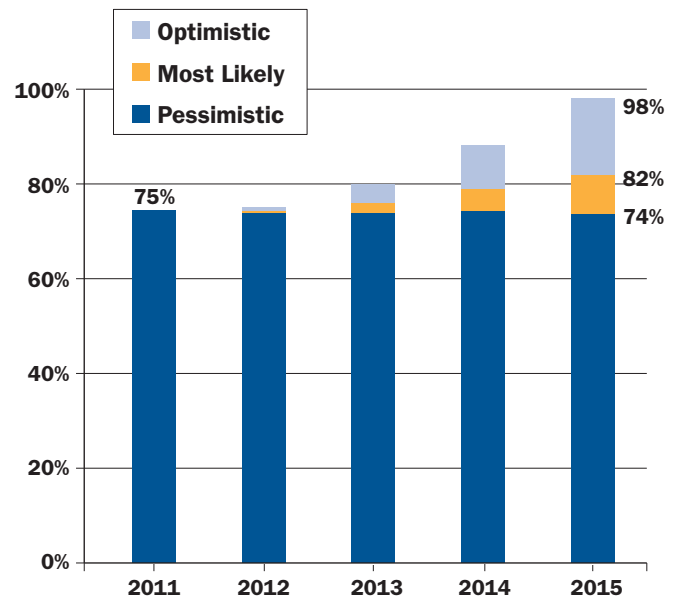
By the turn of the century, public pensions were as well funded as private pensions. In fact, most public plans were nearly 100 percent funded in 2000. Unfortunately, the last decade of economic upheaval and the wide swings in the stock market have reduced pension assets in both public and private plans.

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

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# THPRD Management Report

January 2021

## Honors & Awards

- **Budget Award:** THPRD has been awarded the Distinguished Budget Presentation Award from the Government Finance Officer's Association (GFOA) for the Fiscal 2020/21 Budget. To receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as: a policy document, a financial plan, and operations guide, and a communications device. Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award. (Finance)



## Partnerships

- **Holiday Giving Drive:** THPRD raised \$5,170 during the annual Holiday Giving Drive. Thanks to the generous and giving spirit of the THPRD community, the collected gift cards were distributed to students at eight Title I BSD schools, BSD Multilingual Department, and families experiencing homelessness being served by Beaverton Family Promise. (Communications)
- **Grant Support:** The district received \$39,996 from Washington County to support all seven preschool programs at four sites and received \$21,000 from the State of Oregon Early Learning Division to support the current preschool programs approved for emergency child care services. (Recreation)
- **Oregon 217 Planning:** Staff attended a joint meeting with representatives from ODOT and the City of Beaverton for an update on the Oregon 217 Auxiliary Lanes project to improve safety and prevent bottlenecks. The project includes pedestrian sidewalk improvements on the Denny Road overpass as well as a new trail connecting Allen Blvd. to Fanno Creek Trail. The virtual open house can be viewed here: <https://odotopenhouse.org/or217auxlanes>. (Design & Development)
- **Regional Visioning Advisory Team:** Staff have been invited to participate in The Intertwine Alliance's Regional Vision Advisory Team. Members of this team are charged with shaping The Intertwine Summit 2021 to launch the 30-year Regional Vision project. (Communications)



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## Nature & Trails

- **Fanno Creek Trail Open:** The new bridge at the Fanno Creek Greenway is complete. We are excited to welcome visitors back to walk or roll the section of trail from Hall Blvd to Denney Rd. Hundreds of trees and shrubs will be replanted in the area this winter. (Nature & Trails)
- **Sewer Construction at Tualatin Hills Nature Park:** Visitors to the nature park may see pre-construction activities in the park this winter. Flagging and contractors may be on site in January. To prevent impacts to spring nesting birds, necessary tree removal will take place in the sewer footprint soon. (Nature & Trails)
- **Trail Usage:** The number of visitors to trails and natural areas is decreasing compared to recent highs, but is still greater than normal rainy season levels. This dip has allowed staff to catch up on repair projects and clean ups. (Nature & Trails)



## Public Engagement

- **Centro Recreativo Virtual:** Bilingual staff translated content for Spanish-speakers showcasing our online virtual recreation center and recourses focusing on interests for the Hispanic/Latinx community. (Communications)
- **Ridgewood Park Pop-Up Dog Run:** Staff installed a pop-up dog run at Ridgewood Park in November. The pop-up was a tool for staff to engage with the local neighborhood on the dog run. Community response was very positive with 96% in support of a permanent dog. Staff will share this information with the Parks & Facilities Advisory Committee in January for their review and feedback. (Community Programs)
- **Volunteer Work Parties:** Volunteer Services staff are gearing up to host outdoor work parties in January. Opportunities for volunteers include community garden clean up and removal of invasive English ivy and Himalayan blackberry from natural areas. (Community Programs)
- **Financial Aid Collaboration:** Staff partnered with Mobile Recreation and created bilingual information for program participants with information on financial aid. (Communications)

## Recreation & Aquatics

- **Summer 2021 Planning:** Staff at all departments are working on summer planning. Scenario planning for different "Oregon's COVID Risk Levels". (Recreation)
- **Raleigh Swim Center Prep:** Staff are working on reopening Raleigh Swim Center in mid-January for lap swim and affiliate use. (Aquatics)
- **Youth Programs:** The district's out of school and preschool programs continue to provide critical support for families. The childcare programs received a licensing visit and were approved by DHS as a childcare provider. (Recreation)
- **Expanding Preschool Programs:** Conestoga and the Nature Center are working to expand preschool programs to serve additional youth in February. (Recreation)
- **Mobile Recreation:** Mobile recreation programs continues to offer important recreation options for families. The program took a short hiatus mid-December and will begin again in mid-January. (Recreation)
- **FAWN Nature Kits:** Kits are on sale designed to awaken curiosity encourage exploration and connect people to nature. Kits are available online. (Recreation)
- **Nature Center Classes:** Online classes are starting in January, with two options for youth and a two-part birding program for adults. (Recreation)
- **Grant & Planning Projects:** Staff at closed facilities are working on supporting accounting staff on CARES grant funding auditing as well as translation of THPRD Web page, Virtual Recreation Center & other key THPRD documents. (Recreation)



## Staff Development and Updates

- **COVID-19 Health & Safety Update:** THPRD has recorded 84 employees impacted by COVID-19 between June 1 to December 15, 2020. Of those reported, six were positive COVID cases, 33 Symptomatic, and 45 Exposures. All reports indicate that transmission occurred from activities outside of THPRD, and no internal spread has occurred. During the same time-period, 25 known participants within 4 programs areas were impacted by COVID-19. Two were positive COVID cases, three were Symptomatic, and 21 Exposures. (Risk Management)
- **Trainings Attended:** Staff attended the Washington County Kids Provider Education Presentation: It Takes Two to Listen. This virtual event covered methods to strengthen connections and guide behavior through communication. Staff also attended the ORPA diversity seminar. (Recreation Department)
- **Internal All Abilities Inclusion Program:** Staff completed an update to the program providing templates and training for front-line supervisors, employees, and job applicants to use in requesting accommodation. The program was updated through an inclusive and trauma-informed lens. (Human Resources)
- **Morale and Team Building:** The Employee Support Team organized employee activities around the holidays to bring staff together including a virtual holiday luncheon. (Human Resources)

## Park Improvements and Facility Updates

- **Jackie Husen Dog Run:** With the one-year pilot project Park wrapping up in December, staff compiled public feedback and presented the information to the Parks & Facilities Advisory Committee for review. Following the review, the committee supported staff's recommendation and management approved that the dog run be added as a permanent amenity at the park. (Community Programs)
- **NW Quadrant Youth Athletic Field:** Staff issued a substantial completion and opened the park to the public. The project was a part of the 2008 Bond Measure. The new park will provide a multi-purpose youth athletic field, open space, perimeter pathway, picnic table, benches and shared parking at the adjacent Living Hope Church parking lot. (Design & Development)
- **New Park and Trail Names:** In January, the Board will consider new names for park & trail sites. THPRD has embarked on a process to name sites after the people, cultures, and natural features of our region. Names are meant to welcome and inspire us. These names were selected through an inclusive engagement process. The recommendations include: Pío Pío Park, Unity Park, Recuerdo Park, Reflections Plaza, Yoshihara Trail, Sato Trail, and Bethany Creek Greenway. (Design & Development)
- **ADA Upgrades:** Staff have completed more than 30 ADA projects at various facilities. Work is being done on fire alarm systems as well as updates to climate control systems. Additional ADA work includes: installing Braille signs, adjusting door sweeps, repositioning mirrors, adjusting the height of shower seats, modifying grab bars and replacement or repositioning of dispensers. (Maintenance)



## Sports

- **Polar Bear Series:** The Athletic Center will be hosting instructional sports classes at HMT. All classes include: baseball, basketball, cross country, volleyball and soccer will be held outside, rain or shine. (Sports)
- **FREE Fitness in the Park:** The series is starting again from mid-January to mid-March. (Sports & Recreation)



## Events

- **Grant Events Planning:** Staff are working on Community Psyche Grant events to be held after the first of the year including a Drive-In Bingo and a Valentine's Day weekend event... "For the Love of Trails" highlighting the Westside Trail Pedestrian & Bicycle Bridge project. (Community Programs)

FREE EVENT



# Drive In



**FREE!**  
Limited Spaces; First-Come, First-Serve  
Prizes will be awarded!

**Monday, January 25**  
**10 AM**  
Elsie Stuhr Center  
5550 SW Hall Blvd  
Beaverton, Oregon 97006

Grab your keys and drive on over to the Center's parking lot to play BINGO! We will provide the bingo cards, markers and of course the fun. Staff will be calling and runners will check your cards when your flag is raised indicating BINGO!



