

Midyear Budget Review

Fiscal Year 2022-2023





Introduction

Agenda

Budget Committee Roster

General Manager's Message

District Values and Priorities





**Tualatin Hills Park & Recreation District
Midyear Budget Committee Meeting
February 22, 2023
6 pm**

Online Meeting: <https://youtu.be/cXmbBVZybAM>

AGENDA

- | | | |
|-------|--|-------------------|
| I. | Call to Order | Elizabeth Edwards |
| II. | Election of Officers | Elizabeth Edwards |
| III. | General Manager's Comments | Doug Menke |
| IV. | THPRD Values and Budget Priorities 2023/24 | Holly Thompson |
| V. | District Operations Update | Aisha Panas |
| VI. | Mid-Year Revised Spending Plan Update | Jared Isaksen |
| VII. | Capital Update | Aisha Panas |
| VIII. | 2023/24 Projected Resources and Expenditures | Jared Isaksen |
| IX. | Public Comment* | Chair |
| X. | Date of Budget Committee Work Session | Chair |
| XI. | Adjourn | Chair |

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

If you wish to submit written testimony via email, please do so by 5 pm on Tuesday, February 21, to budgetcommitteecomments@thprd.org. Testimony received by the deadline will be read into the record during Public Comment with a 3-minute time limit.

If you wish to speak during the virtual meeting, please sign up by emailing budgetcommitteecomments@thprd.org by 5 pm on Tuesday, February 21, with your name, email address, phone number and testimony topic. You will be provided additional instructions and a link to access the meeting. Testimony will be taken with a 3-minute time limit during Public Comment.

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.

Administration Office • 15707 SW Walker Road, Beaverton, OR 97006 • 503-645-6433 • www.thprd.org



THPRD BUDGET COMMITTEE
FY 2023/24 Budget

	<u>Term</u>
Jon Cascino	6/30/25
Elizabeth Edwards	6/30/23
Heidi Edwards	6/30/23
Chris Howard	6/30/24
Barbie Minor	6/30/25
Felicita Montebianco	6/30/25
Alfredo Moreno	6/30/25
Tya Ping	6/30/23
Carolyn Uy	6/30/25
Natalie Zehner	6/30/24

Updated December 2022



MEMO

To: The Budget Committee
From: Doug Menke, General Manager
Date: February 22, 2023
Re: Budget Committee Midyear Meeting

The Midyear Budget Committee meeting, scheduled for February 22, begins the public process of adopting a budget for the next fiscal year. Our focus at the meeting will be:

- To review year-to-date activity for the first six months of the 2022/23 fiscal year, and
- To receive input and begin discussions about resources and funding needs for the development of the 2023/24 fiscal year budget.

Budget Development and Organizational Values

The FY2022/23 budget was adopted by the Board on June 15, 2022. We knew when the budget was adopted that we would need to monitor our operations differently this fiscal year, similarly with years prior as we continue to rebuild. The last several months has presented new challenges that we are working to overcome.

We moved forward with adoption of a budget reflective of regular operations, allowing the district greater flexibility to respond to circumstances as they happened during the fiscal year. We also built into the budget a sizable contingency appropriation in anticipation of the results of the collective bargaining agreement, the implementation of the compensation/classification study, and payment of an unemployment debt. We made the commitment to share revised spending plans with the Board on a regular basis and ask the board for a transfer of appropriations from contingency should the need arise.

In addition to navigating the changes brought on by the pandemic, staff has made strides in prioritizing the district's values and budget priorities as outlined by the Board. The district's core values are:

- **Leading with Equity with special attention to Racial Equity.** THPRD values all dimensions of equity including ability, age, ethnicity, gender, race, sexual orientation, and other identities. We see it as an essential core value that we prioritize all aspects of equity. A commitment to equity means looking at individuals' needs and understanding that people need different things to achieve equitable outcomes. THPRD recognizes that to achieve meaningful equity we must prioritize investments in activities to reach those most marginalized therefore we support a comprehensive investment in equitable outcomes for the most impacted people and at this time, due to disparate impacts, a special focus on activities to advance racial equity is an important component of our overall equity strategies.

- **Environmental Stewardship.** We value our natural environment and demonstrate this value through how we acquire, plan for, and maintain these areas. Environmental stewardship extends to the way we build and maintain our facilities, and the practices we use to procure goods and services.
- **Commitment to Community Vision.** We are committed to honoring and realizing the community feedback captured through the district's visioning process. We will integrate the public's feedback into our planning and operational efforts to honor the four visioning goals to be Welcoming and Inclusive, provide Play for Everyone, to build and maintain Accessible and Safe places, and to Preserve Natural Spaces.

Financial Projections

The most recent Revised Operating Plan and the Current Fiscal Year Reports and Graphs, which analyze the General Fund fiscal activity through the first five months of the 2022/23 fiscal year and project results through the end of the fiscal year, are included in your packet. The graphs show the cumulative year-to-date revenues and expenditures by month, and projected results for the fiscal year.

Program revenues, overall, are projected to be at a reduced level when compared to the adopted budget. Due to the delayed reopening of centers along with reduced program offerings, we are projecting program revenues to be \$5.2 million less than budget for the fiscal year. Projected non-program revenues, including miscellaneous revenue and grants are projected to decrease by \$12.3 million compared to budget. However, property taxes and interest revenue are projected to exceed budget by \$370,000. The projected FY 2022/23 property tax collections are approximately 2.3% higher than the prior year primarily due to the impact of increased assessed valuation on current year taxes.

