



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

**Board of Directors Regular Meeting
Tuesday, June 9, 2020**

**4:45 pm Executive Session
6:30 pm Regular Meeting**

AGENDA

1. Executive Session*
 - A. Legal
 - B. Land
2. Call Regular Meeting to Order
3. Action Resulting from Executive Session
4. [Proclamation: LGBTQ Pride Month](#)
5. Audience Time**
6. Board Time
 - A. Committee Liaisons Updates
7. Consent Agenda***
 - A. [Approve: Minutes of May 12, 2020 Regular Board Meeting](#)
 - B. [Approve: Monthly Bills](#)
 - C. [Approve: Monthly Financial Statement](#)
 - D. [Approve: Resolution Authorizing Issuance of Tax and Revenue Anticipation Notes for FY 2020/21](#)
8. Unfinished Business
 - A. [Update: System Development Charge Methodology: Residential Tiering](#)
 - B. [Information: General Manager's Report](#)
9. New Business
 - A. [Update: Summer Camps](#)
 - B. [Approve: Resolution Amending the District's Retirement Plan](#)
 - C. [Approve: Resolution Adopting District Individual Account Program Retirement Plan](#)
10. Adjourn

Due to the current State of Emergency as a result of the COVID-19 pandemic, the THPRD Board of Director's June 9, 2020 Regular Meeting will be conducted electronically. Live streaming of this meeting will be available at <https://youtu.be/pDyINFdXyxc> and also posted on the district's website at www.thprd.org

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

**** Audience Time / Public Testimony:** Testimony is being accepted for this meeting by email only. If you wish to submit testimony, please do so by 5 pm on June 9, 2020 to 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:** If you wish to speak on an agenda item on the Consent Agenda, you may be heard under Audience Time. Consent Agenda items will be approved without discussion unless there is a request to discuss a particular Consent Agenda item. The issue separately discussed will be voted on separately.

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



MEMO

DATE: June 5, 2020
TO: Board of Directors
FROM: Doug Menke, General Manager

RE: **Information Regarding the June 9, 2020 Board of Directors Meeting**

Agenda Item #4 – Proclamation: LGBTQ Pride Month

Attached please find a proclamation declaring the month of June as LGBTQ Pride Month.

Agenda Item #7 – Consent Agenda

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

Action Requested: Approve Consent Agenda Items #7A-D as submitted:

- A. [Approve: Minutes of May 12, 2020 Regular Board Meeting](#)
- B. [Approve: Monthly Bills](#)
- C. [Approve: Monthly Financial Statement](#)
- D. [Approve: Resolution Authorizing Issuance of Tax and Revenue Anticipation Notes for FY 2020/21](#)

Agenda Item #8 – Unfinished Business

A. [Update: System Development Charge Methodology: Residential Tiering](#)
Attached please find a memo presenting options and seeking board guidance on the potential for tiering residential system development charges (SDC).

B. [General Manager's Report](#)
Attached please find the General Manager's Report for the June regular board meeting.

Agenda Item #9 – New Business

A. [Summer Camps](#)
Attached please find a memo providing an update on the district's summer camp plans.

B. [Resolution Amending the District's Retirement Plan](#)
C. [Resolution Adopting District Individual Account Program Retirement Plan](#)
Attached please find a memo and resolutions requesting board amendment of the District's Retirement Plan and adoption of the Individual Account Program Retirement Plan.

Action Requested: Board of Director's approval of Resolution 2020-08, amending the Retirement Plan, and Resolution 2020-09, adopting the IAP Plan.

Other Packet Enclosures

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



TUALATIN HILLS PARK & RECREATION DISTRICT

PROCLAMATION

By the Board of Directors

WHEREAS, the Tualatin Hills Park & Recreation District (THPRD) is committed to ensuring all individuals have the opportunity to play, learn, and explore, and we are dedicated to diversity, equity, inclusion, and mutual respect for everyone we serve; and

WHEREAS, we believe everyone deserves to be treated with respect and dignity and our community is stronger with the inclusion of lesbian, gay, bisexual, transgender, and queer (LGBTQ) community members; and

WHEREAS, THPRD stands with LGBTQ community members and is committed to removing barriers to participation to ensure everyone feels welcome, included, and able to express themselves fully within THPRD parks and services; and

WHEREAS, we are committed to eradicating discrimination and helping bring opportunities for health and wellness, social equity, and access to safe parks and recreation for all;

NOW, THEREFORE, the Board of Directors of the Tualatin Hills Park & Recreation District does hereby declare the month of June 2020 as

LGBTQ PRIDE MONTH

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

Signed this 9th day of June, 2020.

Felicit Montebianco, President

Tya Ping, Secretary



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

A meeting of the Tualatin Hills Park & Recreation District Board of Directors was held electronically on Tuesday, May 12, 2020. Executive Session 6:00 pm; Regular Meeting 6:30 pm.

Present:

Felicita Monteblanco	President/Director
Tya Ping	Secretary/Director
Wendy Kroger	Secretary Pro-Tempore/Director
Heidi Edwards	Director
Ashley Hartmeier-Prigg	Director
Doug Menke	General Manager

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

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

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

The Executive Session is held under authority of ORS 192.660(2)(e) & (h).

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

Agenda Item #2 – Call Regular Meeting to Order

A Regular Meeting of the Tualatin Hills Park & Recreation District Board of Directors was called to order by President Felicita Monteblanco on Tuesday, May 12, 2020, at 6:30 pm.

Agenda Item #3 – Action Resulting from Executive Session

Ashley Hartmeier-Prigg moved that the board of directors authorize staff to acquire a trail easement in the northwest quadrant of the district for the \$186,775.99 discussed in executive session, using system development charge funds, subject to the standard due diligence review and approval by the general manager. Heidi Edwards seconded the motion. Roll call proceeded as follows:

Wendy Kroger	Yes
Tya Ping	Yes
Heidi Edwards	Yes
Ashley Hartmeier-Prigg	Yes
Felicita Monteblanco	Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #4 – Proclamations

A. National Water Safety Month

The board members read into the record a proclamation that the Tualatin Hills Park & Recreation District declares the month of May 2020 as National Water Safety Month.

B. Asian American and Pacific Islander Heritage Month

The board members read into the record a proclamation that the Tualatin Hills Park & Recreation District declares the month of May 2020 as Asian American and Pacific Islander Heritage Month.

Agenda Item #5 – Audience Time

Secretary Tya Ping read written testimony received into the record:

Rachael Duke, Executive Director for Community Partners for Affordable Housing (CPAH) provided written testimony as follows: The documented shortage of affordable housing continues to be one of the most challenging social issues that we face. THPRD has an opportunity to impact this in a significant way as System Development Charges (SDCs) have an enormous impact on the supply of affordable housing. These charges can total nearly \$1 million dollars for a single project, increasing the funding gap that a non-profit housing developer may be unable to fill. This can be enough to act as an impenetrable barrier to affordable housing development, limiting supply and the chance for some to have a safe, healthy and positive place to call home. The local support that SDC waivers demonstrates to other funders makes applications more competitive as we look for scarce state resources dedicated to affordable housing. Funding and stewarding the beautiful park system THPRD has developed can most likely be accomplished even with the impact of waiving SDCs. Public agencies, with the understanding that we are still working to create an equitable community, have historically found ways to avoid excluding lower income households from their services and benefits. If families are unable to afford to live in this community, they cannot benefit from the investment that THPRD is thoughtfully making.

Sheila Greenlaw-Fink, Executive Director for the Community Housing Fund (CHF) provided written testimony as follows: CPF would like to acknowledge the critical work that THPRD has been doing to establish a new framework for affordable housing SDC waivers. The benefits available to those who live and/or work within THPRD boundaries are significant and without a full or partial waiver of SDCs, many affordable housing developers will continue to be pushed outside THPRD's boundaries, where financial feasibility is easier to achieve. An equitable parks district must consider how it can balance the benefits it provides, with the tax and fee burdens it requires to develop and operate parks. The SDC fee waivers under consideration may be the most critical tool. To develop an affordable housing community, sponsors must work over several years to assemble anywhere between five to fifteen sources of funding to cover the cost of development. This leads to a situation where the challenges of paying out-of-district fees or commuting long distances into the district mean that many communities of color and families of modest means have not had the opportunity to access the amazing spaces and services offered by THPRD. Affordable housing sponsors compete for limited public and private funds, and while developing in a high-opportunity neighborhood with good access to parks contributes to successful applications, high soft costs such as SDCs will lower the chance of success. THPRD can help support the critically needed development of affordable homes by implementing a SDC fee waiver program. When thinking about how to target limited resources to achieve the greatest benefit, keep in mind that homes targeted to those at 30% of area median are a limited commodity, typically only made feasible when combined in a larger project with a majority of units serving slightly higher income households of up to 60% of median income. Regulated housing is needed across the spectrum and CHF would like to see meaningful support on a per project basis, and a program that is easy to understand and implement. CHF thanks THPRD for its important work on the SDC methodology which will benefit households in THPRD's district for generations to come.

President Monteblanco inquired of district staff regarding the SDC methodology update timeline.

- ✓ Jeannine Rustad, Planning Manager, noted that additional board presentations on this topic are expected in June and August, followed by board consideration of an affordable housing policy in late summer/early fall, and concluding with board adoption of an updated SDC methodology in the fall. A stakeholders list of interested parties is being kept informed of the progress and timeline.

Agenda Item #6 – Board Time

A. Committee Liaisons Updates

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

- The Parks & Facilities Advisory Committee members have been visiting parks and reporting back observations, comments and suggestions.
- The district's Fiduciary Committee has been meeting and the board can expect to see additional information at the June board meeting.

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

- Thanked district staff for their maintenance of parks, trails and natural areas.
- The Tualatin Hills Park Foundation will be meeting virtually next week.

Ashley Hartmeier-Prigg provided the following updates and comments during board time:

- Has been participating, along with President Monteblanco, on weekly calls with other Washington County elected officials to advocate for THPRD during this crisis. Senator Merkley's office recently reached out to acknowledge the district's advocacy efforts.
- Complimented the completion of the pool deck project at Raleigh Swim Center.

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

- Referenced the district's recent budget committee work session and complimented district staff's efforts in presenting thorough and clear information.
- Has been visiting THPRD parks with her family and is proud of the community for following the physical distancing rules and playground closures in effect.

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

- Appreciation for the board's advocacy efforts during this state of emergency, noting that it is one of the best ways for the board to help during this time, and that it is beneficial to continue to cultivate these relationships.
- Inquired about the status of the assistance fund that has been discussed for recently separated district employees.
 - ✓ General Manager Doug Menke provided an update, noting that unfortunately the district has been met with multiple obstacles in establishing such a fund. A third concept is currently being evaluated but does not appear to be promising.
 - ✓ Felicita requested that those with any ideas to please share them with Doug.

Agenda Item #7 – Consent Agenda

Wendy Kroger moved that the board of directors approve consent agenda items (A) Minutes of April 14, 2020 Regular Board Meeting, (B) Monthly Bills, and (C) Monthly Financial Statement, (D) NW Quadrant Youth Athletic Field Construction Contract, (E) Bethany Creek Trail #2 Segment 3 Construction Contract, (F) Neighborhood Park in the Bonnie Meadow Area Construction Contract, and (G) Somerset West Park Phase I Redevelopment Construction Contract. Ashley Hartmeier-Prigg seconded the motion. Roll call proceeded as follows:

Heidi Edwards Yes
Tya Ping Yes
Ashley Hartmeier-Prigg Yes
Wendy Kroger Yes
Felicita Monteblanco Yes

The motion was UNANIMOUSLY APPROVED.

Agenda Item #8 – New Business

A. COVID-19 Response Efforts

General Manager Doug Menke provided opening comments, noting how quickly circumstances have been changing since the board last met in April. Since the start of the COVID-19 state of emergency two months ago, the organization’s focus has been dominated by our pandemic response, ensuring the health and safety of our employees and the public we serve, and positioning the organization to weather this storm. Unfortunately, the district has experienced an unprecedented financial impact and has had to lay off and furlough many staff. He acknowledged this difficult transition and the loss to the organization, but also encouraged focus on the future in rebuilding the organization, including preparations for when we can welcome patrons, and hopefully displaced staff, back to the district. He noted that the focus of this evening’s presentation to the board will be the future and what is anticipated over the next few months, taking into consideration how the district’s plans fit within the governor’s reopening framework. While this is still an evolving situation, staff is confident in their ability to plan for some summer programming beginning this July. While these plans will be subject to the limitations of the state and the trajectory of the virus, all indications right now are that some form of summer camps and classes will be viable, and staff is optimistically planning to be ready.

Keith Hobson, Director of Business & Facilities, and Aisha Panas, Director of Park & Recreation Services, provided a detailed presentation regarding the district’s COVID-19 pandemic response efforts and planning for the future via a PowerPoint presentation, a copy of which was entered into the record, and which included information on the following topics:

- COVID-19 Data Modeling
- Estimated Financial Impacts of Closures
- Staffing Reductions
- Governor’s Reopening Framework
- Oregon Recreation & Park Association Reopening Guidance
- Federal Legislative Priorities
- District Six-Month Work Plan
 - Bond, SDC, Natural Area Restoration and Facility Projects
 - Initiatives, such as Community Visioning, SDC Methodology Update and implementation of the Enterprise Resource Planning system
 - Maintenance activities
 - Programs and events, including innovative programming, planning for future facility openings, and community events within existing restrictions
- Virtual Recreation Center
- Summer Camps Programming

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

Heidi Edwards thanked district staff for their focus on future programming, as well as for the creativity shown in bringing forward the virtual recreation center. In addition, she thanked district staff for the continued focus on Diversity, Equity, Inclusion and Access (DEIA) when evaluating decisions being made.

Tya Ping referenced Portland Parks & Recreation’s (PPR’s) decision to close all of their facilities and activities through the end of summer and asked for any insight behind this decision.

- ✓ General Manager Doug Menke provided a brief overview of PPR's budgetary issues prior to the pandemic, which are now being further exacerbated by additional reductions in various funding sources being experienced by all cities and counties in the region.
- ✓ Aisha added that PPR's focus over the summer will be providing meals in their parks along with some recreation, noting that three of their recreation centers are currently being utilized as homeless shelters. THPRD staff regularly communicates and collaborates with PPR staff. Aisha reiterated the aspect of this evening's presentation focusing on THPRD's summer programming efforts, noting that staff is optimistic that we will be able to move forward with a scaled approach that is able to increase in capacity as restrictions are lifted and once demand levels from the public are better understood.

Tya asked if THPRD will still coordinate with the Beaverton School District on their summer meal program this year.

- ✓ Aisha confirmed that staff has been in contact with the school district's nutrition services to start this discussion. Additional state guidance is expected in the next week regarding the distribution of food in such circumstances and groups gathering for these purposes.

Ashley Hartmeier-Prigg referenced recent data indicating a rise in COVID-19 cases over the weekend for both Multnomah and Washington Counties, noting that the community must stay diligent in practicing physical distancing guidelines and other safety measures in order to be able to enter into Phase 1 reopening procedures. She hopes to be able to see the district's work come to fruition sooner rather than later.

Ashley thanked district staff for considering DEIA when making decisions related to the pandemic. She inquired how the district is going to enable equitable access for summer registration this year taking into consideration how limited the capacity will be for programs.

- ✓ Aisha responded that in addition to the innovative programming teams operating, there is also a staff team focused on registration. This team is currently discussing how the district will deliver a new registration strategy in light of the condensed summer activities being offered. One key component has been a focus on the continuation of Centro de Bienvenida, modified for the current environment. Feedback and suggestions will also be sought via the upcoming community outreach focus groups and town hall.

Wendy Kroger thanked district staff for their efforts and leadership during this challenging time and remarked on the difficulty of separating from so many district staff. She also complimented the district's collaboration with other agencies, noting that it is a critical time for agencies to work together in order to make as big an impact as possible. She offered that the board members stand willing and ready to help in any way needed.

President Montebianco echoed the comments of thanks and appreciation shown for the district's leadership. She offered the board's assistance as needed in thanking the Visioning Task Force for their efforts, which will serve the district for some time to come despite the current complications arising from the pandemic. She also referenced previous discussion regarding the utilization of advisory committee members who might be interested in visiting parks and trails to serve as a resource on current park rules and physical distancing guidelines. Lastly, she, too, greatly appreciates the district's continued focus on racial equity.

- ✓ Holly Thompson, Communications Director, noted that the adoption of the district's Community Visioning plan has been delayed to August, in part to be able to have the opportunity to recognize the work of the Visioning Task Force members in person; this date is flexible as things change. Regarding registration, she provided a few of the current thoughts regarding how to offer Centro de Bienvenida in person, but physically distant, noting that staff does not intend to back down from the commitment to communities of color. She also explained that since the district's summer activities guide

had already been printed and distributed just prior to the pandemic, there is no longer funding available for a reissued guide. Communications staff is researching various activities guides from across the country to help develop an online guide that better reflects THPRD and is more accessible. An initial conceptual layout was provided in today's Employee Update newsletter. Lastly, Holly provided a detailed overview of the outreach efforts and focus groups being conducted on the topic of summer programming, including a focus group specifically for advisory committee members, and the board's town hall taking place next week. As we move forward, advisory committee members will also be asked about their interest in becoming park ambassadors.

B. General Manager's Report

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

- National Volunteer Month Recognition
 - Keith Watson, Community Programs Manager, noted that April is National Volunteer Month and provided a brief recognition in support of the many volunteers who contributed to THPRD over the course of the past year via a PowerPoint presentation, a copy of which was entered into the record.
- Partnerships to Address Homelessness
 - Sabrina Taylor Schmitt, Recreation Manager; Julie Rocha, Sports Manager; and, Holly Thompson, Communications Director, provided an update on the district's partnerships to address homelessness via a PowerPoint presentation, a copy of which was entered into the record.

Doug offered to answer any questions the board may have.

The board members offered compliments, words of encouragement, and thanked district staff for their efforts on these important initiatives.

Agenda Item #9 – Adjourn

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

Felicita Monteblanco, President

Tya Ping, Secretary

Recording Secretary,
Jessica Collins

Check #	Check Date	Vendor Name	Check Amount
81559	4/8/2020	COMMUNITY NEWSPAPERS INC	4,776.00
81842	4/8/2020	GRAPHIC INFORMATION SYSTEMS INC	485.00
		Advertising	\$ 5,261.00
81409	4/8/2020	HOME DEPOT CREDIT SERVICES	93.57
310781	4/15/2020	HAL'S CONSTRUCTION, INC.	20,000.00
		Capital Outlay - ADA Projects	\$ 20,093.57
ACH	4/1/2020	APPRAISAL & CONSULTING GROUP LLC	4,000.00
310790	4/17/2020	CHICAGO TITLE COMPANY OF OREGON	1,000.00
310830	4/22/2020	DONNERBERG ENTERPRISES LLC	1,500.00
		Capital Outlay - Bond - Land Acquisition	\$ 6,500.00
ACH	4/8/2020	TREECOLOGY INC	1,585.00
		Capital Outlay - Bond - Natural Resources Projects	\$ 1,585.00
ACH	4/22/2020	DAVID EVANS & ASSOCIATES, INC.	3,887.40
ACH	4/29/2020	AKS ENGINEERING & FORESTRY, LLC	68,005.20
		Capital Outlay - Bond - Youth Athletic Field Development	\$ 71,892.60
81502	4/8/2020	CDW GOVERNMENT INC	583.36
310832	4/22/2020	JOHNSON CONTROLS INC	107,342.13
		Capital Outlay - Building Improvements	\$ 107,925.49
81633	4/8/2020	FITNESS EQUIPMENT SPECIALIST	891.44
81839	4/8/2020	EZ EXCAVATOR	(33.68)
310779	4/15/2020	2KG CONTRACTORS, INC.	191,928.48
310780	4/15/2020	A-GAME COURTS	22,000.00
310783	4/15/2020	MID PAC CONSTRUCTION INC	12,827.00
310824	4/22/2020	2KG CONTRACTORS, INC.	77,212.57
310825	4/22/2020	A-GAME COURTS	70,130.00
ACH	4/22/2020	LOVETT INC	2,279.63
ACH	4/22/2020	PETERSON STRUCTURAL ENGINEERS INC	4,286.43
		Capital Outlay - Building Replacements	\$ 381,521.87
ACH	4/8/2020	CDW GOVERNMENT INC	15.08
		Capital Outlay - Drone	\$ 15.08
ACH	4/1/2020	TYLER TECHNOLOGIES INC	4,410.00
		Capital Outlay - ERP Software	\$ 4,410.00
ACH	4/8/2020	DELL MARKETING L P	5,922.54
		Capital Outlay - Information Technology Improvement	\$ 5,922.54
ACH	4/8/2020	DELL MARKETING L P	15,927.93
ACH	4/8/2020	DELL MARKETING L P	1,252.20
ACH	4/15/2020	COOK SECURITY GROUP	7,034.83
ACH	4/29/2020	COOK SECURITY GROUP	19,266.89
		Capital Outlay - Information Technology Replacement	\$ 43,481.85
ACH	4/8/2020	MACKAY & SPOSITO INC	1,050.00
		Capital Outlay - Park & Trail Improvements	\$ 1,050.00

Check #	Check Date	Vendor Name	Check Amount
81839	4/8/2020	EZ EXCAVATOR	1,091.68
		Capital Outlay - Park & Trail Replacements	\$ 1,091.68
310708	4/1/2020	PORTLAND VALUATION GROUP INC	5,450.00
81688	4/8/2020	AMERICAN REPROGRAPHICS COMPANY LLC	1,185.95
ACH	4/8/2020	GOODFELLOW BROS INC	234,930.46
310786	4/15/2020	WH PACIFIC, INC.	18,993.77
ACH	4/15/2020	APPRAISAL & CONSULTING GROUP LLC	1,200.00
ACH	4/22/2020	3 KINGS ENVIRONMENTAL	56,260.78
ACH	4/22/2020	AKS ENGINEERING & FORESTRY, LLC	5,700.00
ACH	4/22/2020	JACOBS ENGINEERING GROUP INC.	62,310.03
ACH	4/22/2020	MILLER NASH GRAHAM & DUNN LLP	4,940.00
		Capital Outlay - SDC - Park Development/Improvement	\$ 390,970.99
ACH	4/8/2020	JOHNSON, COREY	50.00
		Conferences	\$ 50.00
81745	4/8/2020	ORPA	4,500.00
		Dues & Memberships	\$ 4,500.00
310707	4/1/2020	PORTLAND GENERAL ELECTRIC	14,560.48
310752	4/8/2020	PORTLAND GENERAL ELECTRIC	18,613.11
310822	4/22/2020	PORTLAND GENERAL ELECTRIC	1,393.00
ACH	4/22/2020	PGE (CLEAN WIND)	1,867.08
311010	4/29/2020	PORTLAND GENERAL ELECTRIC	25,383.28
		Electricity	\$ 61,816.95
310686	4/1/2020	KAISER FOUNDATION HEALTH PLAN	287,761.89
310687	4/1/2020	MODA HEALTH PLAN INC	29,004.24
310690	4/1/2020	STANDARD INSURANCE CO	15,839.66
310693	4/1/2020	UNUM LIFE INSURANCE - LTC	2,374.40
ACH	4/13/2020	CHARLES SCHWAB & CO INC	4,953,000.00
ACH	4/15/2020	CHARLES SCHWAB & CO INC	337,268.58
		Employee Benefits	\$ 5,625,248.77
310688	4/1/2020	PACIFICSOURCE ADMINISTRATORS, INC.	3,910.06
310689	4/1/2020	PACIFICSOURCE ADMINISTRATORS, INC.	2,693.51
ACH	4/1/2020	MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY	15,368.60
ACH	4/1/2020	THPRD - EMPLOYEE ASSOCIATION	9,211.92
ACH	4/13/2020	CHARLES SCHWAB & CO INC	34,792.54
310777	4/15/2020	PACIFICSOURCE ADMINISTRATORS, INC.	3,229.28
ACH	4/15/2020	CHARLES SCHWAB & CO INC	34,986.55
ACH	4/15/2020	MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY	14,173.10
		Employee Deductions	\$ 118,365.56
310728	4/6/2020	GIRARD, MARK	1,829.52
		Employee Salaries	\$ 1,829.52

Check #	Check Date	Vendor Name	Check Amount
ACH	4/1/2020	NW NATURAL	2,643.42
81276	4/8/2020	NW NATURAL	10,327.39
ACH	4/8/2020	NW NATURAL	11,327.15
ACH	4/22/2020	NW NATURAL	6,814.70
ACH	4/29/2020	NW NATURAL	8,226.48
		Heat	\$ 39,339.14
311006	4/29/2020	BROWN & BROWN NORTHWEST	11,090.00
		Insurance	\$ 11,090.00
310696	4/1/2020	GARBARINO DISPOSAL & RECYCLING SERVICE, INC.	1,005.10
ACH	4/1/2020	RCO STEAM CLEANING INC	1,600.00
81275	4/8/2020	WASTE MANAGEMENT OF OREGON INC	829.90
81277	4/8/2020	GUARANTEED PEST CONTROL SERVICE CO INC	1,730.00
81419	4/8/2020	AMAZON.COM	62.95
81421	4/8/2020	TURF STAR INC	2,728.77
81576	4/8/2020	UNITED SITE SERVICES	6,085.00
ACH	4/15/2020	RCO STEAM CLEANING INC	1,600.00
ACH	4/22/2020	JOHNSON CONTROLS FIRE PROTECTION LP	5,239.40
		Maintenance Services	\$ 20,881.12
ACH	4/1/2020	WALTER E NELSON COMPANY	2,716.14
81409	4/8/2020	HOME DEPOT CREDIT SERVICES	1,236.70
81416	4/8/2020	STAPLES BUSINESS ADVANTAGE	3,455.32
81419	4/8/2020	AMAZON.COM	354.67
81506	4/8/2020	POOL & SPA HOUSE INC	1,194.24
81517	4/8/2020	EWING IRRIGATION PRODUCTS INC	2,322.16
81549	4/8/2020	TARGET SPECIALTY PRODUCTS	1,318.80
81563	4/8/2020	STEP FORWARD ACTIVITIES, INC.	2,121.59
81778	4/8/2020	AIR GAS NORPAC INC	5,608.52
ACH	4/8/2020	WALTER E NELSON COMPANY	2,413.00
ACH	4/15/2020	WALTER E NELSON COMPANY	1,510.57
		Maintenance Supplies	\$ 24,251.71
81419	4/8/2020	AMAZON.COM	374.36
		Miscellaneous Other Services	\$ 374.36
81269	4/8/2020	AT&T MOBILITY	172.92
81419	4/8/2020	AMAZON.COM	334.65
81502	4/8/2020	CDW GOVERNMENT INC	476.80
		Office Supplies	\$ 984.37
310756	4/8/2020	QUADIENT FINANCE USA INC	3,000.00
ACH	4/8/2020	SIGNATURE GRAPHICS	524.19
		Postage	\$ 3,524.19
81559	4/8/2020	COMMUNITY NEWSPAPERS INC	298.75
81842	4/8/2020	GRAPHIC INFORMATION SYSTEMS INC	814.00
ACH	4/8/2020	SIGNATURE GRAPHICS	85,166.00
		Printing & Publication	\$ 86,278.75

Check #	Check Date	Vendor Name	Check Amount
310688	4/1/2020	PACIFICSOURCE ADMINISTRATORS, INC.	967.75
ACH	4/8/2020	BRIAN C JACKSON ARCHITECT LLC	11,000.00
310782	4/15/2020	MARK SHERMAN CONSULTING LLC	1,973.00
ACH	4/22/2020	MILLER NASH GRAHAM & DUNN LLP	8,436.00
ACH	4/29/2020	PROVIDENCE HEALTH & SERVICES OREGON	3,998.25
		Professional Services	\$ 26,375.00
310710	4/1/2020	TRAFFIC SAFETY SUPPLY CO INC	1,579.92
81270	4/8/2020	COMCAST CABLE	31.68
81409	4/8/2020	HOME DEPOT CREDIT SERVICES	79.89
81419	4/8/2020	AMAZON.COM	519.55
81559	4/8/2020	COMMUNITY NEWSPAPERS INC	95.00
81633	4/8/2020	FITNESS EQUIPMENT SPECIALIST	371.25
ACH	4/8/2020	CDW GOVERNMENT INC	5,978.50
ACH	4/8/2020	TRUVIEW BSI, LLC	2,027.10
ACH	4/29/2020	ADELANTE MUJERES	10,202.00
		Program Supplies	\$ 20,884.89
310793	4/17/2020	Jungkind, Rose	2,304.00
310794	4/17/2020	Layton, Shirley	1,422.00
311027	4/29/2020	Briscoe, Kathy	1,207.00
311058	4/29/2020	LeBrun, Susan	1,580.00
		Refund for District Credit Balance	\$ 6,513.00
81275	4/8/2020	WASTE MANAGEMENT OF OREGON INC	5,578.60
		Refuse Services	\$ 5,578.60
310831	4/22/2020	HARSCH INVESTMENT PROPERTIES LLC	3,518.00
		Rental Facility	\$ 3,518.00
ACH	4/8/2020	CDW GOVERNMENT INC	281.76
		Small Furniture & Equipment	\$ 281.76
310697	4/1/2020	GRUNOW, KYLIE	1,500.00
ACH	4/1/2020	SMITH DAWSON & ANDREWS	3,000.00
81270	4/8/2020	COMCAST CABLE	91.94
81514	4/8/2020	TECHNOLOGY INTEGRATION GROUP (TIG)	30,422.69
81599	4/8/2020	AVERTIUM LLC	4,000.00
310772	4/8/2020	ELEVATE TECHNOLOGY GROUP	2,925.00
ACH	4/8/2020	DELL MARKETING L P	7,099.50
ACH	4/8/2020	SMITH DAWSON & ANDREWS	3,000.00
ACH	4/8/2020	TRUVIEW BSI, LLC	966.75
ACH	4/22/2020	JOHNSON CONTROLS FIRE PROTECTION LP	5,572.00
311011	4/29/2020	AQUATIC HARVESTING	1,200.00
311013	4/29/2020	GRUNOW, KYLIE	1,500.00
		Technical Services	\$ 61,277.88
81502	4/8/2020	CDW GOVERNMENT INC	643.95
ACH	4/8/2020	JOHNSON, COREY	1,335.75
		Technical Training	\$ 1,979.70

Check #	Check Date	Vendor Name	Check Amount
81269	4/8/2020	AT&T MOBILITY	8,992.67
81270	4/8/2020	COMCAST CABLE	1,373.75
81502	4/8/2020	CDW GOVERNMENT INC	133.66
ACH	4/8/2020	ALLSTREAM BUSINESS US	5,698.72
ACH	4/29/2020	ALLSTREAM BUSINESS US	5,524.77
		Telecommunications	\$ 21,723.57
310705	4/1/2020	JOHN DEERE FINANCIAL	1,526.28
		Vehicle & Equipment Services	\$ 1,526.28
81966	4/8/2020	NORTHWEST AUTO ACCESSORIES INC	6,484.50
310770	4/8/2020	CARSON OIL INC	3,517.42
310785	4/15/2020	TUALATIN VALLEY WATER DISTRICT	3,440.04
		Vehicle Gas & Oil	\$ 13,441.96
81290	4/8/2020	BEAVERTON, CITY OF	2,929.71
81292	4/8/2020	BEAVERTON, CITY OF	1,212.55
81294	4/8/2020	BEAVERTON, CITY OF	1,085.27
81314	4/8/2020	BEAVERTON, CITY OF	2,677.58
81331	4/8/2020	BEAVERTON, CITY OF	1,198.80
81333	4/8/2020	BEAVERTON, CITY OF	1,728.53
81354	4/8/2020	TUALATIN VALLEY WATER DISTRICT	2,036.48
81355	4/8/2020	TUALATIN VALLEY WATER DISTRICT	1,385.43
81356	4/8/2020	TUALATIN VALLEY WATER DISTRICT	1,018.95
81361	4/8/2020	TUALATIN VALLEY WATER DISTRICT	1,016.68
81363	4/8/2020	TUALATIN VALLEY WATER DISTRICT	2,183.81
		Water & Sewer	\$ 18,473.79
		Grand Total	\$ 7,221,830.54