BINGO					INGO					
17	17	8	11	4	9	1	9			
36	36	18	23	54	17	1	17			
48	48	14	FREE SPACE	26	51	1	17			
48	40	28	63	55	69		51			
40	19	41	67	33	75		69			
19	41	10	30	30	75		75			



## Upcoming Community Events

### January

- **1/13:** Board of Directors Work Session • Online • 4:30 pm
- **1/13:** Board of Directors Regular Meeting • Online • 5:30 pm
- **1/16:** Celebrate MLK / Park Clean Up • Bethany Lake Park • 9 – 11:30 am
- **1/17:** Celebrate MLK / Park Clean Up • The Bluffs Park • 9 am – 1 pm
- **1/25:** Drive-In Bingo • Stuhr Center • 10 am
- **1/27:** Joint Advisory Committee Meeting



**Tualatin Hills Park and Recreation District**

**Monthly Capital Project Report**

**Estimated Cost vs. Budget**

**11/30/2020**

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

Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount	Budget Carryover to Current Year	New Funds Budgeted in Current Year	Cumulative Project Budget	Current Year Budget Amount	PRELIM Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
<b>GENERAL FUND</b>													
<b>CAPITAL OUTLAY DIVISION</b>													
<u>CARRY FORWARD PROJECTS</u>													
Financial Software	803,958	792,458	-	803,958	792,458	91,796	318,861	398,963	Award	809,620	717,824	(5,662)	74,634
Roof Repairs and Analysis	250,000	250,000	-	250,000	250,000	14,632	-	85,368	Award	100,000	85,368	150,000	164,632
Boiler	188,000	188,000	-	188,000	188,000	1,518	-	186,482	Award	188,000	186,482	-	1,518
Panic Hardware	17,738	17,738	-	17,738	17,738	-	-	17,738	Budget	17,738	17,738	-	-
Stuhr Center Boiler Chemical Feeder Pot	4,000	4,000	-	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Bridges & Boardwalks (3 sites)	1,133,000	567,792	-	1,133,000	567,792	461,476	46,950	520,842	Award	1,029,268	567,792	103,732	-
Drone	8,645	2,000	-	8,645	2,000	2,821	-	-	Complete	2,821	-	5,824	2,000
Pool Tank (CRAC)	268,083	268,083	195,000	463,083	463,083	125,856	2,411	334,816	Budget	463,083	337,227	-	125,856
Pool Tank and Deck (Raleigh Park)	980,000	-	-	980,000	-	1,015,711	645	-	Unbudgeted	1,016,356	645	(36,356)	(645)
Pump and Motor (4 sites)	73,000	73,000	20,000	93,000	93,000	-	-	93,000	Budget	93,000	93,000	-	-
Asphalt Pedestrian Pathways (3 sites)	560,000	525,000	-	560,000	525,000	-	250	299,750	Budget	300,000	300,000	260,000	225,000
Skate Park Mesh and Rails	20,000	17,900	2,100	22,100	20,000	3,000	-	19,100	Budget	22,100	19,100	-	900
Desktop Printers	67,000	5,000	-	67,000	5,000	-	-	5,000	Budget	5,000	5,000	62,000	-
Servers	37,000	20,500	-	37,000	20,500	16,476	-	20,500	Budget	36,976	20,500	24	-
LAN / WAN Equipment	5,000	5,000	-	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
ADA Improvements	90,000	80,000	-	90,000	80,000	19,081	3,431	67,489	Budget	90,000	70,919	-	9,081
<b>TOTAL CARRYOVER PROJECTS</b>	<b>4,505,424</b>	<b>2,816,471</b>	<b>217,100</b>	<b>4,722,524</b>	<b>3,033,571</b>	<b>1,752,366</b>	<b>372,548</b>	<b>2,058,047</b>		<b>4,182,962</b>	<b>2,430,595</b>	<b>539,562</b>	<b>602,976</b>
<u>ATHLETIC FACILITY REPLACEMENT</u>													
Tennis Court Resurface (2 sites)			97,000	97,000	97,000	-	-	97,000	Budget	97,000	97,000	-	-
Cricket Net			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Protective Net			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-	-
Parking Lot			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-	-
<b>TOTAL ATHLETIC FACILITY REPLACEMENT</b>			<b>137,000</b>	<b>137,000</b>	<b>137,000</b>	<b>-</b>	<b>-</b>	<b>137,000</b>		<b>137,000</b>	<b>137,000</b>	<b>-</b>	<b>-</b>
<u>PARK AND TRAIL REPLACEMENTS</u>													
Bridges and Boardwalks			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
Concrete Sidewalk Repair (4 sites)			91,000	91,000	91,000	-	-	91,000	Budget	91,000	91,000	-	-
Drinking Fountain and Pad (2 sites)			19,000	19,000	19,000	-	-	19,000	Budget	19,000	19,000	-	-
Irrigation Systems (4 sites)			75,000	75,000	75,000	-	-	47,500	Budget	47,500	47,500	27,500	27,500
Asphalt Pedestrian Pathways (6 sites)			144,000	144,000	144,000	-	-	93,000	Budget	93,000	93,000	51,000	51,000
Pedestrian Pathway Design			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
Pedestrian Pathway Preventative Maintenance			25,000	25,000	25,000	-	-	-	Deferred	-	-	25,000	25,000
Parking Lots (2 sites)			101,000	101,000	101,000	-	-	-	Deferred	-	-	101,000	101,000
ADA Swings (7 sites)			6,085	6,085	6,085	-	6,040	-	Complete	6,040	6,040	45	45
Playground Components			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
<b>TOTAL PARK AND TRAIL REPLACEMENTS</b>			<b>536,085</b>	<b>536,085</b>	<b>536,085</b>	<b>-</b>	<b>6,040</b>	<b>325,500</b>		<b>331,540</b>	<b>331,540</b>	<b>204,545</b>	<b>204,545</b>
<u>PARK AND TRAIL IMPROVEMENTS</u>													
Memorial Benches			8,000	8,000	8,000	-	-	8,000	Budget	8,000	8,000	-	-
<b>Subtotal Park and Trail Improvements</b>			<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>8,000</b>		<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>-</b>
Tualatin Watershed Improvement Grant - Bonnie Meadow Neighborhood Park Community Garden			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Reser Family Foundation Grant - Somerset West Playground Redevelopment			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-	-
Tualatin Watershed Improvement Grant - Northwest Quadrant Youth Athletic Field			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Local Government Grant Program - Highland Park			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
Capital Project Tourism Development - HMT Complex			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Local Government Grant Program - HMT Complex			600,000	600,000	600,000	-	-	600,000	Budget	600,000	600,000	-	-
Tourism Development - HMT Complex			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Tualatin River Environmental Enhancement - Irrigation Improvements			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
National Endowment for the Humanities - Nature Center Interpretative Signage			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Tualatin River Environmental Enhancement - Raleigh Park Creek Improvements			85,000	85,000	85,000	-	-	85,000	Budget	85,000	85,000	-	-
Land & Water Conservation Fund - Acquisition			750,000	750,000	750,000	-	-	750,000	Budget	750,000	750,000	-	-
Major Streets Transportation Improvement Program - Westside Trail Alignment Alternatives			200,000	200,000	200,000	-	-	200,000	Budget	200,000	200,000	-	-
Metro Nature in Neighborhoods - Fanno Creek Greenway Bridge Replacement			245,700	245,700	245,700	-	-	245,700	Award	245,700	245,700	-	-
Regional Flex Funds - Westside Trail Pedestrian & Bicycle Bridge			400,000	400,000	400,000	-	-	400,000	Budget	400,000	400,000	-	-
NW Quadrant Youth Athletic Field - Living Hope Driveway Funding			-	-	-	-	-	75,000	Unbudgeted	75,000	75,000	(75,000)	(75,000)
<b>Subtotal Park and Trail Improvements (Grant Funded)</b>			<b>2,815,700</b>	<b>2,815,700</b>	<b>2,815,700</b>	<b>-</b>	<b>-</b>	<b>2,890,700</b>		<b>2,890,700</b>	<b>2,890,700</b>	<b>(75,000)</b>	<b>(75,000)</b>
<b>TOTAL PARK AND TRAIL IMPROVEMENTS</b>			<b>2,823,700</b>	<b>2,823,700</b>	<b>2,823,700</b>	<b>-</b>	<b>-</b>	<b>2,898,700</b>		<b>2,898,700</b>	<b>2,898,700</b>	<b>(75,000)</b>	<b>(75,000)</b>
<u>CHALLENGE GRANTS</u>													
Program Facility Challenge Grants			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
<b>TOTAL CHALLENGE GRANTS</b>			<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>75,000</b>		<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>