In comparison to budgeted revenue, the overall projected General Fund revenue is expected to be less than budget by approximately \$8.4 million, or 10.1 percent of the budgeted amount. The budget included program revenues at normal levels for the district, which will not occur in the current fiscal year due to facility closures and reduced program offerings. Cash carryforward is higher than budget for the fiscal year.

Operating expenditures are projected to be approximately \$6.7 million less than budget, due to close management of operations and labor market challenges experienced this year.

Included in your packet is a Monthly Capital Project Report as of December 31, 2022. This report contains information on capital project activity, both current year and project cumulative, and also contains estimates of additional costs to complete these projects. As shown in this report, capital spending is projected to be lower than budget for the fiscal year by \$15 million.

One other item included in your packet is a report on System Development Charge (SDC) revenues collected through December 31, 2022. As shown on this report, for the current fiscal year, the district has collected approximately \$6.6 million of SDC revenues and associated interest earnings, and has spent approximately \$0.8 million, with a current cash balance of \$42.8 million.

Bond Capital Projects Fund

In November 2008, the district received voter approval of the \$100 million Parks Bond levy. Since that time, the district has been aggressively moving forward with the implementation of the capital program funded by this levy. In the fourteen years since the levy's passage, the district has hired temporary staff to manage the projects, has completed the issuance of the \$100 million

authorization, and has made substantial progress on completing bond projects. As of December 30, 2022, approximately \$2.4 million remains to be spent on Natural Area Restoration and Multi-field/Multi-purpose Athletic Field Development projects.

Looking Ahead and Fiscal Priorities for FY 2023/24

Each year the Board identifies and reaches consensus around the district's most critical funding priorities. Staff are asked to develop their proposed budgets based on the supporting both the district values and annual budget priorities. This next year, you will find the following priorities guide the development of the department budgets and will be emphasized throughout the budget process.

- **Investing in our Employees and Technology.** We are committed to attracting and retaining exceptional employees and prioritizing employee professional development, support, and well-being. We must also ensure we are investing in technology to operate more efficiently, stay current, provide staff the tools they need to be effective, and to provide improved customer service to THPRD patrons.
- **Focus on Strengthening Programming Opportunities.** We will continue to focus on strengthening and innovating programming options that have been challenged due to the pandemic, staffing levels, and changes in public participation. As we expand program offerings, we will continue to work to break down barriers and actively welcome historically underserved and marginalized people. We will continue to provide FREE programming and expand our efforts through grant-supported partnerships, community events, and broaden our financial aid services.
- **Develop Sustainable Operating and Financial Models for the Future.** We are committed to ensuring that we can continue to offer programs, facilities, parks, and trails that meet the needs of our community while ensuring that we can sustainably care for and maintain our offerings and spaces in the long term.

Electing Budget Committee Officers

At the Midyear Budget meeting the budget committee will be electing a chair and a secretary. Nominations should come from committee members and a vote will occur among committee members to select officers.

FY23/24 Budget Calendar

Please be aware of upcoming important dates in the budget development process.

February 22, 2023	Midyear Budget Committee Meeting: to review 2022/23 fiscal year-to-date activity and Revised Spending Plan and take public comment on proposed items for the FY 2023/24 budget. (Online)
April 20, 2023	Budget Committee Work Session: to receive the proposed 2023/24 fiscal year budget, and provide opportunity for public comment and budget committee discussion and analysis. (Online)
May 18, 2023	Budget Committee Meeting: to take public comment on the proposed 2023/24 fiscal year budget, address open issues from the work session, and approve the district budget. (Online)
June 14, 2023	Public Hearing by the THPRD Board of Directors: to adopt the 2023/24 fiscal year budget. (Online)



TUALATIN HILLS PARK & RECREATION DISTRICT

Values

Leading with Equity with special attention to Racial Equity – THPRD values all dimensions of equity including ability, age, ethnicity, gender, race, sexual orientation, and other identities. We see it as an essential core value that we prioritize all aspects of equity. A commitment to equity means looking at individuals' needs and understanding that people need different things to achieve equitable outcomes. THPRD recognizes that to achieve meaningful equity we must prioritize investments in activities to reach those most marginalized therefore we support a comprehensive investment in equitable outcomes for the most impacted people and at this time, due to disparate impacts, a special focus on activities to advance racial equity is an important component of our overall equity strategies.

Environmental Stewardship – We value our natural environment and demonstrate this value through how we acquire, plan for, and maintain these areas. Environmental stewardship extends to the way we build and maintain our facilities, and the practices we use to procure goods and services.

Commitment to Community Vision – We are committed to honoring and realizing the community feedback captured through the district's visioning process. We will integrate the public's feedback into our planning and operational efforts to honor the four visioning goals to be Welcoming and Inclusive, provide Play for Everyone, to be Accessible and Safe, and to Preserve Natural Spaces.

Budget Priorities

Investing in our Employees and Technology

Rebuilding Programming with an Emphasis on our Access for All Work

Planning for Future Natural Areas, Facility and Trail needs, and Funding Resources

Mission

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



A. M. Kennedy Park Community Garden

Rules

- Plots are rented for a full calendar year January-December.
- Gardeners must provide their own equipment.
- Motorized vehicles are prohibited in the garden.
- Gardeners are responsible for maintaining their plots for the entire year.
- Gardens are intended for growing produce and flowers for personal use only.
- Trespassing in other garden plots is prohibited.
- Theft will result in exclusion from garden at all times.
- Dogs on a leash in the garden at all times.
- Dogs on a leash in the garden at all times.