Tualatin Hills Park & Recreation District

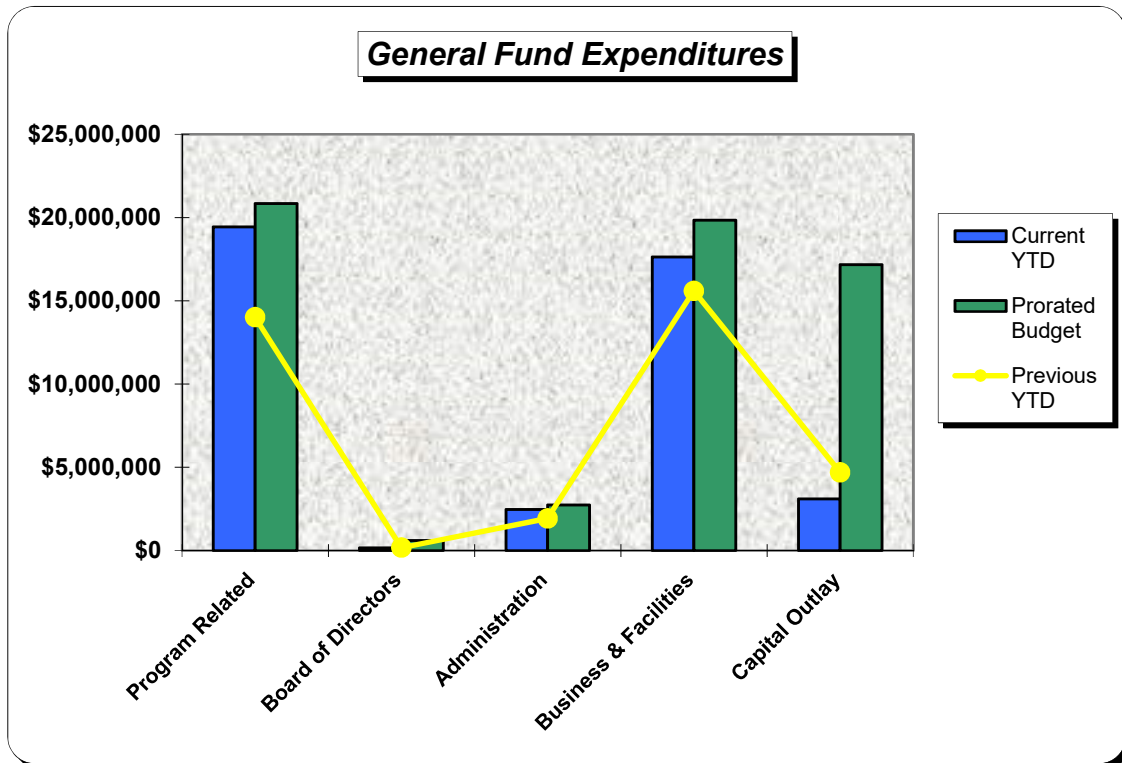
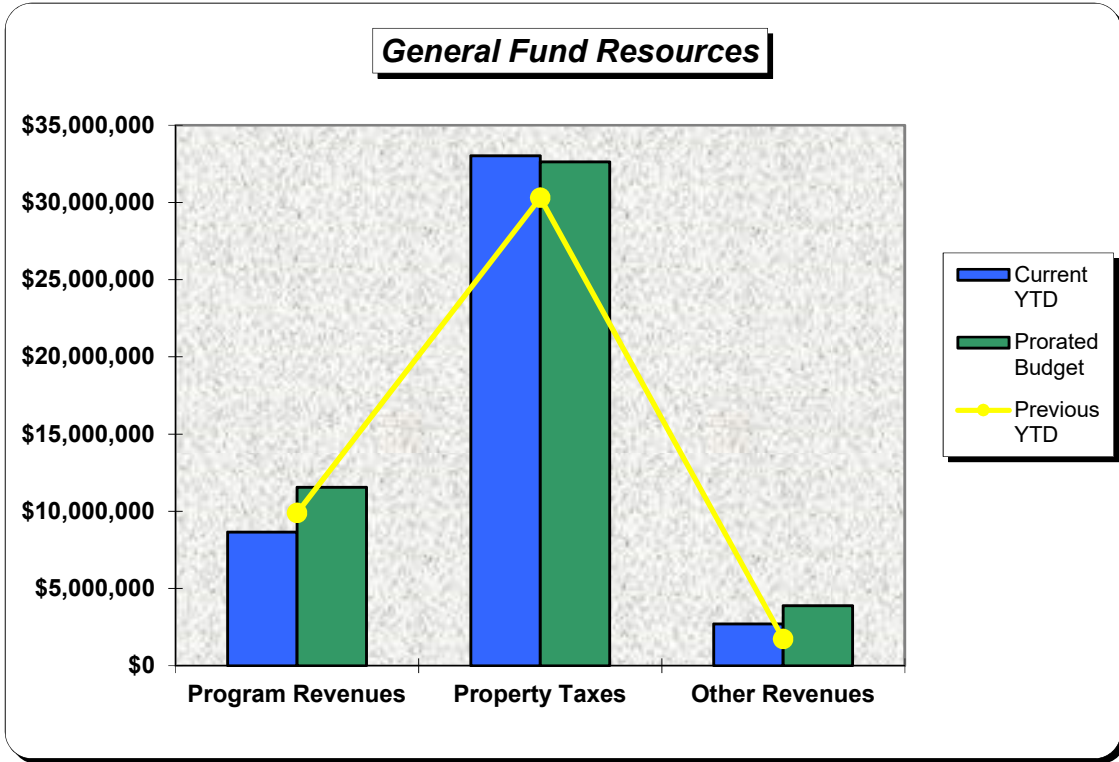
General Fund Financial Summary April, 2020

	ACTUAL		BUDGET		
	Current Month	Year to Date	Year to Date	% YTD Actual to Budget	Full Fiscal Year
Program Resources:					
Aquatic Centers	\$ 15,733	\$ 2,008,136	3,221,076	62.3%	\$ 3,819,780
Tennis Center	(5,681)	876,830	1,089,784	80.5%	1,208,172
Recreation Centers & Programs	8,398	4,123,161	5,365,609	76.8%	6,127,000
Sports Programs & Field Rentals	(11,480)	1,254,141	1,428,581	87.8%	1,911,530
Natural Resources	(15,708)	394,527	455,615	86.6%	524,924
Total Program Resources	(8,738)	8,656,796	11,560,666	74.9%	13,591,406
Other Resources:					
Property Taxes	48,002	33,008,481	32,615,178	101.2%	33,447,201
Interest Income	25,996	383,534	457,690	83.8%	590,000
Facility Rentals/Sponsorships	19,634	538,358	725,588	74.2%	928,110
Grants	358,416	1,367,467	2,329,605	58.7%	3,114,284
Miscellaneous Income	47,447	405,152	375,823	107.8%	400,000
Debt Proceeds	-	-	-	0.0%	8,000,000
Total Other Resources	499,495	35,702,992	36,503,883	97.8%	46,479,595
Total Resources	\$ 490,757	\$ 44,359,788	\$ 48,064,549	92.3%	\$ 60,071,001
Program Related Expenditures:					
Parks & Recreation Administration	101,427	676,601	717,845	94.3%	886,968
Aquatic Centers	770,648	4,151,028	4,510,968	92.0%	5,428,491
Tennis Center	244,134	1,308,544	1,364,402	95.9%	1,634,971
Recreation Centers	1,076,788	7,504,334	8,060,860	93.1%	9,726,713
Community Programs	149,859	642,773	718,909	89.4%	867,891
Athletic Center & Sports Programs	437,546	2,619,265	2,684,656	97.6%	3,309,931
Natural Resources & Trails	531,377	2,537,456	2,775,746	91.4%	3,409,956
Total Program Related Expenditures	3,311,779	19,440,001	20,833,385	93.3%	25,264,921
General Government Expenditures:					
Board of Directors	33,390	160,494	596,041	26.9%	867,956
Administration	649,559	2,470,815	2,742,764	90.1%	3,263,689
Business & Facilities	3,594,948	17,633,101	19,838,538	88.9%	24,467,908
Capital Outlay	554,857	3,105,681	17,164,571	18.1%	20,017,227
Contingency/Capital Replacement Reserve	-	-	-	0.0%	2,518,000
Total Other Expenditures:	4,832,754	23,370,091	40,341,915	57.9%	51,134,780
Total Expenditures	\$ 8,144,533	\$ 42,810,092	\$ 61,175,300	70.0%	\$ 76,399,701
Revenues over (under) Expenditures	\$ (7,653,776)	\$ 1,549,696	\$ (13,110,751)	-11.8%	\$ (16,328,700)
Beginning Cash on Hand		14,840,219	16,328,700	90.9%	16,328,700
Ending Cash on Hand		\$ 16,389,915	\$ 3,217,949	509.3%	\$ -

Tualatin Hills Park and Recreation District

General Fund Financial Summary

April, 2020





MEMO

DATE: May 22, 2020
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities

RE: **Resolution Authorizing Issuance of Tax and Revenue Anticipation Notes for FY 2020/21**

Introduction

The attached resolution authorizes the issuance of up to \$10,000,000 of short-term borrowing, in the form of Tax and Revenue Anticipation Notes (TRANS), to finance THPRD's operating cash flow during the 2020/21 fiscal year.

Background

Due to timing of cash flow generated by annual property taxes, THPRD traditionally requires short-term borrowing at the beginning of the fiscal year to meet its operating needs. Traditionally, THPRD has utilized TRANS as the vehicle for this type of short-term borrowing.

The Approved 2020/21 Budget includes appropriations for the cost of the borrowing, issuance cost and interest.

Proposal Request

Staff are requesting approval of the attached resolution which provides the authorization to negotiate and execute the sale of the TRANS to provide THPRD's interim funding needs. This resolution will authorize the general manager, the director of Business & Facilities or the chief financial officer, as Authorized Officer, to establish the interest rate and negotiate and execute the sale of these notes. Preliminary staff investigation has determined the interest rate of the TRANS will be approximately 0.97%, with an additional loan origination fee of 0.05%. This resolution has been reviewed by Mersereau and Shannon, THPRD's bond counsel.

Action Requested

Board of directors' approval of Resolution 2020-07 authorizing the issuance, sale, execution and delivery of Tax and Revenue Anticipation Notes in an amount not to exceed \$10,000,000, and related matters.

RESOLUTION 2020-07

A RESOLUTION OF THE TUALATIN HILLS PARK & RECREATION DISTRICT, WASHINGTON COUNTY, OREGON AUTHORIZING THE ISSUANCE, SALE, EXECUTION AND DELIVERY OF A TAX AND REVENUE ANTICIPATION NOTE, SERIES 2020, IN AN AMOUNT NOT TO EXCEED \$10,000,000, AND RELATED MATTERS.

The Board of Directors of Tualatin Hills Park & Recreation District, Washington County, Oregon (the "District"), determines as follows:

SECTION 1: FINDINGS

The Board of the District finds:

1. The District has or will adopt a budget for the 2020/21 fiscal year, providing for the collection of ad valorem property tax revenues and other revenues in an amount not less than \$12,500,000. Oregon law permits the issuance of a tax and revenue anticipation note in an amount which does not exceed 80% of the taxes or other revenues, except grant moneys, budgeted to be received during the period the tax and revenue anticipation note is outstanding, so long as the tax and revenue anticipation note matures no later than 13 months after the date of issuance. The District has or will certify a rate to the Assessor of Washington County, Oregon, in an amount that will produce not less than \$12,500,000 as ad valorem property taxes of the District for the 2020/21 fiscal year.
2. The District has or will provide for the issuance of a tax and revenue anticipation note in its duly adopted budget for the 2020/21 fiscal year.
3. It is in the best interest of the District to borrow money with the foregoing limitations, to meet current expenses by issuing its Tax and Revenue Anticipation Note, Series 2020, as provided in this resolution.

SECTION 2: NOTE AUTHORIZED

For the above purposes, the District shall issue an aggregate principal amount of not to exceed \$10,000,000 Tax and Revenue Anticipation Note, Series 2020 (the "Note") pursuant to ORS 287A.180. The Note shall be dated with the date specified by the Authorized Officer, shall mature not later than 13 months after the date of issuance, and shall bear interest payable at maturity at a rate to be established by the Authorized Officer. The Note may be issued as a single note, multiple notes or as a line of credit, shall be in denominations as specified in consultation with the purchaser of the Note and shall be issued as an obligation, the interest of which is not exempt from federal income tax.

SECTION 3: OPTIONAL PREPAYMENT

The Note shall be subject to optional prepayment prior to maturity as determined by the Authorized Officer and as permitted by the purchaser of the Note.

SECTION 4: PROVISION FOR PAYMENT OF NOTE AND SPECIAL ACCOUNT

The District covenants to budget and appropriate sufficient funds for the payment of the Note together with interest thereon to the date of maturity and payment of the Note. The District shall establish a separate Special Account to which the District shall deposit, by 30 days prior to the maturity date of the Note, ad valorem taxes or payment of revenues sufficient to pay the Note on their maturity date. Investment earnings, after full funding of principal and interest in the Special Account may be transferred to the District's general fund. For fiscal year 2020/21, the District shall appropriate as an interest expenditure, the interest due on the Note on maturity.

SECTION 5: SECURITY

The District's ad valorem property taxes subject to the limits of Article XI, Sections 11 and 11b of the Oregon Constitution and the full faith and credit of the District (including all legally available revenues in the District's General Fund) are hereby irrevocably pledged to the punctual payment of principal of and interest on the Note.

SECTION 6: NOTE PURCHASE AGREEMENT AND DISCOUNT

The General Manager, the Director of Business & Facilities, or the Chief Financial Officer (the "Authorized Officer"), is hereby authorized to negotiate and execute, on behalf of the District, a purchase agreement with the purchaser of the Note providing for the private negotiated sale of the Note. Any such agreement shall be consistent with the terms hereof and may allow for an origination fee. The terms of any such purchase agreement shall be binding upon the District when executed by the Authorized Officer.

SECTION 7: DEPOSIT OF PROCEEDS

The Note proceeds received by the District shall be deposited in the general fund of the District.

SECTION 8: FORM OF NOTE

The District may issue the Note as one or more typewritten notes or in the form of a line of credit and shall be in substantially the form approved by the Authorized Officer.

SECTION 9: EXECUTION

The Note shall be executed on behalf of the District with the manual signature of the Authorized Officer.

SECTION 10: AUTHORITY OF AUTHORIZED OFFICER

The Authorized Officer is hereby authorized to enter into any agreements and to execute any documents or certificates which may be required to issue, sell and deliver the Note in accordance with this Resolution.

ADOPTED by the Board of Directors of Tualatin Hills Park & Recreation District, Washington County, Oregon at a regular meeting this ___ day of _____ 2020.

TUALATIN HILLS PARK & RECREATION DISTRICT
WASHINGTON COUNTY, OREGON

By: _____
Felicit Montebianco, President

By: _____
Tya Ping, Secretary

ATTEST:

By: _____
Jessica Collins, Recording Secretary



MEMO

DATE: May 20, 2020
TO: Doug Menke, General Manager
FROM: Keith Hobson, Director of Business & Facilities
RE: **System Development Charge Methodology: Residential Tiering**

Introduction

Staff are presenting options and seeking board guidance on the potential for tiering residential system development charges (SDC). Specifically, staff are seeking consent from the board to proceed with the tiering structure presented in Table 1 for single-family homes and a flat fee for multi-family homes. Once staff has guidance from the board, staff will work with implementing jurisdictions to ensure implementing the tiering structure is feasible.

Staff are also presenting an update on the engagement process for the SDC methodology update.

Background

At the November 12, 2019 board meeting, staff presented a policy framework outline to guide an update of the district's SDC methodology. Policy issues outlined were affordable housing, potential scaling (tiering) of SDCs and level of service. At the December 10, 2019 work session, staff and its consultant, Deb Galardi, presented white papers on these three issues. Since then, staff and the consultant have been working to update the existing amenities list and 20-year capital improvement project list, and preparing the analysis of residential tiering for single- and multi-family housing using both square footage and number of bedrooms.

Staff also engaged with interested parties, comprised of affordable- and market-rate housing developers and providers, the Home Builders Association (HBA), the City of Beaverton and Washington County.

Residential Tiering Findings

Concerns going into the analysis of residential tiering included: (1) quality of available data; and (2) potential of adversely impacting family-sized, multi-family housing, particularly when using bedrooms to divide SDC tiers. The analysis undertaken over the past several months have kept these concerns in mind. Another objective in analyzing different tiering options was maintaining revenue neutrality - that is, balancing revenue between tiered and flat-fee SDC schemes. The basis of this neutrality is that the SDC fee is calculated by multiplying the fee-per-person times the average number of people per household. While a flat fee averages the number of people per household across a housing type, a tiered approach allocates the fee based on the size of housing.

Attachment 1 is a memorandum dated April 28, 2020 summarizing residential SDC scaling options. Key findings outlined in this memorandum include:

- Single-family occupancy has risen slightly since the 2016 SDC methodology update from 2.55 persons per household to 2.68.
- Multi-family occupancy has decreased slightly from 2.03 persons per household to 2.01.
- From an administrative perspective, limiting the number of tiers to three or four is easier to implement.
- A scaled approach based on either bedrooms or living areas for multi-family housing results in a higher SDC for multi-family, family-sized housing (i.e., 2-plus bedrooms and 1,000 square feet or more).
- There is sufficient data to defend bedroom or square-footage based tiering for single- and multi-family housing; however, multi-family tiering relies on data for the greater Portland area.

Feedback on Tiering Analysis

Attachment 1 was distributed to the interested parties group a week prior to the May 8, 2020 stakeholder meeting. This meeting, held via MS Teams, was attended by seven (7) market-rate housing providers and developers, four (4) affordable-housing providers, a representative of the HBA and four (4) jurisdictional partners. Notes of the May 8, 2020 meeting are provided in Attachment 2, and a feedback summary, with responses is provided in Attachment 3. Attachment 4 is a letter received from the HBA on May 20, 2020.

One key item of feedback was that in any of the square footage single-family tiers, the lowest tier represents less than 1% of housing built since 2010. To capture a more meaningful portion of housing, the consultant subsequently adjusted the tiers to those in Table 1. As with previous illustrations of tiering, these rates are based on the current cost per person. The analysis of the potential rates based on an updated 20-year capital improvement plan and updated population forecast is underway and will be brought to the board for discussion this summer.

TABLE 1: Proposed Residential Single-Family Tiering

Sample Single-Family Residential SDC Scaling 4-Tier Option(c) - Living Area

	Avg. Persons per Dwelling Unit	% Existing Average	Sample SDC/ Dwelling Unit	% of Structures Built since 2010 ¹
Current THPRD SDC (Districtwide)	2.55	100%	\$11,895	
Single Family Overall Average	2.68	105%	\$12,501	
4-Tier Square Footage Structure²				
<1,500 SQFT	2.12	83%	\$9,889	6%
1,500-2,499 SQFT	2.50	98%	\$11,662	43%
2,500-3,499 SQFT	2.85	112%	\$13,294	39%
>3,499 SQFT	3.05	120%	\$14,227	12%

¹ Washington County Assessor's Office

² For illustration only based on current THPRD SDC.

² Based on 2011 Oregon Housing Activity Survey & 2012 tax lot SQFT estimates for THPRD tax boundary from Washington County Assessor's Office

HBA Feedback

In conversations and its May 20 letter, the HBA raised three issues: (1) the district should not have different fee structures for single- and multi-family housing; (2) the district's SDCs are the highest in the region and we should take this opportunity to reexamine affordability for all

housing; and (3) we should consider deferring collection of SDCs until certificate of occupancy issuance. Each of these issues is addressed in turn below.

The ability to adopt different fee structures for single- and multi-family housing

SDC tier adoption is a policy decision to be made by the board. As noted above, there is sufficient statistical data to support this approach. Furthermore, there is no requirement that the district adopt the same structure for single- and multi-family housing. This, again, is a policy decision to be made taking into account the goals of the board. By way of example, other jurisdictions have either adopted or are considering different structures for residential SDCs:

- **Bend Parks & Recreation District** – single-family fees are based on square footage, while multi-family fees are based on the number of bedrooms. Implementation of the multi-family bedroom fee schedule will go into effect July 2020 and the single-family structure is set to follow later.
- **Portland Transportation SDC** – single-family fees are based on square footage (2 tiers), while multi-family fees are based on a flat fee per dwelling unit.
- **Portland Parks SDC** – both single- and multi-family fees are based on square footage tiering, with different rates for the central city and non-central city.
- **Newport Parks** – single-family fees are based on square footage, while multi-family fees are based on a flat fee per dwelling unit.
- **Clackamas County Transportation** – single-family fees are based on square footage, while multi-family fees are based on a flat fee per dwelling unit.
- **Eugene Parks** – the Eugene City Council was to consider the updated methodology in April, however the meeting was cancelled due to COVID-19. The methodology proposes multi-family fees based on bedrooms and single-family fees on square footage.

The District's SDC rates in comparison to other park providers in the region

While level of service will be discussed by the board at its August meeting, it is worth looking at how the district compares around the region. Attachment 5 contains a comparison chart, updated May 24, 2020. The district's single-family fees, including the overlay areas and base fees, are comparable to South Hillsboro, Lake Oswego and Portland's non-central city larger housing. The district's multi-family base rate is in the mid-range of multi-family SDC rates for the region. This summer, we will get to see how tiering with the district's updated 20-year capital improvement project list and population forecast compares to regional park and recreations SDCs.

SDC collection should be deferred until certificate of occupancy

Currently, the district's Administrative Procedures Guide (APG) allows for deferral of collection of SDCs in two instances (APG Section 5.D):

- 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; or
- 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.

Only two developers have taken advantage of the latter provision – REACH, for the Mary Ann, and CPAH, for Cedar Grove. No other developer has made a request for deferral.

One challenge for the district in deferring collection of SDCs is the fact that we are not a permitting agency. Thus, it would be easy for collection to be “missed.” In such instance, in the case of single-family housing, the district’s only recourse would be against the homeowner. Furthermore, county staff’s response to this request is that “*the County is strongly opposed to deferral of SDC payment for ADUs and single-family dwellings*” explaining that:

Occupancy should be limited to matters of building inspection. Requirements deferred until occupancy are often overlooked by the builder and homebuyer. Resolving deferrals can be problematic when the homebuyer has been promised a move-in date and there are outstanding requirements prior to occupancy. It puts the County in the untenable position of denying occupancy to a finished building until the deferrals are complete. This would increase the workload of administering SDCs when communicating with aggrieved buyers, allowing and tracking temporary certificates of occupancy, and setting up payment plans (Bancroft) for unexpected expenses. The difficulties described above are the reasons why the County TDT has to be paid at permit issuance (Attachment 4).

Similarly, conversations with Beaverton’s building department staff revealed that, while looking into the ability to defer collection of SDCs, it is not a favored approach.

General Feedback on Policy Issues

On March 25, 2020, staff provided the interested parties with a background memorandum on policy issues that will frame the SDC methodology update and inviting comments. Attachment 6 contains the cover email, memorandum and log of feedback received. Key feedback on affordable housing included:

- Support for 100% waivers at the 30% medium family income (MFI) level.
- Encouragement to make waivers broadly available (i.e., not limited to Metro bond affordable housing).
- Allow case-by-case decision on waiver percentage for housing at the 31-60% MFI level.
- Avoid any absolute requirement of public benefit, as affordable housing is a public benefit in and of itself.
- The county has questions over how waivers would be tracked. Staff anticipate holding several meetings with jurisdictional partners on the implementation of any waiver policy and tiered SDCs.

Proposal Request

Staff are presenting options and seeking board guidance on the potential for tiering residential SDCs. Specifically, staff are seeking consent from the board to proceed with the tiering structure presented in Table 1 for single-family homes and a flat fee for multi-family homes. Once staff has guidance from the board, staff will work with implementing jurisdictions to ensure implementing the tiering structure is feasible.

Benefits of Proposal

Providing guidance on tiering will allow staff to take the next steps of working with city and county staff on how to implement such a methodology and for staff to begin the calculation of SDCs under a tiered approach. Furthermore, tiering single-family SDCs better distributes the fees to where they are generated. A flat fee for multi-family housing avoids adversely impacting family-sized housing.

Potential Downside of the Proposal

A tiered approach may be more difficult for the city and county to implement.

Action Requested

No formal action is being requested. Staff are presenting options and seeking board guidance on the potential for tiering residential SDCs. Staff are seeking consent from the board to proceed with the tiering structure presented in Table 1 for single-family homes and a flat fee for multi-family homes. Once staff has guidance from the board, staff will work with implementing jurisdictions to ensure implementing the tiering structure is feasible.



Technical Memorandum

PREPARED FOR: Jeannine Rustad, Tualatin Hills Park and Recreation District

PREPARED BY: Deb Galardi, Galardi Rothstein Group
 Kristina Currans, Clifton-Currans, LLC

SUBJECT: Residential SDC Scaling Options

DATE: April 28, 2020

Introduction

The Tualatin Hills Park and Recreation District (District or THPRD) last updated its System Development Charges (SDCs) in 2016. The District is now reviewing the SDC methodology in the context of current policy objectives of achieving greater equity, while maintaining high quality park and recreation services. The methodology review is being conducted in two phases. The first phase focused on exploring key policy issues (residential tiering, level of service and affordable housing); the second phase (the current phase) includes development of the revised SDC project list and methodology options designed to address the policy issues identified in phase one.

This memorandum presents options for addressing one of the District's key policy issues: SDC scaling for residential land uses. For purposes of illustrating the potential impacts of applying the different scaling models, the District's current base SDC is used. Future memos will evaluate potential impacts to the SDCs from changes to the District's project list and planned levels of service.

Average Occupancy by Dwelling Type

Park SDCs are assessed residential developments based on the number of dwelling units and the estimated occupancy per dwelling. The District's current SDC is assessed uniformly to each *type* of dwelling unit (i.e., single family, multifamily), regardless of size. Table 1 shows the average occupancy (persons per household) by dwelling type based on the both the current SDC methodology and updated data sources.

As shown in Table 1, the District's current SDCs for single-family and multifamily residential dwelling units are based on average occupancy rates of 2.55 and 2.03 persons per household, respectively. Based on the updated analysis and data sources, the occupancy rate for single family is higher than the current rate (2.68), and the overall multifamily average is slightly lower (2.01).

When comparing the current and updated average occupancy rates, it is important to note that the estimates reflect different data sources and classification of certain dwelling types (namely, duplexes). The current methodology includes duplex in the single-family category, while the updated analysis defines single family as detached dwellings (excluding duplex).

Table 1

Comparison of Overall Average Occupancy Rates by Dwelling Type

	Current Methodology¹	Updated Analysis
Single Family²	2.55	2.68
Multifamily³	2.03	2.01

¹ THPRD Draft Report Parks System Development Charge Update (FCS Group, Adopted March 7, 2016)

² Updated Single Family based on Oregon Housing Activity Survey data within THPRD Tax boundary.

³ Updated Multifamily based on 2018 American Community Survey (ACS) Public Use Microdata Sample (PUMS) for greater Beaverton Area; dwellings 2 units and above

Single Family Residential Scaling

Analytical methods to support development of scaled residential SDCs based on number of bedrooms or square footage of dwelling units rely on data collected from regional or national surveys. While there are limitations in the available data (e.g., year, location, and sample size), the methods and data sources provide a reasonable basis upon which to base SDCs to meet local policy objectives.

The primary data sources used for the single-family analysis are the Oregon Household Activity Survey (OHAS) and tax lot information from the Washington County Assessor’s Office (Assessor’s Office). The OHAS survey includes information on the number of people per dwelling for a sample of households within the Washington County region¹. When spatially linked to Assessor’s Office data, the household occupancy can be associated with parcel-level information, such as building improvement square footage² and number of bedrooms.

The data were used to determine District-specific estimates of people per dwelling unit for different bedroom and square footage categories, as a basis for scaling the SDCs based on the size of the dwelling unit. The sections that follow present four different options for scaling single family residential SDC for the District: one option based on number of bedrooms, and three square footage options. To illustrate the potential impacts of each option, the current Districtwide SDC rate of \$11,895 per household is used. Sample SDCs for each size category reflect the occupancy rate relative to the existing overall single-family average of 2.55 persons per dwelling.

¹ Specifically, 465 observations within the District’s boundary are included.

² Building improvement square footage includes finished basement and attic area; excludes garages or structures outside the living area of the home.

Scaling Option 1: Number of Bedrooms

Table 2 shows the average persons per dwelling unit by bedroom category. Due to the limited number of OHAS observations for bedrooms fewer than two, households with two and fewer bedrooms are grouped into a single category. Similarly, the largest category includes households with four bedrooms and greater.

Table 2

Option 1: Single-Family Residential SDC Structure – Number of Bedrooms

	Avg. Persons per Dwelling Unit	% Existing Average	SDC per Dwelling Unit
Current THPRD SDC (Districtwide)¹	2.55	100%	\$11,895
Single Family Overall Average²	2.68	105%	\$12,501
Number of Bedrooms Category²			
2 or fewer Bedrooms	2.00	78%	\$9,329
3 Bedrooms	2.45	96%	\$11,429
4 + Bedrooms	3.12	122%	\$14,554

¹ Based on current SDC; includes duplex.

² Based on OHAS & tax lot data for THPRD Tax Boundary; excludes duplex.

Scaling Options 2-4: Size of Living Area

Park SDCs based on square feet (SQ FT) of living area are generally structured to include three or more categories or “tiers”. Selection of a tier structure (both number of tiers and cut-offs) involves both technical and policy considerations.

As was the case for bedroom categories, living area tiers consider available survey data within each range in order to provide sufficiently robust sample sizes for evaluation. Furthermore, consideration is given to whether there is sufficient information to statistically differentiate (with a high degree of confidence) the occupancy rates of the different categories.

Table 3 shows a 3-tier living area structure (Option 2). Selection of the lower tier threshold (1,250 SQ FT) was based on meeting minimal sample size criteria. Tiers 2 and 3 cut-offs were selected based on statistical differences in occupancy rates.

Table 3

Option 2: Single-Family Residential SDC Structure: 3-Tier Living Area Basis

	Avg. Persons per Dwelling Unit	% Existing Average	SDC per Dwelling Unit	% of Structures Built since 2010¹
Current THPRD SDC (Districtwide)	2.55	100%	\$11,895	
Single Family Overall Average	2.68	105%	\$12,501	
3-Tier Square Footage Structure²				
<1,250 SQFT	1.99	78%	\$9,283	<1%
1,250-3,000 SQFT	2.55	100%	\$11,895	72%
>3,000 SQFT	3.03	119%	\$14,134	28%

¹ Washington County Assessor's Office

² Based on OHAS & tax lot estimates for THPRD tax boundary from Washington County Assessor's Office.

Tables 4 and 5 show alternative 4-tier living area structures (single family scaling Options 3 and 4). Option 3 (presented in Table 4) is the same as Option 2, except with an additional tier added between 1,250 and 3,000 SQ FT. The cut-off for Tier 2 is 1,999 SQ FT.

Table 4

Option 3: Single-Family Residential SDC Structure: 4-Tier Living Area Basis

	Avg. Persons per Dwelling Unit	% Existing Average	SDC per Dwelling Unit	% of Structures Built since 2010¹
Current THPRD SDC (Districtwide)	2.55	100%	\$11,895	
Single Family Overall Average	2.68	105%	\$12,501	
4-Tier Square Footage Structure²				
<1,250 SQFT	1.99	78%	\$9,283	<1%
1,250-1,999 SQFT	2.19	86%	\$10,216	27%
2,000-2,999 SQFT	2.76	108%	\$12,875	45%
>3,000 SQFT	3.03	119%	\$14,134	28%

¹ Washington County Assessor's Office

² Based on OHAS & tax lot estimates for THPRD tax boundary from Washington County Assessor's Office

Option 4 (presented in Table 5) is similar to Option 3, except the ranges for tiers 2 and 3 are larger, and the cut-off for tier 3 is 3,499 SQ FT (up from 3,000 SQ FT in Options 2 and 3). As with the lowest tier (1,250 SQ FT), the highest tier at 3,499 SQ FT reflects the upper limit in order to maintain sufficient sample size.

Table 5

Option 4: Single-Family Residential SDC Structure: 4-Tier Living Area Basis

	Avg. Persons per Dwelling Unit	% Existing Average	SDC per Dwelling Unit	% of Structures Built since 2010¹
Current THPRD SDC (Districtwide)	2.55	100%	\$11,895	
Single Family Overall Average	2.68	105%	\$12,501	
4-Tier Square Footage Structure²				
<1,250 SQFT	1.99	78%	\$9,283	<1%
1,250-2,199 SQFT	2.30	90%	\$10,729	35%
2,200-3,499 SQFT	2.88	113%	\$13,434	53%
>3,499 SQFT	3.05	120%	\$14,227	12%

¹ Washington County Assessor's Office

² Based on OHAS & tax lot estimates for THPRD tax boundary from Washington County Assessor's Office

Additional Considerations

From an administrative perspective, limiting the number of tiers (to three or four) may be advantageous, and a preference for tier ranges and thresholds may relate to the distribution of homes being constructed. For each living area-based SDC option, the percent of structures built within each tier was estimated from Assessor's Office data, and tier differentials were adjusted so that revenue generation for each option approximates that from the current uniform SDC approach.

As shown in Table 4, the upper and lower tiers for Option 3 are estimated to capture approximately the same percent of homes constructed (28 percent). In Option 4 (Table 5), the upper tier is estimated to include only about 12 percent of constructed single family homes.

Multifamily Residential Scaling

As for single family, multifamily household size may be estimated based on the number of bedrooms or SQ FT of dwelling living space for purposes of SDC assessment. However, available data to support an analysis of multifamily household size differs from single family. Specifically, use of OHAS and Assessor's Office data is not feasible for multifamily housing. The OHAS survey provides *household*-level information. For multifamily, Assessor's Office data is provided at a *development*-level, which cannot be aligned with household information. And because the OHAS is a sample of households, the number of residents cannot be aligned with a specific development (because data may only be available for a small sample of households within larger developments).

United States Census data, specifically, from the American Community Survey (ACS) Public Use Microdata Sample (PUMS) for the greater Beaverton area³ may be used to estimate occupancy for multifamily residential dwelling units by number of *bedrooms*. However, multifamily occupancy data within the District service area are not available from the ACS PUMS dataset based on *living area*. Data on household occupancy by living area are available for a broader geographic area from the American Housing Survey (AHS) for the Portland area. The AHS cannot be disaggregated into specific zones or urban context designations (urban, suburban, rural, etc.).⁴

Scaling Options

The above data sources were analyzed to determine household occupancy for multifamily dwellings based on both number of bedrooms and living area categories. As with single family, the multifamily analysis (shown in Tables A-1 and A-2 in the Appendix) indicate that average household size increases as the size of the dwelling unit increases (based either on number of bedrooms or SQ FT).