**Tualatin Hills Park and Recreation District**

**Monthly Capital Project Report**

**Estimated Cost vs. Budget**

**11/30/2020**

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Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under Budget		
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	PRELIM Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Project Cumulative	Current Year
<b>BUILDING REPLACEMENTS</b>													
Natorium Lighting			-	-	-	-	27,243	-	Unbudgeted	27,243	27,243	(27,243)	(27,243)
Cardio and Weight Equipment			40,000	40,000	40,000	-	-	-	Deferred	-	-	40,000	40,000
Boiler Repairs			24,000	24,000	24,000	-	53	2,947	Budget	3,000	3,000	21,000	21,000
Roof Repairs			120,000	120,000	120,000	-	-	120,000	Budget	120,000	120,000	-	-
Roof Treatment (4 sites)			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Ergonomic Equipment/Fixtures			6,000	6,000	6,000	-	405	5,595	Budget	6,000	6,000	-	-
Lead Abatement and Paint			40,000	40,000	40,000	-	-	30,000	Budget	30,000	30,000	10,000	10,000
Community Event Furnishings			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Flooring and Partitions (2 sites)			86,000	86,000	86,000	-	-	15,000	Budget	15,000	15,000	71,000	71,000
Flooring Resurface			39,000	39,000	39,000	-	-	39,000	Budget	39,000	39,000	-	-
Duct Cleaning (2 sites)			11,200	11,200	11,200	-	-	11,200	Budget	11,200	11,200	-	-
Fan Bearing			2,500	2,500	2,500	-	-	2,500	Budget	2,500	2,500	-	-
Emergency Repairs			126,117	126,117	126,117	-	19,506	106,611	Budget	126,117	126,117	-	-
Boiler Cleaning			7,500	7,500	7,500	-	-	7,500	Budget	7,500	7,500	-	-
Lane Line Reels			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-	-
Thermal Pool Covers (2 sites)			56,000	56,000	56,000	-	-	57,120	Budget	57,120	57,120	(1,120)	(1,120)
Underwater Lights			35,000	35,000	35,000	-	-	20,000	Budget	20,000	20,000	15,000	15,000
Ventilation Systems			-	-	-	-	54,467	10,604	Unbudgeted	65,071	65,071	(65,071)	(65,071)
<b>TOTAL BUILDING REPLACEMENTS</b>			<b>613,317</b>	<b>613,317</b>	<b>613,317</b>	<b>-</b>	<b>101,673</b>	<b>448,078</b>		<b>549,751</b>	<b>549,751</b>	<b>63,566</b>	<b>63,566</b>
<b>ADA PROJECTS</b>													
ADA Improvement - Mid-block Crossings at Waterhouse Trail			25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-	-
ADA Improvement - Other			25,000	25,000	25,000	-	4,042	20,958	Budget	25,000	25,000	-	-
<b>TOTAL ADA PROJECTS</b>			<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>4,042</b>	<b>45,958</b>		<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAY DIVISION</b>	<b>4,505,424</b>	<b>2,816,471</b>	<b>4,452,202</b>	<b>8,957,626</b>	<b>7,268,673</b>	<b>1,752,366</b>	<b>484,303</b>	<b>5,988,283</b>		<b>8,224,952</b>	<b>6,472,586</b>	<b>732,674</b>	<b>796,087</b>
<b>INFORMATION SERVICES DEPARTMENT</b>													
<b>INFORMATION TECHNOLOGY REPLACEMENTS</b>													
AEDs			9,000	9,000	9,000	-	175	8,825	Budget	9,000	9,000	-	-
Desktop Replacement			27,000	27,000	27,000	-	25,545	9,605	Award	35,150	35,150	(8,150)	(8,150)
Key Card Readers			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
LAN / WAN Equipment			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
Network Servers			42,000	42,000	42,000	-	-	42,000	Budget	42,000	42,000	-	-
Security Cameras			45,000	45,000	45,000	-	-	45,000	Budget	45,000	45,000	-	-
Storage Array			90,000	90,000	90,000	-	-	90,000	Budget	90,000	90,000	-	-
<b>TOTAL INFORMATION TECHNOLOGY REPLACEMENTS</b>			<b>228,000</b>	<b>228,000</b>	<b>228,000</b>	<b>-</b>	<b>25,720</b>	<b>210,430</b>		<b>236,150</b>	<b>236,150</b>	<b>(8,150)</b>	<b>(8,150)</b>
<b>TOTAL INFORMATION SYSTEMS DEPARTMENT</b>			<b>228,000</b>	<b>228,000</b>	<b>228,000</b>	<b>-</b>	<b>25,720</b>	<b>210,430</b>		<b>236,150</b>	<b>236,150</b>	<b>(8,150)</b>	<b>(8,150)</b>
<b>MAINTENANCE DEPARTMENT</b>													
<b>FLEET REPLACEMENTS</b>													
10K Trailer (2)			30,000	30,000	30,000	-	-	30,000	Budget	30,000	30,000	-	-
Aerator (2)			14,000	14,000	14,000	-	-	14,000	Budget	14,000	14,000	-	-
Brush Cutter			3,000	3,000	3,000	-	-	3,000	Budget	3,000	3,000	-	-
Cordless Backpack Blowers (electric)			8,820	8,820	8,820	-	888	7,932	Budget	8,820	8,820	-	-
eWorkman (2)			30,000	30,000	30,000	-	-	30,000	Budget	30,000	30,000	-	-
Full Size Pick Up (PCC)			38,000	38,000	38,000	-	-	38,000	Budget	38,000	38,000	-	-
High Production Mower - Unit 7650			120,000	120,000	120,000	-	113,648	-	Complete	113,648	113,648	6,352	6,352
Minibus			37,000	37,000	37,000	-	-	37,000	Budget	37,000	37,000	-	-
Plate Compactor			1,500	1,500	1,500	-	-	1,500	Budget	1,500	1,500	-	-
Pressure Washer			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Small Tractor for Jenkins Estate			28,000	28,000	28,000	-	-	28,000	Budget	28,000	28,000	-	-
Tractor			45,000	45,000	45,000	-	-	45,000	Budget	45,000	45,000	-	-
<b>TOTAL FLEET REPLACEMENTS</b>			<b>359,320</b>	<b>359,320</b>	<b>359,320</b>	<b>-</b>	<b>114,536</b>	<b>238,432</b>		<b>352,968</b>	<b>352,968</b>	<b>6,352</b>	<b>6,352</b>
<b>TOTAL MAINTENANCE DEPARTMENT</b>	<b>-</b>	<b>-</b>	<b>359,320</b>	<b>359,320</b>	<b>359,320</b>	<b>-</b>	<b>114,536</b>	<b>238,432</b>		<b>352,968</b>	<b>352,968</b>	<b>6,352</b>	<b>6,352</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>4,505,424</b>	<b>2,816,471</b>	<b>5,039,522</b>	<b>9,544,946</b>	<b>7,855,993</b>	<b>1,752,366</b>	<b>624,559</b>	<b>6,437,145</b>		<b>8,814,070</b>	<b>7,061,704</b>	<b>730,876</b>	<b>794,289</b>