Revised Operating Plan FY 2022/23

Revised Operating Plan Summary

Current Year Revenues

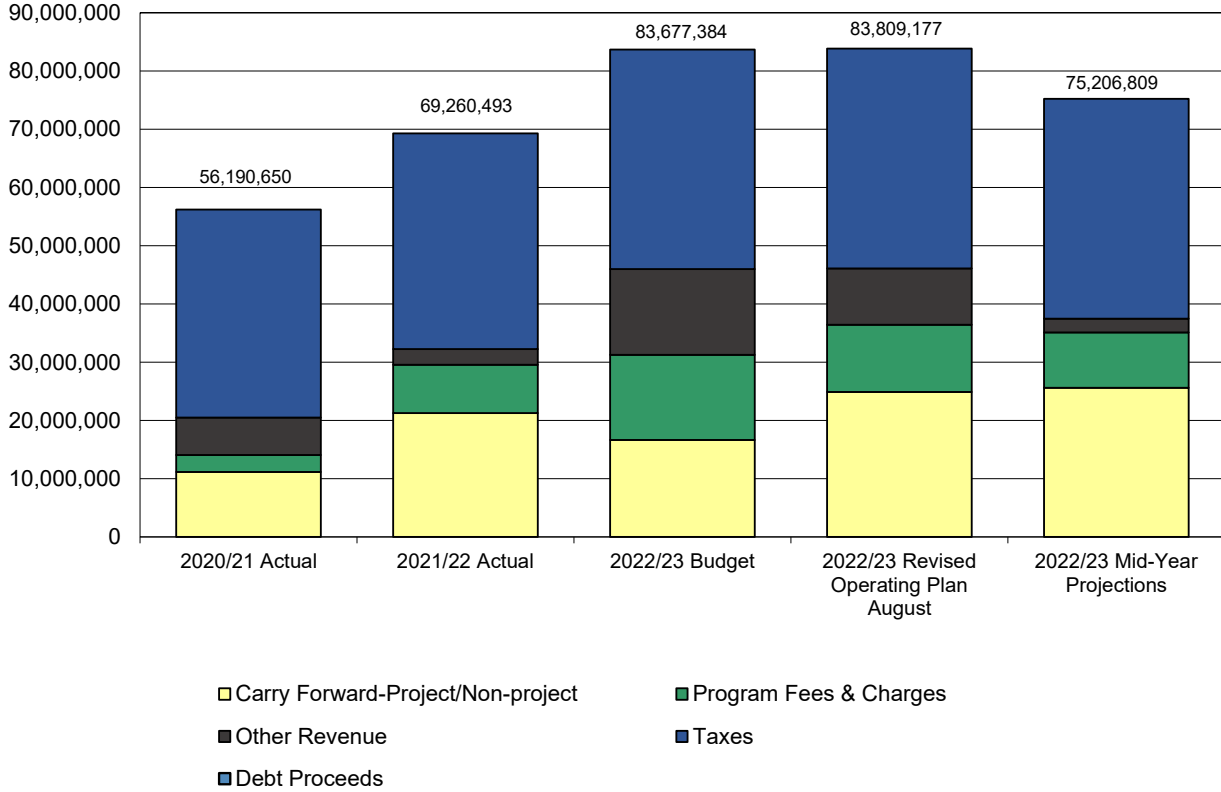
Current Year Expenditures



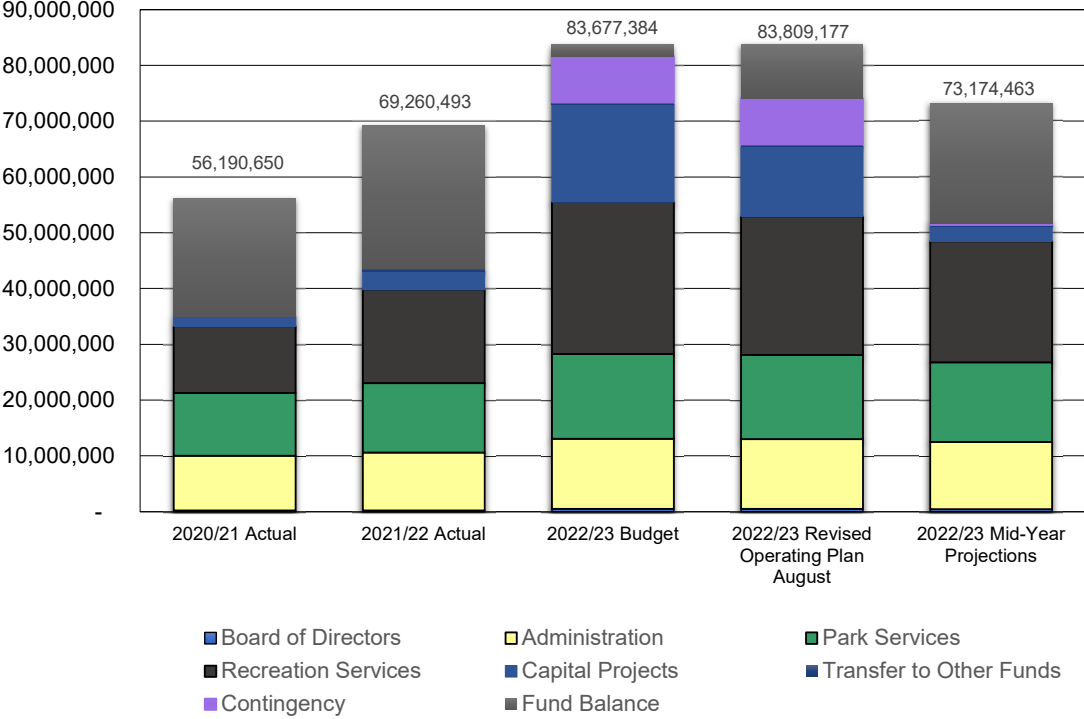
**Mid Year Projections
Fiscal Year 2022/23**