While the options presented in Appendix A represent defensible bases for assessment of parks SDCs for multifamily development, a scaled approach based on either bedrooms or living area will cause higher SDCs for the 2-plus bedroom and 1,000 SQ FT and greater multifamily categories (i.e., units geared towards families), relative to the current approach. As a policy consideration, higher SDCs on family-sized multifamily units (2-plus bedroom units) are contrary to efforts promoting equity in and assisting affordable housing development.

Additional Considerations

The options presented in the Appendix are based on size of *dwelling*. Data on household occupancy are also available (from the AHS) based on *scale of development* (as measured by

³ PUMAs 01323 and 01324 include data for Beaverton as well as Aloha and Cedar Mill with 288 multifamily households for 2018.

⁴ The AHS includes a sample from the entire region of Portland Metro, without the ability to evaluate the greater Beaverton area alone (samples size was 573 multifamily households for 2015).

number of units), and for subsidized⁵ and non-subsidized housing separately. This information is provided in Table A-3, for further consideration as the District considers equity issues around SDCs for all multifamily development, and potential SDC waivers for certain income-qualified affordable housing.

As shown in Table A-3, average occupancy rates per dwelling decrease (with some statistical evidence) as the size of the development increases. Furthermore, the data show that subsidized households have lower occupancy rates on average, compared to non-subsidized households.

For both larger scale development and subsidized housing, the lower occupancy rates per dwelling likely reflect smaller size units compared to smaller scale development.

For subsidized housing, there are a couple potential reasons why the data support fewer people per dwelling on average:

- The subsidy allows occupants to live without roommates or partners at a higher rate than those in unsubsidized housing.
- The rules for subsidy might limit the ability to live with roommates.

As the District considers waivers for some types of income-qualified affordable housing, the relative occupancy rates may further inform options for off-setting revenue reductions from waivers for affordable housing (to the extent that subsidized housing has similar characteristics), and again provided that the shifting of costs away from development supporting subsidized housing to non-subsidized development is not counter to the District's other housing affordability goals.

As with SDC assessment based on multifamily dwelling size, use of development scale or other measure as a basis for SDC assessment would likely result in higher costs for smaller scale developments (many of which include larger dwellings more suitable for families), and non-subsidized dwellings of any size. As the District's goal is to contribute toward affordable housing efforts across all types of multifamily housing, it is important to identify these potential externalities so the full impact associated with different SDC setting options can be considered.

Other Housing

The District currently has separate SDC categories for accessory dwelling units (ADUs) and Senior Housing based on assumed persons per household of 1.45 and 1.50, respectively. None of the data sources described previously have data specific to ADUs or senior housing. While ADUs are technically single-family detached units, they may function more like multifamily in terms of occupancy rates. Some jurisdictions (e.g., Bend Parks and Recreation District and City of Eugene) have used the scaling analysis described previously to establish SDCs for ADUs based on the smallest tier of either single family or multifamily dwellings.

⁵ Includes Public housing; Portable voucher; Non-portable voucher; Other government subsidy; Rent reduction requiring annual recertification not reported elsewhere; Rent reduction because household member works for owner; Rent reduction because household member related to owner).

The District currently charges manufactured homes based on the average multifamily persons per household (2.03). U.S Census data is available for manufactured homes generally, but not based on the size of the home.

Conclusions

The question of whether to scale residential park SDCs based on dwelling unit size is a policy decision. In evaluating alternative approaches to the current uniform fee by dwelling type, the District will need to balance various considerations, including equity, affordability, defensibility, revenue adequacy, and administrative feasibility.

Equity: Local and regional data support the general notion that household size increases with the size of the dwelling unit (as measured by either bedrooms or SQ FT). Since parks SDCs are assessed based on number of people, a scaled residential fee structure – with higher fees for larger dwellings – may enhance the overall equity of the SDCs.

Affordability: While a scaled approach may enhance the affordability of smaller homes, a scaled approach based on bedrooms will result in higher SDCs at the 2 and larger bedroom units (i.e., units geared towards families). Further, the data may support assessment of relatively lower SDCs for larger scale or subsidized multifamily housing, though such an approach would have impacts on smaller scale or non-subsidized family housing.

Defensibility: All available analytical methods to support development of scaled residential SDCs rely on data collected from regional or national surveys that support other purposes. While there are limitations in the available data (number of observations included in sample, and year and location of data), all of the methods presented in this memorandum provide a reasonable basis upon which to base SDCs following local policy objectives.

Revenue Adequacy: The single family scaling options presented in this memorandum have been designed to be revenue neutral when compared the current uniform SDC assessment basis, to the extent that the distribution of homes built across tiers closely approximate development patterns over the last five to ten years. If the District moves forward with a tier structure, it will be important to maintain the current policy and practice of reviewing SDCs every five years.

Administrative Considerations: All of the options presented in the memorandum will require more detailed information collected up-front in the permit review and assessment process. Clarity around definitions of space (e.g., what constitutes a bedroom) may also be required, depending on the approach selected. Other administrative procedures (e.g., whether to charge for additions to the original home construction) would also need to be determined. The District will need to weigh the burden of these additional administrative requirements with the perceived benefit that such a system might bring in terms of equity, and alignment with housing affordability objectives. Implementation coordination will also be needed with City of Beaverton and Washington County building officials who administer the fees.

In any of the options evaluated, consideration will need to be given to classification of other types of housing units, like group housing, senior housing and accessory dwelling units.

Appendix

Multifamily Occupancy by Dwelling Size

For the purpose of this analysis, multifamily is defined as structures with two or more dwelling units.

People per Dwelling by Number of Bedrooms

ACS PUMS⁶ for the greater Beaverton area was used to estimate occupancy for multifamily residential dwelling units by number of bedrooms, as Table A-1.

Table A-1
Multifamily Residential SDC Scaling Option - Number of Bedrooms

	Avg. Persons per Dwelling Unit	% Existing Average	SDC per Dwelling Unit
Current THPRD SDC (Districtwide)	2.03	100%	\$9,494
Multifamily Overall Average¹	2.01	99%	\$9,400
Number of Bedrooms Category¹			
1 or fewer Bedrooms	1.52	75%	\$7,109
2+ Bedrooms	2.30	113%	\$10,757

¹ 2018 American Community Survey PUMS for Beaverton

People per Dwelling by Size of Living Area

Table A-2
Multifamily Residential SDC Scaling Option - Living Area

	Avg. Persons per Dwelling Unit	% Existing Average	SDC per Dwelling Unit ¹
Current THPRD SDC (Districtwide)	2.03	100%	\$9,494
Multifamily Overall Average¹	1.97	97%	\$9,213
Square Footage Category¹			
<500 SQFT	1.27	63%	\$5,940
500-749 SQFT	1.58	78%	\$7,389
750-999 SQFT	2.11	104%	\$9,868
>999 SQFT	2.35	116%	\$10,991

¹ 2015 American Housing Survey, Portland Region

⁶ Household Oregon file 2018 (1-year) – PUMAs 01323 and 01324 (including Beaverton and Aloha/Cedar Mill)

People per Dwelling by Scale of Development

Table A-3
Multifamily Residential Household Occupancy by Size of Structure

Housing Category	Number of Units in Structure			Overall Average
	2-9	10-49	50 +	
Subsidized	2.04	1.76	1.19	1.72
No Subsidy	2.31	1.96	1.78	2.12
Grand Total	2.26	1.92	1.56	2.03

¹ 2015 American Housing Survey, Portland Region

RE: Potential THPRD SDC Tiers Discussion Meeting Notes

Date: 5/8/20

Presentation Team:

- Jeannine Rustad; THPRD
- Deb Galardi; Galardi Rothstein Group
- Peter Swinton; THPRD

Attendees (Name; Represented Organization)

• Craig Schuck; Riverside Homes	• Clark Vorm; Noyes Development	• Kevin Apperson; Atwell Group
• Derek Loumena; DR Horton	• Jilian Saurage Felton; CEPAH	• Ezra Hammer; Home Builders Association
• Justin Metcalf; Wishcamper	• Pam Verdadero; Taylor Morrison	• Alma Flores; REACH
• Ben Strurtz; BRIDGE Housing	• Cadence Petros; City of Beaverton	• Keith Hobson; THPRD
• Ken Rencher; Washington County	• Ryan Marquardt; Washington County	• Curtis Hudson; Taylor Morrison
• Chris Walther; Taylor Morrison	• Tom Harry; Washington County	

Notes - Stakeholder Discussion: Potential THPRD SDC Tiers

- Recording Begins: 10:17 AM
- Recording Ends: 11:40 AM
- Recording Run Time: 1 hour, 23 minutes, 29 seconds

- 10:17 AM – Introductions
 - Good morning
 - Team Intro
 - Jeannine Rustad, Planning manager, THPRD
 - Peter Swinton, Urban Planner, THPRD
 - Deb Galardi; Galardi Rothstein Group
 - Meeting navigation and participation guidelines overview
 - Where chat is in MS Teams
 - Please mute when not speaking
 - That we will be recording the meeting
 - Go over participation guidelines
- 10:20 AM - SDC Review Goals and Timeline
 - Overview of items discussed today
 - Issues and Timeline

Comments due by May 18th, 2020 at 5:00 PM PDT

- Framework for Residential SDCs
- Single-Family Options
- Multifamily Options
- Issue Feedback/Discussion
- Policy Issue Goals
 - Goals:
 - Make SDC approach align with THPRD Board equity goals.
 - Assessed approaches of other jurisdictions (such as Bend, OR).
 - Focus on balance of equity and maintaining Level-of-Service (LOS) by pursuing goals outlined in THPRD Comprehensive and Functional Planning documents.
 - Revenue Neutrality: Not THPRD’s intent to raise SDCs through this effort while noting that we have not kept up with costs. THPRD has faced same cost of rising land prices and construction costs as developers have.
 - Ensure the costs to develop the suite of facilities offered by THPRD are represented in future SDC fees.
 - SDC Review focus as stated by our Board
 - Further efforts to build equity in the housing market.
 - Utilize a data-driven approach.
 - Why THPRD retained the Galardi-Rothstein Group.
 - Ensure SDCs support maintaining the LOS our patrons expect and value.
- Timeline
 - Our notes from this meeting and our previous research will be used to discuss future SDCs with our Board at their June 9 meeting
 - This is not your only time to participate, there will be future opportunities for public input (Figure 1)
 - Future feedback opportunities:
 - June – LOS and Unit Costs
 - July – Final Recommendations

DRAFT - REVISED (3/23/20)		2020									
SDC Update Timeline		March	April	May	June	July	August	September	October	November	
Stakeholder Outreach #1: Email Issues & schedule		★									
Stakeholder Outreach #2: Residential Tiering				★							
Board Meeting #1: Residential Tiering					★						
Stakeholder Meeting #3: LOS and Unit Costs						★					
Board Meeting #2: LOS and Unit Costs							★				
Stakeholder Meeting #4: Final Recommendations								★			
SDC 90-Day Notification											
Develop SDC Methodology											
Board Meeting #3 (Hearing)										★	

Figure 1

- 10:25 AM - SDC Tier research and findings

Comments due by May 18th, 2020 at 5:00 PM PDT

- SDC Basics
 - SDCs equation: $\text{Project Costs} / \# \text{ People in District} = \text{Cost per person (SDCs)}$
 - Current SDC methodology has THPRD cost per person as \$4,665
- Current residential SDCs
 - $\text{SDC} = (\text{Project Costs} / \# \text{ People in District}) * (\text{Average Persons per Dwelling Unit})$
 - Single family (SF)
 - Current SDC fee: \$11,895
 - Average persons per unit: 2.55
 - Multifamily (MF)
 - Current SDC fee: \$9,494
 - Average persons per unit: 2.035
 - Accessory Dwelling Units (ADUs)
 - Current SDC fee: \$6,776
 - Average persons per unit: 1.452
 - Senior Housing Units
 - Current SDC fee: \$7,010
 - Average persons per unit: 1.5
- Tier analysis framework
 - In analysis, we treat different unit types differently based on occupancy differences seen in the data.
 - We used large-n, random sample data to determine average occupancy rates based on bedrooms and dwelling square footage.
 - All analyses are based on samples of housing within the Portland-metro region.
 - All resulting SDC tiers have been analyzed for statistical defensibility and are statistically defensible.
 - Ground-truth results
 - Based on data, we are working with stakeholders, such as yourselves, and our board to ensure future SDCs capture the historical distribution of dwelling sized and adjusts to SDC rates will be made to true future SDCs to conditions within the district while maintaining revenue neutrality.
 - Comparison of average person per dwelling unit
 - Current vs updated findings
 - SF current
 - 2.55
 - SF updated findings
 - 2.68
 - MF current
 - 2.03
 - MF updated findings
 - 2.01
- Single Family Analysis

- Data selection
 - Data chosen was selected because it is the most descriptive at the THPRD district level and thus it is also the most defensible option for our board to consider.
 - Data Sources:
 - Oregon Household Activity Survey (OHAS) and
 - Washington County Assessor's Office data.
 - SF SDC options developed
 - Option 1: 1 option based on number of bedrooms in the dwelling;
 - Options 2-4: 3 options based on living area within the dwelling.
- Option 1: Tiers based on bedrooms (Table 1)

Table 1

	per Dwelling Unit	% Existing Average	Sample SDC/ Dwelling Unit
Current THPRD SDC (Districtwide) ¹	2.55	100%	\$11,895
Single Family Overall Average ²	2.68	105%	\$12,501
Number of Bedrooms Category ²			
2 or fewer Bedrooms	2.00	78%	\$9,329
3 Bedrooms	2.45	96%	\$11,429
4 + Bedrooms	3.12	122%	\$14,554
¹ Based on current SDC; includes duplex.			
² Based on Oregon Housing Activity Survey & RLIS Taxlot data for THPRD Tax Boundary; Single family households only (excludes duplex).			

- To maintain statistical defensibility 2-bedroom dwellings are used as the bottom-end of the data range as they are smallest dwelling unit that had a sample size was large enough for the analysis.
- Option 2: 3-tier structure based on square footage of structure (Table 2)

Table 2

	Avg. Persons per Dwelling Unit	% Existing Average	Sample SDC/ Dwelling Unit	% of Structures Built since 2010 ¹
Current THPRD SDC (Districtwide)	2.55	100%	\$11,895	
Single Family Overall Average	2.68	105%	\$12,501	
3-Tier Square Footage Structure ²				
<1,250 SQFT	1.99	78%	\$9,283	<1%
1,250-3,000 SQFT	2.55	100%	\$11,895	72%
>3,000 SQFT	3.03	119%	\$14,134	28%
¹ Washington County Assessor's Office				
² Based on 2011 Oregon Housing Activity Survey & 2012 tax lot SQFT estimates for THPRD tax boundary from Washington County Assessor's Office				

- 3-tier structure maintains the most statistical difference between tiers categories.

- Most dwellings will fall in the middle tier with the lower and upper tiers capturing outliers.
- Option 3: 4-tier structure based on square footage of structure (Table 3)

Table 3

	Avg. Persons per Dwelling Unit	% Existing Average	Sample SDC/ Dwelling Unit	% of Structures Built since 2010¹
Current THPRD SDC (Districtwide)	2.55	100%	\$11,895	
Single Family Overall Average	2.68	105%	\$12,501	
4-Tier Square Footage Structure²				
<1,250 SQFT	1.99	78%	\$9,283	<1%
1,250-1,999 SQFT	2.19	86%	\$10,216	27%
1,999-2,999 SQFT	2.76	108%	\$12,875	45%
>3,000 SQFT	3.03	119%	\$14,134	28%
¹ Washington County Assessor's Office				
² Based on 2011 Oregon Housing Activity Survey & 2012 tax lot SQFT estimates for THPRD tax boundary from Washington County Assessor's Office				

- Biggest difference from the 3-tier structure is that this breaks the 3-tiered structure's middle tier into 2 tiers, distributing the costs more evenly as dwellings get larger.
- Option 4: 4-tier structure based on square footage of the structure (Table 4)

Table 4

	Avg. Persons per Dwelling Unit	% Existing Average	Sample SDC/ Dwelling Unit	% of Structures Built since 2010¹
Current THPRD SDC (Districtwide)	2.55	100%	\$11,895	
Single Family Overall Average	2.68	105%	\$12,501	
4-Tier Square Footage Structure²				
<1,250 SQFT	1.99	78%	\$9,283	<1%
1,250-2,199 SQFT	2.30	90%	\$10,729	35%
2,200-3,499 SQFT	2.88	113%	\$13,434	53%
>3,499 SQFT	3.05	120%	\$14,227	12%
¹ Washington County Assessor's Office				
² Based on 2011 Oregon Housing Activity Survey & 2012 tax lot SQFT estimates for THPRD tax boundary from Washington County Assessor's Office				

- Biggest difference is that this raises the ceiling for dwelling size which allows the middle tiers to cover larger swaths of the structures actually built.
- Technical considerations
 - All options offer statistically defensibility for setting SDC fees.
- SF Summary
 - Local data supports average occupancy increases based on dwelling size:
 - Number of bedrooms and area of unit (SQ FT).

- 3-4 tier options provide adequate sample size and statistical differences between tiers.
- Rate adjusted based on historical size distribution to approximate current revenue.
- Additional administrative considerations:
 - Bedrooms likely more complex to administer,
 - How to handle remodels/additions.
- Multifamily
 - Data Selection
 - Can't use Oregon Household Activity Survey because it does not collect the data points necessary to connect data to MF SDCs. Thus, we had to look to other data sources.
 - Data used:
 - American Community Survey for bedroom and living area data
 - Bedroom: data available at the Greater Beaverton Area -level
 - Living area: data is available at the Portland Region-level
 - Potential SDCs based on Bedrooms (Table 5)

Table 5

	Avg. Persons per Dwelling Unit	% Existing Average	SDC per Dwelling Unit
Current THPRD SDC (Districtwide)	2.03	100%	\$9,494
Multifamily Overall Average¹	2.01	99%	\$9,400
Number of Bedrooms Category¹			
1 or fewer Bedrooms	1.52	75%	\$7,109
2+ Bedrooms	2.30	113%	\$10,757

¹ 2018 American Community Survey (ACS) PUMS for Beaverton

- To maintain sample sizes large enough to support the analysis the ceiling of the MF analysis groups 2-bedrooms units and larger.
- Potential SDCs based on living area (Table 6)

Table 6

	Avg. Persons per Dwelling Unit	% Existing Average	SDC per Dwelling Unit¹
Current THPRD SDC (Districtwide)	2.03	100%	\$9,494
Multifamily Overall Average¹	1.97	97%	\$9,213
Square Footage Category¹			
<500 SQFT	1.27	63%	\$5,940
500-749 SQFT	1.58	78%	\$7,389
750-999 SQFT	2.11	104%	\$9,868
>999 SQFT	2.35	116%	\$10,991

¹ 2015 American Housing Survey, Portland Region

- 4-tiers based on living area
- Unit-size distribution based on the scale of development (Table 7)

Table 7

Housing Category	Number of Units in Structure			Overall Average
	2-9	10-49	50 +	
Subsidized	2.04	1.76	1.19	1.72
No Subsidy	2.31	1.96	1.78	2.12
Grand Total	2.26	1.92	1.56	2.03
¹ 2015 American Housing Survey, Portland Region				

- Size of development and subsidy does have an impact on occupancy rates.
 - This could be due to:
 - The subsidy allowing occupants to live without roommates or partners at a higher rate than those in unsubsidized housing.
 - The rules for subsidy might limit the ability to live with roommates.
 - MF Summary:
 - Local and regional data supports average occupancy increases based on dwelling size.
 - Number of bedrooms and area of unit (SQ FT).
 - Differences in occupancy also apparent based on scale and subsidized vs. non-subsidized.
 - Considerations:
 - Tiered structure would shift costs to family-sized units,
 - Additional administrative requirements.
 - It is a significant concern that scaling SDCs based on occupants and living area for MF buildings could de-incentivize development of family-sized units which are a stated need county housing analysis studies.
 - Recommendation is to not tier MF SDCs.
- 10:48 AM - Q & A/ Group Discussion (listed in the order received)
 - 10:48 AM – 11:07 AM: SF Question Period
 - Ben Sturtz: What is the data source for the persons per unit in each housing type?
 - Answer:
 - SF: Oregon Household Activity Survey for THPRD District Area.
 - Note: Neither SF or MF data include ADUs or senior housing, so we are working on estimates for those categories.
 - Ezra Hammer: How did you decide that 1,250 sf was a useful tier if less than 1% of structures are that size? This appears to be a two tier structure.
 - Answer:
 - We looked at data to identify where there were statistical differences in the tiers, and 1,250 sf was a cutoff where there was a statistical difference between the sample sizes of dwellings larger than smaller than 1,250 sf.

- Missing middle rule-making considerations: Jeannine is participating in this on-going process, and there have been questions raised about whether there should be a legislative cap on SDCs. We are proactively thinking about our SDCs in relation to this type of housing, which tends to be smaller.
- Alma Flores: How was distance from/to a THPRD facility a factor in your equity considerations?
 - Answer:
 - It is not in this analysis; we only looked at the persons per unit. However, distance is addressed in our functional plans via our GRASP analyses.
- Curtis Hudson: Based on the distribution there would be a fee increase to 28%-72% of structures built. Could the tier be altered to include sections that while the sizing data might not correlate as close, the equity of the fees being charged could be closer to neutral?
 - Answer:
 - Tiers are backed by current average occupancy data, but when rates are recalibrated, they will be tied to updated average occupancy data which was found during our analysis. This would bring the fee structure more in line to what is seen throughout the district today. This is an art and a science, we are looking to make sure all of these SDC fee structures are statistically defensible (the science of the analysis). The art is trying to ensure these new tiers meet the policy goals and values of the district.
 - We will look at the possibility of refining these over future iterations. Also, it is important to keep in mind that the fees are based on people per household. The “increase” referred to is a result of redistributing the fees to where they are incurred – the large homes.
- Tom Harry: ADU’s are all under 1,250 sq ft so that would help to encourage more ADU’s. SDC’s are often the most costly part of creating ADU’s and often people don’t put in permanent cooking facilities (so it’s not a kitchen) and therefore not a dwelling.
 - Answer:
 - Correct, this could help encourage more ADUs as they are typically smaller than 1,250 sf. We will also be considering how to handle ADUs if we change the fee structure.
- Ken Rencher: Is there a policy goal to keep a 2 BR detached unit higher than a 2 BR attached unit?
 - Answer:
 - No, that is not currently a policy goal. We will continue to assess data and work in consultation with our board. Please send input

if you have information you would like to share on how we should assess this. Also, the difference in fees can result from the data, which shows more people per single-family household.

- Ken Rencher: Can you speak more to the issue of SDCs related to housing additions?
 - Answer:
 - Something we'll have to look at under this approach and should circle back to. THPRD's current policy is that additions are exempt unless you are creating a new dwelling unit.
 - Clackamas County looked at this and established a standard based on the quantity of sf added (small addition – no charge; large addition – charges apply).
- Cadence Petros: I'm sorry if I missed this, but which option are you leaning towards now?
 - Answer:
 - We have not chosen a specific option yet and we are open to your input to ensure equitability is maintained moving forward.
- 11:17 AM – 11:17 AM - MF Question Period
 - N/A
- 11:17 AM – 11:39 AM - General Discussion Period
 - Justin Metcalf: The difference between profitability in market-rate and affordable housing development is at the unit level. Generally, the development feasibility increases in affordable housing as the units get larger; whereas, the feasibility increases for market-rate developers as the development houses more units, even if they are smaller. Future standards could differentiate between market-rate and affordable housing developers with respect to SDC fees to ensure one-standard doesn't impact one group over the other.
 - Answer:
 - Our board is leaning toward a 100% waiver of SDCs at the 30% Median Family Income level (MFI) and a 50% waiver of SDCs at the 30-60% MFI level.
 - Part of the reason you see a differential between subsidized and unsubsidized housing is because the units are smaller, so it is not necessarily appropriate to differentiate between the two.
 - Ezra Hammer: I don't think it is appropriate to tier prices of housing based on subsidy or type. A housing unit is a housing unit and there needs to be more consistency across housing typologies. I don't believe that certain types of housing should pay more or less than other types of housing. Also, THPRD SDCs are already 1.9 times more expensive to other jurisdictions. That should be the starting point for equity considerations, that existing fees drive up housing prices and development costs and should be reduced.
 - Answer:

- Each time we have done an update, we have shared where THPRD SDC fees stand among other regional jurisdictions with our board. Also, our costs are the costs needed to provide parks at the level expected from patrons in our district-wide plans.
 - The current SDC methodology differentiates between types of housing because the data shows there are significant differences between different types of housing on average. The choice to then further differentiate within a category is a policy question, which could be done to promote equity policy goals. We could look at SF and MF structures with the same data, but the data for MF is not as descriptive, so we chose the more descriptive data for the region as it is more statistically defensible.
 - Finally, setting SDCs across housing types is a board decision and we are working to make recommendations to the board based on data. Want to make sure our board can see the available defensible options so they can inform their decisions with data.
- Clark: Have you considered lowering the LOS?
 - Answer:
 - We are considering removing the recreation aquatic centers due to the high cost of developing them, but our board is sensitive to maintaining our level of service. Additionally, we are also seeing density increases throughout the district and we want to make sure we are able serve those residents as the region grows.
- Ben Sturtz: Didn't see a slide related to affordable housing waivers, is that another discussion?
 - Answer:
 - Yes, that discussion has been on-going with the board. The board is considering setting waivers at 100% for 30% MFI and below, and 50% waivers for 30-60% MFI.
- Ezra Hammer: Are we willing to defer SDCs for all housing?
 - We are not the permitting agency, which makes the simplest time to collect SDCs is during the permitting phase. This also provides the most certainty for the district, especially with single-family housing. We are open to other types of collection structures and would welcome proposals from this group. (Note: in a follow up conversation with Ezra, he pointed out that Beaverton is starting to investigate the potential of deferring collection of all SDCs to time of occupancy. We will contact the City to see what they are thinking).
- 11:39 AM - Recap Discussion and Next Steps
 - THPRD will continue to consider the issue of housing addition SDCs?

- THPRD will continue to assess fee distribution with our board to ensure equity goals are met and that any SDC tier structure is defensible.
- Stakeholders – As you assess potential SDC fee structures, please communicate your preferences with THPRD.
- Stakeholders – We gleaned that there may be an appetite to collect SDCs outside of the permitting phase of development. If you have recommendations you would like us to consider, please communicate those with THPRD.
- 11:40 AM - Meeting Adjourned

Peter Swinton

From: Peter Swinton
Sent: Tuesday, May 19, 2020 8:24 AM
Cc: Jeannine Rustad; Deb Galardi
Subject: Comments and Responses: May 8th Potential SDC Tier Stakeholder Discussion Meeting Notes
Attachments: Comments and Responses_May 8 Stakeholder Meeting.pdf

Dear Stakeholders,

Thank you for your comments on the May 8th Potential SDC Tier Stakeholder Meeting. Attached you will find a document detailing the comments received over the comment period with THPRD's responses to those comments. Moving forward, this feedback will be taken into consideration for developing the updated SDC methodology THPRD provides to its board for consideration. These comments will be provided to the board in their June packet along with the meeting notes from May 8th. The current schedule is for the board to discuss the potential for residential tiers at its June 9th meeting.

Please reach out with any questions.

Sincerely,

Peter Swinton
Planner II

Tualatin Hills Park & Recreation District
15707 SW Walker Road
Beaverton, OR 97006
Direct: 503-619-3981

DISCLAIMER: This email is a public record of the Tualatin Hills Park & Recreation District and is subject to public disclosure unless exempt from disclosure under Oregon Public Records Law. This email is subject to the State Retention Schedule.

Note: THPRD recognizes the importance of its role in contributing to the solution of affordable housing. The current discussion are how best to do this, while still maintaining quality park and recreation services for all.

Date Received	Interested Party	Commenter	Comment Referencing	Feedback	Staff Response	Board Feedback
5/11/2020	Washington County	Ryan Marquardt	Proposed waivers	I have a question regarding the proposed waivers that either didn't get covered or I might have missed during the discussion. Could you tell me at what point the waivers are being considered for adoption and implementation? I didn't see that listed on the project schedule on slide 5.	<p>The board has expressed a fairly unanimous interest in waiving SDCs for units developed for the 30% or less of median family income (MFI) community. They are also looking into a 50% waiver of SDC fees for units developed for the 30-60% MFI community. They also expressed an interest in a cap for waivers, as well as a sunset provision. We will include the waivers in the methodology and will likely adopt a policy for the waivers this summer (i.e., prior to final adopt of the methodology, currently slated for November). Open questions the board has yet to determine is (1) whether waivers will be available for Metro-bond funded units only or any affordable housing; (2) how to prioritize between the 30% units and any waivers for units between 30-60% MFI; (3) the sunset date (likely 5 years, concurrent with the Metro bond) or cap.</p> <p>As for implementation, we would come up with an application, much like we used for deferring SDCs (so far, we've deferred collection for the REACH's Mary Ann and CPAH's Cedar Grove – both in the city) and we would provide the county (or city, as applicable) with a letter regarding the amount of waiver. That is to say, the responsibility on determining the waiver would fall on the district, not the county.</p> <p>We're happy to answer any additional questions you may have.</p>	
5/11/2020	Home Builders Association (HBA)	Ezra Hammer	Potential SF vs. MF SDC Tier Differentiation	We should not treat multi-family housing differently than single-family housing. I believe you put it "a housing unit is a housing unit.	As explained by our consultant we have better data at the single family level. While we analyzed the potential for tiering at the multi-family level, our board and management raised concerns early on in the process that doing so could penalize family (i.e., 2 bedrooms and above) housing. As you are aware, most affordable housing is multi-family. There is nothing that would prevent the board, as a policy decision, to adopt a tiered structure for single-family and a flat rate for multi-family. We are aware of other jurisdictions that are consider thing (may have implemented by now). As I explained, while we will be giving the board the full data and analysis (similar to what we shared on Friday), this is ultimately a board decision. An recommendations we make will be based on feedback we've received from the board in earlier meetings.	
5/11/2020	HBA	Ezra Hammer	Potential SF SDC Fee Residistribution	With the single-family tiering, we're increasing SDCs by as much as 28-72% at the upper end.	SDCs per unit are based on people per household. At a flat rate, smaller units pay the same as larger units, despite the fact that the data shows that larger units have more people per household. Thus, the tiering redistributes the fees to where they are actually incurred.	

5/11/2020	HBA	Ezra Hammer	SDC Fee Collection	You've asked if we would consider deferring SDC collection until certificate of occupancy.	<p>Our SDC Administrative Procedures Guide (APG) allows deferment by 2 means (APG Section 5.D):</p> <p>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 or</p> <p>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.</p> <p>As I explained in the meetings, we do not allow deferrals as a matter of right, as we are not a permitting agency and there is a greater likelihood of collection being "missed" with deferrals.</p>	
5/11/2020	HBA	Ezra Hammer	SDC Fee Collection	You mentioned Beaverton is considering deferral of SDCs as a policy matter.	We will speak to Beaverton to see what they are considering. My experience with SDCs is that, even when they are deferred, it is more common for multi-family housing than single-family housing.	

Peter Swinton

From: Jeannine Rustad
Sent: Tuesday, May 19, 2020 10:23 AM
To: Ryan Marquardt; Peter Swinton
Cc: Andy Back; Ken Rencher; Nancy Keogan; Anne Elvers
Subject: RE: Washington County, Planning & Development Services - responses to May 8th SDC Methodology stakeholder meeting

Hi Ryan,

Thanks for the input, it is very helpful. My responses are below in **green**.

Special Note: THPRD facilities are on a district-wide closure to support the health and safety of community members and staff. I am currently working remotely and will respond to you as soon as possible.

Jeannine Rustad, JD
Planning Manager
Direct: 503-614-1206
Cell: 971-770-6371

From: Ryan Marquardt [mailto:Ryan_Marquardt@co.washington.or.us]
Sent: Monday, May 18, 2020 5:59 PM
To: Jeannine Rustad <jrustad@thprd.org>; Peter Swinton <PSwinton@thprd.org>
Cc: Andy Back <Andy_Back@co.washington.or.us>; Ken Rencher <Ken_Rencher@co.washington.or.us>; Nancy Keogan <Nancy_Keogan@co.washington.or.us>; Anne Elvers <Anne_Elvers@co.washington.or.us>
Subject: Washington County, Planning & Development Services - responses to May 8th SDC Methodology stakeholder meeting

Jeannine and Peter,

Thank you for the discussion on May 8th on THPRD's proposed changes to SDC methodology. This email is Washington County Planning & Development Services' response to some of the topics discussed in that meeting.

Tiers for Residential SDCs

Thank you for this input – we will be scheduling a meeting with the county and city building officials in the next month – but it's good to know from your perspective what works early on. Also, we are not recommending the use of bedrooms. The board and management had expressed concern that use of bedrooms could be punitive to multi-family, family size housing, but we wanted to be thorough in our research, so we analyzed bedrooms.

Staff reiterates the earlier recommendation that if tiers are instituted, they should be based on square feet of living area and not on number of bedrooms. Building size is data is already collected as part of the building permit process. It is a metric that is already applied for school district SDCs, and there is typically accurate data available for prior uses on the site.