**Tualatin Hills Park and Recreation District**

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<b>SDC FUND</b>													
<b>LAND ACQUISITION</b>													
Land Acq - N. Bethany Comm Pk	1,965,800	1,965,800	1,250,000	3,215,800	3,215,800	-	1,335	3,214,465	Budget	3,215,800	3,215,800	-	-
Subtotal Land Acq-N Bethany Comm Pk	1,965,800	1,965,800	1,250,000	3,215,800	3,215,800	-	1,335	3,214,465		3,215,800	3,215,800	-	-
Land Acq - N Bethany Trails	455,000	455,000	750,000	1,205,000	1,205,000	-	13,659	1,191,341	Budget	1,205,000	1,205,000	-	-
Subtotal Land Acq-N Bethany Trails	455,000	455,000	750,000	1,205,000	1,205,000	-	13,659	1,191,341		1,205,000	1,205,000	-	-
Land Acq - Bonny Slope West Neighborhood Park	1,500,000	1,500,000	-	1,500,000	1,500,000	-	2,298	1,497,703	Budget	1,500,000	1,500,000	-	-
Subtotal Land Acq-Bonny Slope West Neighborhood Park	1,500,000	1,500,000	-	1,500,000	1,500,000	-	2,298	1,497,703		1,500,000	1,500,000	-	-
Land Acq - Bonny Slope West Trails	-	-	250,000	250,000	250,000	-	-	250,000	Budget	250,000	250,000	-	-
Subtotal Land Acq-Bonny Slope West Trails	-	-	250,000	250,000	250,000	-	-	250,000		250,000	250,000	-	-
Land Acq - S Cooper Mtn Trail	535,000	535,000	500,000	1,035,000	1,035,000	-	-	1,035,000	Budget	1,035,000	1,035,000	-	-
Subtotal S Cooper Mtn Trail	535,000	535,000	500,000	1,035,000	1,035,000	-	-	1,035,000		1,035,000	1,035,000	-	-
Land Acq - S Cooper Mtn Nat Ar	846,000	846,000	-	846,000	846,000	-	-	846,000	Budget	846,000	846,000	-	-
Subtotal S Cooper Mtn Nat Ar	846,000	846,000	-	846,000	846,000	-	-	846,000		846,000	846,000	-	-
Land Acq - Neighborhood Parks - S Cooper Mtn	6,495,000	6,495,000	1,500,000	7,995,000	7,995,000	-	35,537	7,959,463	Budget	7,995,000	7,995,000	-	-
Subtotal Neighborhood Parks - S Cooper Mtn	6,495,000	6,495,000	1,500,000	7,995,000	7,995,000	-	35,537	7,959,463		7,995,000	7,995,000	-	-
Land Acq - Neighborhood Parks - Infill Areas	-	-	1,600,000	1,600,000	1,600,000	-	11,096	1,588,904	Budget	1,600,000	1,600,000	-	-
Sub total Neighborhood Parks Infill Areas	-	-	1,600,000	1,600,000	1,600,000	-	11,096	1,588,904		1,600,000	1,600,000	-	-
<b>TOTAL LAND ACQUISITION</b>	<b>11,796,800</b>	<b>11,796,800</b>	<b>5,850,000</b>	<b>17,646,800</b>	<b>17,646,800</b>	<b>-</b>	<b>63,925</b>	<b>17,582,875</b>	<b>-</b>	<b>17,646,800</b>	<b>17,646,800</b>	<b>-</b>	<b>-</b>
<b>DEVELOPMENT/IMPROVEMENT PROJECTS</b>													
Bethany Creek Trail #2, Segment #3 - Design & Development	1,845,000	1,561,250	-	1,845,000	1,561,250	625,399	508,840	710,761	Award	1,845,000	1,219,601	-	341,649
Building Expansion - site to be determined	995,000	995,000	-	995,000	995,000	-	-	995,000	Budget	995,000	995,000	-	-
Cedar Mill Creek Community Trail Segment #4 Master Planning and Desig	300,000	299,500	-	300,000	299,500	1,789	47	298,164	Budget	300,000	298,211	-	1,289
Dog Parks - expansions and new sites	70,000	44,000	26,000	96,000	70,000	6,152	16,694	53,306	Budget	76,152	70,000	19,848	-
Fanno Creek Trail Seg. #5 - Scholls Ferry Rd. to 92 Ave.	-	-	250,000	250,000	250,000	-	491	249,509	Budget	250,000	250,000	-	-
Highland Park - Design and Permitting	420,000	375,000	-	420,000	375,000	65,215	44,680	310,104	Budget	420,000	354,785	-	20,215
MTIP Grant Match - Beaverton Crk. Trail Land Acq./ROW	247,000	235,000	-	247,000	235,000	20,741	16,557	209,702	Budget	247,000	226,259	-	8,741
MTIP Grant Match - Westside Trail, Segment 18	3,459,820	426,320	-	3,459,820	426,320	3,928,371	142	342,820	Award	4,271,333	342,962	(811,513)	83,358
Natural Area Master Plan	100,000	100,000	-	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Neighborhood Park Construction - Highland Park (NWQ -6)	-	-	1,620,000	1,620,000	1,620,000	-	-	1,620,000	Budget	1,620,000	1,620,000	-	-
Neighborhood Park Master Planning - North Bethany (NWQ -8)	-	-	55,000	55,000	55,000	-	-	55,000	Budget	55,000	55,000	-	-
Neighborhood Park Master Planning - So Cooper Mtn (SWQ-6)	-	-	135,000	135,000	135,000	-	-	135,000	Budget	135,000	135,000	-	-
North Bethany Park and Trail Development - Proj. Mgmt.	141,000	50,000	-	141,000	50,000	181,125	13,124	36,876	Award	231,125	50,000	(90,125)	(0)
North Bethany Park and Trail Improvements	338,000	200,000	-	338,000	200,000	167,519	-	170,481	Budget	338,000	170,481	-	29,519
NW Quadrant New Neighborhood Park #4 Development (Bonnie Meadow)	2,320,000	2,285,000	-	2,320,000	2,285,000	62,985	841,295	1,415,720	Award	2,320,000	2,257,015	-	27,985
NW Quadrant New Neighborhood Park Development (Crowell) Marty Ln	2,100,000	58,500	-	2,100,000	58,500	1,775,416	11,942	46,558	Award	1,833,916	58,500	266,084	-
RFFA Active Transportation Project Readiness Match - Westside Trail, Hw	215,000	100,000	-	215,000	100,000	186,165	94	38,732	Award	224,991	38,826	(9,991)	61,174
So. Cooper Mtn Park and Trail Development - Project Mgmt.	50,000	49,500	-	50,000	49,500	7,042	18,681	24,276	Budget	50,000	42,958	-	6,542
Somerset West Park - Additional funding for bond project	-	-	220,000	220,000	220,000	-	-	220,000	Award	220,000	220,000	-	-
SW Quadrant Neighborhood Park #5 Master Planning	275,000	267,500	-	275,000	267,500	3,386	81	267,419	Award	270,886	267,500	4,114	-
Trail Development - 155th Ave Wetlands	-	-	500,000	500,000	500,000	-	2,652	497,348	Budget	500,000	500,000	-	-
Nghbd Pk MP-Lombard Baker SEQ2	-	-	38,500	38,500	38,500	-	9,370	29,130	Budget Trf	38,500	38,500	-	-
Conn OR Grnt Mtch-Watrhse 4	-	-	-	-	-	-	1,295	-	Complete	1,295	1,295	(1,295)	(1,295)
Cedar Hills Pk-addtl bond fdg	-	-	65,000	65,000	65,000	-	6,015	58,985	Budget Trf	65,000	65,000	-	-
Undesignated Projects	-	-	7,843,408	7,843,408	7,843,408	-	-	7,843,408	Budget	7,843,408	7,843,408	-	-
<b>TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS</b>	<b>12,875,820</b>	<b>7,046,570</b>	<b>10,752,908</b>	<b>23,628,728</b>	<b>17,799,478</b>	<b>7,031,305</b>	<b>1,492,001</b>	<b>15,728,299</b>	<b>-</b>	<b>24,251,606</b>	<b>17,220,300</b>	<b>(622,878)</b>	<b>579,178</b>
<b>GRAND TOTAL SDC FUND</b>	<b>24,672,620</b>	<b>18,843,370</b>	<b>16,602,908</b>	<b>41,275,528</b>	<b>35,446,278</b>	<b>7,031,305</b>	<b>1,555,926</b>	<b>33,311,174</b>	<b>-</b>	<b>41,898,406</b>	<b>34,867,100</b>	<b>(622,878)</b>	<b>579,178</b>

**Tualatin Hills Park and Recreation District**

**Monthly Bond Capital Projects Report**

**Estimated Cost vs. Budget**

**Through 11/30/2020**

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	of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
<b>BOND CAPITAL PROJECTS FUND</b>														
<b><u>New Neighborhood Parks Development</u></b>														
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>
UND	Authorized Use of Savings from Bond Issuance 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>
<b><u>Renovate &amp; Redevelop Neighborhood Parks</u></b>														
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	Somersset West Park	1,028,200	120,124	1,148,324	454,121	533,273	987,394	543,740	Award	1,531,134	(382,810)	-33.3%	86.0%	64.5%
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>3,292,634</b>	<b>533,273</b>	<b>3,825,908</b>	<b>543,740</b>		<b>4,369,648</b>	<b>(422,139)</b>	<b>-10.7%</b>	<b>96.9%</b>	<b>87.6%</b>
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	422,139	422,139	-	-	-	-	N/A	-	422,139	n/a	n/a	n/a
	<b>Total Renovate &amp; Redevelop Neighborhood Parks</b>	<b>3,727,213</b>	<b>642,435</b>	<b>4,369,648</b>	<b>3,292,634</b>	<b>533,273</b>	<b>3,825,908</b>	<b>543,740</b>		<b>4,369,648</b>	<b>-</b>	<b>0.0%</b>	<b>87.6%</b>	<b>87.6%</b>
<b><u>New Neighborhood Parks Land Acquisition</u></b>														
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>
UND	Authorized Use of Savings from New Community Park Land Acquisition Category	-	1,655,521	1,655,521	-	-	-	-	N/A	-	1,655,521	n/a	n/a	n/a
UND	Authorized Use of Savings from Community Center / Community Park Land Acquisition Category	-	715,099	715,099	-	-	-	-	N/A	-	715,099	n/a	n/a	n/a
	<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>
<b><u>New Community Park Development</u></b>														
SW	SW Quad Community Park & Athletic Field	7,711,500	343,963	8,055,463	10,520,819	-	10,520,819	151,550	Complete	10,672,369	(2,616,906)	-32.5%	130.6%	98.6%
	<b>Sub-total New Community Park Development</b>	<b>7,711,500</b>	<b>343,963</b>	<b>8,055,463</b>	<b>10,520,819</b>	<b>-</b>	<b>10,520,819</b>	<b>151,550</b>		<b>10,672,369</b>	<b>(2,616,906)</b>	<b>-32.5%</b>	<b>130.6%</b>	<b>98.6%</b>
UND	Authorized use of savings from Bond Facility Rehabilitation category	-	1,300,000	1,300,000	-	-	-	-	N/A	-	1,300,000	n/a	n/a	n/a
UND	Authorized use of savings from Bond Administration (Issuance) category	-	932,655	932,655	-	-	-	-	N/A	-	932,655	n/a	n/a	n/a