	Adopted Budget 2022/23	August Revised Operating Plan 2022/23	Mid-year Projections 2022/23
RESOURCES			
Cash on Hand for Fiscal Year	\$ 15,300,000	\$ 23,565,540	\$ 24,543,012
Balance Forward from Previous Year Projects	1,321,700	1,321,700	1,066,884
Previously Levied Taxes estimated to be received during ensuing year	250,000	250,000	250,000
Program Resources	14,651,637	11,522,040	9,471,104
Other Resources	14,690,248	9,686,098	2,412,010
Subtotal Resources except taxes to be levied	46,213,585	46,345,378	37,743,010
Current Year Taxes (Permanent Rate multiplied by Assessed Value)	37,463,799	37,463,799	37,463,799
TOTAL RESOURCES	\$ 83,677,384	\$ 83,809,177	\$ 75,206,809
REQUIREMENTS			
Board of Directors	\$ 513,755	\$ 513,755	\$ 462,672
Administration	12,563,467	12,478,492	12,046,461
Park Services	15,223,571	15,119,266	14,283,666
Recreation Services	27,208,537	24,856,422	21,669,552
Capital Projects & Replacement Reserve	19,513,781	14,513,781	4,612,112
Transfer To Other Funds	350,000	350,000	350,000
Contingency & Fund Balance	8,304,273	15,977,461	13,728,073
TOTAL REQUIREMENTS	\$ 83,677,384	\$ 83,809,177	\$ 67,152,536

Tualatin Hills Park & Recreation District
Revised Operating Plan
General Fund Resources



Tualatin Hills Park & Recreation District Revised Operating Plan General Fund Requirements



**Tualatin Hills Park & Recreation District
Summary of Mid Year Projections
Fiscal Year 2022/23**

	Compared to	
	Adopted Budget	Revised Operating Plan
Changes in Resources:		
Increased Cash Carryforward from FY 21/22	\$ 8,988,196	\$ 722,656
Program Revenue Net Reductions:		
Aquatics	(1,179,892)	(319,994)
Sports	(1,177,703)	210,469
Recreation	(2,823,088)	(1,937,411)
Total Program Revenue Reductions	(5,180,683)	(2,046,936)
Reduced Revenue from Various Capital and Operating Grants	(12,310,088)	(7,310,088)
Reduced Miscellaneous Revenue (Rent, Other)	(338,000)	(338,000)
Increased Interest Income resulting from higher interest rates	370,000	370,000
Total Decreases to Resources	\$ (8,470,575)	\$ (8,602,368)
 Balancing Changes to Requirements:		
Savings or deferred General Fund capital projects	\$ (15,024,608)	\$ (10,024,608)
Reduced part time staff hours	(3,662,735)	(2,145,937)
Full time staff open positions not filled	(292,489)	(3,434)
Reduced taxes & benefits	(1,855,778)	(1,363,810)
Reduced materials & services spending	(938,820)	(695,246)
Reduced debt service	(174,218)	(174,218)
Increase contingency to fund upcoming budget beginning cash	13,478,073	5,804,885
Total Decreases to Requirements	\$ (8,470,575)	\$ (8,602,368)

**Tualatin Hills Park & Recreation District
 Mid Year Projections
 Fiscal Year 2022/23
 Board of Directors**

	Adopted Budget	Revised Plan August	Mid Year Projection
Part-time salaries	\$ 12,000	\$ 12,000	\$ 8,000
Payroll Taxes	1,860	1,860	1,197
Professional services	9,050	9,050	10,000
Technical Services	8,250	8,250	8,250
Rental Facilities	55,000	55,000	30,000
Office Supplies	5,895	5,895	4,000
Dues and Memberships	4,000	4,000	3,575
Conferences	28,850	28,850	25,000
Legal services	231,250	231,250	220,000
Audit services	74,950	74,950	70,000
Elections	82,650	82,650	82,650
Total Expense	\$ 513,755	\$ 513,755	\$ 462,672

**Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2022/23
Administration Division**

	General Manager	Communications	Human Resources	Finance Services	Total Administration
Full-time salaries	\$ 356,575	\$ 2,014,711	\$ 1,030,357	\$ 1,156,843	\$ 4,558,486
Employee benefits & taxes	182,554	1,186,231	826,845	662,135	2,857,765
Part-time salaries	-	268,236	64,156	235,086	567,478
Materials & Services	73,400	1,685,060	817,444	346,657	2,922,561
Debt Service	-	-	-	871,640	871,640
Total Expense	\$ 612,529	\$ 5,154,239	\$ 2,738,802	\$ 3,272,361	\$ 11,777,931
Revised Plan August	\$ 606,643	\$ 5,384,866	\$ 2,781,592	\$ 3,420,391	\$ 12,193,492
Adopted Budget	\$ 619,471	\$ 5,416,276	\$ 2,813,656	\$ 3,429,064	\$ 12,278,467

**Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2022/23
Communications**

	<u>Communications</u>	<u>Community Programs</u>	<u>Safety Services</u>	<u>Information Services</u>	<u>Total Communications</u>
Full-time salaries	\$ 643,825	\$ 342,555	\$ 204,371	\$ 823,960	\$ 2,014,711
Employee benefits & taxes	367,327	226,294	138,880	453,730	1,186,231
Part-time salaries	11,500	84,517	172,219	-	268,236
Materials & Services	<u>553,258</u>	<u>94,665</u>	<u>89,986</u>	<u>947,151</u>	<u>1,685,060</u>
 Total Expense	 <u>\$ 1,575,911</u>	 <u>\$ 748,031</u>	 <u>\$ 605,456</u>	 <u>\$ 2,224,841</u>	 <u>\$ 5,154,239</u>
 Revised Plan August	 <u>\$ 1,674,816</u>	 <u>\$ 935,653</u>	 <u>\$ 559,800</u>	 <u>\$ 2,214,597</u>	 <u>\$ 5,384,866</u>
 Adopted Budget	 <u>\$ 1,670,218</u>	 <u>\$ 957,482</u>	 <u>\$ 557,832</u>	 <u>\$ 2,230,744</u>	 <u>\$ 5,416,276</u>

**Tualatin Hills Park & Recreation District
 Mid Year Projections
 Fiscal Year 2022/23
 Human Resources**

	Human Resources	Risk & Contract Management	Risk & Safety	Total Human Resources
Full-time salaries	\$ 689,014	\$ 243,883	\$ 97,460	\$ 1,030,357
Employee benefits & taxes	642,491	130,273	54,081	826,845
Part-time salaries	53,972	10,184	-	64,156
Materials & Services	314,140	493,154	10,150	817,444
Total Expense	\$ 1,699,617	\$ 877,494	\$ 161,691	\$ 2,738,802
Revised Plan August	\$ 1,672,609	\$ 951,407	\$ 157,576	\$ 2,781,592
Adopted Budget	\$ 1,710,538	\$ 948,491	\$ 154,627	\$ 2,813,656

**Tualatin Hills Park & Recreation District
 Mid Year Projections
 Fiscal Year 2022/23
 Finance Services**

	Office of the Director	Finance	Budget & Accounting	Total Finance Services
Full-time salaries	\$ 167,291	\$ 658,725	\$ 330,827	\$ 1,156,843
Employee benefits & taxes	84,636	401,737	175,762	662,135
Part-time salaries	-	235,086	-	235,086
Materials & Services	243,080	88,352	15,225	346,657
Debt Service	871,640	-	-	871,640
	<u>1,366,647</u>	<u>1,383,900</u>	<u>521,814</u>	<u>3,272,361</u>
Total Expense	<u>\$ 1,366,647</u>	<u>\$ 1,383,900</u>	<u>\$ 521,814</u>	<u>\$ 3,272,361</u>
Revised Plan August	<u>\$ 1,561,485</u>	<u>\$ 1,355,757</u>	<u>\$ 503,149</u>	<u>\$ 3,420,391</u>
Adopted Budget	<u>\$ 1,575,055</u>	<u>\$ 1,356,655</u>	<u>\$ 497,354</u>	<u>\$ 3,429,064</u>

**Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2022/23
Park Services Division**

	Office of the Director	Maintenance	Nature & Trails	Planning	Design & Development	Total Park Services
Full-time salaries	\$ 294,013	\$ 3,280,890	\$ 832,021	\$ 423,420	\$ 638,307	\$ 5,468,651
Employee benefits & taxes	141,801	2,165,345	519,611	238,104	387,865	3,452,726
Part-time salaries	-	888,754	90,000	-	18,605	997,359
Materials & Services	<u>209,600</u>	<u>3,508,464</u>	<u>387,445</u>	<u>38,753</u>	<u>42,457</u>	<u>4,186,719</u>
 Total Expense	 <u>\$ 645,414</u>	 <u>\$ 9,843,453</u>	 <u>\$ 1,829,077</u>	 <u>\$ 700,277</u>	 <u>\$ 1,087,234</u>	 <u>\$ 14,105,455</u>
 Revised Plan August	 <u>\$ 680,020</u>	 <u>\$ 10,404,253</u>	 <u>\$ 1,927,828</u>	 <u>\$ 706,809</u>	 <u>\$ 1,115,676</u>	 <u>\$ 14,834,586</u>
 Adopted Budget	 <u>\$ 677,608</u>	 <u>\$ 10,378,859</u>	 <u>\$ 1,922,953</u>	 <u>\$ 713,256</u>	 <u>\$ 1,246,215</u>	 <u>\$ 14,938,891</u>

**Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2022/23
Maintenance**

	Maintenance Operations Manager	Parks & Athletic Facilities North	Parks & Athletic Facilities South	Facility Maintenance	Fleet	Total Maintenance
Full-time salaries	\$ 230,315	\$ 1,025,216	\$ 998,438	\$ 702,855	\$ 324,066	\$ 3,280,890
Employee benefits & taxes	122,573	742,116	680,993	415,465	204,198	2,165,345
Part-time salaries	-	523,754	340,000	-	25,000	888,754
Materials & Services	6,306	1,937,637	863,666	265,555	435,300	3,508,464
Total Expense	\$ 359,194	\$ 4,228,723	\$ 2,883,097	\$ 1,383,875	\$ 988,564	\$ 9,843,453
Revised Plan August	\$ 386,979	\$ 4,433,116	\$ 3,170,277	\$ 1,402,360	\$ 1,011,521	\$ 10,404,253
Adopted Budget	\$ 391,596	\$ 4,417,743	\$ 3,142,309	\$ 1,405,957	\$ 1,021,254	\$ 10,378,859

**Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2022/23
Recreation Services Division**

	Office of the Director	Aquatics	Sports	Recreation	Maintenance Coordination	Total Recreation Services
Full-time salaries	\$ 347,004	\$ 1,666,458	\$ 2,306,484	\$ 2,360,244	\$ 241,517	\$ 6,921,707
Employee benefits & taxes	176,923	1,219,873	1,732,198	1,969,640	198,421	5,297,055
Part-time salaries	90,749	1,010,624	1,887,464	2,450,319	180,000	5,619,156
Materials & Services	420,383	1,072,723	1,072,047	867,735	398,746	3,831,634
	<u>\$ 1,035,059</u>	<u>\$ 4,969,678</u>	<u>\$ 6,998,193</u>	<u>\$ 7,647,938</u>	<u>\$ 1,018,684</u>	<u>\$ 21,669,552</u>
Revenue	<u>\$ -</u>	<u>\$ 1,775,947</u>	<u>\$ 3,909,261</u>	<u>\$ 3,785,896</u>	<u>\$ -</u>	<u>\$ 9,471,104</u>
Net Expense	<u>\$ (1,035,059)</u>	<u>\$ (3,193,731)</u>	<u>\$ (3,088,932)</u>	<u>\$ (3,862,042)</u>	<u>\$ (1,018,684)</u>	<u>\$ (12,198,448)</u>
Revised Plan August						
Revenue	\$ -	\$ 2,095,941	\$ 3,698,792	\$ 5,695,611	\$ -	\$ 11,490,344
Expense	1,081,988	5,846,905	7,438,091	9,406,933	1,021,180	24,795,097
Net Expense	<u>\$ (1,081,988)</u>	<u>\$ (3,750,964)</u>	<u>\$ (3,739,299)</u>	<u>\$ (3,711,322)</u>	<u>\$ (1,021,180)</u>	<u>\$ (13,304,753)</u>
Adopted Budget						
Revenue	\$ -	\$ 2,955,839	\$ 5,086,964	\$ 6,612,984	\$ -	\$ 14,655,787
Expense	880,670	6,849,140	8,092,963	10,285,742	1,100,022	27,208,537
Net Expense	<u>\$ (880,670)</u>	<u>\$ (3,893,301)</u>	<u>\$ (3,005,999)</u>	<u>\$ (3,672,758)</u>	<u>\$ (1,100,022)</u>	<u>\$ (12,552,750)</u>

**Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2022/23
Recreation**

	<u>Recreation Manager</u>	<u>Cedar Hills</u>	<u>Conestoga Rec/Aquatic</u>	<u>Interpretive Programs</u>	<u>Total Recreation</u>
Full-time salaries	\$ 115,290	\$ 638,996	\$ 931,885	\$ 674,073	\$ 2,360,244
Employee benefits & taxes	167,388	530,137	758,518	513,597	1,969,640
Part-time salaries	7,280	786,456	1,108,370	548,213	2,450,319
Materials & services	39,065	247,617	432,800	148,253	867,735
	<u>\$ 329,023</u>	<u>\$ 2,203,206</u>	<u>\$ 3,231,573</u>	<u>\$ 1,884,136</u>	<u>\$ 7,647,938</u>
Revenue	<u>\$ 36,150</u>	<u>\$ 1,615,730</u>	<u>\$ 1,661,540</u>	<u>\$ 472,476</u>	<u>\$ 3,785,896</u>
Net Expense	<u>\$ (292,873)</u>	<u>\$ (587,476)</u>	<u>\$ (1,570,033)</u>	<u>\$ (1,411,660)</u>	<u>\$ (3,862,042)</u>
Revised Plan August					
Revenue	\$ 925,035	\$ 1,875,747	\$ 2,360,129	\$ 534,700	\$ 5,695,611
Expense	713,665	2,660,971	3,855,847	2,176,450	9,406,933
Net Expense	<u>\$ 211,370</u>	<u>\$ (785,224)</u>	<u>\$ (1,495,718)</u>	<u>\$ (1,641,750)</u>	<u>\$ (3,711,322)</u>
Adopted Budget					
Revenue	\$ 954,475	\$ 2,259,456	\$ 2,804,353	\$ 594,700	\$ 6,612,984
Expense	1,090,156	2,947,066	4,047,384	2,201,136	10,285,742
Net Expense	<u>\$ (135,681)</u>	<u>\$ (687,610)</u>	<u>\$ (1,243,031)</u>	<u>\$ (1,606,436)</u>	<u>\$ (3,672,758)</u>

**Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2022/23
Aquatics**

	Aquatics Manager	Aloha	Aquatic Center	Beaverton	Harman	Sunset	Raleigh	Somerset West	Total
Full-time salaries	\$ -	\$ 214,502	\$ 700,566	\$ 355,659	\$ 250,727	\$ 145,004	\$ -	\$ -	\$ 1,666,458
Employee benefits & taxes	-	174,610	488,831	268,990	181,600	92,460	5,518	7,864	1,219,873
Part-time salaries	-	82,886	435,504	336,575	51,159	10,000	38,000	56,500	1,010,624
Materials & Services	48,660	119,296	358,286	209,615	126,998	72,687	71,592	65,589	1,072,723
	<u>\$ 48,660</u>	<u>\$ 591,294</u>	<u>\$ 1,983,187</u>	<u>\$ 1,170,839</u>	<u>\$ 610,484</u>	<u>\$ 320,151</u>	<u>\$ 115,110</u>	<u>\$ 129,953</u>	<u>\$ 4,969,678</u>
Revenue	\$ -	\$ 71,535	\$ 926,498	\$ 463,013	\$ 88,517	\$ 92,750	\$ 54,991	\$ 78,643	\$ 1,775,947
Net Expense	<u>\$ (48,660)</u>	<u>\$ (519,759)</u>	<u>\$ (1,056,689)</u>	<u>\$ (707,826)</u>	<u>\$ (521,967)</u>	<u>\$ (227,401)</u>	<u>\$ (60,119)</u>	<u>\$ (51,310)</u>	<u>\$ (3,193,731)</u>
Revised Plan August									
Revenue	\$ -	\$ 255,372	\$ 778,710	\$ 413,895	\$ 359,949	\$ 185,928	\$ 42,771	\$ 59,316	\$ 2,095,941
Expense	56,360	804,083	1,986,635	1,197,410	867,509	712,563	92,171	130,174	5,846,905
Net Expense	<u>\$ (56,360)</u>	<u>\$ (548,711)</u>	<u>\$ (1,207,925)</u>	<u>\$ (783,515)</u>	<u>\$ (507,560)</u>	<u>\$ (526,635)</u>	<u>\$ (49,400)</u>	<u>\$ (70,858)</u>	<u>\$ (3,750,964)</u>
Adopted Budget									
Revenue	\$ -	\$ 483,497	\$ 912,890	\$ 546,163	\$ 426,813	\$ 397,938	\$ 114,137	\$ 74,401	\$ 2,955,839
Expense	250,214	1,015,507	1,999,509	1,202,254	1,019,879	1,019,609	149,559	192,609	6,849,140
Net Expense	<u>\$ (250,214)</u>	<u>\$ (532,010)</u>	<u>\$ (1,086,619)</u>	<u>\$ (656,091)</u>	<u>\$ (593,066)</u>	<u>\$ (621,671)</u>	<u>\$ (35,422)</u>	<u>\$ (118,208)</u>	<u>\$ (3,893,301)</u>

**Fiscal Year 2022/23
Mid Year Projections
Fiscal Year 2022/23
Sports & Inclusion Services**

	<u>Sports Manager</u>	<u>Athletic Center</u>	<u>Tennis Center</u>	<u>Elsie Stuhr Center</u>	<u>Garden Home</u>	<u>Camp Rivendale</u>	<u>Total Sports & Inclusion</u>
Full-time salaries	\$ 119,600	\$ 796,519	\$ 323,447	\$ 530,861	\$ 536,057	\$ -	\$ 2,306,484
Employee benefits & taxes	70,204	633,030	244,772	363,119	415,002	6,071	1,732,198
Part-time salaries	-	851,500	334,000	177,249	484,715	40,000	1,887,464
Materials & Services	17,366	394,984	250,716	104,674	239,307	65,000	1,072,047
	<u>\$ 207,170</u>	<u>\$ 2,676,033</u>	<u>\$ 1,152,935</u>	<u>\$ 1,175,903</u>	<u>\$ 1,675,081</u>	<u>\$ 111,071</u>	<u>\$ 6,998,193</u>
Revenue	<u>\$ -</u>	<u>\$ 1,754,989</u>	<u>\$ 1,080,765</u>	<u>\$ 226,598</u>	<u>\$ 818,203</u>	<u>\$ 28,706</u>	<u>\$ 3,909,261</u>
Net Expense	<u>\$ (207,170)</u>	<u>\$ (921,044)</u>	<u>\$ (72,170)</u>	<u>\$ (949,305)</u>	<u>\$ (856,878)</u>	<u>\$ (82,365)</u>	<u>\$ (3,088,932)</u>
Revised Plan August							
Revenue	\$ -	\$ 1,345,248	\$ 951,405	\$ 289,720	\$ 1,007,756	\$ 104,663	\$ 3,698,792
Expense	200,048	2,807,301	1,179,514	1,239,028	1,833,498	178,702	7,438,091
Net Expense	<u>\$ (200,048)</u>	<u>\$ (1,462,053)</u>	<u>\$ (228,109)</u>	<u>\$ (949,308)</u>	<u>\$ (825,742)</u>	<u>\$ (74,039)</u>	<u>\$ (3,739,299)</u>
Adopted Budget							
Revenue	\$ -	\$ 1,866,778	\$ 1,240,987	\$ 498,095	\$ 1,376,441	\$ 104,663	\$ 5,086,964
Expense	253,493	2,951,913	1,185,155	1,365,790	2,157,910	178,702	8,092,963
Net Expense	<u>\$ (253,493)</u>	<u>\$ (1,085,135)</u>	<u>\$ 55,832</u>	<u>\$ (867,695)</u>	<u>\$ (781,469)</u>	<u>\$ (74,039)</u>	<u>\$ (3,005,999)</u>