In contrast, data about bedrooms is not standard data collected for building permits. It may be included in the description of a permit, but is not captured as a metric in its own data field. For prior uses on a site, the information about the number of bedrooms is not as readily available or consistent as it is for building size. Lastly, ambiguity about designation of a 'bedroom' creates the incentive for applicant to label rooms as an 'office', 'study' or 'den' in an attempt to lower their SDC obligation. Trying to guard against this would require additional staff review time, and is ultimately a discretionary judgement that may be difficult to justify. **We agree.**

During the stakeholder meeting, neither THPRD staff or any other party suggested a preference for using bedrooms as a basis for the SDC tiers. Given the issues described above, County staff would recommend removal of ‘bedrooms’ from consideration going forward, and focus efforts on determining the appropriate number of tiers and thresholds for building size. **Do you have recommendations for the number of tiers?**

Regardless of the metric, further discussion is needed about how to treat additions to single family dwellings. In the stakeholder meeting, at exemption under §6.A.3 was cited: “Alteration, expansion or replacement of an existing residential dwelling unit where no additional residential dwelling unit is created.” This policy is sensible in the context of an SDC charged per dwelling unit, but raises questions about consistency and fairness if it were to continue as an exemption in the context of a tiered SDC. **My recommendation will be to keep this policy as is.**

Timing of SDC Collection

During the May 8th meeting, OHBA suggested considering collection of THPRD SDC at building occupancy. Staff responds that the County is strongly opposed to deferral of SDC payment for ADUs and single family dwellings. **Thank you for this input. We agree on the difficulty of deferring single-family home collection. We don’t want to be in a position of having to go after a homeowner for a “missed” SDC. Our staff recommendation is to keep our policy in our Administrative Procedures Guide to allow deferrals only by application (see Peter’s email from yesterday with exact language). We have reached out to Beaverton to follow what they are researching on this issue.**

Occupancy should be limited to matters of building inspection. Requirements deferred until occupancy are often overlooked by the builder and homebuyer. Resolving deferrals can be problematic when the homebuyer has been promised a move-in date and there are outstanding requirements prior to occupancy. It puts the County in the untenable position of denying occupancy to a finished building until the deferrals are complete. This would increase the workload of administering SDCs when communicating with aggrieved buyers, allowing and tracking temporary certificates of occupancy, and setting up payment plans (Bancroft) for unexpected expenses. The difficulties described above are the reasons why the County TDT has to be paid at permit issuance.

For developments larger than SFDs and ADUs, staff would prefer to keep the existing policy of SDC payment at time of permit issuance. The County’s permit and fee system (Accela) is set up to allow deferrals only for TDT payment. Deferral of SDCs would require changes to Accela and additional staff training.

SDC Waivers

Staff agrees with the decision for THPRD to issue SDC waivers for affordable housing, as described in THPRD’s responses to stakeholder input. As suggested by THPRD staff, further discussion should occur regarding the waiver process, documentation, and tracking in Accela. Staff requests that THPRD provide an anticipated date of implementation for waivers, and give adequate lead time to train staff and addresses questions about implementation. **We will work with the city and county on timing and process.**

County Administration of SDCs

The County’s objective is that fees collected for SDC administration need to at least cover the associated costs. The current intergovernmental agreement between the County and THPRD for SDC administration was executed in January of 2008. Analysis of the fees collected, staff time involved, and costs incurred indicate that the County may not be meeting this objective under the current agreement. The SDC policies under consideration will likely increase the workload involved with SDC administration, and incur costs to update Accela. Leadership staff from Planning & Development Services continue to monitor this topic and may be in contact with THPRD staff regarding this issue as part of this SDC update process. **Please provide us the actual costs as soon as possible. If we are to agree to an increase, we will need to build that into the SDC fee as part of our costs. Along these lines, does the TDT recoup the actual costs of collection?**

Ryan Marquardt, AICP | Senior Planner

Washington County Department of Land Use & Transportation
Planning & Development Services | Current Planning

155 N First Avenue, Suite 350, MS 13 | Hillsboro, OR 97124
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ryan_marquardt@co.washington.or.us | www.co.washington.or.us/lut

Follow [Washington County Roads](#) on [Twitter](#) on [Facebook](#)

As of March 19th, Current Planning's office is closed to the public. Please see our webpage at <https://www.co.washington.or.us/lut/divisions/currentplanning/> for updates.

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Home Builders Association
of Metropolitan Portland

May 20, 2020

Felicita Monteblanco, President
Tualatin Hills Park and Recreation District
15707 SW Walker Road
Beaverton, OR 97006

Re: Concern Regarding the Proposed System Development Charge Fee Increases

Dear President Monteblanco,

The Home Builders Association of Metropolitan Portland (“HBA”) represents over 800 businesses and tens of thousands of women and men who work in the residential building and remodeling industries throughout the greater Portland area. We are dedicated to maximizing housing choice for all who reside in the region while promoting housing access and availability for everyone.

The COVID-19 pandemic is causing severe economic disruption throughout the Portland region. Home building, like many industries, is facing an uncertain future. Nationwide, home construction in March suffered its worst monthly decline since 1984 as housing starts fell over 22% from the previous month. This downturn is attributed to many factors including, but not limited to, supply chain interruptions for material coming from East Asia, reductions in available capital for both builders and home buyers, and an overall uncertain economic forecast.

Despite the economic downturn, Oregonians continue to desperately need new housing. A recent report showed the state underproduced 155,000 units of housing since the Great Recession. This failure forces Oregon families to compete for ever scarcer housing, which in turn drives up costs, delays family formations, and inhibits growth.

Given the trying combination of the current economic outlook and the pressing need for new housing to meet Oregonians needs, the Tualatin Hills Park and Recreation District (the “District”) should take the opportunity to reexamine and refine its system development charge (“SDC”) rates. Currently, the District boasts one of the most costly parks SDC rates in the region. While cities, counties, and special districts across the six county region charge \$5,404 per single family dwelling unit on average, the District charges an astonishing \$11,895, more than 2.2 times as much! These fees have led to the “park district to the stars” nickname. Unfortunately, it is truly an apt moniker since they dwarf the SDC rates for both Lake Oswego and West Linn!

The current examination of your SDC methodology presents a perfect opportunity to reevaluate the SDC rates. The District should strive to provide world class facilities, but should do so with comparable resources to surrounding communities. The high cost of SDCs plays a pivotal role

in the high cost of housing. The District, while not directly responsible for land use development patterns in either the City of Beaverton or Unincorporated Washington County, can – and should – make policy decisions that advance housing affordability at all rungs of the economic ladder. While proposals to waive or reduce fees for government subsidized affordable housing are a positive step in that direction, the District should go further and reduce the fees for all housing, especially family-sized units.

Additionally, the District should reduce the true cost of paying SDCs. One way to do this is through the collection of fees prior to the issuance of certificate of occupancy. Currently, SDCs are collected at the issuance of building permits. However, the fees exist to help offset the impact that the residents of new projects have on park infrastructure. Importantly, these impacts occur only once buildings are occupied. Despite this, builders are required to pay impact fees long before any actual impacts exist. Given the nexus between impacts and fees, the most appropriate point of collection is prior to the issuance of certificate of occupancy. This would ensure that the District receives fees prior to occupancy, while builders are not tasked with paying fees months before impacts exist.

Shifting the point of collection would reduce housing costs in two ways. First, due to private loans, construction dollars are oftentimes more expensive earlier in the development process. These dollars come with higher interest rates than traditional construction loans, meaning that soft costs early in the building process are more expensive than those paid at a later date. Second, payment later in the process reduces carrying costs and interest payments. Importantly, the City of Beaverton is already exploring this change as a way to reduce the real cost of their SDCs and the District would merely need to sign a revised MOU with Beaverton to implement this practice for park SDCs.

Washington County has long prided itself in featuring world class schools and families from all over come to the County to raise their children. These families need housing of various sizes, and the District should recognize this fact and ensure that larger families are not unduly burdened with costlier SDC rates. Through a thorough reevaluation, you can ensure that families can continue to call Washington County home for years to come. HBA members are proud to work in the District and build homes for those at all rungs of the economic ladder. We hope that you recognize the severe economic pressure that the COVID-19 pandemic is causing and will work to advance – rather than inhibit – housing affordability through the reduction of SDC rates. Together, in partnership, we can work towards an affordable Washington County.

Sincerely,

Ezra Hammer

Vice President, Policy and Government Affairs

Cc: Heidi Edwards, Director
Ashley Hartmeier-Prigg, Director
Wendy Kroger, Director
Tya Ping, Director

Park SDCs Around the Metro Region as of May 24, 2020

	Single-Family	Multi-Family
Hillsboro - South Hillsboro (with LID/without LID)	\$13,010/\$15,079	\$11,883/\$13,651
Portland* (>2,200sf house)	\$11,570 - \$14,633	\$11,570 - \$14,633
THPRD - Bonny Slope West	\$14,087	\$11,241
THPRD - South Cooper Mountain Area	\$13,905	\$11,097
Lake Oswego	\$14,420	\$7,921
THPRD - North Bethany	\$13,513	\$10,785
Portland* (1,700-2,199sf house)	\$10,451 - \$13,217	\$10,451 - \$13,217
THPRD - Base	\$11,895	\$9,494
Portland* (1,200-1,699sf house)	\$9,204 - \$11,641	\$9,204 - \$11,642
West Linn	\$ 11,535	not listed
Portland* (700-1,199sf house)	\$7,656 - \$9,682	\$7,656 - \$9,682
Tigard - River Terrace	\$9,592	\$7,048
Tigard	\$9,101	\$6,678
Sherwood	\$8,254	\$6,195
Gresham - Springwater	\$7,299	\$7,299
Portland* (<700sf house)	\$5,118 - \$6,472	\$5,118 - \$6,473
Clackamas County - Zone 2	\$6,760	\$5,852
Clackamas County - Zone 3	\$6,075	\$4,779
Oregon City	\$5,989	\$4,490
Tualatin	\$5,973	\$5,973
Canby	\$5,812	\$6,051
Gresham - Pleasant Valley	\$5,692	\$5,692
Hillsboro	\$5,288	\$5,288
Clackamas County - Sunnyside Village	\$4,779	\$4,425
Gresham	\$4,204	\$4,204
Milwaukie	\$3,985	\$3,608

*Lower end of range = Central City; upper end of range = non-central city

From: Jeannine Rustad
Sent: Wednesday, March 25, 2020 4:51 PM
To: Peter Swinton
Subject: Tualatin Hills Park & Recreation District System Development Charge Methodology Update
Attachments: THPRD Methodology Issues_Timeline 03.25.2020.pdf

All,

I hope this finds you doing well and healthy.

THPRD planning department is now operating in an almost entirely virtual (i.e., work from home) world. However, we want to keep the process of updating our SDC methodology moving forward as much as possible, while still allowing for meaningful engagement with you – our stakeholders (FYI – as we’ve Bcc’d you all, we’re including developers, affordable housing developers and advocates and city and county partners). To that end, please find attached a memorandum introducing the policy issues our board has directed staff to look into to assist them in framing the update, as well as a draft timeline. As noted in the memo, this timeline is draft, as we remain fluid in our response to COVID-19. This information is being provided in lieu of an introductory, in-person meeting. The policy issues are in line with information we provided many of you last fall. Please feel free to:

- Forward this information to others who may be interested
- Let me know if you wish to be removed from future correspondence
- Send me questions and comments on the issues outlined by April 13. We will work to compile those questions and comments and, to the extent we are able in this stage of our research, provide responses and circulate to the group.

By way of introduction, you’ll see Peter Swinton as the main recipient to this email. Peter is our new urban planner and will be assisting in this project, as well as in many of the work we do with you.

Thank you,

Jeannine Rustad, JD
Planning Manager

Tualatin Hills Park & Recreation District
15707 SW Walker Road
Beaverton, OR 97006
Direct: 503-614-1206
Cell: 971-770-6371

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MEMO

DATE: March 25, 2020
TO: Interested Parties
FROM: Jeannine Rustad, Planning Manager

RE: **System Development Charge Methodology Update: Policy Framework Issues**

Introduction

The Tualatin Hills Park & Recreation District (THPRD or district) adopted its existing system development charge (SDC) methodology in 2016. Annual inflationary adjustments to the SDC fees were adopted in 2018 and 2019. Section 4.D of the SDC Administrative Procedures Guide (APG) provide that the district shall undertake a review of the SDC methodology no less than every five years (SDC APG Sec. 4.D.1) and that the board may “from time to time amend or adopt a new SDC methodology report by resolution” (SDC APG Sec. 4.D.3). Last year, the THPRD Board of Directors requested that staff update its SDC methodology. We have retained Galardi Rothstein Group to assist us in this endeavor.

Policy Framework

The intent of the current methodology update is not necessarily to increase SDC rates but, rather, to find a more equitable approach to SDC fees. That goal is balanced against the recognition that SDC rates have not kept up with increasing costs of land and construction. With this in mind, the board has identified three (3) policy issues to be studied in the current methodology update:

1. Affordable Housing. In addressing the need to assist in the affordable housing efforts of the region, there is a need to balance considerations of equity, administrative feasibility and legal defensibility. Board discussion has included:
 - a. A waiver of all SDCs for housing produced for 30% average medium income (AMI) households. Question remains whether that will be for housing produced under the Metro Housing Bond or all housing at this level.
 - b. A potential waiver of 50% of SDCs for housing produced for 60% AMI households.
 - c. Implementing a cap for waivers.
 - d. A sunset for waivers.
2. Approaches to Residential Scaling (or Tiering) Fees. Under the current methodology, housing is broken down into categories of single-family, multi-family, senior housing and accessory dwelling units. Rates in these categories are the same, regardless of the size of the housing units. In contrast, the City of Portland and Bend Park & Recreation District's SDC methodologies and fees take into account the square footage and/or number of bedrooms of a dwelling unit to create a scale of SDC fees. The district is investigating a scaled SDC rate approach to create a more equitable SDC fee.
3. Level of Service. SDC improvement fees are an equation of the cost of capacity-increasing capital projects per unit of growth that those projects will serve. Decreasing level of service in one or more categories could reduce the costs to be covered by SDCs and, thus, the

SDC fee rate. Consideration will be given to the capital improvement list and what to include in the fee structure.

Timeline

The attached is a proposed timeline. However, given the need to prioritize the response to COVID-19, this timeline is subject to change. As noted in the attached timeline, a first meeting to introduce the policy framework was to be scheduled for late March. This memo shall serve as a substitute for that meeting. Stakeholders are asked to provide questions and comments to Jeannine Rustad at jrustad@thprd.org by April 13, 2020. A compilation of questions and comments, with responses (as appropriate) will be circulated to the recipients of this memo and those who request to be included in future communications.

The next meeting to discuss residential scaling will be May 8, 2020 at 10 am. Details (for either an in person or virtual meeting) will be provided.

Peter Swinton

From: Peter Swinton
Sent: Wednesday, April 22, 2020 10:44 AM
Cc: Jeannine Rustad; Deb Galardi
Subject: Compiled SDC Feedback
Attachments: SDC Interested Party Feedback.pdf

Dear Stakeholders,

In recent weeks, THPRD has compiled feedback from interested parties for consideration in our SDC review process. Please find that compiled feedback attached for your review.

Invitations containing with details on how to join our May 8th virtual SDC discussion went out this morning, so please reach out to me if you did not receive or are having difficulty accessing your invitation. We look forward to the discussion on May 8th.

Sincerely,

Special Note: THPRD facilities are on a district-wide closure to support the health and safety of community members and staff. I am currently working remotely and will respond to you as soon as possible.

Peter Swinton

Planner II

Tualatin Hills Park & Recreation District
15707 SW Walker Road
Beaverton, OR 97006
Direct: 503-619-3981

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Note: THPRD recognizes the importance of its role in contributing to the solution of affordable housing. The current discussion are how best to do this, while still maintaining quality park and recreation services for all.

Date Received	Interested Party	Commenter	Comment Referencing	Comment/Question	Staff Response	Board Feedback
3/27/2020	BRIDGE Housing	Ben Sturtz	Clarification on proposed SDC waivers for housing produced at the 30% AMI level and 50% waiver for housing produced at the 60% AMI level.	Our developments are often a mix of 30% AMI, 40% AMI, 50% AMI and 60% AMI with an average gross median income achieved through the mix. For instance, 30% AMI units are specifically difficult to produce at even 15% of the total units, especially without rental assistance/subsidy. Does the memo propose full waiver only if you were to figure out how to do 100% of the units at 30% AMI? Or are staff and the Board considering a way to tie the waiver to the percentage of 30% AMI units in a development? *	-Initial thought was to give 100% waiver for the number of 30% units. - Follow up call with Ben on 4/21/2020. After going through several scenarios of different development levels, it was agreed that there is no difference using either percentage or actual units. RESOLVED	
3/27/2020	BRIDGE Housing	Ben Sturtz	Ability to receive SDC waivers for projects financed using Metro Housing Bond funds	My other comment is the point that seems to include whether the 30% AMI units include financing from the Metro Housing Bond or not. As advocates, we fought hard for this resource with the communal goal of addressing the overwhelming need to produce more 30% AMI units. The methodology seems to suggest it is still open to debate whether it includes units from this source or exclusively from this source. I think we should consider the overall objective in adding these 30% units to the inventory and allow developers the flexibility to finance the units, be it Metro Regional Affordable Housing Bond, 4% tax credits, tax-exempt bonds, HOME funds or whatever the source. I think this comment also would apply to the 60% units proposed under the 50% waiver potentially. *	The board is considering this option. With a proposed cap (yet to be determined), the question is how best to use the money. Part of the discussion around the Metro bond housing was the intent of the bond to leverage other funds, and greater certainty of the number of units	To be decided by board
4/21/2020	BRIDGE Housing	Ben Sturtz	Discussed Metro funding v. all units	At the 30% MFI level, having the waiver may be more impactful for non-Metro bond funded projects. Metro bond agreements are requiring 40% of units to be at the 30% MFI level. This results in more units than there is vouchers. If no waivers are available for 30% MFI units in non-Metro bond projects, it is unlikely they will be included. A waiver could make the difference in financing these	This is good information and will pass it on to our board.	
4/21/2020	BRIDGE Housing	Ben Sturtz	Metro Bond Requirements and surge in 30% units	Due to requirements of the provision of 40% of units in a development to be at the 30% MFI rate, there is likely to be a surge of units at this rate in the next few years, and then it will likely taper off.	Thank you - we will pass this on to our board.	
3/27/2020	BRIDGE Housing	Ben Sturtz	Clarification on SDC fee levels at South Cooper Mountain	In addition, I don't see much of a recognition of how much higher SDCs are in the South Cooper Mountain area under the methodology. The City is focused on dispersing affordable housing to areas including South Cooper Mountain. The current structure with the higher SDCs in this area seems to not incentivize developers from proposing affordable housing in such an area, which would discourage the inclusive communities highlighted in Beaverton's and Washington County's planning efforts. Can we address this fee schedule as well for affordable housing? It is extremely important to BRIDGE as a landowner and developer in this area.	The supplemental SDCs in the current methodology were based on anticipated or actual land costs (higher than non-overlay areas) and higher development costs due to 1/2 street and other infrastructure improvements. Land costs are proving to be lower than anticipated in South Cooper Mountain and we've developed a standardized cost basis for park. Additionally, many of our parks in non-overlay areas are in need of infrastructure improvements. These factors may eliminate the need for a supplemental SDC in South Cooper Mountain. Land prices in North Bethany have risen far	

4/14/2020	Washington County	Current Planning Staff	Affordable Housing: Identification of Developments Eligible for AMI % Waivers	<p>Implementation Considerations</p> <ul style="list-style-type: none"> - There is no mechanism to track 30% or 60% AMI in Washington County's land use approval process. - There is nothing in the building permit process that captures AMI % requirements. AMI % is not tracked on building permit forms or Washington County's electronic permit tracking (Accela). - There is a low likelihood that contractors applying for permits or building services staff accepting permits will know to provide this information or ensure it is entered as part of the permit record. - Documentation to support the AMI % category would also need to be provided as this information is not typically provided as part of a building permit submittal, and County staff does not have the training or expertise to review documents that deal with income restrictions. - Overall, it would be very difficult to apply AMI %-based waivers based on information currently provided in the County's development review records. Current Planning staff recommends THPRD develop a separate form for AMI % waivers. THPRD staff would verify the applicable waiver category based on AMI % and ensure appropriate legal mechanisms are in place related to the AMI % 	<ul style="list-style-type: none"> - We will prepare an application process for MFI-based SDC waivers and issue letters authorizing waivers to affordable housing developers. Similar to deferring collection from time of building permit to certificate of occupancy, we will provide a letter to the collecting jurisdiction. - We will work with County Current Planning to provide Building Serves staff with necessary training and documentation so that they know the required documents needed for SDC waiver processing. - We will work with County staff as we move forward with updating our SDC methodology to continue incorporating feedback and provide documentation needed to process applications containing SDC waivers ahead of the new SDC-level initiation date. 	
4/14/2020	Washington County	Current Planning Staff	Affordable Housing: Cap or Limitation on Waivers	<ul style="list-style-type: none"> - Staff have logistical concerns with instituting a cap or limitation on waivers. The THPRD memo does not specify if the cap is to be per project, an overall cap across a calendar or fiscal year, or through some other mechanism. - The major concern is tracking waivers to know when a cap or limit amount has been reached. Staff does not foresee an easy way in Accela to establish a cap or limitation and then track waivers issued in relation to the cap. The simplest method to implement a cap may be for the tracking to occur by THPRD staff at the time that waivers forms are issued to applicants. 	<ul style="list-style-type: none"> - Upon adoption of the updated methodology and policy on affordable housing waivers, THPRD will share the information with the city and county. - THPRD will track SDC waivers and can share annual reporting with the city and county. - THPRD will work with developers prior to their application for a building permit and provide a letter to the collecting jurisdiction (city or county) of the amount of waiver a 	
4/14/2020	Washington County	Current Planning Staff	Affordable Housing: Sunset on Waivers	<ul style="list-style-type: none"> - A clear threshold is requested to establish a sunset date and whether the waiver vested based on land use submittal or building permit submittal. - Lastly, both school district SDCs and the Metro Construction Excise Tax (CET) have an exemption process. These provide good models that are currently in use by the County for identifying projects eligible for exemptions or waivers, as well as for the administrative process to document waiver or exemption eligibility. 	<ul style="list-style-type: none"> - It is anticipated that the SDC methodology and affordable housing waiver policy will have a clear sunset date. - THPRD staff will review BSD and Metro's exemption processes 	
4/14/2020	Washington County	Current Planning Staff	Scaled (Tiered) Residential Fees: Permit Data for Building Size and Number of Bedrooms	<p>Items to consider:</p> <ul style="list-style-type: none"> - Tiers based on square feet are easier to administrate, County building permits include data in individual data fields for the square feet in a structure. This data is included on permits for new residential structures and for residential additions. - If building size is used, the methodology needs to specify what type of building area will be the basis for the SDC. Permit data includes fields for Finished Space, Unfinished Space, Garage, Covered Porch, and Deck. - Tiers based on bedrooms would be problematic. Data is not available for the number of bedrooms for new structures or additions and supporting documents with number-of-bedroom information are not recorded in a way that supports SDCs or other calculations. 	<p>We will incorporate these concerns into future SDC development. Should we base final SDCs on square footage, we will provide guidance in our methodology identifying the type of building area considered for the SDC fee basis.</p>	

4/14/2020	Washington County	Current Planning Staff	Scaled (Tiered) Residential Fees: Prior Uses	<p>Prior uses on a site are required to be considered in assessing the THPRD SDC. Prior use allowance requires research into the specifics about prior structures on the site. Current Planning permit review staff is accustomed to finding square footage data for demolished dwellings to calculate school district SDCs. Data on the number of bedrooms can be found in appraisal records, but is not as readily accessible or reliable if it is available at all. As a last resort, staff can measure building size from past aerial photos, look for data or street photos regarding the number of stories, and make an estimate. There is no comparable methodology for bedrooms when that data is not available.</p>	We will incorporate this information into the development of future SDC fees, as it shows that basing SDC fees off of square footage is simpler than number of bedrooms.	
4/22/2020	Washington County	Current Planning Staff	Level of Service	<p>County could not provide accurate accounting at this time of the cost of administering the current system, however they anticipate that additional costs could be involved.</p>		
4/14/2020	Washington County	Current Planning Staff	Waivers and Residential Tiers in Washington County's Electronic Permitting System	<p>-Implementation of either the AMI % waiver or a tiered basis for residential SDCs relies on Accela. The ability to add fee categories or modify fee calculation scripts in Accela is limited and there is a backlog of system modification due to limited IT staff time and resources. Modifying Accela to incorporate waivers and tiered fees would require a substantial amount of lead time development and testing before new SDCs go live. Timeline and workload of needed changes have not been discussed with Washington County Information Technology Services and further information can be provided once more direction is known about which policies may be adopted.</p> <p>- Accela currently has a THPRD Waiver category (BTHPRD23) currently in use for situations where THPRD has an arrangement with a developer to build park facilities in exchange for a waiver of SDC fees. It is possible to use this field for an AMI % waiver, but there are limitations to that approach. The waiver calculations would need to be done manually for each permit creating the risk of arithmetic error. Also using the waiver category would also preclude the ability to generate reports on AMI % waivers because they would be mixed with all over types of waivers. Based on these limitations, staff believes it would be necessary to add a new separate AMI% fee waiver code and perform an update to the scripting to calculate the SDC.</p> <p>- For residential permits, Accela is set up to calculate THPRD SDCs on a per unit basis (fee BTHPRD01). If SDCs will be based on bedrooms or square feet instead, one option could be to use the THPRD – Other fee category (BTHPRD24), and not populate the BTHPRD01 fee. This introduces the same limitations as using the general waiver field (THPRD Waiver -BTHPRD23) for the AMI % waiver. There would be less transparency in reporting on the SDC, and calculations performed outside of Accela are more prone to human error. Staff believes that it would be</p>	<p>THPRD agrees with County Current Planning staff's recommendations and would like to develop scripted fee and waiver codes within Accela for each SDC tier and MFI-based SDC waiver level to allow for more transparent reporting. THPRD will work with County Current Planning and Information Technology staff to develop implementation timelines, provide guidance needed for Accela system development, identify implementation dates, and implement both interim and standard SDC calculation and reporting processes.</p>	

4/14/2020	Washington County	Current Planning Staff	Other Considerations	<ul style="list-style-type: none"> - If there are any changes for the waiver or tiered fees, County staff will be tasked with updating the SDC information handout. The standard SDC handout is already complex, and would become more so if additional waivers and fee tiers are added. - Staff would also need to be trained to inform customers that THPRD SDCs are applicable for new dwellings and for additions to existing dwellings. - The memorandum does not specify if the waivers and tiers would apply to ADUs or to multifamily housing developments (residential units that are not single family detached, single family attached, or duplex units). Clarification on these points would be helpful. - Current Planning staff would also like clarification on the proposed changes as they relate to the THPRD special area SDCs for North Bethany and Bonny Slope West. - Washington County Building Services and Current Planning would request a reevaluation of the fees received for administering THPRD's SDC if either the <u>waiver or tiered fees for residential permits is adopted to ensure that the</u> 	<ul style="list-style-type: none"> - THPRD will work with County Current Planning staff to provide information needed to update SDC information handouts, develop training documents, implement training on future SDC processing, clarify proposed SDC changes for North Bethany and Bonny Slope West, and to re-evaluate SDC administration fees. - THPRD has not yet determined how additions to dwellings or ADUs will be handled. Staff from the city and county will be included in the discussion. 	
4/3/2020	HBA	Ezra Hammer	Tiers	How many tiers are being considered	No more than 3-4	
4/3/2020	HBA	Ezra Hammer	Level of Service	What's the project list and total cost for SDC projects – recognizing the high quality of our amenities and the impact the CIP can have on SDCs	THPRD is sensitive to the impact of LOS on SDCs. The intent of this update is not to drastically increase SDCs, but to address issues of equity. To that end, we will be making recommendations to the board to potentially not include certain high cost amenities (recreation/aquatic centers) in the SDC calculation.	
4/3/2020	HBA	Ezra Hammer	Tiers	Be aware of how jurisdictions define square footage – look for consistency and counting livable square footage	We will work the city and county on this issue.	
4/3/2020	HBA	Ezra Hammer	Implementation	How will we handle ADUs and duplexes	Given the interest in building "middle housing", duplexes may be considered as multi-family, as the units tend to be smaller in size. A determination has yet to be made on how to handle ADUs.	
4/3/2020	HBA	Ezra Hammer	Implementation	Think about buildings with multiple units that also have ADUs. When is a dwelling considered an ADU v. a normal dwelling unit?	We will coordinate with the city and county on definitions of ADUs. Currently our Administrative Procedure Guide defines an ADU as "is a second dwelling unit that occupies the same lot with a detached single-family dwelling unit and that is subordinate to the primary dwelling. The accessory dwelling unit may be located within, attached to, or detached from the primary detached single-family dwelling unit. The accessory unit functions as a complete, independent living facility with provisions within the unit for a separate primary entrance, kitchen, bathroom and sleeping area.	

4/3/2020	HBA	Ezra Hammer	Tiers	How do the tiers relate to actual houses built and what percentage of houses fits within each tier?	We are looking at permit data from the city and county.	
4/14/2020	REACH	Dan Valliere	Affordable Housing Waivers	Recommendation that 100% waiver be allowed in policy for all units 60% MFI and below. We also support prioritizing resources for homes reserved for 30% MFI & below households. For example, the Board could award full waiver to 30% MFI units automatically, and then allow case by case decision on the waiver percentage and availability for 30-60% MFI housing.	Board discussion to date is to allow 100% waiver for units at 30% MFI or below and 50% waiver for 60% MFI or below, as well as a cap for waivers and a sunset provision.	To be decided by board
4/14/2020	REACH	Dan Valliere	Public Benefit	Recommendation of avoiding any absolute requirement of public benefit, since housing affordability is in itself a public benefit. However, we recognize that public benefits aligned with the open space and community uses could be a criteria used to determine the amount of waiver approved for specific projects.	Board consensus to date has been not to consider public benefit of any open space amenities in a development.	To be decided by board

* THPRD will base income qualified waivers on Median Family Income (MFI) rather than Area Median Income (AMI) in order to be consistent with language used in the 2018 Metro Affordable Housing Bond. With respect to comments referencing AMI in this document, we have refrained from changing comment language to retain the integrity of the original comment.



MEMO

DATE: June 2, 2020
TO: Board of Directors
FROM: Doug Menke, General Manager
RE: General Manager's Report for June 9, 2020

COVID-19 Response Efforts Update

Keith Hobson, Director of Business and Facilities, will provide an update on the current state of COVID-related restrictions, as well as changes due to Washington County entering phase 1 of the state's reopening framework.

Park Maintenance Operations Update

Park maintenance operations continue to adjust and adapt to the changing COVID environment. Park maintenance teams are in the process of rehiring seasonal staff to provide support in high production mowing, tractor mowing, refuse collection, and provide some level of route support when needed. Building maintenance staff continue enhanced daily disinfection of occupied facilities, as well as normal custodial services performed at night. The Facility Trades staff are addressing ADA Transition Plan tasks inside several facilities, while they remain closed. As the district prepares to re-open facilities to the public, maintenance crews will play an important role in outfitting the facilities to ensure we are compliant with social distancing, cleaning and safety regulations. Jon Campbell, Maintenance Operations Manager, and Mike Cero, Park Maintenance Supervisor, will provide an update.



MEMO

DATE: June 1, 2020
TO: Doug Menke, General Manager
FROM: Aisha Panas, Director of Park & Recreation Services

RE: Summer Camp Update

On June 1, 2020, the park district announced its plans to the public regarding summer camp offerings. The district webpage announced a new registration date of Saturday, June 13, and stated that summer camp options would be available at four district sites: the Howard M. Terpenning Recreation Complex, Mountain View Champions Park, Raleigh Park, and Camp Rivendale at the Jenkins Estate. Aisha Panas, Director of Park & Recreation Services and Sabrina Taylor Schmitt, Recreation Department Manager, will attend the June 9 meeting to provide an overview of the summer camp options, how the district might scale up to provide additional camps as the summer continues based on demand and staffing resources, and the additional training and protocols that will be in place to respond to new health guidance regarding COVID-19.



[9B/9C]

MEMO

DATE: June 4, 2020
TO: Doug Menke, General Manager
FROM: Lori Baker, Chief Financial Officer

RE: **Resolutions Amending the District's Retirement Plan and Adopting a District Individual Account Program Retirement Plan**

Introduction

Staff are requesting board of directors' approval of the resolutions amending the Tualatin Hills Park & Recreation District Retirement Plan ("Retirement Plan") and adopting the Tualatin Hills Park & Recreation District Individual Account Program Retirement Plan ("IAP Plan").

Background

The Retirement Plan was originally adopted January 1, 1975, and was last amended and restated effective July 1, 2016 and last amended effective October 1, 2018. The Internal Revenue Service (IRS) recommends agencies periodically review their plans to ensure compliance with applicable changes in the law.

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 spin-off of the Individual Account Program from the Retirement Plan into a separate plan and trust.

Proposal Request

Staff are requesting approval of the attached resolutions which amend the Retirement Plan and adopt the IAP Plan.

A summary of the changes to the Retirement Plan and IAP Plan is attached.

Benefits of Proposal

The amendment to the Retirement Plan includes the spin-off of the Individual Account Program and update certain other provisions of the Plan.

The IAP Plan will provide participants with the ability to direct the investment of their account.

Potential Downside of Proposal

The downside to the proposal includes changes to the actuarial equivalence factors used to calculate optional forms of benefits, including lump-sum distributions. The change in the factors may impact participants' lump-sum distribution (including in-service distribution) amounts.