**Tualatin Hills Park and Recreation District**

**Monthly Bond Capital Projects Report**

**Estimated Cost vs. Budget**

**Through 11/30/2020**

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	of Variance		
		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date					Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
	Outside Funding from Washington County / Metro													
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>2,960,869</b>	<b>10,672,369</b>	<b>10,520,819</b>	<b>-</b>	<b>10,520,819</b>	<b>151,550</b>		<b>10,672,369</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													
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	28,000	-	28,000	5,785	Establishment	33,785	(1,067)	-3.3%	85.6%	82.9%
NE	Cedar Mill Park	30,846	1,172	32,018	1,201	-	1,201	-	Complete	1,201	30,817	96.2%	3.8%	100.0%
NE	Jordan/Jackie Husen Park	308,460	8,961	317,421	36,236	-	36,236	-	Complete	36,236	281,185	88.6%	11.4%	100.0%
NW	NE/Bethany Meadows Trail Habitat Connection	246,768	16,178	262,946	-	-	-	-	On Hold	-	262,946	100.0%	0.0%	0.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	10,282	300	10,582	12,929	-	12,929	-	Complete	12,929	(2,347)	-22.2%	122.2%	100.0%
NW	Allenbach Acres Park	41,128	2,318	43,446	10,217	-	10,217	-	Complete	10,217	33,229	76.5%	23.5%	100.0%
NW	Crystal Creek Park	205,640	7,208	212,848	95,401	-	95,401	-	Complete	95,401	117,447	55.2%	44.8%	100.0%
NE	Foothills Park	61,692	1,172	62,864	46,178	-	46,178	-	Complete	46,178	16,686	26.5%	73.5%	100.0%
NE	Commonwealth Lake Park	41,128	778	41,906	30,809	-	30,809	-	Complete	30,809	11,097	26.5%	73.5%	100.0%
NW	Tualatin Hills Nature Park	90,800	2,323	93,123	27,696	-	27,696	-	Complete	27,696	65,427	70.3%	29.7%	100.0%
NE	Pioneer Park	10,282	254	10,536	9,421	-	9,421	-	Complete	9,421	1,115	10.6%	89.4%	100.0%
NW	Whispering Woods Park	51,410	914	52,324	48,871	-	48,871	-	Complete	48,871	3,453	6.6%	93.4%	100.0%
NW	Willow Creek Nature Park	20,564	389	20,953	21,877	-	21,877	-	Complete	21,877	(924)	-4.4%	104.4%	100.0%
SE	AM Kennedy Park	30,846	741	31,587	26,866	-	26,866	-	Complete	26,866	4,721	14.9%	85.1%	100.0%
SE	Camille Park	77,115	1,784	78,899	61,399	-	61,399	-	Complete	61,399	17,500	22.2%	77.8%	100.0%
SE	Vista Brook Park	20,564	897	21,461	5,414	-	5,414	-	Complete	5,414	16,047	74.8%	25.2%	100.0%
SE	Greenway Park/Koll Center	61,692	2,316	64,008	56,727	-	56,727	-	Complete	56,727	7,281	11.4%	88.6%	100.0%
SE	Bauman Park	82,256	2,024	84,280	30,153	-	30,153	-	Complete	30,153	54,127	64.2%	35.8%	100.0%
SE	Fanno Creek Park	162,456	6,736	169,192	65,147	-	65,147	-	Complete	65,147	104,045	61.5%	38.5%	100.0%
SE	Hideaway Park	41,128	1,105	42,233	38,459	-	38,459	-	Complete	38,459	3,774	8.9%	91.1%	100.0%
SW	Murrayhill Park	61,692	1,031	62,723	65,712	-	65,712	-	Complete	65,712	(2,989)	-4.8%	104.8%	100.0%
SE	Hyland Forest Park	71,974	1,342	73,316	65,521	-	65,521	-	Complete	65,521	7,795	10.6%	89.4%	100.0%
SW	Cooper Mountain	205,640	13,479	219,119	14	-	14	-	On Hold	14	219,105	100.0%	0.0%	100.0%
SW	Winkelman Park	10,282	241	10,523	5,894	-	5,894	-	Complete	5,894	4,629	44.0%	56.0%	100.0%
SW	Lowami Hart Woods	287,896	9,345	297,241	130,125	-	130,125	-	Complete	130,125	167,116	56.2%	43.8%	100.0%
SW	Rosa/Hazeldale Parks	28,790	722	29,512	12,754	-	12,754	-	Complete	12,754	16,758	56.8%	43.2%	100.0%
SW	Mt Williams Park	102,820	9,269	112,089	47,737	-	47,737	64,352	Establishment	112,089	-	0.0%	42.6%	42.6%
SW	Jenkins Estate	154,230	3,365	157,595	139,041	-	139,041	-	Complete	139,041	18,554	11.8%	88.2%	100.0%
SW	Summercrest Park	10,282	193	10,475	7,987	-	7,987	-	Complete	7,987	2,488	23.8%	76.2%	100.0%
SW	Morrison Woods	61,692	4,042	65,734	0	-	0	-	Cancelled	0	65,734	100.0%	0.0%	100.0%
UND	Interpretive Sign Network	339,306	9,264	348,570	326,776	-	326,776	-	Complete	326,776	21,794	6.3%	93.7%	100.0%
NW	Beaverton Creek Trail	61,692	4,043	65,735	-	-	-	-	On Hold	-	65,735	100.0%	0.0%	0.0%
NW	Bethany Wetlands/Bronson Creek	41,128	2,695	43,823	-	-	-	-	On Hold	-	43,823	100.0%	0.0%	0.0%
NW	Bluegrass Downs Park	15,423	1,010	16,433	-	-	-	-	On Hold	-	16,433	100.0%	0.0%	0.0%
NW	Crystal Creek	41,128	2,696	43,824	-	-	-	-	On Hold	-	43,824	100.0%	0.0%	0.0%
UND	Reallocation of project savings to new project budgets	-	(865,000)	(865,000)	-	-	-	-	Reallocation	-	(865,000)	100.0%	0.0%	0.0%
SE	Hyland Woods Phase 2	-	77,120	77,120	65,453	-	65,453	-	Complete	65,453	11,667	15.1%	84.9%	100.0%
SW	Jenkins Estate Phase 2	-	131,457	131,457	67,754	-	67,754	-	Complete	67,754	63,703	48.5%	51.5%	100.0%
NW	Somerset	-	161,030	161,030	49,000	-	49,000	112,030	Budget	161,030	-	0.0%	30.4%	30.4%
NW	Rock Creek Greenway	-	167,501	167,501	-	152	152	167,349	Establishment	167,501	-	0.0%	0.1%	0.1%

Tualatin Hills Park and Recreation District

Monthly Bond Capital Projects Report

Estimated Cost vs. Budget

Through 11/30/2020

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	of Variance		
		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date					Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
NW	Whispering Woods Phase 2	-	102,661	102,661	-	-	-	102,661	Budget	102,661	-	0.0%	0.0%	0.0%
SE	Raleigh Park	-	118,187	118,187	8,500	21,810	30,310	87,877	Site Prep	118,187	-	0.0%	25.6%	25.6%
NE	Bannister Creek Greenway/NE Park	-	80,798	80,798	17,284	6,134	23,419	57,379	Site Prep	80,798	-	0.0%	29.0%	29.0%
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	29,823	6,323	36,146	7,448	Establishment	43,594	(12,872)	-41.9%	117.7%	82.9%
UND	Restoration of new properties to be acquired	643,023	41,096	684,119	976	-	976	6,196	On Hold	7,172	676,947	99.0%	0.1%	13.6%
UND	Reallocation of project savings to new project budgets	-	(1,570,245)	(1,570,245)	-	-	-	-	Reallocation	-	(1,570,245)	100.0%	0.0%	0.0%
NE	NE Quadrant Property(Findley)	-	471,984	471,984	-	9,528	9,528	462,457	Budget	471,984	-	0.0%	2.0%	2.0%
NE	N. Johnson Greenway (Peterkort)	-	262,760	262,760	-	-	-	-	Cancelled	-	262,760	100.0%	0.0%	0.0%
NE	Commonwealth Lake Park	-	62,932	62,932	-	-	-	62,932	Budget	62,932	-	0.0%	0.0%	0.0%
SW	155th Wetlands	-	26,060	26,060	9,314	7,945	17,259	8,801	Award/Complete?	26,060	-	0.0%	66.2%	66.2%
SW	Bronson Creek New Properties	-	104,887	104,887	-	-	-	104,887	Budget	104,887	-	0.0%	0.0%	0.0%
SE	Fanno Creek Greenway	-	83,909	83,909	-	-	-	83,909	Award	83,909	-	0.0%	0.0%	0.0%
NW	HMT north woods and stream	-	52,176	52,176	14,863	3,652	18,514	33,662	Site Prep	52,176	-	0.0%	35.5%	35.5%
NE	Cedar Mill Creek Greenway	-	31,260	31,260	11,886	5,471	17,357	13,903	Site Prep	31,260	-	0.0%	55.5%	55.5%
SW	Fir Grove Park	-	25,908	25,908	14,369	-	14,369	11,539	Site Prep	25,908	-	0.0%	55.5%	55.5%
SW	HL Cain Wetlands	-	25,989	25,989	11,966	6,324	18,290	7,699	Site Prep	25,989	-	0.0%	70.4%	70.4%
NW	Bronson Creek Park	-	26,191	26,191	2,701	1,359	4,061	22,130	Site Prep	26,191	-	0.0%	15.5%	15.5%
SE	Center Street Wetlands Area	-	20,939	20,939	4,504	1,771	6,275	14,664	Site Prep	20,939	-	0.0%	30.0%	30.0%
SW	Tallac Terrace Park	-	10,511	10,511	-	-	-	-	Cancelled	-	10,511	100.0%	0.0%	0.0%
NE	Forest Hills Park	-	10,462	10,462	1,714	440	2,154	8,308	Site Prep	10,462	-	0.0%	20.6%	20.6%
UND	Arborist/Tree Management	-	297,824	297,824	83,643	21,395	105,038	192,786	Award	297,824	-	0.0%	35.3%	35.3%
NW	North Bethany Greenway	-	26,131	26,131	5,508	1,622	7,130	19,001	Site Prep	26,131	-	0.0%	27.3%	27.3%
NW	Willow Creek Greenway II	-	26,031	26,031	13,110	5,745	18,855	7,176	Site Prep	26,031	-	0.0%	72.4%	72.4%
NW	Westside Trail Segment 18	-	26,221	26,221	-	475	475	25,746	Budget	26,221	-	0.0%	1.8%	1.8%
SW	Westside Trail- Burntwood area	-	25,813	25,813	18,751	3,870	22,621	3,192	Site Prep	25,813	-	0.0%	87.6%	87.6%
NW	Waterhouse Trail	-	26,207	26,207	654	1,042	1,696	24,511	Site Prep	26,207	-	0.0%	6.5%	6.5%
	<b>Sub-total Natural Area Restoration</b>	<b>3,762,901</b>	<b>293,026</b>	<b>4,055,927</b>	<b>1,900,457</b>	<b>105,057</b>	<b>2,005,513</b>	<b>1,718,381</b>		<b>3,723,894</b>	<b>332,033</b>	<b>8.2%</b>	<b>49.4%</b>	<b>53.9%</b>
	Authorized Use of Savings for Natural Area Preservation - Land Acquisition	-	(294,557)	(294,557)	-	-	-	-	N/A	-	(294,557)	n/a	n/a	n/a
	<b>Total Natural Area Restoration</b>	<b>3,762,901</b>	<b>(1,531)</b>	<b>3,761,370</b>	<b>1,900,457</b>	<b>105,057</b>	<b>2,005,513</b>	<b>1,718,381</b>		<b>3,723,894</b>	<b>37,476</b>	<b>1.0%</b>	<b>53.3%</b>	<b>53.9%</b>
	<b>Natural Area Preservation - Land Acquisition</b>													
UND	Natural Area Acquisitions	8,400,000	447,583	8,847,583	9,070,732	63,085	9,133,817	8,323	Budget	9,142,140	(294,557)	-3.3%	103.2%	99.9%
	<b>Sub-total Natural Area Preservation - Land Acquisition</b>	<b>8,400,000</b>	<b>447,583</b>	<b>8,847,583</b>	<b>9,070,732</b>	<b>63,085</b>	<b>9,133,817</b>	<b>8,323</b>		<b>9,142,140</b>	<b>(294,557)</b>	<b>-3.3%</b>	<b>103.2%</b>	<b>99.9%</b>
UND	Authorized Use of Savings from Natural Area Restoration	-	294,557	294,557	-	-	-	-	N/A	-	294,557	n/a	n/a	n/a
	<b>Total Natural Area Preservation - Land Acquisition</b>	<b>8,400,000</b>	<b>742,140</b>	<b>9,142,140</b>	<b>9,070,732</b>	<b>63,085</b>	<b>9,133,817</b>	<b>8,323</b>		<b>9,142,140</b>	<b>-</b>	<b>0.0%</b>	<b>99.9%</b>	<b>99.9%</b>
	<b>New Linear Park and Trail Development</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	4,392,047	-	4,392,047	-	Complete	4,392,047	(509,061)	-13.1%	113.1%	100.0%
NW	Rock Creek Trail #5 & Allenbach, North Bethany #2	2,262,040	103,949	2,365,989	1,743,667	-	1,743,667	-	Complete	1,743,667	622,322	26.3%	73.7%	100.0%
UND	Miscellaneous Natural Trails	100,000	8,837	108,837	30,394	-	30,394	78,443	Budget	108,837	-	0.0%	27.9%	27.9%
NW	Nature Park - Old Wagon Trail	359,870	3,094	362,964	238,702	-	238,702	-	Complete	238,702	124,262	34.2%	65.8%	100.0%
NE	NE Quadrant Trail - Bluffs Phase 2	257,050	14,797	271,847	412,424	-	412,424	-	Complete	412,424	(140,577)	-51.7%	151.7%	100.0%
SW	Lowami Hart Woods	822,560	55,645	878,205	1,255,274	-	1,255,274	-	Complete	1,255,274	(377,069)	-42.9%	142.9%	100.0%
NW	Westside - Waterhouse Trail Connection	1,542,300	48,560	1,590,860	1,055,589	-	1,055,589	-	Complete	1,055,589	535,271	33.6%	66.4%	100.0%
	<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>14,736,676</b>	<b>-</b>	<b>14,736,676</b>	<b>78,443</b>		<b>14,815,119</b>	<b>690,235</b>	<b>4.5%</b>	<b>95.0%</b>	<b>99.5%</b>
	Authorized Use of Savings for Multi-field/Multi-purpose Athletic Field Development	-	(690,235)	(690,235)	-	-	-	-	N/A	-	(690,235)	n/a	n/a	n/a
	<b>Total New Linear Park and Trail Development</b>	<b>15,060,310</b>	<b>(245,191)</b>	<b>14,815,119</b>	<b>14,736,676</b>	<b>-</b>	<b>14,736,676</b>	<b>78,443</b>		<b>14,815,119</b>	<b>-</b>	<b>0.0%</b>	<b>99.5%</b>	<b>99.5%</b>
	<b>New Linear Park and Trail Land Acquisition</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>

**Tualatin Hills Park and Recreation District**

**Monthly Bond Capital Projects Report**

**Estimated Cost vs. Budget**

**Through 11/30/2020**

Quad -rant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance		of Variance	
		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				Est. Cost (Over) Under Budget	Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
<b>Multi-field/Multi-purpose Athletic Field Development</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 Way Park	514,100	4,791	518,891	407,340	-	407,340	-	Complete	407,340	111,551	21.5%	78.5%	100.0%
NW	New Fields in NW Quadrant - Living Hope	514,100	77,969	592,069	181,356	659,868	841,224	415,837	Award	1,257,061	(664,992)	-112.3%	142.1%	66.9%
NE	New Fields in NE Quadrant (Cedar Mill Park)	514,100	14,184	528,284	527,993	-	527,993	-	Complete	527,993	291	0.1%	99.9%	100.0%
SW	New Fields in SW Quadrant - MVCP	514,100	59,494	573,594	32,460	-	32,460	541,892	Budget	574,352	(758)	-0.1%	5.7%	5.7%
SE	New Fields in SE Quadrant (Conestoga Middle School)	514,100	19,833	533,933	548,917	-	548,917	-	Complete	548,917	(14,984)	-2.8%	102.8%	100.0%
<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>2,639,909</b>	<b>659,868</b>	<b>3,299,777</b>	<b>957,729</b>		<b>4,257,506</b>	<b>(962,034)</b>	<b>-29.2%</b>	<b>100.1%</b>	<b>77.5%</b>
UND	Authorized Use of Savings from New Linear Park and Trail Development category	-	690,235	690,235	-	-	-	-	N/A	-	690,235	n/a	n/a	n/a
UND	Authorized Use of Savings from Facility Rehabilitation category	-	244,609	244,609	-	-	-	-	N/A	-	244,609	n/a	n/a	n/a
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	27,190	27,190	-	-	-	-	N/A	-	27,190	n/a	n/a	n/a
<b>Total Multi-field/Multi-purpose Athletic Field Dev.</b>		<b>3,084,600</b>	<b>1,172,906</b>	<b>4,257,506</b>	<b>2,639,909</b>	<b>659,868</b>	<b>3,299,777</b>	<b>957,729</b>		<b>4,257,506</b>	<b>-</b>	<b>0.0%</b>	<b>77.5%</b>	<b>77.5%</b>
<b>Deferred Park Maintenance Replacements</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>
UND	Authorized Use of Savings from Facility Expansion & Improvements Category	-	200,634	200,634	-	-	-	-	N/A	-	200,634	n/a	n/a	n/a
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	170,485	170,485	-	-	-	-	N/A	-	170,485	n/a	n/a	n/a
<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>
<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 Somersset 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>