Action Requested

Board of directors' approval of Resolution 2020-08, amending the Retirement Plan and Resolution 2020-09, adopting the IAP Plan.



Memorandum

To: The Board of Directors of the Tualatin Hills Park & Recreation District
From: THPRD Pension Committee
Subject: Summary of Changes
Date: June 4, 2020

This memorandum is a summary of proposed changes reflected in Amendment No. 2 to the Tualatin Hills Park & Recreation District Retirement Plan (“Defined Benefit Plan”) and the new plan document for the Tualatin Hills Park & Recreation District Individual Account Program Retirement Plan (“IAP Plan”).

DEFINED BENEFIT PLAN

Individual Account Program (“IAP”). All provisions relating to the IAP have been deleted or revised to reflect that the IAP is no longer part of the Defined Benefit Plan.

Section 1.1. The definition of “Actuarial Equivalent” was revised to update the interest rate factor to six percent and the mortality tables to:

- For participants and beneficiaries ages 50 and older, a 50% male/50% female unisex blend of the “PubG-2010” General Retirees Mortality Tables (Amount-Weighted) issued in 2019 by the Society of Actuaries with mortality improvement projected to 2020 using the 60-year average (1955-2015) of observed mortality improvement from the Unisex Social Security Data Scale; and
- For participants and beneficiaries ages 49 and younger, a blended 50% male/50% female of mortality rates from the parallel PubG-2010 General Employee table, with the same projected improvement to 2020.

Section 1.7(D)(1). This section was revised to include the cost-of-living adjustments to the Code Section 401(a)(17) compensation limitation. The compensation limitation is \$275,000 effective July 1, 2018, \$280,000 effective July 1, 2019, and \$285,000 effective July 1, 2020.

Section 7.6(A). This section was updated to include the cost-of-living adjustment to the dollar limit of the annual addition limitation. The dollar limit is \$57,000 for the current Defined Benefit Plan year.

Section 11.3(C). This section was revised to provide that a claimant must follow and exhaust the claims procedures described in this section before he or she can file suit for benefits.

This section was also revised, effective for claims filed on or after July 1, 2020, to add a two-year limitations period during which a claimant must file suit for benefits. The limitations period starts from the date on which the decision on review is sent to the claimant.

Exhibit A, Section (A)(3). The dollar limitation on the maximum annual benefit has been increased to \$230,000 effective July 1, 2019.

IAP PLAN

Article III—Definitions.

Section 3.2. This section defines who is a beneficiary and also contains a description of default beneficiary rules. The default beneficiary rules have been revised to include surviving children and surviving parents, rather than only a surviving spouse and an estate, as previously described in Defined Benefit Plan Section 1.4. This section also now provides that any account balance remaining at a beneficiary's death will be paid in a lump sum to the beneficiary's estate.

Sections 3.4(b) and 5.3(c)(i). Sections 3.4(b)(i) and 5.3(c)(i) were revised to provide that "Compensation" includes "deemed 125 compensation."

Section 3.7. Section 3.7 defines who is an eligible employee. An exclusion for seasonal and temporary employees, was included. Clarification was added that an individual receiving differential wage payments from THPRD while performing military service also is considered an employee.

Sections 3.14, 3.15, and 3.16. Trust-related definitions were added here and in Articles XIII and XIV.

Article VI—Participants’ Accounts.

Section 6.2. Section 6.2 was added to provide for participant-directed investments.

Section 6.3. This section was added to describe how accounts will be adjusted for earnings and losses.

Article VIII—Distributions.

Sections 8.1 and 8.2(b). Section 8.1 reflects that a distributable event occurs only upon severance from employment or death. Section 8.2(b) describes that, in general, a distribution will not be involuntarily made prior to the participant’s required beginning date, other than for small dollar cash-outs.

Section 8.2(c). A default rule that if participant designates more than one individual as his or her beneficiary, each individual beneficiary’s share will consist of a pro rata portion of the participant’s account, unless the participant specified a different allocation was added.

Section 8.3. This section now provides that the only distribution options available to a participant are a lump sum or an installment.

Section 8.5. This section addresses the cash-out of small benefits, with participants and beneficiaries being subject to an involuntary cash-out of the participant’s account if the value is \$1,000 or less.

Section 8.8. This section describes rules regarding how to handle payment to minors or someone who is incapacitated.

Article IX—Administration.

Section 9.1. The rules regarding Plan Administrator appointment and resignation were updated.

Section 9.3. A provision has been added to specify that an individual serving as a Plan Administrator who already receives compensation from the District may not receive duplicative compensation from the Trust Fund, except for reimbursement of expenses.

Section 9.4. This provision was added to specify that the Plan Administrator may consult with attorneys and accountants and may rely on the opinion given.

Section 9.5. This section provides for limitation of liability of the Plan Administrator. It also provides that, to the extent permitted by law, the District will indemnify the Plan Administrator, with limited exceptions.

Section 9.6. Because the Committee will function as the Plan Administrator, a provision was added to describe default committee governance rules.

Article X—Claims Procedure.

The claims procedure was updated to provide procedural definition.

Section 10.7. Section 10.7 was revised to provide that a claimant must follow and exhaust the claims procedures described in this section before he or she can file suit for benefits.

This section was also revised, effective for claims filed on or after July 1, 2020, to add a two-year limitations period during which a claimant must file suit for benefits. The limitations period starts from the date on which the decision on review is sent to the claimant.

Article XII—General Provisions.

Section 12.1. This provision has been revised to include an exception to the general nonalienation rule for circumstances described in Internal Revenue Code Section 401(a)(13)(C), which includes offsetting benefits in the event of a crime against the IAP Plan.

Section 12.7. Section 12.7 was added to provide that participant and beneficiary rights are limited to those described in the IAP Plan, and their sole remedy for nonpayment of benefits is against the IAP Plan.

Articles XIII and XIV.

These articles describe the Trust provisions if there is no separate trust agreement.

Resolution No. 2020-08

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

WHEREAS, Tualatin Hills Park and Recreation District originally adopted the Tualatin Hills Park & Recreation District Retirement Plan (the "Plan") effective January 1, 1975; and

WHEREAS, the Board of Directors last amended and restated the Plan effective on July 1, 2016, and last amended it effective October 1, 2018; 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 July 1, 2020, or such earlier or 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 9th day of June, 2020.

Felicita Monteblanco, Board President

Tya Ping, Board Secretary

ATTEST:

Jessica Collins
Recording Secretary

**TUALATIN HILLS
PARK & RECREATION DISTRICT
RETIREMENT PLAN**

Restated Effective July 1, 2016

Amendment No. 2

Tualatin Hills Park & Recreation District (the District) adopted the Tualatin Hills Park & Recreation Retirement Plan (the Plan) for the exclusive benefit of eligible employees, effective January 1, 1975. The Plan was most recently restated effective July 1, 2016, and was last amended effective October 1, 2018.

The District now adopts this Amendment No. 2 to:

- spin off the Individual Account Program from the Plan into a separate plan and trust; and
- update certain provisions of the Plan.

1. The provisions relating to the Individual Account Program in the Plan are deleted. Specifically:

- a. Section 5.5 is revised to delete “IAP Account or” from the first sentence.
- b. Section 7.1(A) is deleted and reserved for future use.
- c. Section 7.2 is deleted and reserved for future use.
- d. Section 7.4 is revised to delete “Mandatory IAP Contributions and” from the first sentence and “IAP Contributions or” from the second sentence.
- e. Section 7.5(A) is deleted and reserved for future use.
- f. Section 9.3 is revised to delete “an IAP Account or” from the first sentence.
- g. Section 10.3(B) is deleted and reserved for future use.

2. Section 1.1 of the Plan is replaced in its entirety with the following provision:

1.1 Actuarial Equivalent: A payment or series of payments having the same value as the payment or series of payments replaced, computed on the basis of the following interest rate and mortality table:

(A) Interest Rate. Six percent.

(B) Mortality Table. For ages 50 and older, a 50% male/50% female unisex blend of the “PubG-2010” General Retirees Mortality

Tables (Amount-Weighted) issued in 2019 by the Society of Actuaries with mortality improvement projected to 2020 using the 60-year average (1955-2015) of observed mortality improvement from the Unisex Social Security Data Scale. For ages 49 and younger, a blended 50% male/50% female of mortality rates from the parallel PubG-2010 General Employee table, with the same projected improvement to 2020.

3. Section 1.7(D)(1) is replaced in its entirety with the following provision:

(D) Limit on Compensation.

(1) General. Subject to the special rules in (2) and (3) below, the Compensation of each Participant taken into account in determining benefit accruals in any Plan Year beginning after December 31, 2001, shall not exceed \$200,000, plus cost-of-living adjustments permitted under applicable law (\$265,000 effective July 1, 2015; \$270,000 effective July 1, 2017; \$275,000 effective July 1, 2018; \$280,000 effective July 1, 2019; \$285,000 effective July 1, 2020).

4. Section 7.6(A) is replaced in its entirety with the following provision:

(A) Limitation. The annual addition with respect to a Participant's Accounts for any Plan Year (the Plan Year is the limitation year), may not exceed the lesser of the following amounts:

(1) \$40,000 (plus cost-of-living adjustments permitted under applicable law) (\$57,000 effective for Plan Years ending after December 31, 2019); or

(2) 100% of the Participant's compensation paid to the Participant with respect to the Plan Year.

Annual additions for a limitation year cannot exceed the currently applicable dollar limitation (as in effect before the January 1 cost-of-living adjustment) prior to January 1. However, after a January 1 adjustment is made, annual additions for the entire limitation year are permitted to reflect the dollar limitation as adjusted on January 1.

5. Section 11.3(C) is replaced in its entirety with the following provision:

(C) Further Review. The Claimant must follow and exhaust the claims procedures described in this section before he or she can file suit for benefits. Effective for claims filed on or after July 1, 2020, in no event may the Claimant file suit for benefits more than two years from the date on which the decision on review under 11.3(B)(3) is sent to the Claimant.

Any further review, judicial or otherwise, of the Plan Administrator's decision shall be limited to whether, in the particular instance, the Plan

Administrator acted arbitrarily or capriciously in the exercise of its discretion. In no event shall any such further review, judicial or otherwise, be on a de novo basis as the Plan Administrator has discretionary authority to determine eligibility for benefits and to construe the terms of this Plan.

6. Exhibit A Section (A)(3) is replaced in its entirety with the following provision:

(3) Defined Benefit Dollar Limitation. The defined benefit dollar limitation is \$160,000, adjusted as provided in this paragraph (\$230,000 effective July 1, 2019). The defined benefit dollar limitation shall be adjusted as of each January 1 to the dollar limitation as determined by the Commissioner of Internal Revenue for that calendar year. The adjusted amount applies to limitation years ending with or within the calendar year for which the adjustment is effective, provided that benefit cannot exceed the currently applicable dollar limitation or compensation limitation (as in effect before the January 1 adjustment) prior to January 1. The maximum annual benefit limitation applicable to a vested terminated Participant shall be increased in accordance with the cost-of-living adjustments to the defined benefit dollar limitation.

7. Construction of Amendment. This Amendment shall not be construed so as to reduce or eliminate any benefits accrued or paid through the effective date of the Amendment.

8. Effective Date. The provisions of this Amendment No. 2 shall become effective July 1, 2020.

TUALATIN HILLS PARK
& RECREATION
DISTRICT

By: _____

Dated: _____, 2020

Resolution No. 2020-09

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

WHEREAS, Tualatin Hills Park & Recreation District originally adopted the Tualatin Hills Park & Recreation District Retirement Plan (the “Defined Benefit Plan”) effective January 1, 1975; and

WHEREAS, the Board of Directors last amended and restated the Defined Benefit Plan effective on July 1, 2016, and last amended it effective October 1, 2018; and

WHEREAS; the Board of Directors now desires to spin off the individual account program from the Defined Benefit Plan into a separate plan and trust.

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

Section 1. The Board adopts the Tualatin Hills Park & Recreation District Individual Account Program Retirement Plan (the “Plan”), attached and incorporated into this resolution as Exhibit A.

Section 2. The Plan in Exhibit A is effective on July 1, 2020, or such other earlier or 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 9th day of June, 2020.

Felicit Montebianco, Board President

Tya Ping, Board Secretary

ATTEST:

Jessica Collins
Recording Secretary

**THE TUALATIN HILLS
PARK & RECREATION DISTRICT
INDIVIDUAL ACCOUNT PROGRAM
RETIREMENT PLAN**

Effective July 1, 2020

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**TUALATIN HILLS PARK & RECREATION DISTRICT
INDIVIDUAL ACCOUNT PROGRAM RETIREMENT PLAN**

Effective July 1, 2020

PARTIES

This Plan is adopted by the Tualatin Hills Park & Recreation District, an Oregon special district established pursuant to chapter 266 of the Oregon Revised Statutes, hereinafter referred to as the “District.”

RECITALS

Effective January 1, 1975, the District adopted the Tualatin Hills Park & Recreation District Retirement Plan (“Retirement Plan”), which was last amended and restated effective July 1, 2016, and last amended effective October 1, 2018. The District desires to separate the individual account program from the Retirement Plan.

ADOPTION

The Tualatin Hills Park & Recreation District Individual Account Program Retirement Plan (“Plan”) is hereby adopted, effective as of July 1, 2020, or as of such earlier or later date as provided herein, but in no event later than the date required for continued income tax qualification.

This separation of the individual account program from the Retirement Plan shall not result in any employee having a lesser amount of service for any Plan purpose or a lower accrued benefit than the employee had immediately before the effective date of this separation, nor shall it result in any employee who was not employed on or after the effective date having any greater benefit rights, except as otherwise required by law.

ARTICLE I

PURPOSE

This Plan is created for the purpose of administering a money purchase pension plan and trust for the exclusive benefit of the Participants and their Beneficiaries. As provided in 11.2, no part of the corpus or income of the Plan and related trust shall be used for or diverted to purposes other than for the exclusive benefit of said Participants or their Beneficiaries.

The Plan, when taken together with the trust, is intended to be a qualified governmental plan under Code Sections 401(a) and 414(d) and thereby exempt from taxation pursuant to Code Section 501(a).

ARTICLE II

NAME OF THE PLAN AND TRUST

The money purchase pension plan established by this document, as amended from time to time, shall be known as the "TUALATIN HILLS PARK & RECREATION DISTRICT INDIVIDUAL ACCOUNT PROGRAM RETIREMENT PLAN" and is referred to as the "Plan."

The trust established by this document, as amended from time to time, shall be known as "TUALATIN HILLS PARK & RECREATION DISTRICT INDIVIDUAL ACCOUNT PROGRAM TRUST" and is hereinafter referred to as the "Trust."

ARTICLE III

DEFINITIONS

The following words and phrases, when used in this Plan with an initial capital letter, shall have the following respective meanings, unless the context clearly indicates otherwise:

3.1 Account: The separate account of a Participant as provided at 6.1.

3.2 Beneficiary: The person or persons or legal entity named in accordance with procedures established by the Plan Administrator as entitled to receive the Participant's benefits provided for herein in case of the Participant's death. If no beneficiary designation is filed in accordance with the Plan Administrator's procedures, or if the person or persons named do not survive the Participant, the Beneficiary shall be the surviving spouse of Participant; if there is no surviving spouse, the Beneficiary shall be the surviving children of the Participant in equal shares; if there is neither surviving spouse nor surviving children, the Beneficiary shall be the surviving parents of the Participant in equal shares; if there are no surviving spouse, surviving children, or surviving parents, the Beneficiary shall be the estate of the Participant.

If a Participant's Beneficiary survives the Participant, but dies before receiving all benefits payable to the Beneficiary hereunder, the balance shall be distributed to the deceased Beneficiary's estate.

Where a Participant has designated his or her spouse as a Beneficiary, and a divorce decree regarding the spouse is subsequently issued, the decree shall constitute an immediate revocation of the Participant's designation of the spouse as a Beneficiary unless the decree or a Qualified Domestic Relations Order (within the meaning of Code Section 414(p)) provides otherwise.

3.3 Code: Internal Revenue Code of 1986, as amended, and successor codes thereto, as amended.

3.4 Compensation:

(a) Basic Definition. Subject to the applicable adjustments in this section, Compensation means wages within the meaning of Code Section 3401(a) and all other payments of compensation to an employee by the District (in the course of the District's trade or business) for which the District is required to furnish the employee a written statement under Code Sections 6041(d), 6051(a)(3), and 6052, determined without regard to any rules under Code Section 3401(a) that limit the remuneration included in wages based on the nature or location of the employment or the services performed.

(b) Adjustments. The basic definition of Compensation in (a) shall be adjusted as described below:

(i) Compensation shall include the amount of any elective deferrals (as defined in Code Section 402(g)(3)) and any amount that is contributed or deferred by the District at the election of the employee and that is not includible in the gross income of the employee by reason of Code Section 125(a), 132(f)(4), or 457(b).

Compensation also shall include deemed 125 compensation. Deemed 125 compensation is an amount that is excludable from income under Code Section 106 and that is not available to a Participant in cash in lieu of group health coverage under a Code Section 125 plan solely because the Participant is unable to certify that he or she has other health coverage. An amount will be treated as deemed 125 compensation only if the District does not otherwise request or collect information regarding the Participant's other health coverage as part of the enrollment process for the health plan.

(ii) Compensation shall exclude the amount of any employee contributions that are picked up by the District in accordance with Code Section 414(h)(2).

(iii) Compensation shall exclude payments of the value of accrued unused vacation leave to Tier II Employees. This exclusion shall apply to any such payments made during employment or after severance from employment.

(iv) If a Participant transfers to a position that is not eligible to participate in this Plan, Compensation shall exclude amounts paid after the Participant ceases to be an Eligible Employee.

(c) **Post-Severance Payments.** Except as otherwise provided below, in order to be included in Compensation, an amount must be paid or treated as paid to the employee prior to severance from employment (as defined in Treasury Regulation § 1.401(k)-1(d)(2), except that, for purposes of determining the employer, the modifications provided under Code Section 415(h) apply). Notwithstanding the foregoing, Compensation includes the following amounts that are paid after the employee's severance from employment:

(i) Regular pay, provided that it is paid by the later of 2½ months after severance from employment or the end of the Plan Year that includes the date of severance from employment and satisfies the basic definition of Compensation in this section. An amount is considered to be regular pay if the payment is regular compensation for services during the employee's regular working hours, or compensation for services outside the employee's regular working hours (such as overtime or shift differential), commissions, bonuses, and other similar payments, and the payment would have been paid to the employee before the severance from employment if employment had continued.

(ii) Payment of unused accrued bona fide sick, vacation, or other leave, provided that:

(A) The employee would have been able to use the leave if his or her employment had continued;

(B) The payment is made by the later of 2½ months after severance from employment or the end of the Plan Year that includes the date of severance from employment; and

(C) The amount satisfies the basic definition of Compensation in this section.

(iii) Payments of deferred compensation received pursuant to a nonqualified unfunded deferred compensation plan, to the extent included in the employee's taxable income, provided that:

(A) The payment would have been included in the basic definition of Compensation if it had been made before severance from employment; and

(B) The payment would have been made to the employee if the employee had continued in employment.

(iv) Back pay, within the meaning of Treasury Regulation § 1.415(c)-2(g)(8), shall be included in Compensation for the Plan Year to which the back pay relates, to the extent that it otherwise satisfies the basic definition of Compensation.

(d) Limit on Compensation.

(i) General. Subject to the special rules in (ii) and (iii) below, the Compensation of each Participant taken into account in determining benefit accruals in any Plan Year beginning after December 31, 2001, shall not exceed \$200,000, plus cost-of-living adjustments permitted under applicable law (\$265,000 effective July 1, 2015; \$270,000 effective July 1, 2017; \$275,000 effective July 1, 2018; \$280,000 effective July 1, 2019; \$285,000 effective July 1, 2020).

(ii) Proration of Dollar Limitation for Partial Years. If any period over which Compensation is determined ("determination period") consists of fewer than 12 months, the applicable dollar limitation determined under paragraph (i) above with respect to that determination period shall be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is 12.

3.5 District: The Tualatin Hills Park & Recreation District, an Oregon special district established pursuant to chapter 266 of the Oregon Revised Statutes.

3.6 Eligible Employee: An employee who is a Tier II Employee, and who is not an excluded individual. For this purpose, excluded individuals are the following:

(a) An individual who is not an employee, but is treated as an employee for qualified plan purposes, by reason of being a “leased employee” as defined in Code Section 414(n)(2). A “leased employee” is any person (other than an employee of the District) who, pursuant to an agreement between the District and any other person, has performed services for the District (or for the District and related persons as defined in Code Section 414(n)(6)) on a substantially full time basis for a period of at least one year, and such services are performed under the District’s primary direction or control.

(b) A person who performs services for the District but who is treated for payroll tax purposes as other than an employee of the District (and regardless whether the person is later determined by a governmental agency, by the conclusion or settlement of threatened or pending litigation, or otherwise to be or have been an employee of the District).

(c) An employee who is or becomes included in a unit of employees covered by a bona fide agreement which is a collective bargaining agreement between bona fide employee representatives and one or more employers, where retirement benefits were the subject of good faith bargaining between the employee representatives and the employer or employers and the agreement does not provide for participation in the Plan.

(d) Temporary and seasonal employees. “Temporary” employees are those who under the terms of their employment are not entitled to the usual fringe benefits provided for regular employees. “Seasonal” employees are those who are hired for work which is seasonal in nature, such as employment limited to summer events.

For purposes of this section, an “employee” is a person employed by the District, as determined in accordance with applicable common law rules. An individual who is receiving differential wage payments, as defined in Code Section 3401(h)(2), from the District shall be treated as an employee.

3.7 Mandatory IAP Contributions: The mandatory Individual Account Program (“IAP”) contributions required of a Participant as described in 5.1.

3.8 Participant: Each Eligible Employee who qualifies as a Participant pursuant to Article IV.

3.9 Plan: The Tualatin Hills Park & Recreation District Individual Account Program Retirement Plan, as set forth in this document and as from time to time amended. This

Plan is intended to comply with the requirements for tax-qualified governmental plans, as defined in Code Section 414(d).

3.10 Plan Administrator: One or more persons appointed by the District as provided at 9.1. In the absence of such an appointment, the District shall be the Plan Administrator.

3.11 Plan Year: The 12-consecutive-month period beginning each July 1 and ending each June 30.

3.12 Tier I Employee:

(a) **General.** Subject to the special rules in (b) and (c) below, an employee who is employed as a full-time employee, is not an excluded individual as provided in 3.6(a) – (d), and was hired before July 1, 2010, is a Tier I Employee. A Tier I Employee is never an Eligible Employee, unless he or she is treated as a Tier II Employee as provided in 3.12(b) and 3.13(b) below.

(b) **Rehired Former Tier I Employees.** A Tier I Employee who has a severance from employment and is subsequently reemployed as a full-time Eligible Employee on or after July 1, 2010, shall be treated as a Tier II Employee with respect to his or her service after reemployment unless the former employee did not receive a distribution of his or her entire accrued benefit under the Plan following the severance from employment and either –

(i) The former employee is reemployed not more than six months after a severance from employment, or

(ii) The severance from employment was due to one or more of the following reasons:

(A) Military service from which the former employee returns to employment with reemployment rights guaranteed by federal law; or

(B) A disability-related absence from which the former employee returns promptly after the end of the absence. For this purpose, a “disability-related absence” means an absence due to illness covered by the federal Family and Medical Leave Act or a similar state law, a period of disability for which the employee receives disability benefits from an insurance company or the Social Security Administration, or an absence related to an approved workers’ compensation claim; or

(C) A layoff from which the former employee is recalled from the recall list within two years of the layoff date.

(c) **Change in Employment Status.** If a Tier I Employee's employment status changes from full-time to regular part-time, the employee shall continue to be treated as a Tier I Employee with respect to service as a regular part-time employee.

3.13 Tier II Employee: An Eligible Employee who satisfies one of the requirements set forth below.

(a) **General.** Subject to the special rules for reemployed former Tier I Employees, an Eligible Employee is a Tier II Employee if he or she:

(i) Is employed as a full-time employee and was hired on or after July 1, 2010; or

(ii) Is employed as a full-time or regular part-time employee as defined in (c) below and was not a full-time employee before July 1, 2010.

(b) **Former Tier I Employees.** A former Tier I Employee who had a severance from employment and was reemployed as a full-time employee on or after July 1, 2010, shall be treated as a Tier II Employee with respect to service after reemployment under the circumstances described in 3.12(b) above. A Tier I Employee whose employment status changes to regular part-time employment shall continue to be treated as a Tier I Employee with respect to service as a regular part-time employee, as described in 3.12(c) above.

(c) **Regular Part-Time Employee.** A regular part-time employee is an employee in a budgeted position who is regularly scheduled to work not less than 30 hours per week or more than 35 hours per week.

3.14 Trustee: One or more individuals or organizations appointed by the District to control and manage the assets of the Trust Fund. To the extent the Trust is maintained pursuant to a separate trust agreement, the Trust provisions contained in this Plan shall not apply.

3.15 Trust Fund: All property held from time to time by the Trustee pursuant to the Plan, including (without limiting the generality of the foregoing) all common and preferred stocks, bonds, obligations of the United States of America, real property, notes representing loans, moneys contributed, interest earned thereon, and all other income from investments made and held by the Trustee for the uses and purposes set forth herein.

3.16 Valuation Date: The Valuation Date shall be each day the New York Stock Exchange is open for trading during the Plan Year. If Accounts are not in Participant-directed investments funds pursuant to 6.2 (whether invested voluntarily or by default), the Valuation Date shall be as defined in 6.3(a).

ARTICLE IV
PARTICIPATION

4.1 Commencement. An Eligible Employee becomes a Participant on his or her first day of employment or, if later, the date that he or she becomes an Eligible Employee.

4.2 Cessation. A Participant ceases participation on distribution of the Participant's Account balance or on death.

4.3 Resumption. A former Participant resumes participation on the date on which he or she is reemployed as an Eligible Employee.

ARTICLE V
CONTRIBUTIONS

5.1 Mandatory IAP Contributions. Participants shall make Mandatory IAP Contributions to the Plan in accordance with the provisions of this section.

(a) **Amount of Contributions.** Each Participant shall contribute for each Plan Year an amount equal to 6 percent of the Participant's compensation earned for services as a Tier II Employee for the Plan Year. For this purpose, "compensation" is as defined in 3.4, except that the amount of any employee contributions that are picked up by the District in accordance with Code Section 414(h)(2) shall be included.

(b) **Pick-Up of Contributions.** The District shall pick up all Mandatory IAP Contributions pursuant to Code Section 414(h)(2). The Mandatory IAP Contributions described in 5.1(a), although designated as an Employee contribution, are being paid by the District in lieu of a contribution by the Participant. Each applicable Participant's stated salary shall be reduced by the amount of the Mandatory IAP Contributions, but the picked-up contribution shall be made on a pre-tax basis.

5.2 Allocation of Contributions. In general, Mandatory IAP Contributions shall be credited to the Participant's Account within a reasonable period after the payroll period to which they relate. In no event shall Mandatory IAP Contributions be contributed to the Plan later than the April 15th immediately following the end of the Plan Year for which they are made.

5.3 Annual Addition Limitation.

(a) **Limitation.** The annual addition with respect to a Participant's Account for any Plan Year (the Plan Year is the limitation year), may not exceed the lesser of the following amounts:

(i) \$40,000, plus cost-of-living adjustments permitted under applicable law (\$57,000 effective for Plan Years ending after December 31, 2019); or

(ii) 100 percent of the Participant's compensation actually paid or made available to the Participant with respect to the Plan Year.

Annual additions for a limitation year cannot exceed the currently applicable dollar limitation (as in effect before the January 1 cost-of-living adjustment) prior to January 1. However, after a January 1 adjustment is made, annual additions for the entire limitation year are permitted to reflect the dollar limitation as adjusted on January 1.

(b) **Annual Addition.** “Annual addition” means the sum of the following amounts allocated to a Participant’s Account as of any date within the Plan Year:

(i) District contributions (excluding forfeitures) made directly or indirectly;

(ii) The Participant’s contributions (whether mandatory or voluntary, but not including rollover contributions), if any; and

(iii) Forfeitures.

(c) **Compensation.** For purposes of this section, “compensation” generally means wages within the meaning of Code Section 3401(a) and all other payments of compensation to an employee by the District (in the course of the District’s trade or business) for which the District is required to furnish the employee a written statement under Code Sections 6041(d), 6051(a)(3), and 6052, determined without regard to any rules under Code Section 3401(a) that limit the remuneration included in wages based on the nature or location of the employment or the services performed. This general definition is subject to the following adjustments and special rules:

(i) **Salary Reduction Contributions.** Compensation shall include the amount of any elective deferrals (as defined in Code Section 402(g)(3)) and any amount that is contributed or deferred by the District at the election of the employee and that is not includible in the gross income of the employee by reason of Code Section 125(a), 132(f)(4), or 457(b).

Compensation also shall include deemed 125 compensation. Deemed 125 compensation is an amount that is excludable from income under Code Section 106 and that is not available to a Participant in cash in lieu of group health coverage under a Code Section 125 plan solely because the Participant is unable to certify that he or she has other health coverage. An amount will be treated as deemed 125 compensation only if the District does not otherwise request or collect information regarding the Participant’s other health coverage as part of the enrollment process for the health plan.

(ii) **Post-Severance Compensation.** Except as otherwise provided below, in order to be included in compensation, an amount must be paid or treated as paid to the employee prior to severance from employment (as defined in Treasury Regulation § 1.401(k)-1(d)(2), except that, for purposes of determining the employer, the modifications provided under Code Section 415(h) apply). Notwithstanding the foregoing, compensation includes the following amounts that are paid after the employee’s severance from employment:

(A) Regular pay, provided that it is paid by the later of 2½ months after severance from employment or the end of the Plan Year that includes the date of severance from employment. An amount is

considered to be regular pay if the payment is regular compensation for services during the employee's regular working hours, or compensation for services outside the employee's regular working hours (such as overtime or shift differential), commissions, bonuses, and other similar payments, and the payment would have been paid to the employee before the severance from employment if employment had continued.

(B) Payment of unused accrued bona fide sick, vacation, or other leave, provided that:

(1) The employee would have been able to use the leave if his or her employment had continued;

(2) The payment is made by the later of 2½ months after severance from employment or the end of the Plan Year that includes the date of severance from employment; and

(3) The amount satisfies the definition of compensation in this subsection.

(iii) **Deferred Compensation.** Payments of deferred compensation received pursuant to a nonqualified unfunded deferred compensation plan, to the extent included in the employee's taxable income, provided that:

(A) The payment would have been included in the definition of compensation if it had been made before severance from employment; and

(B) The payment would have been made to the employee if the employee had continued in employment.

(iv) **Back Pay.** Back pay, within the meaning of Treasury Regulation § 1.415(c)-2(g)(8), shall be included in compensation for the Plan Year to which the back pay relates, to the extent that it otherwise satisfies the definition of compensation in this subsection.

(v) **Limitation.** Compensation shall be subject to the annual limitation described in 3.4(d).

(vi) **Differential Pay.** Compensation shall include any differential wage payment, as defined in Code Section 3401(h)(2). If the District or any affiliated entity described in (d) below makes such a differential wage payment during a Plan Year, all differential wage payments made by the District and its affiliated entities during that Plan Year must satisfy the nondiscrimination requirements of Code Section 414(u)(12)(C).

(d) **Aggregation of Plans.** For purposes of the annual addition limitation, all tax-qualified defined contribution plans (without regard to whether a plan has been

terminated) ever maintained by the District or entity required to be aggregated with the District under Code Section 414(b), (c), or (m) will be treated as one defined contribution plan.

5.4 Mistaken Contributions. Notwithstanding any provision herein to the contrary, a contribution by the District that is made by reason of a mistake of fact (or law if permitted by applicable federal law) shall be returned to the District provided that:

- (a) The return must be made within one year of the mistaken payment.
- (b) The amount that may be returned is limited to the excess of the amount contributed over the amount that would have been contributed had there not occurred a mistake of fact.
- (c) Earnings attributable to the excess contribution shall not be returned, but losses attributable thereto shall reduce the amount to be returned.
- (d) If the return would cause the balance of any Account to be reduced to less than the balance that would have been in the Account had the mistaken amount not been contributed, then the amount to be returned shall be limited so as to avoid such reduction.

ARTICLE VI

PARTICIPANTS' ACCOUNTS

6.1 Maintenance of Separate Account. The Plan Administrator shall maintain for each Participant an Account, which shall be credited with a Participant's Mandatory IAP Contributions under 5.1. A Participant's Account shall be fully vested and nonforfeitable at all times.

Each Account will be adjusted as provided in this article for its share of the net annual earnings (or loss) of, and the appreciation (or depreciation) in value of the assets of, the Trust Fund.

6.2 Participant-Directed Investments. The Plan Administrator shall make available to Participants various investment funds for individually directed investments of the Participant's Account. The number and type of investment funds shall be determined by the Plan Administrator from time to time. The Plan Administrator shall provide each Participant with a written election form pursuant to which the Participant can elect to invest the total balance in all the Participant's Account in any such fund or may elect that a portion of that balance be invested in any such fund. For purposes of this subsection, a "Participant" includes a deceased Participant's Beneficiary and an alternate payee under a qualified domestic relations order.