**Tualatin Hills Park and Recreation District**  
**Monthly Bond Capital Projects Report**  
**Estimated Cost vs. Budget**  
**Through 11/30/2020**

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	of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(1,300,000)	(1,300,000)	-	-	-	-	N/A	-	(1,300,000)	n/a	n/a	n/a
	<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>
UND	Authorized Use of Savings for Multi-field/Multi-purpose Athletic Field Development	-	(244,609)	(244,609)	-	-	-	-	N/A	-	(244,609)	n/a	n/a	n/a
	<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>
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(200,634)	(200,634)	-	-	-	-	N/A	-	(200,634)	n/a	n/a	n/a
	<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>
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	189,890	189,890	-	-	-	-	N/A	-	189,890	100.0%	n/a	n/a
	<b>Total ADA/Access Improvements</b>	<b>1,028,196</b>	<b>214,351</b>	<b>1,242,547</b>	<b>1,242,547</b>	<b>-</b>	<b>1,242,547</b>	<b>-</b>		<b>1,242,547</b>	<b>-</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
	<b>Community Center Land Acquisition</b>													
UND	Community Center / Community Park (SW Quadrant) (Hulse/BSD/Engel)	5,000,000	105,974	5,105,974	1,654,847	-	1,654,847	-	Complete	1,654,847	3,451,127	67.6%	32.4%	100.0%
UND	Community Center / Community Park (SW Quadrant) (Wenzel/Wall)	-	-	-	2,351,777	-	2,351,777	-	Complete	2,351,777	(2,351,777)	-100.0%	n/a	100.0%
	<b>Sub-total Community Center Land Acquisition</b>	<b>5,000,000</b>	<b>105,974</b>	<b>5,105,974</b>	<b>4,006,624</b>	<b>-</b>	<b>4,006,624</b>	<b>-</b>		<b>4,006,624</b>	<b>1,099,350</b>	<b>21.5%</b>	<b>78.5%</b>	<b>100.0%</b>
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>	<b>5,000,000</b>	<b>(993,376)</b>	<b>4,006,624</b>	<b>4,006,624</b>	<b>-</b>	<b>4,006,624</b>	<b>-</b>		<b>4,006,624</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>
	<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%

**Tualatin Hills Park and Recreation District**  
**Monthly Bond Capital Projects Report**  
**Estimated Cost vs. Budget**  
**Through 11/30/2020**

Quad-rant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance	of Variance	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date				Est. Cost (Over) Under Budget	Total Cost Variance to Budget		
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
ADM	Bond Accountant Personnel Costs	-	241,090	241,090	288,678	-	288,678	-	Complete	288,678	(47,588)	-19.7%	119.7%	100.0%
ADM	Deputy Director of Planning Personnel Costs	-	57,454	57,454	57,454	-	57,454	-	Complete	57,454	-	-100.0%	n/a	100.0%
ADM	Communications Support	-	50,000	50,000	12,675	-	12,675	37,325	Budget	50,000	-	0.0%	25.4%	25.4%
ADM	Technology Needs	18,330	-	18,330	23,952	-	23,952	-	Complete	23,952	(5,622)	-30.7%	130.7%	100.0%
ADM	Office Furniture	7,150	-	7,150	5,378	-	5,378	-	Complete	5,378	1,772	24.8%	75.2%	100.0%
ADM	Admin/Consultant Costs	31,520	-	31,520	48,093	-	48,093	-	Complete	48,093	(16,573)	-52.6%	152.6%	100.0%
ADM	Additional Bond Proceeds	-	1,507,717	1,507,717	-	-	-	-	Budget	-	1,507,717		0.0%	0.0%
	<b>Sub-total Bond Administration Costs</b>	<b>1,450,000</b>	<b>1,316,607</b>	<b>2,766,607</b>	<b>504,372</b>	<b>-</b>	<b>504,372</b>	<b>37,325</b>		<b>541,697</b>	<b>2,224,910</b>	<b>80.4%</b>	<b>18.2%</b>	<b>93.1%</b>
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(170,485)	(170,485)	-	-	-	-	N/A	-	(170,485)	n/a	n/a	n/a
UND	Authorized Use of Savings for New Neighborhood Parks Development Category	-	(173,175)	(173,175)	-	-	-	-	N/A	-	(173,175)	n/a	n/a	n/a
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(932,655)	(932,655)	-	-	-	-	N/A	-	(932,655)	n/a	n/a	n/a
UND	Authorized Use of Savings for ADA/Access Improvements Category	-	(189,890)	(189,890)	-	-	-	-	N/A	-	(189,890)	n/a	n/a	n/a
UND	Authorized Use of Savings for Renovate & Redevelop Neighborhood Parks	-	(422,139)	(422,139)	-	-	-	-	N/A	-	(422,139)	n/a	n/a	n/a
UND	Authorized Use of Savings for Multi-field/ Multi-purpose Athletic Field Dev.	-	(27,190)	(27,190)	-	-	-	-	N/A	-	(27,190)	n/a	n/a	n/a
	<b>Total Bond Administration Costs</b>	<b>1,450,000</b>	<b>(598,927)</b>	<b>851,073</b>	<b>504,372</b>	<b>-</b>	<b>504,372</b>	<b>37,325</b>		<b>541,697</b>	<b>309,376</b>	<b>36.4%</b>	<b>59.3%</b>	<b>93.1%</b>
	<b>Grand Total</b>	<b>100,000,000</b>	<b>4,632,386</b>	<b>104,632,386</b>	<b>99,427,464</b>	<b>1,361,282</b>	<b>100,788,746</b>	<b>3,496,687</b>		<b>104,285,534</b>	<b>346,852</b>	<b>0.3%</b>	<b>96.3%</b>	<b>96.6%</b>



**THPRD Bond Capital Program**  
**Funds Reprogramming Analysis - Based on Category Transfer Eligibility**  
**As of 11/30/2020**

	Category (Over) Under Budget
Limited Reprogramming	
Land: New Neighborhood Park	-
New Community Park	-
New Linear Park	-
New Community Center/Park	-
	-
	-
Nat Res: Restoration	37,476
Acquisition	-
	-
	37,476
All Other	
New Neighborhood Park Dev	-
Neighborhood Park Renov	-
New Community Park Dev	-
Community Park Renov	-
New Linear Parks and Trails	-
Athletic Field Development	-
Deferred Park Maint Replace	-
Facility Rehabilitation	-
ADA	-
Facility Expansion	-
Bond Admin Costs	309,376
	309,376
	309,376
<b>Grand Total</b>	<b>346,852</b>



**MEMORANDUM**

Date: December 23, 2020  
 To: Board of Directors  
 From: Lori Baker, Business Services Director/CFO  
 Re: **System Development Report for November 2020**

The Board of Directors approved a resolution implementing the System Development Charge program on November 17, 1998. Below please find the various categories for SDC's, i.e., Single Family, Multiple Family and Non-residential Development. Also listed are the collection amounts for both the City of Beaverton and Washington County, and the 1.6% handling fee for collections through November 2020. This report includes information for the program for fiscal year to date.