The Plan Administrator shall comply with all investment instructions given by Participants in accordance with the procedures established by the Plan Administrator. Subject to any restrictions on such funds and pursuant to the election procedure established by the Plan Administrator, the Participant may file revised elections with respect to subsequent contributions and as to all or a portion of the Participant's current investment fund balances pursuant to the election procedures of those investment funds and the Plan Administrator, but no less frequently than quarterly. The Plan Administrator shall adopt procedures for Participants' initial elections and revised elections, and may impose reasonable restrictions on the frequency with which a Participant may give investment instructions.

If the Participant fails to make a valid election pursuant to the procedures established by the Plan Administrator, or if the Plan Administrator discontinues the use of a particular investment fund but does not replace it and the affected Participant does not give a new election, the Participant's total balance in his or her Account, or total balance in the discontinued fund, shall be invested in the default fund specified by the Plan Administrator. In that event, such automatic election can be revised in the same manner as a voluntary election.

As provided in 6.3(b), the Participant's Account shall be credited or debited with the earnings or losses of such funds to the extent of the Participant's participation in each fund.

Except as otherwise expressly provided in this agreement, neither the District, the Trustee, nor the Plan Administrator shall have any authority or responsibility with respect to the investment, sales, liquidations, or reinvestments of proceeds of any contributions with respect to which a valid direction permitted hereby is made. The District, Trustee, and Plan Administrator

shall be fully protected in acting upon the directions of a Participant and shall have no responsibility or liability to any person whomsoever for the consequences of any acquisition, retention, disposition, or other dealing with the assets of the Plan, in compliance with the directions of a Participant.

6.3 Adjustments to Accounts. As of each Valuation Date, the Trustee shall adjust the Accounts as follows:

(a) **General.** If the Accounts are not in Participant-directed investment funds pursuant to 6.2 (whether invested voluntarily or by default), the net earnings (or loss) of the Trust Fund, and the appreciation (or depreciation) in the value of the assets of the Trust Fund shall be prorated to the Participants' Accounts on the basis of the balance in each Account. For purposes of any adjustments made under this 6.3(a), "Valuation Date" means as of the last day of each calendar month, and the Plan Administrator may from time to time designate any other date as a special Valuation Date to avoid substantial inequity caused by significant changes in the value of the Trust Fund since the last Valuation Date.

(b) **Directed Investments.** If the Participants are directing investments pursuant to 6.2, then the earnings (or loss) and the appreciation (or depreciation) of each separate investment fund shall be prorated in the manner described above to the Participants' Accounts in that particular investment fund, with the additional adjustment that transfers made into or out of an investment fund since the preceding Valuation Date pursuant to the direction of Participants should be added or subtracted, as the case may be.

For purposes of this section, the balance in an Account shall be the balance on the preceding Valuation Date, reduced to reflect any withdrawals, distributions, and allocable administrative expenses since the preceding Valuation Date, and increased to reflect any contributions to the Account since the preceding Valuation Date.

6.4 Military Service. Notwithstanding any provision of this Plan to the contrary, contributions, benefits, and service credits with respect to qualified military service will be provided in accordance with Code Section 414(u).

If a Participant dies on or after January 1, 2007, while performing qualified military service, as defined in Code Section 414(u), the survivors of the Participant shall be entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) that would have been provided under the Plan if the Participant had resumed active employment and then terminated employment on account of death.

ARTICLE VII

VESTING

A Participant's Account is always fully vested and is not subject to forfeiture for any reason, except temporary forfeitures of amounts payable to lost payees, as provided in 8.6.

ARTICLE VIII
DISTRIBUTIONS

8.1 Distributable Events.

(a) **Severance From Employment.** A Participant who has a severance from employment with the District and all affiliated employers, or the Participant's Beneficiary in the case of the Participant's death, is entitled to distribution of the Participant's Account. For this purpose, an "affiliated employer" means an entity required to be aggregated with the District under Code Section 414(b), (c), or (m).

(b) **Amount of Distribution.** For this purpose, the Participant's distributable Account is, in the event of a lump sum distribution, the amount thereof as of the most recent Valuation Date preceding the distribution, plus any contributions made by or on behalf of the Participant since that Valuation Date. The Participant's Account will not be adjusted for earnings and expenses or increases or decreases in the value of the Trust Fund occurring after the most recent Valuation Date.

8.2 When Distribution Is Made.

(a) **Distribution to Participant.** Subject to the required distribution rules in 8.7, at the election of a Participant, distribution of the Participant's Account shall be made or begun within a reasonable time after the occurrence of a distributable event under 8.1.

(b) **Consent to Distribution Before Required Beginning Date.** If a Participant's Account exceeds \$1,000, distribution of a Participant's Account shall not be involuntarily made or commenced before the Participant's required beginning date.

(c) **Distribution to Beneficiary.** The full amount of any remaining portion of a deceased Participant's Account will be payable to the Participant's Beneficiary. The benefit shall be paid in the form of a single lump sum. Distributions to the Beneficiary of a deceased Participant shall be made at the time specified in the application for benefits filed by the Beneficiary in accordance with the Plan Administrator's rules and procedures. Notwithstanding the foregoing, distribution of the benefit shall be made on or before the Beneficiary's required beginning date under 8.7.

If a Participant designates more than one individual as his or her Beneficiary, each individual beneficiary's share shall consist of a pro rata portion the Participant's Account, unless the Participant specified a different allocation in accordance with the Beneficiary designation procedures established by the Plan Administrator.

If a Beneficiary dies after the Participant but before receiving the full distribution to which the Beneficiary is entitled, any remaining amount shall be paid to the Beneficiary's estate.

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).

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

earnings thereon), including separately accounting for the portion of the distribution that is includible in gross income and the portion of the distribution that is not includible in gross income. In the case of a transfer described in this paragraph, the amount transferred shall be treated as consisting first of the portion of such distribution that is includible in gross income (determined without regard to Code Section 402(c)(1)).

The provisions of Code Section 401(a)(31)(D) and the regulations thereunder are incorporated herein by reference for the purpose of further defining and interpreting the term “eligible rollover distribution,” and those provisions shall be controlling.

(c) **Definition of Eligible Retirement Plan.** For purposes of this 8.4, an “eligible retirement plan” is:

- (i) An individual retirement account described in Code Section 408(a);
- (ii) An individual retirement annuity described in Code Section 408(b) (other than an endowment contract);
- (iii) A qualified trust under Code Section 401(a) that is a defined contribution plan and permits the acceptance of rollover contributions;
- (iv) An annuity plan described in Code Section 403(a);
- (v) An eligible deferred compensation plan described in Code Section 457(b) that is maintained by an eligible governmental employer described in Code Section 457(e)(1)(A), and that agrees to separately account for amounts transferred into such plan from this Plan;
or
- (vi) An annuity contract described in Code Section 403(b).

The provisions of Code Section 401(a)(31)(E) and the regulations thereunder are incorporated herein by reference for the purpose of further defining and interpreting the term “eligible retirement plan,” and those provisions shall be controlling.

(d) **Direct Rollovers By Designated Nonspouse Beneficiaries.** If a distribution would qualify as an “eligible rollover distribution” under subsection (b) except that it is payable to a deceased Participant’s designated nonspouse beneficiary, the beneficiary may elect to have the distribution paid in a direct rollover to his or her individual retirement plan. For this purpose, a “designated beneficiary” means the Participant’s designated beneficiary for purposes of the required minimum distribution requirements of Code Section 401(a)(9). An “individual retirement plan”

means an individual retirement account described in Code Section 408(a) or an individual retirement annuity described in Code Section 408(b), other than an endowment contract, that is established for the purpose of receiving the distribution on behalf of the designated beneficiary and that will be treated as an inherited individual retirement account or individual retirement annuity pursuant to Code Section 402(c)(11).

8.5 Cashout of Small Benefits. If the Participant's Account does not exceed \$1,000, the Plan Administrator shall pay the benefit in a lump sum to the Participant at any time after the Participant has a severance from employment and prior to the close of the second Plan Year following the Plan Year in which the severance from employment occurs. Upon a Participant's death, the District shall distribute the Participant's Account in a lump sum to the Beneficiary if the Participant's Account does not exceed \$1,000. Upon a determination that an order is a qualified domestic relations order under Code Section 414(p), if the portion of a Participant's Account balance that has been assigned to an alternate payee under the qualified domestic relations order does not exceed \$1,000, the Plan Administrator shall distribute such portion in a lump sum to the alternate payee on the earlier of the date the alternate payee has a distributable right to the assigned benefit and elects payment or the date the Participant's benefit commences. The consent of the Participant, Beneficiary, or alternate payee, as applicable, is not required for purposes of making distributions under this section.

8.6 Lost Payee. If, after the date on which any distribution of any portion or all of a Participant's Account is distributable to any person under the Plan, such distribution cannot be made because the identity or whereabouts of such person cannot be ascertained, such portion of or all such Account shall constitute a forfeiture. The Plan Administrator's determination of when such payment cannot be made shall be final. Notwithstanding the foregoing, if, at any time subsequent to the forfeiture, the person entitled to such distribution makes a claim to the Plan Administrator for such distribution, the amount of the forfeiture shall be reinstated and distributed to such person.

8.7 Required Minimum Distributions. All distributions under this Plan shall be determined and made in accordance with a reasonable and good faith interpretation of Code Section 401(a)(9). The provisions of this Plan reflecting the requirements of Code Section 401(a)(9) shall take precedence over any inconsistent provisions of this Plan. Those requirements include the following:

(a) Distributions to a Participant shall be made or begun not later than the Participant's required beginning date, and shall be made over a period not to exceed the Participant's life (or life expectancy) or the joint lives (or life expectancies) of the Participant and his or her designated beneficiary. A Participant's "required beginning date" is April 1 of the calendar year immediately following the calendar year in which the participant has both reached age 70½ and has retired.

(b) If a Participant dies after distributions have begun in accordance with (a) above, but before receiving the entire amount of his or her Plan benefits, the

remaining portion of the benefits shall be distributed at least as rapidly as under the distribution method being used at the time of the Participant's death.

(c) If a Participant dies before distributions have begun in accordance with (a) above, the entire amount of the Participant's Plan benefits shall be distributed within five years after the Participant's death, except as otherwise provided in (i) or (ii) below.

(i) If any portion of the Participant's Plan benefit is payable to, or for the benefit of, a designated beneficiary, that portion may be distributed over a period not to exceed the designated beneficiary's life (or life expectancy), provided that the distributions begin not later than one year after the Participant's death or, if later, by the date prescribed in regulations issued under Code Section 401(a)(9).

(ii) If the designated beneficiary is the Participant's surviving spouse, the rules in (i) shall apply, except that the distributions to the surviving spouse are not required to begin before the date on which the Participant would have reached age 70½, and if the surviving spouse dies before distributions to the spouse begin, paragraphs (b) and (c) of this 8.7 shall be applied as if the surviving spouse were the Participant.

8.8 Payments to Minors and Incapacitated Persons. If a Participant or Beneficiary entitled to receive any Plan benefit is a minor or is determined to be legally incompetent by a court or in the reasonable judgment of the Plan Administrator, the Plan benefit shall be paid to a parent, guardian, conservator, or such other person as may be designated by the court or deemed appropriate by the Plan Administrator to receive the payment for the benefit of the Participant or Beneficiary. Any payment made under this section shall be considered a payment to the Participant or Beneficiary and, to the extent made, shall be deemed a complete discharge of any liability for the payment of benefits under the Plan.

ARTICLE IX

ADMINISTRATION

9.1 Plan Administrator. Except to the extent that certain rights and responsibilities are herein reserved to the District and the Trustee, the Plan shall be administered by the Plan Administrator, which shall consist of such person or persons as are appointed by the District. Absent such appointment, the District shall be the Plan Administrator. Any person or persons serving as Plan Administrator may resign at any time or may be removed at any time, with or without cause, by the District, who may appoint a new person or persons to fill any vacancy. At any time when no person is acting as the Plan Administrator, the District shall have all the powers and duties of the Plan Administrator. The Trustee shall administer the Trust Fund.

9.2 Powers. The Plan Administrator shall have all powers necessary to supervise the administration of the Plan and to control its operation in accordance with its terms, including, but not by way of limitation, the following:

- (a) To make and enforce such rules and regulations and prescribe the use of such forms as the Administrator deems necessary for the performance of its functions and the administration of the Plan.
- (b) To interpret the provisions of the Plan and to determine any question arising under the Plan, or in connection with the administration or operation thereof.
- (c) To determine all considerations affecting the eligibility of any employee to be or become a Participant of the Plan.
- (d) To compute the amount of retirement benefit payable under the Plan to any person in accordance with the provisions of the Plan.
- (e) To authorize and direct all disbursements of retirement benefits as provided for under the Plan, and to authorize and disburse such other sums such as the fees and expenses of the Plan's actuary, attorney, and auditor.
- (f) To employ and engage such persons, counsel (who may be counsel for the District), and agents and to obtain such administrative, clerical, medical, legal, auditing, and actuarial services as it may deem necessary or appropriate in carrying out the provisions of the Plan and may delegate to them ministerial, administrative, and clerical duties.
- (g) To require any person to furnish such information as the Plan Administrator may request for the proper administration of the Plan.
- (h) To construe this document and to determine all questions that shall arise hereunder within the Plan Administrator's areas of responsibility.

(i) To institute, maintain, defend, settle, and compromise claims, demands, arbitrations, and legal proceedings in favor of or against the Plan on such terms and conditions as it may deem desirable.

(j) To require periodic audits of the Plan by certified public accountants.

(k) To maintain adequate and complete records with respect to Participants and their rights under the Plan and to retain such records for a period of not less than six years and render such financial statements and reports as may be requested from time to time by the District.

(l) To make any rules, interpretations and computations and take any other actions to administer the Plan as the Plan Administrator, in its sole discretion, may deem appropriate.

The Plan Administrator has the discretionary authority to make eligibility and benefit determinations, to make factual determinations, and to interpret the terms of the Plan. The decisions and determinations of the Plan Administrator and any action taken by it with respect to the Plan shall be conclusive and binding upon any and all employees, former employees, Participants, and former Participants, and their Beneficiaries, heirs, distributees, executors, administrators, and assigns, and upon all other persons.

9.3 Compensation. No person serving as Plan Administrator who already receives full-time or part-time pay from the District shall receive full-time compensation or duplicative part-time compensation from the Trust Fund, except for reimbursement of expenses properly and actually incurred.

9.4 Retention of Legal Counsel, Accountants, and Consultants. The Plan Administrator and the District may consult with counsel of their own choice, and the opinion of such counsel with respect to legal matters shall be full and complete protection with respect to any action taken or suffered by the Plan Administrator or the District in good faith and in accordance with the opinion of such counsel. The Plan Administrator may also engage certified public accountants to perform services deemed appropriate by it in carrying out the provisions of the Plan and may consult with these or other accountants. The opinion of such accountants with respect to accounting matters shall be full protection in respect of any action taken or suffered by the Plan Administrator in good faith and in accordance with the opinion of such accountants. The Plan Administrator may have the Trust audited by certified public accountants at such times as it shall designate at the expense of the Trust and as provided by law. The Plan Administrator may retain such other advisers as necessary for the operation of the Plan and the Trust.

9.5 Limitation of Liability and Indemnification. To the extent consistent with applicable law, the Plan Administrator shall not be personally liable so long as it uses good faith for anything that it does or fails to do or for any act or failure to act of any predecessors. To the extent consistent with applicable law, the District will indemnify and save harmless the Plan Administrator against any loss, liability, or damage, including reasonable attorney fees, (the "Losses") arising out of any act or omission to act as Plan Administrator hereunder, except only

the Plan Administrator's own willful misconduct or gross negligence. The Plan Administrator shall at no time be obligated to institute any legal action or to become parties to any legal action unless and until it has been indemnified for any fees, costs, and expenses to be incurred in connection therewith.

As a condition precedent to the District's indemnity obligation in this section, the Plan Administrator shall timely pursue recovery of any of the Losses from any applicable insurance policy, including without limitation a fiduciary liability insurance policy. To the extent that the Plan Administrator's Losses are covered by an insurance policy, the insurance policy shall be primary to the District's indemnity obligations in this section, and the Plan Administrator waives any subrogation or other rights to recover the covered Losses from the District.

9.6 Committee. If a committee is appointed to serve as the Plan Administrator, the actions of the Plan Administrator shall be authorized by resolution by majority vote of all committee members in attendance at a meeting where a quorum is present or by unanimous written consent. In the determination of any matter with respect to which one or more of the committee members present at the meeting have a conflict of interest such that they determine they must not vote on the matter, the matter shall be determined by a majority vote of all of the committee members who do not have a conflict of interest.

A majority of committee members shall constitute a quorum for the purpose of holding a meeting. However, to the extent any committee members have a conflict of interest with respect to a matter and determine that they must excuse themselves from the meeting during the determination of the matter, the remaining committee members will be deemed to constitute a quorum for purposes of the determination of such matter.

Individual committee members may participate in and act at any meeting of the committee by means of conference telephone or similar communication equipment by means of which all persons participating in the call can hear each other at the same time. Such participation shall constitute presence in person at the meeting.

The individual committee members may delegate and allocate by resolution specific duties, responsibilities, and obligations for the operation and administration of this Plan that are imposed upon them by this Plan and applicable law, to one or more committee members or to subcommittees composed of any number of committee members.

The individual committee members may adopt such bylaws and regulations as they deem desirable for the conduct of their affairs.

ARTICLE X

CLAIMS PROCEDURE

10.1 Following Claims Procedure. A Participant or Beneficiary (the “Claimant”) may file a claim for benefits under the Plan by following the procedure set forth in this article.

10.2 Authorized Representative. The Claimant may appoint an authorized representative to represent the Claimant at any stage of the claims procedure. The appointment shall be made by a statement in writing naming the person who is to be the Claimant’s authorized representative and signed by the Claimant.

10.3 Filing Initial Claim. A claim shall be filed by personally delivering or mailing on the form provided by the Plan Administrator, if any, a written communication making the claim for benefits, prepared by either the Claimant or the Claimant’s authorized representative, to the Plan Administrator.

10.4 Denial of Initial Claim. If the Plan Administrator wholly or partially denies the claim, the Plan Administrator shall, within a reasonable period of time after receipt of the claim by the Plan Administrator, furnish the Claimant written or electronic notice of such denial. In no event shall the response to the initial claim be given more than 90 days after receipt of the claim, unless special circumstances require an extension of time for processing the claim. If an extension is required, the Claimant will be notified of such extension before the end of the initial 90 day period. The notice shall indicate the special circumstances and the date by which a decision is expected. The extension shall not exceed 90 days from the end of the initial response period.

The benefit claim denial notice will state in a manner calculated to be understood by the Claimant:

- (a) The specific reason or reasons for the denial;
- (b) Specific reference to pertinent provisions of this Plan on which the denial is based;
- (c) A description of any additional material or information necessary for the Claimant to complete the claim and an explanation of why such material or information is necessary; and
- (d) An explanation of the claim review procedure and the time limits applicable to such procedure as set forth in this article.

If written notice of the decision wholly or partially denying the claim has not been furnished within 90 days after the claim is filed or if there has been an extension and no notice of a decision is furnished by the end of the extension period, and if the claim has not been granted

within such period, the claim shall be deemed denied as of the end of the 90-day or 180-day period for the purposes of proceeding to the review stage described in 10.5.

10.5 Request for Review. If the claim is denied or deemed denied in whole or in part pursuant to 10.4, the Claimant may file a request for review with the Plan Administrator for a full and fair review. Such request for review must be filed no later than 60 days after receipt of written notification of denial or after the date on which the claim is deemed denied.

The appeal is made by personally delivering or mailing a written request for review, prepared by either the Claimant or the Claimant's authorized representative, to the Plan Administrator. If the written appeal is not made on a timely basis as described in this 10.5, the Claimant shall waive any right to review. The Claimant or the Claimant's duly authorized representative may, at, or after the time of making the appeal, review all pertinent documents and submit issues and comments in writing.

10.6 Review of Appeal. The Plan Administrator shall review the appeal and shall act thereon. The decision shall be made within a reasonable period of time and not later than 60 days after the Plan Administrator's receipt of the written request for review. If special circumstances require an extension of time for processing (such as the need to hold a hearing), the Claimant shall be given written notice of the extension before the commencement of the extension, and a decision shall be made and furnished to the Claimant not later than 120 days after the receipt of the request for review. The extension notice shall indicate the special circumstances requiring an extension of time and the date by which the Plan Administrator expects to render the final decision.

The decision on review shall be in writing (or by electronic notification) and shall include specific reasons for the decision, written in a manner calculated to be understood by the Claimant, and specific references to the pertinent provisions of this Plan on which the decision is based. A copy of the decision shall be furnished to the Claimant. If the decision on review is not furnished within the applicable time period, the claim shall be deemed denied on review.

10.7 Further Review. The Claimant must follow and exhaust the claims procedures described in this article before he or she can file suit for benefits. Effective for claims filed on or after July 1, 2020, in no event may the Claimant file suit for benefits more than two years from the date on which the decision on review under 10.6 is sent to the Claimant (or from the date on which the claim is deemed denied on review).

Any further review, judicial or otherwise, of the Plan Administrator's decision shall be limited to whether, in the particular instance, the Plan Administrator acted arbitrarily or capriciously in the exercise of its discretion. In no event shall any such further review, judicial or otherwise, be on a de novo basis as the Plan Administrator has discretionary authority to determine eligibility for benefits and to construe the terms of this Plan.

ARTICLE XI

AMENDMENT AND TERMINATION

11.1 Amendment and Termination. Except as provided in 11.2, the District may at any time and from time to time amend, terminate, or modify this Plan by instrument in writing duly adopted by its board of directors or the board's designee. Notwithstanding the foregoing, the Plan Administrator may amend the Plan to make technical, administrative, or editorial changes on advice of counsel to comply with applicable law or to simplify or clarify the Plan.

11.2 Exclusive Benefit Rule. Except as provided in 5.4 and 11.3(b), it shall be impossible prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries for any corpus or income of the Trust Fund to be used for or diverted to purposes other than for the exclusive benefit of Participants and their Beneficiaries, either by the operation or termination of the Plan, by the power of amendment, or by other means.

11.3 Termination Procedure. The District reserves the right to terminate the Plan or both the Plan and the Trust Fund. Notwithstanding anything in this Plan to the contrary, upon the termination or partial termination of the Plan, all previously unallocated funds shall be allocated to the appropriate Account, and the rights of all affected employees to benefits accrued to the date of such termination, to the extent funded as of such date, are nonforfeitable. Vested benefits at termination or partial termination are payable only from the Plan and only to the extent then funded, and the District's liability shall be limited to the assets in the Plan as of the date of such termination.

(a) Upon the termination of the Plan in its entirety, the Plan Administrator shall have all powers necessary or convenient to the winding up and dissolution of the Plan and Trust as herein provided.

(b) Upon the termination of the Plan, the Plan Administrator shall allocate the assets of the Plan for the benefit of the Participants and Beneficiaries in such manner as is necessary to comply with any limitations or requirements imposed by law. Any remaining assets may revert to the District after all liabilities of the Plan to Participants and their Beneficiaries have been satisfied, provided that such a reversion does not contravene any provision of law.

11.4 Liquidation of Trust. To the extent not inconsistent with applicable law or a separate trust agreement, on termination of the Trust Fund, the assets then remaining in the Trust Fund shall be distributed as follows: The Trustee shall, as of the date of termination of the Trust Fund, value the Trust Fund and determine the amount of each Participant's Account therein in accordance with Article VI after deducting an amount that will cover all expenses in connection with the closing out of the Trust Fund, and shall distribute to each Participant as soon as practicable the amount of the Participant's Account.

Such distributions or allocations shall be made in cash or in kind and in such manner as the Plan Administrator shall determine. The Plan Administrator's determination shall be conclusive on all persons.

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 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.

12.5 Status as Employee. Nothing contained in this Plan, nor the District's act in adopting it, nor the District making any contributions to the Plan and Trust shall be construed as a contract of employment between the District and any employee, as conferring a right on any employee to be continued in the employment of the District, as limiting the right of the District to discharge any employee with or without cause, or as giving any Participant the right to any payment whatsoever, except to the extent that benefits provided by this Plan are to be paid from the Trust Fund.

12.6 Sufficiency of Plan. Except as otherwise provided by law, neither the District nor the Plan Administrator nor the Trustee guarantees the Plan from loss or depreciation. Except as otherwise provided by law, no person shall have any right of action against the District or any of its officers, directors, or employees, or against the Plan Administrator or Trustee for any amounts due or to become due under the Plan, and such amounts shall be payable only from the assets from time to time comprising the Plan.

12.7 Limitation on Rights. No Participant or Beneficiary shall have any rights in the Plan other than those specified in this document. The sole remedy of any Participant or Beneficiary for nonpayment of benefits shall be against the Plan.

12.8 Limitation of Liability. Except as otherwise provided by law, the District shall not be responsible for any act or failure to act of the Plan Administrator or the Trustee.

12.9 Further Assurances. All parties to this Plan, or those claiming any interest hereunder, agree to perform any and all acts and execute any and all documents and papers that are necessary or desirable for carrying out this Plan and Trust or any of its provisions.

12.10 Construction. Unless the context otherwise requires, the masculine gender includes both sexes, the singular includes the plural, and the plural includes the singular. Article and section captions are for convenience only, do not affect the meaning of any provision of the Plan, and are not to be considered in the interpretation hereof.

12.11 Applicable Law. All questions relating to the interpretation, validity, or effect of this Plan shall be determined in accordance with applicable federal law and the laws of the state of Oregon, except to the extent preempted by applicable federal law. Notwithstanding the foregoing, effective June 26, 2013, an individual's marital status for all Plan purposes shall be determined consistently with IRS Revenue Ruling 2013-17 or subsequent guidance regarding the definition of "marriage" and "spouse" for qualified retirement plan purposes.

12.12 Severability. If any provision of this Plan shall, for any reason, be invalid or unenforceable, the remaining provisions shall, nevertheless, be construed and carried into effect as if such invalid or unenforceable provision were omitted.

12.13 Counterparts. This Plan may be executed in any number of counterparts, each of which shall be deemed an original. All the counterparts shall constitute one and the same instrument and may be evidenced by any one counterpart.

ARTICLE XIII

ADMINISTRATION OF TRUST FUND

13.1 Mingled Fund. The Trustee is authorized and directed to hold the Trust Fund as one mingled fund for the benefit of all Participants, provided that separate accounting is maintained to accurately reflect the value of each Account.

13.2 Expenses. All expenses incurred in the administration of this Plan and the Trust Fund created hereunder, including legal fees, accounting fees, the Trustee's fees, and other charges incident thereto, shall be paid by the District; provided, however, that the Trustee shall pay such expenses from the Trust Fund if so directed by the District or the Plan Administrator.

13.3 General Investment Authority. The Trustee shall invest and reinvest the principal and income of the Trust Fund, and shall keep the Trust Fund invested, without distinction between principal and income, in such securities and such property, real or personal, wherever situated, as the Trustee shall deem advisable and that are consistent with applicable prudence, diversification, and other fiduciary standards.

13.4 Specific Authority. The Trustee shall have the following powers and authority in the administration of the Trust Fund:

(a) **Purchase of Property.** To purchase or subscribe for any securities or other property and to retain the same in trust.

(b) **Sale, Exchange, Conveyance, and Transfer of Property.** To sell, exchange, convey, transfer, or otherwise dispose of any securities or other property held by it by private contract or at public auction, including, but not limited to, investment contracts, common investment funds, real estate, real estate contracts, government, municipal, or corporation bonds, debentures, or notes, including notes secured by deeds of trust, common and preferred stocks, other forms of property, whether real, personal, or mixed, including investments for which interest is guaranteed by a bank, insurance company, or other financial institution. No person dealing with the Trustee shall be bound to see to the application of the purchase money or to inquire into the validity, expediency, or propriety of any such sale or other disposition.

(c) **Exercise of Owner's Rights.** To vote any stocks, bonds, or other securities; to give general or special proxies or powers of attorney with or without power of substitution; to exercise any conversion privileges, subscription rights, or other options and to make any payments incidental thereto; to oppose or to consent to or otherwise participate in corporate reorganizations or other changes affecting corporate securities, and to delegate discretionary powers, and to pay any assessments or other charges in connection therewith; and generally to exercise any of the powers of an owner with respect to stocks, bonds, securities, or other property held as part of the Trust Fund.

(d) **Registration of Investments.** To cause any securities or other property held as part of the Trust Fund to be registered in its own name or in the name of one or more of its nominees, and to hold any investments in bearer form, but the books and records of the Trust Fund shall at all times show that all such investments are part of the Trust Fund.

(e) **Borrowing.** To borrow or raise money for the purposes of the Plan in such amount and on such terms and conditions as the Trustee shall deem advisable; and, for any sum so borrowed, to issue its promissory note as Trustee and to secure the repayment thereof by pledging all or any part of the Trust Fund; and no person lending money to the Trustee shall be bound to see to the application of the money lent or to inquire into the validity, expediency, or propriety of any such borrowing.

(f) **Lending.** To lend money on adequate security and reasonable interest.

(g) **Retention of Cash.** To keep such portion of the Trust Fund in cash or cash balances as it may from time to time deem to be in the best interests of the trust created hereby, without liability for interest thereon. The Trustee is specifically authorized to invest all or a portion of the Trust Fund in deposits that bear a reasonable interest rate in a bank or similar financial institution supervised by the United States or a state, irrespective of whether such bank or similar financial institution is a fiduciary with respect to this Plan. The designation of the bank or financial institution shall be set forth in Exhibit A, to be attached hereto and incorporated by reference herein, which may be changed by resolution of the Trustee without further amendment of this agreement.

(h) **Retention of Property Acquired.** To accept and retain for such time as it may deem advisable any securities or other property received or acquired by it as the Trustee hereunder, whether or not such securities or other property would normally be purchased as investments hereunder.

(i) **Execution of Instruments.** To make, execute, acknowledge, and deliver any and all documents of transfer and conveyance and any and all other instruments that may be necessary or appropriate to carry out the powers herein granted.

(j) **Claims and Debts.** To defend any suit brought against it and, as directed by the District, to settle, compromise, or submit to arbitration any claims, debts, or damages due or owing to or from the Trust Fund; to commence or defend suits or legal or administrative proceedings; and to represent the Trust Fund in all suits and legal and administrative proceedings.

(k) **Employment of Agents and Counsel.** To employ suitable agents and counsel (who may be counsel for the District) and to pay their reasonable expenses and compensation.

(l) **Power to Do Any Necessary Act.** To do all such acts, take all such proceedings, and exercise all such rights and privileges, although not specifically mentioned herein, as the Trustee may deem necessary to administer the Trust Fund, and to carry out the purpose of the Trust Fund.

(m) **Indemnification.** In the event the Trustee is not a corporate Trustee, to require indemnity from the District to the Trustee's satisfaction before taking any action with respect to which the Trustee may have reasonable ground for requesting such indemnification. In general, indemnification will not be provided to a corporate Trustee unless specifically agreed to in a separate trust agreement and otherwise permitted by applicable law and the District's governing documents.

(n) **Collective Investment Trust, Pooled Fund, and Mutual Funds.** The Trustee is also specifically authorized to invest or to authorize an investment manager to invest all or a portion of the Trust Fund in and enter into any transaction with a common or collective trust fund, pooled investment fund, or registered mutual fund, whether or not maintained by a party in interest, which is a bank or trust company supervised by a state or federal agency, or a pooled investment fund of an insurance company qualified to do business in a state if:

- (i) The transaction is a sale or purchase of an interest in the fund; and
- (ii) The bank, trust company, or insurance company receives not more than reasonable compensation.

If necessary to retain the income tax exempt status of any such fund, the instruments governing said fund are hereby made a part hereof with the same effect as though fully set forth herein. Those instruments can be specifically set forth herein by resolution of the Trustee and attachment of specific referencing language in Exhibit B to this agreement without further amendment of this agreement. Money and other assets of this Trust Fund invested in such fund shall be held and administered by such fund strictly in accordance with the terms of and under the powers granted in said instruments. The combining of money and other assets of this Trust Fund with money and other assets of other qualified trusts in such fund is hereby specifically authorized.

13.5 Investment Funds. The Plan Administrator may make available to the Participants various investment funds for individually directed investments as provided at 6.2. The Trustee shall comply with all investment instructions given by the Participants in accordance with procedures established by the Plan Administrator.

If the Plan Administrator does not make other investment funds available for directed investment by the Participants, the Trust Fund shall be held in the general investment fund which shall be invested pursuant to the other sections of this article.

ARTICLE XIV

GENERAL PROVISIONS APPLICABLE TO TRUSTEE

14.1 Accounting. The Trustee shall keep accurate accounts of all investments, receipts, disbursements, and other transactions of the Plan, and all accounts, books, and records relating thereto shall be open at all reasonable times to inspection and audit by any person or persons designated by the District or the Plan Administrator.

The Trustee shall supply the District and the Plan Administrator such information as it, or they, may request from time to time with respect to the Trust Fund and shall prepare and file such reports on behalf of the Plan as may be required by law.

14.2 Reliance on Information. In taking any action, making any payment, or determining any fact or question that may arise hereunder, the Trustee may rely on any list or notice furnished by the District or the Plan Administrator as to any facts, the occurrence of any events, or the existence of any situation and shall not be bound to inquire as to the basis of any such list or notice and shall not incur any obligation or liability for any action taken or suffered to be taken by them in reliance thereon. Any action taken or determination made by the Trustee shall be final, binding, and conclusive on Participants and Beneficiaries affected thereby.

The Trustee may consult with counsel (who may be counsel for the District) concerning any question that may arise with reference to duties under this agreement, and the opinion of such counsel, expressed in writing, shall be full and complete protection with respect to any action taken by the Trustee in good faith and in accordance with the opinion of such counsel.