Current Rate per Unit		With 1.6% Discount		Current Rate per Unit		With 1.6% Discount	
<b>Single Family</b>				<b>Multi-Family</b>			
North Bethany	\$ 13,513.00	\$ 13,296.79	North Bethany	\$ 10,785.00	\$ 10,612.44		
Bonny Slope West	14,087.00	13,861.61	Bonny Slope West	11,251.00	11,070.98		
South Cooper			South Cooper				
Mountain	13,905.00	13,682.52	Mountain	11,097.00	10,919.45		
Other	11,895.00	11,704.68	Other	9,494.00	9,342.10		
<b>Accessory Dwelling</b>				<b>Non-residential</b>			
Other	6,776.00	6,667.58	Other	397.00	390.65		

<b>City of Beaverton Collection of SDCs</b>		<b>Gross Receipts</b>	<b>Collection Fee</b>	<b>Net Revenue</b>
45	Single Family Units	\$ 619,325.43	\$ 6,721.02	\$ 612,604.41
-	Single Family Units at \$489.09	-	-	-
212	Multi-family Units	1,980,524.64	32,203.65	1,948,320.99
-	Less Multi-family Credits	(167,058.30)	-	(167,058.30)
-	Accessory Dwelling Units	-	-	-
2	Non-residential	25,400.13	406.40	24,993.73
<b>259</b>		<b>\$ 2,458,191.90</b>	<b>\$ 39,331.07</b>	<b>\$ 2,418,860.83</b>

<b>Washington County Collection of SDCs</b>		<b>Gross Receipts</b>	<b>Collection Fee</b>	<b>Net Revenue</b>
180	Single Family Units	\$ 2,354,412.41	\$ 37,430.77	\$ 2,316,981.64
(18)	Less Credits	(237,384.07)	(3,859.90)	(233,524.17)
110	Multi-family Units	1,159,232.69	18,849.31	1,140,383.38
-	Less Credits	-	-	-
7	Accessory Dwelling Units	47,431.97	758.91	46,673.06
-	Non-residential	15,227.66	243.64	14,984.02
-	Processing fee for waived units	-	-	-
<b>279</b>		<b>\$ 3,338,920.66</b>	<b>\$ 53,422.73</b>	<b>\$ 3,285,497.93</b>

<b>Recap by Agency</b>		<b>Percent</b>	<b>Gross Receipts</b>	<b>Collection Fee</b>	<b>Net Revenue</b>
259	City of Beaverton	42.40%	\$ 2,458,191.90	\$ 39,331.07	\$ 2,418,860.83
279	Washington County	57.60%	3,338,920.66	53,422.73	3,285,497.93
<b>538</b>		<b>100.00%</b>	<b>\$ 5,797,112.56</b>	<b>\$ 92,753.80</b>	<b>\$ 5,704,358.76</b>

System Development Charge Report, November 2020

	Recap by Dwelling				Total
	Single Family	Multi-Family	ADU	Non-Resident	
City of Beaverton	45	212	-	2	259
Washington County	162	110	7	-	279
	<b>207</b>	<b>322</b>	<b>7</b>	<b>2</b>	<b>538</b>

**Total Receipts Fiscal Year to Date**

Gross Receipts	\$ 5,797,112.56	
Collection Fees	(92,753.80)	
	\$ 5,704,358.76	
Interest	\$ 121,909.72	\$ <b>5,826,268.48</b>

**Total Payments Fiscal Year to Date**

Refunds	\$ -	
Administrative Costs	(1,200.00)	
Project Costs -- Development	(1,492,000.64)	
Project Costs -- Land Acquisition	(63,925.23)	<b>(1,557,125.87)</b>
		\$ <b>4,269,142.61</b>

Beginning Balance 7/1/20	27,168,251.22
<b>Current Balance</b>	<b>\$ 31,437,393.82</b>

**Recap by Month, FY 2020/21**

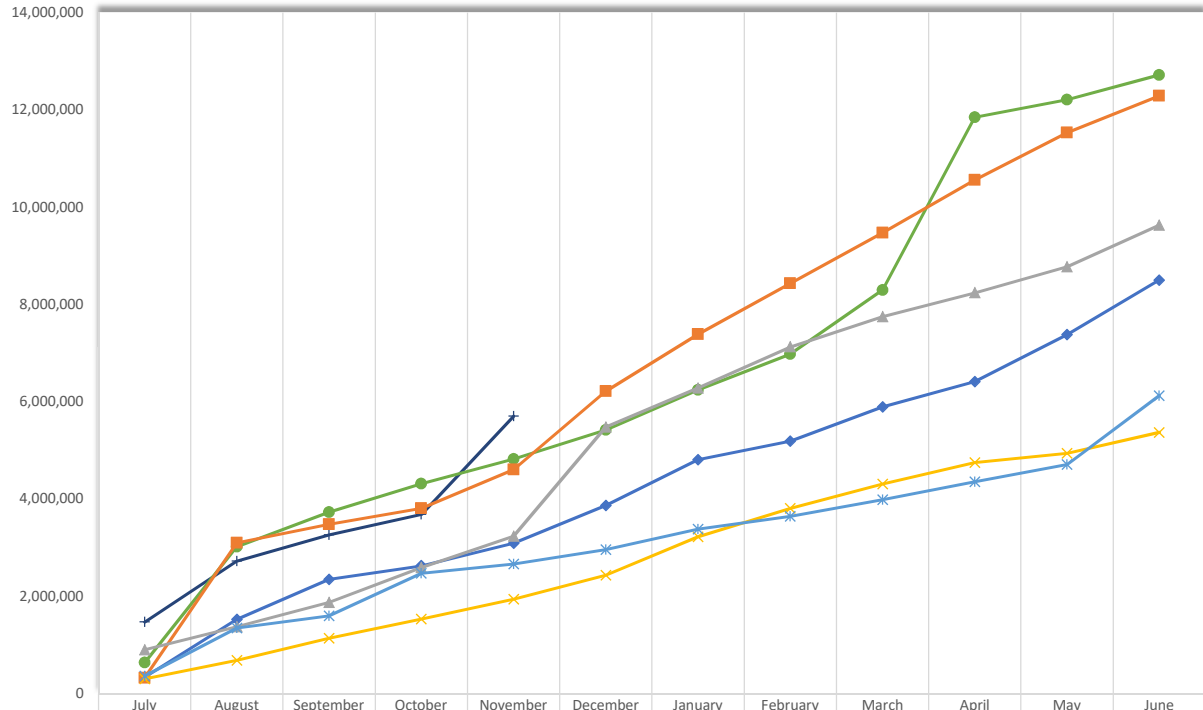
	Net Receipts	Expenditures	Interest	SDC Fund Total
July	\$ 1,474,029.05	\$ (336,745.01)	\$ 29,152.80	\$ 1,166,436.84
August	1,248,251.24	(186,571.28)	24,648.11	1,086,328.07
September	538,513.81	(312,712.12)	24,911.39	250,713.08
October	425,240.38	(334,905.46)	23,853.55	114,188.47
November	2,018,324.28	(386,192.00)	19,343.87	1,651,476.15
December	-	-	-	-
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
	<b>\$ 5,704,358.76</b>	<b>\$ (1,557,125.87)</b>	<b>\$ 121,909.72</b>	<b>\$4,269,142.61</b>

Beginning Balance 7/1/20	27,168,251.22
<b>Current Balance</b>	<b>\$ 31,437,393.82</b>

**Recap by Month, by Unit**

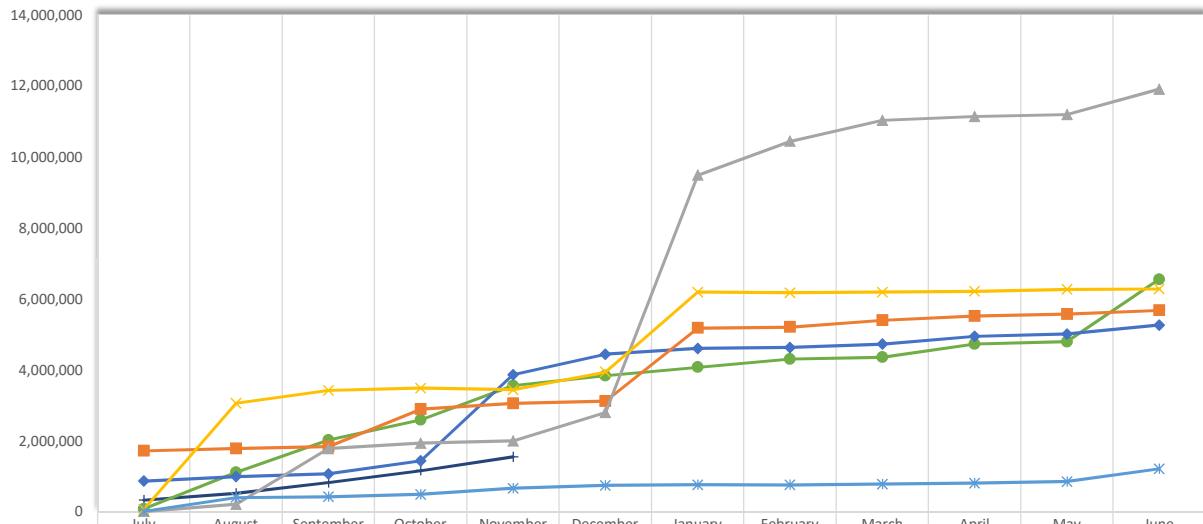
	Single Family	Multi-Family	Non-Residential	ADU	Total Units
July	41	98	-	2	141
August	43	72	-	2	117
September	41	-	-	1	42
October	31	-	2	2	35
November	51	152	-	-	203
December	-	-	-	-	-
January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
	<b>207</b>	<b>322</b>	<b>2</b>	<b>7</b>	<b>538</b>

### SDC NET RECEIPTS



	July	August	September	October	November	December	January	February	March	April	May	June
2020/21	1,474,029	2,722,280	3,260,794	3,686,034	5,704,359							
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
2020/21	336,745	523,316	836,028	1,170,934	1,557,126							
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