14.3 Successor. The successor to any Trustee who shall resign or be removed shall be appointed by the District. All powers and authority given to the original Trustee and all provisions applying to it shall be given to and shall apply to any successor trustee.

14.4 Removal; Resignation. The Trustee may be removed at any time on 60 days' written notice by the District by an instrument signed by an authorized officer of the District. The Trustee may resign at any time upon 60 days' written notice to the District.

Upon such written notice of removal or resignation being given, the District shall, within said 60-day period, appoint and designate a successor trustee, which trustee shall qualify as such by delivering written acceptance of the Plan to the District and to the retiring Trustee. The retiring Trustee shall forthwith file with the Plan Administrator a written account of its acts from the date of its last previous annual account to the date of its removal or resignation, and, upon the approval of such account by the Plan Administrator, the Trustee shall transfer to the successor trustee the assets then constituting the Trust Fund.

14.5 Compensation. The Trustee shall be paid such reasonable compensation as shall from time to time be agreed on in writing by the District and the Trustee; provided, however, that no Trustee who already receives full-time pay from the District shall receive

compensation from the Trust Fund, except for reimbursement of expenses properly and actually incurred.

14.6 Indemnity. To the extent consistent with applicable law, an individual Trustee shall not be personally liable so long as he or she uses good faith for anything which he or she does or fails to do or for any act or failure to act of any predecessor trustee; and the District will indemnify and save harmless an individual Trustee against any loss, liability or damage, including reasonable attorney fees, (the “Losses”) arising out of any act or omission to act as Trustee hereunder, except only the individual Trustee’s own willful misconduct or gross negligence. An individual Trustee shall at no time be obligated to institute any legal action or to become a party to any legal action unless and until the individual Trustee has been indemnified to the individual Trustee’s satisfaction for any fees, costs, and expenses to be incurred in connection therewith.

As a condition precedent to the District’s indemnity obligation in this section, the individual Trustee shall timely pursue recovery of any of the Losses from any applicable insurance policy, including without limitation a fiduciary liability insurance policy. To the extent that the individual Trustee’s Losses are covered by an insurance policy, the insurance policy shall be primary to the District’s indemnity obligations in this section, and the individual Trustee waives any subrogation or other rights to recover the covered Losses from the District.

The foregoing paragraphs shall not apply to a corporate Trustee. A corporate Trustee shall indemnify and hold harmless the District, the Plan Administrator, and the Plan (including their employees, shareholders, representatives, and agents) from and against any liability, loss, or expense (including reasonable attorney and paralegal fees, through and including any appeals) arising out of the Trustee’s negligence or more serious conduct, failure to comply with applicable law or the terms of this agreement, or lack of good faith.

The District has caused this Plan to be adopted and executed by its duly authorized representative as of the date indicated below.

TUALATIN HILLS PARK & RECREATION DISTRICT

By _____

Title _____

Print Name _____

Date _____

**TUALATIN HILLS PARK & RECREATION DISTRICT INDIVIDUAL ACCOUNT
PROGRAM RETIREMENT PLAN**

**EXHIBIT A
(Referent Section 13.4(g))**

FIDUCIARY BANK

**TUALATIN HILLS PARK & RECREATION DISTRICT INDIVIDUAL ACCOUNT
PROGRAM RETIREMENT PLAN**

**EXHIBIT B
(Referent Section 13.4(n))**

POOLED FUND INVESTMENTS

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 4/30/20

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 (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Project Cumulative	Current Year
GENERAL FUND													
CAPITAL OUTLAY DIVISION													
<u>CARRY FORWARD PROJECTS</u>													
ERP Software	436,800	803,958	-	803,958	803,958	-	285,933	740,012	Award	1,025,945	1,025,945	(221,987)	(221,987)
Cedar Hills Park - Additional Funding for Bond Project	3,900,000	3,388,335	-	3,900,000	3,388,335	3,811,900	88,100	-	Award	3,900,000	88,100	-	3,300,235
Boiler	100,000	100,000	88,000	188,000	188,000	1,518	-	186,482	Budget	188,000	186,482	-	1,518
Bridges & Boardwalks (3 sites)	760,207	760,207	372,793	1,133,000	1,133,000	85,157	434,720	613,123	Budget	1,133,000	1,047,843	-	85,157
Drone	8,645	8,645	-	8,645	8,645	-	2,821	-	Complete	2,821	2,821	5,824	5,824
Pool Tank (CRAC)	554,380	268,083	-	554,380	268,083	119,541	6,315	261,768	Budget	387,624	268,083	166,756	-
Pool Tank and Deck (Raleigh Park)	795,000	756,754	185,000	980,000	941,754	56,301	745,370	191,821	Award	993,492	937,191	(13,492)	4,563
Asphalt Pedestrian Pathways (2 sites)	293,000	139,500	-	293,000	139,500	149,421	114,132	-	Complete	263,553	114,132	29,447	25,368
Landscaping	60,000	60,000	10,000	70,000	70,000	-	-	-	Cancelled	-	-	70,000	70,000
HVAC Improvement	125,279	97,718	13,600	138,879	111,318	49,100	108,485	4,894	Award	162,478	113,379	(23,599)	(2,061)
Shower Facility Repair	7,500	7,500	1,500	9,000	9,000	-	556	8,444	Budget	9,000	9,000	-	-
Vehicle Wraps	14,000	13,000	-	14,000	13,000	2,443	-	-	Complete	2,443	-	11,557	13,000
ADA Improvements	45,000	25,000	-	45,000	25,000	18,591	26,434	-	Complete	45,024	26,434	(24)	(1,434)
TOTAL CARRYOVER PROJECTS	7,099,811	6,428,700	670,893	8,137,862	7,099,593	4,293,972	1,812,864	2,006,544		8,113,380	3,819,408	24,482	3,280,185
<u>ATHLETIC FACILITY REPLACEMENT</u>													
Drainage Culverts (2 sites)			23,000	23,000	23,000	-	450	21,000	Award	21,450	21,450	1,550	1,550
TOTAL ATHLETIC FACILITY REPLACEMENT			23,000	23,000	23,000	-	450	21,000		21,450	21,450	1,550	1,550
<u>ATHLETIC FACILITY IMPROVEMENT</u>													
Solar Panel			38,812	38,812	38,812	-	38,812	-	Complete	38,812	38,812	-	-
Field and Court Reservation Software			26,000	26,000	26,000	-	-	-	Deferred	-	-	26,000	26,000
TOTAL ATHLETIC FACILITY IMPROVEMENT			64,812	64,812	64,812	-	38,812	-		38,812	38,812	26,000	26,000
<u>PARK AND TRAIL REPLACEMENTS</u>													
Bridges and Boardwalks			75,000	75,000	75,000	-	2,911	72,089	Budget	75,000	75,000	-	-
Erosion Control			15,000	15,000	15,000	-	8,511	-	Complete	8,511	8,511	6,489	6,489
Autumn Ridge Park Slide			10,000	10,000	10,000	-	-	6,055	Award	6,055	6,055	3,945	3,945
Skate Park Mesh, Rails, and Restroom Enclosure			20,000	20,000	20,000	-	3,000	17,000	Budget	20,000	20,000	-	-
Asphalt Pedestrian Pathways (6 sites)			560,000	560,000	560,000	-	4,519	555,481	Budget	560,000	560,000	-	-
Signage			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
TOTAL PARK AND TRAIL REPLACEMENTS			690,000	690,000	690,000	-	18,940	660,626		679,566	679,566	10,434	10,434
<u>PARK AND TRAIL IMPROVEMENTS</u>													
Greenway Park Concept Plan Pathways			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
Greenway Park Recreational Trails Program Grant Match			100,000	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Retaining Wall			40,000	40,000	40,000	-	-	10,000	Revised Scope	10,000	10,000	30,000	30,000
Foege Park Double Gates			-	-	-	-	2,123	-	Budget	2,123	2,123	(2,123)	(2,123)
Subtotal Park and Trail Improvements			215,000	215,000	215,000	-	2,123	185,000		187,123	187,123	27,877	27,877
Memorial Benches			8,000	8,000	8,000	-	2,435	7,740	Award	10,175	10,175	(2,175)	(2,175)
Connect Oregon - Waterhouse Trail			400,000	400,000	400,000	-	400,000	-	Complete	400,000	400,000	-	-
Local Government Grant Program - Cedar Hills Park			340,156	340,156	340,156	231,850	108,306	-	Complete	340,156	108,306	-	231,850
Land Water Conservation Fund - Commonwealth Lake Park Bridge Replacement			60,554	60,554	60,554	-	-	60,554	Budget	60,554	60,554	-	-
Land Water Conservation Fund - Crowell Woods			390,000	390,000	390,000	-	-	389,092	Award	389,092	389,092	908	908
Recreational Trails Program - Greenway Park Loop Trail			400,000	400,000	400,000	-	-	-	Not Awarded	-	-	400,000	400,000
Metro Nature in Neighborhoods - Fanno Creek Greenway			220,700	220,700	220,700	10,202	-	210,498	Budget	220,700	210,498	-	10,202
Land Water Conservation Fund - Bonnie Meadow Area Park			661,092	661,092	661,092	-	-	-	Not Awarded	-	-	661,092	661,092
Washington County Major Streets Transportation Improvement Program - Waterhouse Trail			300,000	300,000	300,000	-	300,000	-	Complete	300,000	300,000	-	-
Energy Trust of Oregon - Sunset HVAC			74,282	74,282	74,282	-	-	7,628	Award	7,628	7,628	66,654	66,654
Westside Trail, Hwy 26 Bicycle and Ped Bridge			-	-	-	-	-	400,000	Award	400,000	400,000	(400,000)	(400,000)
NW Quadrant Youth Athletic Field - Living Hope Driveway Funding			-	-	-	-	-	75,000	Award	75,000	75,000	(75,000)	(75,000)
Subtotal Park and Trail Improvements (Grant Funded)			2,854,784	2,854,784	2,854,784	242,052	810,741	1,150,512		2,203,305	1,961,253	651,479	893,531
TOTAL PARK AND TRAIL IMPROVEMENTS			3,069,784	3,069,784	3,069,784	242,052	812,864	1,335,512		2,390,428	2,148,376	679,356	921,408
<u>CHALLENGE GRANTS</u>													
Program Facility Challenge Grants			75,000	75,000	75,000	-	7,409	67,591	Budget	75,000	75,000	-	-
TOTAL CHALLENGE GRANTS			75,000	75,000	75,000	-	7,409	67,591		75,000	75,000	-	-

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 4/30/20

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	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)		
BUILDING REPLACEMENTS													
Aloha Pool Tank Acid Wash and Polish			50,000	50,000	50,000	-	15,659	-	Complete	15,659	15,659	34,341	34,341
Stuhr Ctr Boiler Chemical Feeder Pot			4,000	4,000	4,000	-	-	1,300	Award	1,300	1,300	2,700	2,700
Gable Painting and Caulking (2 sites)			15,000	15,000	15,000	-	9,842	-	Complete	9,842	9,842	5,158	5,158
Ergonomic Equipment/Fixtures			6,000	6,000	6,000	-	2,057	3,943	Budget	6,000	6,000	-	-
Natorium Lighting			310,000	310,000	310,000	-	2,965	236,966	Award	239,931	239,931	70,069	70,069
Air Structure Curtains			23,000	23,000	23,000	-	17,327	-	Complete	17,327	17,327	5,673	5,673
Sump Pump Pit Covers			4,200	4,200	4,200	-	5,631	-	Complete	5,631	5,631	(1,431)	(1,431)
Tables, Chairs, Canopies			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Wood Floor Refinish (3 sites)			137,500	137,500	137,500	-	123,420	-	Complete	123,420	123,420	14,080	14,080
Emergency Repairs			123,700	123,700	123,700	-	59,350	64,350	Budget	123,700	123,700	-	-
Parking Lot Resurface			75,000	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-	-
Water Heater			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-	-
Pool Filter Sand and Laterals (3 sites)			46,000	46,000	46,000	-	35,535	-	Complete	35,535	35,535	10,465	10,465
Pump and Motor (4 sites)			73,000	73,000	73,000	-	-	73,000	Budget	73,000	73,000	-	-
Pool Filter Grids			7,000	7,000	7,000	-	5,556	448	Award	6,004	6,004	996	996
Lane Line Reels			4,000	4,000	4,000	-	-	4,000	Budget	4,000	4,000	-	-
Panic Hardware (2 sites)			17,738	17,738	17,738	-	-	17,738	Budget	17,738	17,738	-	-
Fanno Farmhouse Windows			55,000	55,000	55,000	-	-	55,000	Budget	55,000	55,000	-	-
Exit Door			7,500	7,500	7,500	-	6,130	-	Complete	6,130	6,130	1,370	1,370
Cedar Hills Rec Ctr Window Retint			7,000	7,000	7,000	-	7,000	-	Complete	7,000	7,000	-	-
BSC Fire Alarm System			-	-	-	-	14,025	-	Complete	14,025	14,025	(14,025)	(14,025)
Cardio and Weight Equipment			-	-	-	-	6,860	33,140	Budget - Trfr	40,000	40,000	(40,000)	(40,000)
Roofs and Gutters (3 sites)			-	-	-	-	-	370,000	Budget - Trfr	370,000	370,000	(370,000)	(370,000)
TOTAL BUILDING REPLACEMENTS			975,638	975,638	975,638	-	311,357	944,884		1,256,241	1,256,241	(280,603)	(280,603)
BUILDING IMPROVEMENTS													
New Office Facility			7,750,000	7,750,000	7,750,000	-	-	-	Deferred	-	-	7,750,000	7,750,000
LED Light Fixtures at Cedar Hills Recreation Center			33,000	33,000	33,000	-	-	33,000	Budget	33,000	33,000	-	-
Storage Shed			15,000	15,000	15,000	-	5,252	-	Complete	5,252	5,252	9,748	9,748
Fencing			1,500	1,500	1,500	-	-	1,500	Budget	1,500	1,500	-	-
Office Thermostat Zone System			9,900	9,900	9,900	-	8,520	-	Complete	8,520	8,520	1,380	1,380
Asphalt Pedestrian Pathway			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-	-
Restroom Automatic Locks			10,000	10,000	10,000	-	3,955	-	Complete	3,955	3,955	6,045	6,045
PMO Leasehold Improvements			-	-	-	-	11,266	865	Unbudgeted	12,131	12,131	(12,131)	(12,131)
PMO Furniture and Equipment			-	-	-	-	34,818	26,249	Unbudgeted	61,067	61,067	(61,067)	(61,067)
TOTAL BUILDING IMPROVEMENTS			7,829,400	7,829,400	7,829,400	-	63,811	71,614		135,425	135,425	7,693,975	7,693,975
ADA PROJECTS													
ADA Improvement - Bronson Creek South			40,000	40,000	40,000	-	-	40,000	Budget	40,000	40,000	-	-
ADA Improvement - Veterans Memorial Park			60,000	60,000	60,000	-	23,150	36,850	Budget	60,000	60,000	-	-
ADA Improvement - Other FY20			90,000	90,000	90,000	-	16,024	73,976	Budget	90,000	90,000	-	-
TOTAL ADA PROJECTS			190,000	190,000	190,000	-	39,174	150,826		190,000	190,000	-	-
TOTAL CAPITAL OUTLAY DIVISION	7,099,811	6,428,700	13,588,527	21,055,496	20,017,227	4,536,024	3,105,681	5,258,597		12,900,302	8,364,278	8,155,194	11,652,949

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 4/30/20

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	Expended Prior Years	Expended Year-to-Date	Estimated Cost to Complete	Basis of Estimate	Project Cumulative	Current Year	Project Cumulative	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)		
INFORMATION SERVICES DEPARTMENT													
<u>INFORMATION TECHNOLOGY REPLACEMENTS</u>													
Workstations/Notebooks			67,000	67,000	67,000	-	67,000	-	Complete	67,000	67,000	-	-
Servers			37,000	37,000	37,000	-	16,476	20,524	Budget	37,000	37,000	-	-
Desktop Printers			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
LAN/WAN			5,000	5,000	5,000	-	-	5,000	Budget	5,000	5,000	-	-
AED Defibrillators			9,000	9,000	9,000	-	-	8,810	Award	8,810	8,810	190	190
Security Cameras			58,800	58,800	58,800	-	-	45,000	Award	45,000	45,000	13,800	13,800
Key Card Readers			31,538	31,538	31,538	-	27,554	-	Complete	27,554	27,554	3,984	3,984
Banner Printer			35,000	35,000	35,000	-	25,500	-	Complete	25,500	25,500	9,500	9,500
TOTAL INFORMATION TECHNOLOGY REPLACEMENTS			248,338	248,338	248,338	-	136,530	84,334		220,864	220,864	27,474	27,474
<u>INFORMATION TECHNOLOGY IMPROVEMENTS</u>													
Tablet			2,000	2,000	2,000	-	2,000	-	Complete	2,000	2,000	-	-
Computer			5,500	5,500	5,500	-	5,500	-	Complete	5,500	5,500	-	-
TOTAL INFORMATION TECHNOLOGY IMPROVEMENTS			7,500	7,500	7,500	-	7,500	-		7,500	7,500	-	-
TOTAL INFORMATION SYSTEMS DEPARTMENT			255,838	255,838	255,838	-	144,030	84,334		228,364	228,364	27,474	27,474
MAINTENANCE DEPARTMENT													
			(11,246)										
<u>FLEET REPLACEMENTS</u>													
Crew-Cab 2-3 Yard			-	-	-	-	54,045	-	Complete	54,045	54,045	(54,045)	(54,045)
Backhoe			110,000	110,000	110,000	-	49,000	-	Complete	49,000	49,000	61,000	61,000
Toro z-mowers (2)			30,000	30,000	30,000	-	14,657	-	Reallocated	14,657	14,657	15,343	15,343
52" Mowers (3)			24,750	24,750	24,750	-	16,404	-	Complete	16,404	16,404	8,346	8,346
TOTAL FLEET REPLACEMENTS			164,750	164,750	164,750	-	134,107	-		134,107	134,107	30,644	30,644
<u>FLEET IMPROVEMENTS</u>													
15-Passenger Vans (2)			70,000	70,000	70,000	-	45,974	-	Complete	45,974	45,974	24,026	24,026
			70,000	70,000	70,000	-	45,974	-		45,974	45,974	24,026	24,026
TOTAL MAINTENANCE DEPARTMENT	-	-	234,750	234,750	234,750	-	180,081	-		180,081	180,081	54,670	54,670
GRAND TOTAL GENERAL FUND	7,099,811	6,428,700	14,079,115	21,546,084	20,507,815	4,536,024	3,429,792	5,342,931		13,308,747	8,772,723	8,237,337	11,735,092
CAPITAL REPLACEMENT RESERVE													
<u>BUILDING REPLACEMENTS</u>													
Cardio and Weight Equipment			40,000	40,000	40,000	-	-	-	Project Transferred	-	-	40,000	40,000
Roofs and Gutters (3 sites)			370,000	370,000	370,000	-	-	-	Project Transferred	-	-	370,000	370,000
Capital Replacement Reserve			2,000,000	2,000,000	2,000,000	-	-	-	Suspended	-	-	2,000,000	2,000,000
TOTAL BUILDING REPLACEMENTS	-	-	2,410,000	2,410,000	2,410,000	-	-	-		-	-	2,410,000	2,410,000
GRAND TOTAL CAPITAL REPLACEMENT RESERVE	-	-	2,410,000	2,410,000	2,410,000	-	-	-		-	-	2,410,000	2,410,000

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 4/30/20

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
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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 (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Project Cumulative	Current Year
SDC FUND													
LAND ACQUISITION													
Land Acq - N. Bethany Comm Pk	1,965,800	1,965,800	-	1,965,800	1,965,800	137	-	1,965,800	Budget	1,965,937	1,965,800	(137)	-
Subtotal Land Acq-N Bethany Comm Pk	1,965,800	1,965,800	-	1,965,800	1,965,800	137	-	1,965,800		1,965,937	1,965,800	(137)	-
Land Acq - N. Bethany Nghbd Pk	-	-	-	-	-	-	19	-	Complete	19	19	(19)	(19)
Subtotal Land Acq-N. Bethany Nghbd Pk	-	-	-	-	-	-	19	-		19	19	(19)	(19)
Land Acq - N Bethany Trails	946,000	-	1,000,000	1,946,000	1,000,000	558,331	555,393	444,607	Budget	1,558,331	1,000,000	387,669	(0)
Subtotal Land Acq-N Bethany Trails	946,000	-	1,000,000	1,946,000	1,000,000	558,331	555,393	444,607		1,558,331	1,000,000	387,669	(0)
Land Acq - Bonny Slope West Neighborhood Park	1,951,000	1,500,000	-	1,951,000	1,500,000	220	-	1,500,000	Budget	1,500,220	1,500,000	450,780	-
Subtotal Land Acq-Bonny Slope West Neighborhood Park	1,951,000	1,500,000	-	1,951,000	1,500,000	220	-	1,500,000		1,500,220	1,500,000	450,780	-
Land Acq - S Cooper Mtn Trail	535,000	535,000	-	535,000	535,000	-	-	535,000	Budget	535,000	535,000	-	-
Subtotal S Cooper Mtn Trail	535,000	535,000	-	535,000	535,000	-	-	535,000		535,000	535,000	-	-
Land Acq - S Cooper Mtn Nat Ar	500,000	500,000	-	500,000	500,000	16,886	-	483,114	Budget	500,000	483,114	-	16,886
Subtotal S Cooper Mtn Nat Ar	500,000	500,000	-	500,000	500,000	16,886	-	483,114		500,000	483,114	-	16,886
Land Acq - Neighborhood Parks - S Cooper Mtn	5,505,000	5,505,000	-	5,505,000	5,505,000	13,909	22,314	5,468,777	Budget	5,505,000	5,491,091	-	13,909
Subtotal Neighborhood Parks - S Cooper Mtn	5,505,000	5,505,000	-	5,505,000	5,505,000	13,909	22,314	5,468,777		5,505,000	5,491,091	-	13,909
Land Acq - Neighborhood Parks - Cooper Mtn	-	-	1,000,000	1,000,000	1,000,000	-	-	1,000,000	Budget	1,000,000	1,000,000	-	-
Subtotal Neighborhood Parks - Cooper Mtn	-	-	1,000,000	1,000,000	1,000,000	-	-	1,000,000		1,000,000	1,000,000	-	-
Land Acq - Neighborhood Parks - Infill Areas	850,000	390,000	500,000	1,350,000	890,000	473,046	37,597	839,358	Budget	1,350,000	876,954	-	13,046
Sub total Neighborhood Parks Infill Areas	850,000	390,000	500,000	1,350,000	890,000	473,046	37,597	839,358		1,350,000	876,954	-	13,046
TOTAL LAND ACQUISITION	12,252,800	10,395,800	2,500,000	14,752,800	12,895,800	1,062,527	615,323	12,236,657		13,914,507	12,851,980	838,293	43,820
DEVELOPMENT/IMPROVEMENT PROJECTS													
Bonny Slope/BSD Trail Devlpmnt	500,000	367,800	77,000	577,000	444,800	243,136	175,208	-	Complete	418,344	175,208	158,656	269,592
MTIP Grnt Mtch-Wstside Trl #18	3,117,000	83,500	342,820	3,459,820	426,320	3,923,655	2,762	342,820	Award	4,269,237	345,582	(809,417)	80,738
Bethany Creek Falls Phases 1, 2 & 3 - Proj Management	-	-	-	-	-	-	1,282	-	Complete	1,282	1,282	(1,282)	(1,282)
NW Nghbd Pk MP&Des-Bonnie Mdw	265,000	115,500	-	265,000	115,500	256,161	199,693	66,653	Award	522,506	266,346	(257,506)	(150,846)
NW Quad Nghbd Pk DD-Marty Ln	2,100,000	1,851,000	-	2,100,000	1,851,000	372,778	1,783,892	13,671	Award	2,170,340	1,797,563	(70,340)	53,437
Natural Area Master Plan	100,000	100,000	-	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-	-
Building Expansion (TBD)	995,000	995,000	-	995,000	995,000	-	-	995,000	Budget	995,000	995,000	-	-
MTIP/Bvtn Crk Trl Land Acq/ROW	247,000	237,750	-	247,000	237,750	9,377	5,597	232,026	Budget	247,000	237,623	-	127
N.Bethany Pk & Trl/Prj Mgmt	141,000	100,000	-	141,000	100,000	118,145	60,738	-	Complete	178,883	60,738	(37,883)	39,262
Conn OR Grnt Mtch-Watrthse 4	715,000	602,900	-	715,000	602,900	303,018	329,446	82,536	Award	715,000	411,982	-	190,918
SW Quad Nghbd Pk MP&Des	275,000	267,500	-	275,000	267,500	3,386	-	261,647	Award	265,033	261,647	9,967	5,853
Cedar Mill Crk Comm Trl Sgmt 4	300,000	299,500	-	300,000	299,500	1,789	-	298,211	Budget	300,000	298,211	-	1,289
S Cooper Mtn Pk & Tr Dev-PM	50,000	49,500	-	50,000	49,500	3,893	810	45,297	Budget	50,000	46,107	-	3,393
NW Quad New Nghbd Pk Dev	1,925,000	1,810,000	490,000	2,415,000	2,300,000	25,303	29,707	2,359,990	Budget	2,415,000	2,389,697	-	(89,697)
Bethany Crk Trail 2-Seg 3 DD	1,100,000	970,500	745,000	1,845,000	1,715,500	280,360	172,947	1,391,693	Budget	1,845,000	1,564,640	-	150,860
Cedar Hills Pk-addtl bond fdg	1,038,000	1,038,000	-	1,038,000	1,038,000	-	910,287	127,713	Budget	1,038,000	1,038,000	-	-
NB Park & Trail Improvements	315,000	229,300	23,000	338,000	252,300	134,090	33,428	170,481	Budget	338,000	203,910	-	48,390
RFFA Actv TPRM-Wsd Trl Hy26	200,000	200,000	15,000	215,000	215,000	-	97,770	125,478	Award	223,248	223,248	(8,248)	(8,248)
Dog Parks-expand and new sites	70,000	70,000	-	70,000	70,000	-	5,826	64,174	Budget	70,000	70,000	-	-
Fanno Crk Trl-Denny Rd Cr Impr	20,000	20,000	-	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-	-
Waterhouse Trail Improvements	350,000	350,000	-	350,000	350,000	-	-	350,000	Budget	350,000	350,000	-	-
Abbey Creek Park - Phase 1 Development	-	-	345,000	345,000	345,000	-	254,201	59,926	Award	314,127	314,127	30,873	30,873
Highland Park - Phase 1 Development	-	-	420,000	420,000	420,000	-	55,097	364,903	Budget	420,000	420,000	-	-
Undesignated projects	-	-	6,212,400	6,212,400	6,212,400	-	-	6,212,400	Budget	6,212,400	6,212,400	-	-
TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS	13,823,000	9,757,750	8,670,220	22,493,220	18,427,970	5,675,092	4,118,691	13,684,619		23,478,402	17,803,310	(985,182)	624,660
GRAND TOTAL SDC FUND	26,075,800	20,153,550	11,170,220	37,246,020	31,323,770	6,737,619	4,734,014	25,921,276		37,392,909	30,655,290	(146,889)	668,480

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 4/30/2020

Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance Est. Cost (Over Under Budget)	Percent of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 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)
BOND CAPITAL PROJECTS FUND														
<u>New Neighborhood Parks Development</u>														
SE	AM Kennedy Park & Athletic Field	1,285,250	50,704	1,335,954	1,674,551	-	1,674,551	-	Complete	1,674,551	(338,597)	-25.3%	125.3%	100.0%
SW	Barsotti Park & Athletic Field	1,285,250	27,556	1,312,806	1,250,248	-	1,250,248	-	Complete	1,250,248	62,558	4.8%	95.2%	100.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	771,150	16,338	787,488	731,629	-	731,629	-	Complete	731,629	55,859	7.1%	92.9%	100.0%
SW	Roy Dancer Park	771,150	16,657	787,807	643,447	-	643,447	-	Complete	643,447	144,360	18.3%	81.7%	100.0%
NE	Roger Tilbury Park	771,150	19,713	790,863	888,218	-	888,218	-	Complete	888,218	(97,355)	-12.3%	112.3%	100.0%
	Total New Neighborhood Parks Development	4,883,950	130,968	5,014,918	5,188,093	-	5,188,093	-		5,188,093	(173,175)	-3.5%	103.5%	100.0%
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	173,175	173,175	-	-	-	-	N/A	-	173,175	n/a	n/a	n/a
	Total New Neighborhood Parks Development	4,883,950	304,143	5,188,093	5,188,093	-	5,188,093	-		5,188,093	-	0.0%	100.0%	100.0%
<u>Renovate & Redevelop Neighborhood Parks</u>														
NE	Cedar Mill Park, Trail & Athletic Fields	1,125,879	29,756	1,155,635	990,095	-	990,095	-	Complete	990,095	165,540	14.3%	85.7%	100.0%
SE	Camille Park	514,100	28,634	542,734	585,471	-	585,471	-	Complete	585,471	(42,737)	-7.9%	107.9%	100.0%
NW	Somerset West Park	1,028,200	103,970	1,132,170	306,027	108,300	414,327	1,116,807	Award	1,531,134	(398,964)	-35.2%	36.6%	27.1%
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%
	Total Renovate & Redevelop Neighborhood Parks	3,727,213	204,142	3,931,355	3,144,541	108,300	3,252,841	1,116,807		4,369,648	(438,293)	-11.1%	82.7%	74.4%
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	438,293	438,293	-	-	-	-	N/A	-	438,293	n/a	n/a	n/a
	Total Renovate & Redevelop Neighborhood Parks	3,727,213	642,435	4,369,648	3,144,541	108,300	3,252,841	1,116,807		4,369,648	-	0.0%	74.4%	74.4%
<u>New Neighborhood Parks Land Acquisition</u>														
NW	New Neighborhood Park - NW Quadrant (Biles)	1,500,000	28,554	1,528,554	1,041,404	-	1,041,404	-	Complete	1,041,404	487,150	31.9%	68.1%	100.0%
NW	New Neighborhood Park - NW Quadrant (Living Hope)	-	-	-	1,067,724	-	1,067,724	-	Complete	1,067,724	(1,067,724)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (Mitchell)	-	-	-	793,396	-	793,396	-	Complete	793,396	(793,396)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (PGE)	-	-	-	62,712	-	62,712	-	Complete	62,712	(62,712)	-100.0%	n/a	100.0%
NE	New Neighborhood Park - NE Quadrant (Wilson)	1,500,000	27,968	1,527,968	529,294	-	529,294	-	Complete	529,294	998,674	65.4%	34.6%	100.0%
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%
	Sub-total New Neighborhood Parks	9,000,000	154,120	9,154,120	11,524,740	-	11,524,740	-		11,524,740	(2,370,620)	-25.9%	125.9%	100.0%
UND	Authorized Use of Savings from New Community Park Land Acquisition Category	-	1,655,521	1,655,521	-	-	-	-	N/A	-	1,655,521	n/a	n/a	n/a
UND	Authorized Use of Savings from Community Center / Community Park Land Acquisition Category	-	715,099	715,099	-	-	-	-	N/A	-	715,099	n/a	n/a	n/a
	Total New Neighborhood Parks	9,000,000	2,524,740	11,524,740	11,524,740	-	11,524,740	-		11,524,740	-	0.0%	100.0%	100.0%
<u>New Community Park Development</u>														
SW	SW Quad Community Park & Athletic Field	7,711,500	343,963	8,055,463	10,672,369	-	10,672,369	-	Complete	10,672,369	(2,616,906)	-32.5%	132.5%	100.0%
	Sub-total New Community Park Development	7,711,500	343,963	8,055,463	10,672,369	-	10,672,369	-		10,672,369	(2,616,906)	-32.5%	132.5%	100.0%
UND	Authorized use of savings from Bond Facility Rehabilitation category	-	1,300,000	1,300,000	-	-	-	-	N/A	-	1,300,000	n/a	n/a	n/a
UND	Authorized use of savings from Bond Administration (Issuance) category	-	932,655	932,655	-	-	-	-	N/A	-	932,655	n/a	n/a	n/a

Tualatin Hills Park and Recreation District
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Through 4/30/2020

Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance Est. Cost (Over) Under Budget	Percent of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost			
		Initial Project Budget	Adjustments	Current Total Project Budget FY 19/20	Expended Prior Years	Expended Year-to-Date	Total Expended to Date								(1)	(2)	(1+2)=(3)
	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			
	Total New Community Park Development	7,711,500	2,960,869	10,672,369	10,672,369	-	10,672,369	-		10,672,369	-	0.0%	100.0%	100.0%			
	<u>New Community Park Land Acquisition</u>																
NE	New Community Park - NE Quadrant (Teufel)	10,000,000	132,657	10,132,657	8,103,899	-	8,103,899	-	Complete	8,103,899	2,028,758	20.0%	80.0%	100.0%			
NE	Community Park Expansion - NE Quad (BSD/William Walker)	-	-	-	373,237	-	373,237	-	Complete	373,237	(373,237)	100.0%	n/a	100.0%			
	Sub-total New Community Park	10,000,000	132,657	10,132,657	8,477,136	-	8,477,136	-		8,477,136	1,655,521	16.3%	83.7%	100.0%			
	Authorized Use of Savings for New Neighborhood Parks																
UND	Land Acquisition Category	-	(1,655,521)	(1,655,521)	-	-	-	-	N/A	-	(1,655,521)	n/a	n/a	n/a			
	Total New Community Park	10,000,000	(1,522,864)	8,477,136	8,477,136	-	8,477,136	-		8,477,136	-	0.0%	100.0%	100.0%			
	<u>Renovate and Redevelop Community Parks</u>																
NE	Cedar Hills Park & Athletic Field	6,194,905	449,392	6,644,297	7,671,293	12,922	7,684,215	101	Award	7,684,316	(1,040,019)	-15.7%	115.7%	100.0%			
SE	Schiffler Park	3,598,700	74,403	3,673,103	2,633,084	-	2,633,084	-	Complete	2,633,084	1,040,019	28.3%	71.7%	100.0%			
	Total Renovate and Redevelop Community Parks	9,793,605	523,795	10,317,400	10,304,377	12,922	10,317,299	101		10,317,400	-	0.0%	100.0%	100.0%			
	<u>Natural Area Preservation - Restoration</u>																
NE	Roger Tilbury Memorial Park	30,846	1,800	32,646	24,670	3,330	28,000	8,450	Establishment	36,450	(3,804)	-11.7%	85.8%	76.8%			
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	6,601	169,057	65,147	-	65,147	-	Complete	65,147	103,910	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	8,048	110,868	38,017	9,720	47,737	63,131	Establishment	110,868	-	0.0%	43.1%	43.1%			
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	-	76,871	76,871	57,807	7,646	65,453	-	Complete	65,453	11,418	14.9%	85.1%	100.0%			
SW	Jenkins Estate Phase 2	-	130,098	130,098	55,985	11,769	67,754	-	Complete	67,754	62,344	47.9%	52.1%	100.0%			
NW	Somerset	-	158,972	158,972	-	49,000	49,000	109,972	Budget	158,972	-	0.0%	30.8%	30.8%			
NW	Rock Creek Greenway	-	164,270	164,270	-	-	-	164,270	Award	164,270	-	0.0%	0.0%	0.0%			

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Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance Est. Cost (Over) Under Budget	Percent of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 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)	
NW	Whispering Woods Phase 2	-	100,681	100,681	-	-	-	100,681	Budget	100,681	-	0.0%	0.0%	0.0%
SE	Raleigh Park	-	116,071	116,071	8,500	-	8,500	107,571	Budget	116,071	-	0.0%	7.3%	7.3%
NE	Bannister Creek Greenway/NE Park	-	79,485	79,485	-	11,492	11,492	38,158	Award	49,650	29,835	37.5%	14.5%	23.1%
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	28,640	1,183	29,823	7,449	Establishment	37,272	(6,550)	-21.3%	97.1%	80.0%
UND	Restoration of new properties to be acquired	643,023	41,096	684,119	976	-	976	6,196	On Hold	7,172	676,947	99.0%	0.1%	13.6%
UND	Reallocation of project savings to new project budgets	-	(1,570,245)	(1,570,245)	-	-	-	-	Reallocation	-	(1,570,245)	100.0%	0.0%	0.0%
NE	NE Quadrant Property(Findley)	-	462,880	462,880	-	-	-	462,880	Budget	462,880	-	0.0%	0.0%	0.0%
NE	N. Johnson Greenway (Peterkort)	-	257,156	257,156	-	-	-	257,156	Budget	257,156	-	0.0%	0.0%	0.0%
NE	Commonwealth Lake Park	-	61,718	61,718	-	-	-	61,718	Budget	61,718	-	0.0%	0.0%	0.0%
SW	155th Wetlands	-	25,716	25,716	-	7,480	7,480	1,938	Award	9,418	16,298	63.4%	29.1%	79.4%
SW	Bronson Creek New Properties	-	102,863	102,863	-	-	-	102,863	Budget	102,863	-	0.0%	0.0%	0.0%
SE	Fanno Creek Greenway	-	82,291	82,291	-	-	-	82,291	Award	82,291	-	0.0%	0.0%	0.0%
NW	HMT north woods and stream	-	51,431	51,431	-	12,849	12,849	37,108	Award	49,957	1,474	2.9%	25.0%	25.7%
NE	Cedar Mill Creek Greenway	-	30,859	30,859	-	9,978	9,978	19,932	Award	29,910	949	3.1%	32.3%	33.4%
SW	Fir Grove Park	-	25,716	25,716	-	14,369	14,369	-	Award	14,369	11,347	44.1%	55.9%	100.0%
SW	HL Cain Wetlands	-	25,716	25,716	-	11,966	11,966	13,750	Award	25,716	-	0.0%	46.5%	46.5%
NW	Bronson Creek Park	-	25,716	25,716	-	1,374	1,374	19,656	Award	21,030	4,686	18.2%	5.3%	6.5%
SE	Center Street Wetlands Area	-	20,572	20,572	-	1,705	1,705	16,691	Award	18,396	2,176	10.6%	8.3%	9.3%
SW	Tallac Terrace Park	-	10,287	10,287	-	-	-	10,287	Budget	10,287	-	0.0%	0.0%	0.0%
NE	Forest Hills Park	-	10,287	10,287	-	1,258	1,258	5,407	Award	6,665	3,622	35.2%	12.2%	18.9%
UND	Arborist/Tree Management	-	293,410	293,410	8,900	66,273	75,173	27,452	Award	102,625	190,785	65.0%	25.6%	73.3%
NW	North Bethany Greenway	-	25,716	25,716	-	4,163	4,163	18,180	Award	22,343	3,373	13.1%	16.2%	18.6%
NW	Willow Creek Greenway II	-	25,716	25,716	-	10,222	10,222	14,468	Award	24,690	1,026	4.0%	39.7%	41.4%
NW	Westside Trail Segment 18	-	25,716	25,716	-	-	-	25,716	Budget	25,716	-	0.0%	0.0%	0.0%
SW	Westside Trail- Burntwood area	-	25,716	25,716	-	18,751	18,751	-	Award	18,751	6,965	27.1%	72.9%	100.0%
NW	Waterhouse Trail	-	25,716	25,716	-	654	654	7,807	Award	8,461	17,255	67.1%	2.5%	7.7%
	Total Natural Area Restoration	3,762,901	250,295	4,013,196	1,616,441	255,183	1,871,625	1,791,178		3,662,803	350,393	8.7%	46.6%	51.1%
	Natural Area Preservation - Land Acquisition													
UND	Natural Area Acquisitions	8,400,000	453,818	8,853,818	5,537,162	3,252,775	8,789,937	63,881	Budget	8,853,818	-	0.0%	99.3%	99.3%
	Total Natural Area Preservation - Land Acquisition	8,400,000	453,818	8,853,818	5,537,162	3,252,775	8,789,937	63,881		8,853,818	-	0.0%	99.3%	99.3%
	New Linear Park and Trail Development													
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	7,324	107,324	30,394	-	30,394	76,930	Budget	107,324	-	0.0%	28.3%	28.3%
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%
	Total New Linear Park and Trail Development	15,060,310	443,531	15,503,841	14,736,676	-	14,736,676	76,930		14,813,606	690,235	4.5%	95.1%	99.5%
	Authorized Use of Savings for Multi-field/Multi-purpose													
UND	Athletic Field Development	-	(690,235)	(690,235)	-	-	-	-	N/A	-	(690,235)	n/a	n/a	n/a
	Total New Linear Park and Trail Development	15,060,310	(246,704)	14,813,606	14,736,676	-	14,736,676	76,930		14,813,606	-	0.0%	99.5%	99.5%
	New Linear Park and Trail Land Acquisition													
UND	New Linear Park and Trail Acquisitions	1,200,000	23,378	1,223,378	1,222,206	-	1,222,206	1,172	Budget	1,223,378	-	0.0%	99.9%	99.9%
	Total New Linear Park and Trail Land Acquisition	1,200,000	23,378	1,223,378	1,222,206	-	1,222,206	1,172		1,223,378	-	0.0%	99.9%	99.9%
	Multi-field/Multi-purpose Athletic Field Development													
SW	Winkelman Athletic Field	514,100	34,601	548,701	941,843	-	941,843	-	Complete	941,843	(393,142)	-71.6%	171.6%	100.0%
SE	Meadow Waye Park	514,100	4,791	518,891	407,340	-	407,340	-	Complete	407,340	111,551	21.5%	78.5%	100.0%
NW	New Fields in NW Quadrant - Living Hope	514,100	71,592	585,692	71,158	105,218	176,376	1,080,685	Award	1,257,061	(671,369)	-114.6%	30.1%	14.0%
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	49,313	563,413	997	31,463	32,460	530,953	Budget	563,413	-	0.0%	5.8%	5.8%

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Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance Est. Cost (Over) Under Budget	Percent of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 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)
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%
	Total Multi-field/Multi-purpose Athletic Field Dev.	3,084,600	194,314	3,278,914	2,498,248	136,681	2,634,929	1,611,638		4,246,567	(967,653)	-29.5%	80.4%	62.0%
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	-	32,809	32,809	-	-	-	-	N/A	-	32,809	n/a	n/a	n/a
	Total Multi-field/Multi-purpose Athletic Field Dev.	3,084,600	1,161,967	4,246,567	2,498,248	136,681	2,634,929	1,611,638		4,246,567	-	0.0%	62.0%	62.0%
	Deferred Park Maintenance Replacements													
UND	Play Structure Replacements at 11 sites	810,223	3,685	813,908	773,055	-	773,055	-	Complete	773,055	40,853	5.0%	95.0%	100.0%
NW	Bridge/boardwalk replacement - Willow Creek	96,661	1,276	97,937	127,277	-	127,277	-	Complete	127,277	(29,340)	-30.0%	130.0%	100.0%
SW	Bridge/boardwalk replacement - Rosa Park	38,909	369	39,278	38,381	-	38,381	-	Complete	38,381	897	2.3%	97.7%	100.0%
SW	Bridge/boardwalk replacement - Jenkins Estate	7,586	34	7,620	28,430	-	28,430	-	Complete	28,430	(20,810)	-273.1%	373.1%	100.0%
SE	Bridge/boardwalk replacement - Hartwood Highlands	10,767	134	10,901	985	-	985	-	Cancelled	985	9,916	91.0%	9.0%	100.0%
NE	Irrigation Replacement at Roxbury Park	48,854	63	48,917	41,902	-	41,902	-	Complete	41,902	7,015	14.3%	85.7%	100.0%
UND	Pedestrian Path Replacement at 3 sites	116,687	150	116,837	118,039	-	118,039	-	Complete	118,039	(1,202)	-1.0%	101.0%	100.0%
SW	Permeable Parking Lot at Aloha Swim Center	160,914	1,515	162,429	191,970	-	191,970	-	Complete	191,970	(29,541)	-18.2%	118.2%	100.0%
NE	Permeable Parking Lot at Sunset Swim Center	160,914	2,614	163,528	512,435	-	512,435	-	Complete	512,435	(348,907)	-213.4%	313.4%	100.0%
	Sub-total Deferred Park Maintenance Replacements	1,451,515	9,840	1,461,355	1,832,474	-	1,832,474	-		1,832,474	(371,119)	-25.4%	125.4%	100.0%
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
	Total Deferred Park Maintenance Replacements	1,451,515	380,959	1,832,474	1,832,474	-	1,832,474	-		1,832,474	-	0.0%	100.0%	100.0%
	Facility Rehabilitation													
UND	Structural Upgrades at Several Facilities	317,950	(194,874)	123,076	115,484	-	115,484	-	Complete	115,484	7,592	6.2%	93.8%	100.0%
SW	Structural Upgrades at Aloha Swim Center	406,279	8,497	414,776	518,302	-	518,302	-	Complete	518,302	(103,526)	-25.0%	125.0%	100.0%
SE	Structural Upgrades at Beaverton Swim Center	1,447,363	37,353	1,484,716	820,440	-	820,440	-	Complete	820,440	664,276	44.7%	55.3%	100.0%
NE	Structural Upgrades at Cedar Hills Recreation Center	628,087	18,177	646,264	544,403	-	544,403	-	Complete	544,403	101,861	15.8%	84.2%	100.0%
SW	Structural Upgrades at Conestoga Rec/Aquatic Ctr	44,810	847	45,657	66,762	-	66,762	-	Complete	66,762	(21,105)	-46.2%	146.2%	100.0%
SE	Structural Upgrades at Garden Home Recreation Center	486,935	21,433	508,368	513,762	-	513,762	-	Complete	513,762	(5,394)	-1.1%	101.1%	100.0%
SE	Structural Upgrades at Harman Swim Center	179,987	2,779	182,766	73,115	-	73,115	-	Complete	73,115	109,651	60.0%	40.0%	100.0%
NW	Structural Upgrades at HMT/50 Mtr Pool/Aquatic Ctr	312,176	4,692	316,868	233,429	-	233,429	-	Complete	233,429	83,439	26.3%	73.7%	100.0%
NW	Structural Upgrades at HMT Aquatic Ctr - Roof Replacement	-	203,170	203,170	446,162	-	446,162	-	Complete	446,162	(242,992)	-119.6%	219.6%	100.0%
NW	Structural Upgrades at HMT Administration Building	397,315	6,080	403,395	299,599	-	299,599	-	Complete	299,599	103,796	25.7%	74.3%	100.0%
NW	Structural Upgrades at HMT Athletic Center	65,721	85	65,806	66,000	-	66,000	-	Complete	66,000	(194)	-0.3%	100.3%	100.0%
NW	Structural Upgrades at HMT Dryland Training Ctr	116,506	2,137	118,643	75,686	-	75,686	-	Complete	75,686	42,957	36.2%	63.8%	100.0%
NW	Structural Upgrades at HMT Tennis Center	268,860	5,033	273,893	74,804	-	74,804	-	Complete	74,804	199,089	72.7%	27.3%	100.0%
SE	Structural Upgrades at Raleigh Swim Center	4,481	6	4,487	5,703	-	5,703	-	Complete	5,703	(1,216)	-27.1%	127.1%	100.0%
NW	Structural Upgrades at Somerset Swim Center	8,962	12	8,974	9,333	-	9,333	-	Complete	9,333	(359)	-4.0%	104.0%	100.0%
NE	Sunset Swim Center Structural Upgrades	1,028,200	16,245	1,044,445	626,419	-	626,419	-	Complete	626,419	418,026	40.0%	60.0%	100.0%
NE	Sunset Swim Center Pool Tank	514,100	275	514,375	308,574	-	308,574	-	Complete	308,574	205,801	40.0%	60.0%	100.0%
UND	Auto Gas Meter Shut Off Valves at All Facilities	-	275	275	17,368	-	17,368	-	Complete	17,368	(17,093)	100.0%	0.0%	100.0%
	Sub-total Facility Rehabilitation	6,227,732	132,222	6,359,954	4,815,345	-	4,815,345	-		4,815,345	1,544,609	24.3%	75.7%	100.0%
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(1,300,000)	(1,300,000)	-	-	-	-	N/A	-	(1,300,000)	n/a	n/a	n/a
	Total Facility Rehabilitation	6,227,732	(1,167,778)	5,059,954	4,815,345	-	4,815,345	-		4,815,345	244,609	4.8%	n/a	n/a
UND	Authorized Use of Savings for Multi-field/Multi-purpose Athletic Field Development	-	(244,609)	(244,609)	-	-	-	-	N/A	-	(244,609)	n/a	n/a	n/a
	Total Facility Rehabilitation	6,227,732	(1,412,387)	4,815,345	4,815,345	-	4,815,345	-		4,815,345	-	0.0%	100.0%	100.0%

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 4/30/2020

Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance Est. Cost (Over Under Budget)	Percent of Variance Total Cost Variance to Budget	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 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)
Facility Expansion and Improvements														
SE	Elsie Stuhr Center Expansion & Structural Improvements	1,997,868	30,311	2,028,179	2,039,367	-	2,039,367	-	Complete	2,039,367	(11,188)	-0.6%	100.6%	100.0%
SW	Conestoga Rec/Aquatic Expansion & Splash Pad	5,449,460	85,351	5,534,811	5,414,909	-	5,414,909	-	Complete	5,414,909	119,902	2.2%	97.8%	100.0%
SW	Aloha ADA Dressing Rooms	123,384	158	123,542	178,764	-	178,764	-	Complete	178,764	(55,222)	-44.7%	144.7%	100.0%
NW	Aquatics Center ADA Dressing Rooms	133,666	1,083	134,749	180,540	-	180,540	-	Complete	180,540	(45,791)	-34.0%	134.0%	100.0%
NE	Athletic Center HVAC Upgrades	514,100	654	514,754	321,821	-	321,821	-	Complete	321,821	192,933	37.5%	62.5%	100.0%
	Sub-total Facility Expansion and Improvements	8,218,478	117,557	8,336,035	8,135,401	-	8,135,401	-		8,135,401	200,634	2.4%	97.6%	100.0%
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(200,634)	(200,634)	-	-	-	-	N/A	-	(200,634)	n/a	n/a	n/a
	Total Facility Expansion and Improvements	8,218,478	(83,077)	8,135,401	8,135,401	-	8,135,401	-		8,135,401	-	0.0%	100.0%	100.0%
ADA/Access Improvements														
NW	HMT ADA Parking & other site improvement	735,163	19,544	754,707	1,019,771	-	1,019,771	-	Complete	1,019,771	(265,064)	-35.1%	135.1%	100.0%
UND	ADA Improvements - undesignated funds	116,184	2,712	118,896	72,245	-	72,245	-	Complete	72,245	46,651	39.2%	60.8%	100.0%
SW	ADA Improvements - Barrows Park	8,227	104	8,331	6,825	-	6,825	-	Complete	6,825	1,506	18.1%	81.9%	100.0%
NW	ADA Improvements - Bethany Lake Park	20,564	194	20,758	25,566	-	25,566	-	Complete	25,566	(4,808)	-23.2%	123.2%	100.0%
NE	ADA Improvements - Cedar Hills Recreation Center	8,226	130	8,356	8,255	-	8,255	-	Complete	8,255	101	1.2%	98.8%	100.0%
NE	ADA Improvements - Forest Hills Park	12,338	197	12,535	23,416	-	23,416	-	Complete	23,416	(10,881)	-86.8%	186.8%	100.0%
SE	ADA Improvements - Greenway Park	15,423	196	15,619	-	-	-	-	Cancelled	-	15,619	100.0%	0.0%	0.0%
SW	ADA Improvements - Jenkins Estate	16,450	262	16,712	11,550	-	11,550	-	Complete	11,550	5,162	30.9%	69.1%	100.0%
SW	ADA Improvements - Lawndale Park	30,846	40	30,886	16,626	-	16,626	-	Complete	16,626	14,260	46.2%	53.8%	100.0%
NE	ADA Improvements - Lost Park	15,423	245	15,668	15,000	-	15,000	-	Complete	15,000	668	4.3%	95.7%	100.0%
NW	ADA Improvements - Rock Crk Pwrlne Prk (Soccer Fld)	20,564	327	20,891	17,799	-	17,799	-	Complete	17,799	3,092	14.8%	85.2%	100.0%
NW	ADA Improvements - Skyview Park	5,140	82	5,222	7,075	-	7,075	-	Complete	7,075	(1,853)	-35.5%	135.5%	100.0%
NW	ADA Improvements - Waterhouse Powerline Park	8,226	183	8,409	8,402	-	8,402	-	Complete	8,402	7	0.1%	99.9%	100.0%
NE	ADA Improvements - West Sylvan Park	5,140	82	5,222	5,102	-	5,102	-	Complete	5,102	120	2.3%	97.7%	100.0%
SE	ADA Improvements - Wonderland Park	10,282	163	10,445	4,915	-	4,915	-	Complete	4,915	5,530	52.9%	47.1%	100.0%
	Total ADA/Access Improvements	1,028,196	24,461	1,052,657	1,242,547	-	1,242,547	-		1,242,547	(189,890)	-18.0%	118.0%	100.0%
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	189,890	189,890	-	-	-	-	N/A	-	189,890	100.0%	n/a	n/a
	Total ADA/Access Improvements	1,028,196	214,351	1,242,547	1,242,547	-	1,242,547	-		1,242,547	-	0.0%	100.0%	100.0%
Community Center Land Acquisition														
UND	Community Center / Community Park (SW Quadrant) (Hulse/BSD/Engel)	5,000,000	105,974	5,105,974	1,654,847	-	1,654,847	-	Complete	1,654,847	3,451,127	67.6%	32.4%	100.0%
UND	Community Center / Community Park (SW Quadrant) (Wenzel/Wall)	-	-	-	2,351,777	-	2,351,777	-	Complete	2,351,777	(2,351,777)	-100.0%	n/a	100.0%
	Sub-total Community Center Land Acquisition	5,000,000	105,974	5,105,974	4,006,624	-	4,006,624	-		4,006,624	1,099,350	21.5%	78.5%	100.0%
UND	Outside Funding from Washington County Transferred to New Community Park Development	-	(176,000)	(176,000)	-	-	-	-	N/A	-	(176,000)	n/a	n/a	n/a
UND	Outside Funding from Metro Transferred to New Community Park Development	-	(208,251)	(208,251)	-	-	-	-	N/A	-	(208,251)	n/a	n/a	n/a
UND	Authorized Use of Savings for New Neighborhood Parks Land Acquisition Category	-	(715,099)	(715,099)	-	-	-	-	N/A	-	(715,099)	n/a	n/a	n/a
	Total Community Center Land Acquisition	5,000,000	(993,376)	4,006,624	4,006,624	-	4,006,624	-		4,006,624	-	0.0%	100.0%	100.0%
Bond Administration Costs														
ADM	Debt Issuance Costs	1,393,000	(539,654)	853,346	68,142	-	68,142	-	Complete	68,142	785,204	92.0%	8.0%	100.0%
ADM	Bond Accountant Personnel Costs	-	241,090	241,090	288,678	-	288,678	-	Complete	288,678	(47,588)	-19.7%	119.7%	100.0%
ADM	Deputy Director of Planning Personnel Costs	-	57,454	57,454	57,454	-	57,454	-	Complete	57,454	-	-100.0%	n/a	100.0%
ADM	Communications Support	-	50,000	50,000	12,675	-	12,675	37,325	Budget	50,000	-	0.0%	25.4%	25.4%
ADM	Technology Needs	18,330	-	18,330	23,952	-	23,952	-	Complete	23,952	(5,622)	-30.7%	130.7%	100.0%
ADM	Office Furniture	7,150	-	7,150	5,378	-	5,378	-	Complete	5,378	1,772	24.8%	75.2%	100.0%
ADM	Admin/Consultant Costs	31,520	-	31,520	48,093	-	48,093	-	Complete	48,093	(16,573)	-52.6%	152.6%	100.0%
ADM	Additional Bond Proceeds	-	1,507,717	1,507,717	-	-	-	-	Budget	-	1,507,717	0.0%	0.0%	0.0%

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 4/30/2020

Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance	Percent of Variance	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 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)
	Sub-total Bond Administration Costs	1,450,000	1,316,607	2,766,607	504,372	-	504,372	37,325		541,697	2,224,910	80.4%	18.2%	93.1%
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(170,485)	(170,485)	-	-	-	-	N/A	-	(170,485)	n/a	n/a	n/a
UND	Authorized Use of Savings for New Neighborhood Parks Development Category	-	(173,175)	(173,175)	-	-	-	-	N/A	-	(173,175)	n/a	n/a	n/a
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(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	-	(438,293)	(438,293)	-	-	-	-	N/A	-	(438,293)	n/a	n/a	n/a
UND	Authorized Use of Savings for Multi-field/ Multi-purpose Athletic Field Dev.	-	(32,809)	(32,809)	-	-	-	-	N/A	-	(32,809)	n/a	n/a	n/a
	Total Bond Administration Costs	1,450,000	(620,700)	829,300	504,372	-	504,372	37,325		541,697	287,603	34.7%	60.8%	93.1%
	Grand Total	100,000,000	4,561,642	104,561,642	95,458,753	3,765,861	99,224,613	4,699,032		103,923,646	637,996	0.6%	94.9%	95.5%

THPRD Bond Capital Program
Funds Reprogramming Analysis - Based on Category Transfer Eligibility
As of 4/30/2020

	Category (Over) Under Budget
Limited Reprogramming	
Land: New Neighborhood Park	-
New Community Park	-
New Linear Park	-
New Community Center/Park	-
	-
	-
Nat Res: Restoration	350,393
Acquisition	-
	-
	350,393
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	287,603
	287,603
	287,603
Grand Total	637,996



MEMORANDUM

Date: May 19, 2020
 To: Board of Directors
 From: Keith Hobson, Director of Business and Facilities
 Re: **System Development Report for April 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 April 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	
Single Family				Multi-Family			
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	11,241.00	11,061.14		
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		
Accessory Dwelling				Non-residential			
Other	6,776.00	6,667.58	Other	397.00	390.65		

City of Beaverton Collection of SDCs		Gross Receipts	Collection Fee	Net Revenue
122	Single Family Units	\$ 1,619,717.76	\$ 24,364.32	\$ 1,595,353.44
-	Single Family Units at \$489.09	-	-	-
582	Multi-family Units	5,607,278.44	91,175.26	5,516,103.18
-	Less Multi-family Credits	(162,470.89)	-	(162,470.89)
2	Accessory Dwelling Units	5,678.64	183.22	5,495.42
-	Non-residential	16,157.96	258.53	15,899.43
706		\$ 7,086,361.90	\$ 115,981.32	\$ 6,970,380.58

Washington County Collection of SDCs		Gross Receipts	Collection Fee	Net Revenue
332	Single Family Units	\$ 4,253,704.47	\$ 67,780.28	\$ 4,185,924.18
-	Less Credits	-	-	-
63	Multi-family Units	648,870.27	10,550.74	638,319.53
-	Less Credits	-	-	-
5	Accessory Dwelling Units	27,103.98	543.84	26,560.14
2	Non-residential	22,323.03	357.17	21,965.86
402		\$ 4,952,001.74	\$ 79,232.03	\$ 4,872,769.72

Recap by Agency		Percent	Gross Receipts	Collection Fee	Net Revenue
706	City of Beaverton	58.86%	\$ 7,086,361.90	\$ 115,981.32	\$ 6,970,380.58
402	Washington County	41.14%	4,952,001.74	79,232.03	4,872,769.72
1,108		100.00%	\$ 12,038,363.65	\$ 195,213.35	\$ 11,843,150.30

System Development Charge Report, April 2020

	Recap by Dwelling				
	Single Family	Multi-Family	ADU	Non-Resident	Total
City of Beaverton	122	582	2	-	706
Washington County	332	63	5	2	402
	454	645	7	2	1,108

Total Receipts Fiscal Year to Date

Gross Receipts	\$ 12,038,363.65	
Collection Fees	(195,213.35)	
	\$ 11,843,150.30	
Interest	\$ 403,181.99	\$ 12,246,332.29

Total Payments Fiscal Year to Date

Refunds	\$ -	
Administrative Costs	-	
Project Costs -- Development	(4,118,690.86)	
Project Costs -- Land Acquisition	(615,322.87)	(4,734,013.73)
		\$ 7,512,318.56

Beginning Balance 7/1/19	20,392,800.22
Current Balance	\$ 27,905,118.78

Recap by Month, FY 2018/19

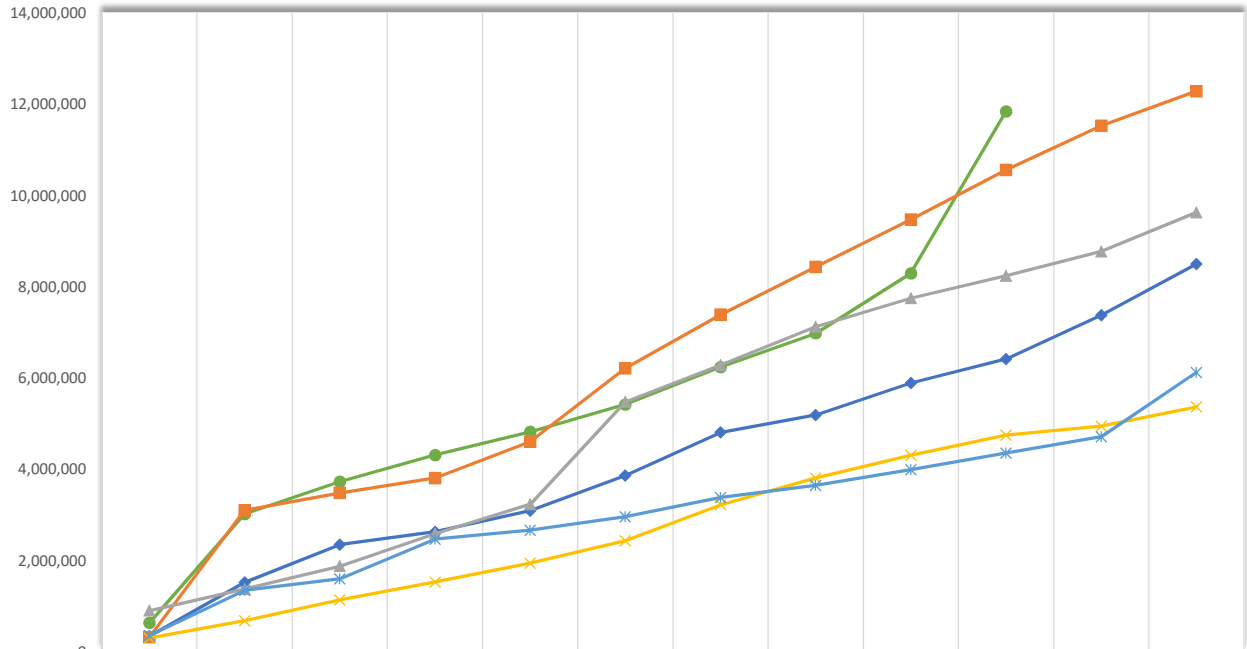
	Net Receipts	Expenditures	Interest	SDC Fund Total
July	\$ 638,061.53	\$ (90,849.58)	\$ 48,616.29	\$ 595,828.24
August	2,384,332.61	(1,027,088.02)	48,652.96	1,405,897.55
September	711,285.38	(915,097.56)	46,712.24	(157,099.94)
October	582,439.05	(566,476.00)	50,421.62	66,384.67
November	506,780.67	(967,182.95)	46,840.97	(413,561.31)
December	599,559.57	(277,740.60)	21,114.80	342,933.77
January	817,365.09	(238,039.35)	36,401.59	615,727.33
February	742,605.73	(229,481.38)	35,155.18	548,279.53
March	1,314,137.92	(49,819.66)	35,043.32	1,299,361.58
April	3,546,582.75	(372,238.63)	34,223.02	3,208,567.14
May	-	-	-	-
June	-	-	-	-
	\$ 11,843,150.30	\$ (4,734,013.73)	\$ 403,181.99	\$ 7,512,318.56

Beginning Balance 7/1/19	20,392,800.22
Current Balance	\$ 27,905,118.78

Recap by Month, by Unit

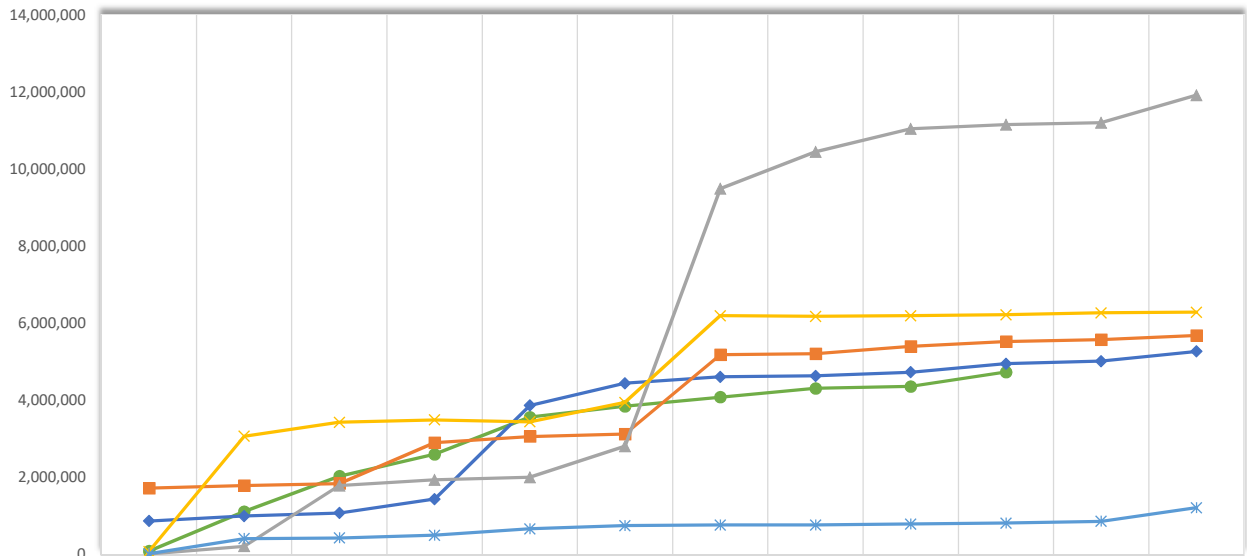
	Single Family	Multi-Family	Non-Residential	ADU	Total Units
July	52	-	-	-	52
August	73	172	-	-	245
September	57	-	-	1	58
October	45	-	-	1	46
November	23	21	-	1	45
December	47	-	-	1	48
January	64	-	-	1	65
February	41	20	2	-	63
March	36	85	-	2	123
April	16	347	-	-	363
May	-	-	-	-	-
June	-	-	-	-	-
	454	645	2	7	1,108

SDC NET RECEIPTS



	July	August	September	October	November	December	January	February	March	April	May	June
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		
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
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		
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