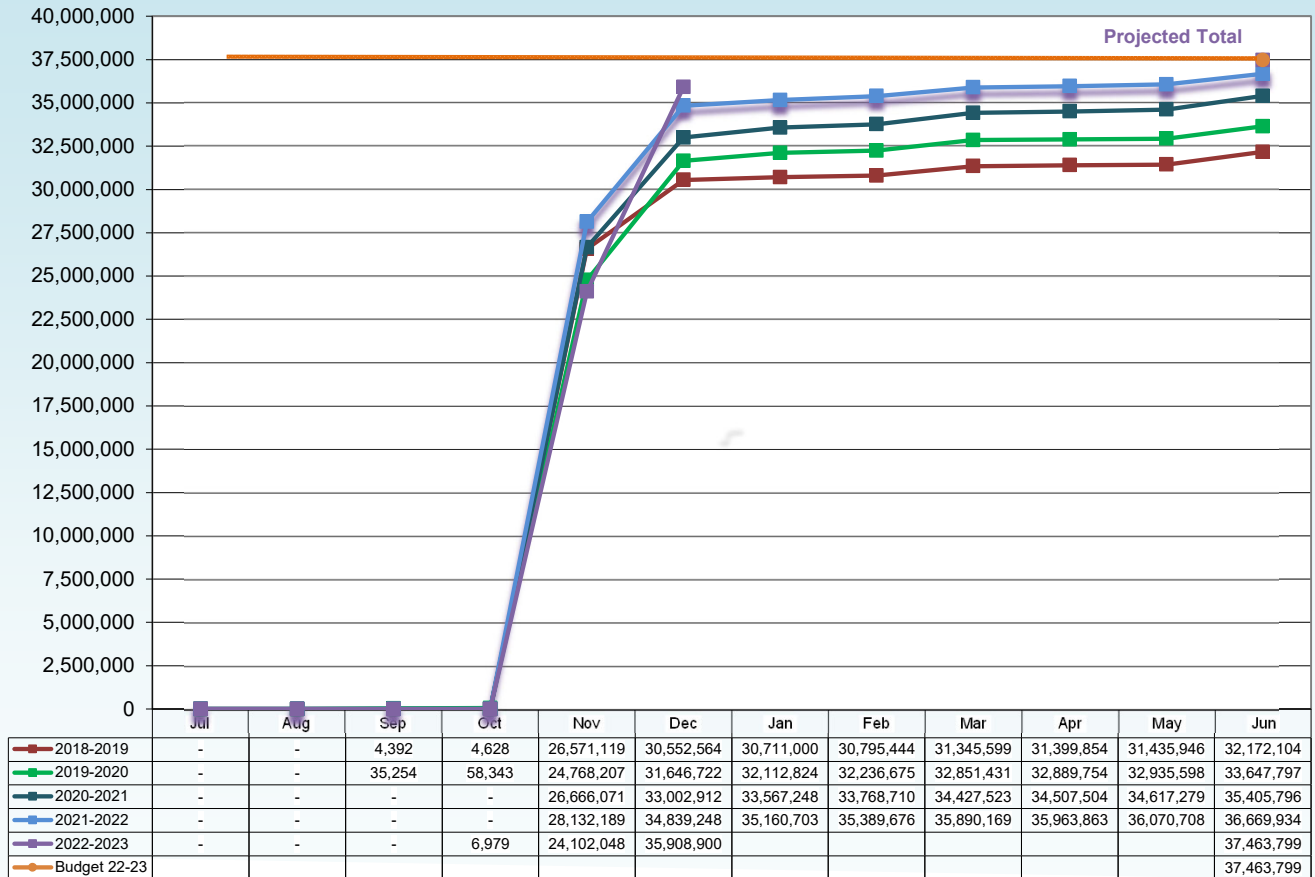
Tualatin Hills Park & Recreation District
Midyear Budget Review

General Fund Revenue Analysis
as of December 31, 2022

Description	2022/23 Budgeted Revenue	Year to Date Revenue	Percent Received through 12/31/22	Estimated Year End Actual	Variance Projected Actual to Budget	
					Amount	Percent
Carryforward Resources:						
Cash on Hand for Fiscal Year	\$ 16,621,700	\$ 25,609,896	154.08%	\$ 25,609,896	\$ 8,988,196	54.08%
Prior Years Taxes	250,000	169,150	67.66%	250,000	-	0.00%
Subtotal Carryforward	16,871,700	25,779,046	152.79%	25,859,896	8,988,196	53.27%
Program Revenue						
Swim Center Revenue	3,636,336	1,093,355	30.07%	2,282,650	(1,353,686)	-37.23%
Tennis Revenue	1,240,987	559,366	45.07%	1,080,765	(160,222)	-12.91%
Recreation Program Revenue	5,928,337	2,007,052	33.86%	3,279,193	(2,649,144)	-44.69%
Sports & Inclusion Services Revenue	3,845,977	1,658,187	43.11%	2,828,496	(1,017,481)	-26.46%
Subtotal Program Revenue	14,651,637	5,317,960	36.30%	9,471,104	(5,180,533)	-35.36%
Other Revenue						
Miscellaneous Revenue	150,000	45,161	30.11%	75,000	(75,000)	-50.00%
Interest Revenue	150,000	310,651	207.10%	520,000	370,000	246.67%
Telecommunication Site Lease Revenue	174,000	104,391	59.99%	176,000	2,000	1.15%
Facility Rental Revenue	380,000	316,387	83.26%	406,000	26,000	6.84%
Grants and Intergovernmental Revenue	13,412,098	410,518	3.06%	1,102,010	(12,310,088)	-91.78%
Sponsorships	9,150	-	0.00%	-	(9,150)	-100.00%
Transfers In	415,000	67,349	16.23%	133,000	(282,000)	-67.95%
Subtotal Other Revenue	14,690,248	1,254,457	8.54%	2,412,010	(12,278,238)	-83.58%
Total Resources						
except taxes to be levied... Subtotal	46,213,585	32,351,463	70.00%	37,743,010	(8,470,575)	-18.33%
Current Year						
(Permanent Rate multiplied by Assessed Value)	37,463,799	35,908,900	95.85%	37,463,799	-	0.00%
TOTAL RESOURCES	\$ 83,677,384	\$ 68,260,363	81.58%	\$ 75,206,809	\$ (8,470,575)	-10.12%

Tualatin Hills Park & Recreation District
 Midyear Budget Review

Current Year Taxes
cumulative monthly totals

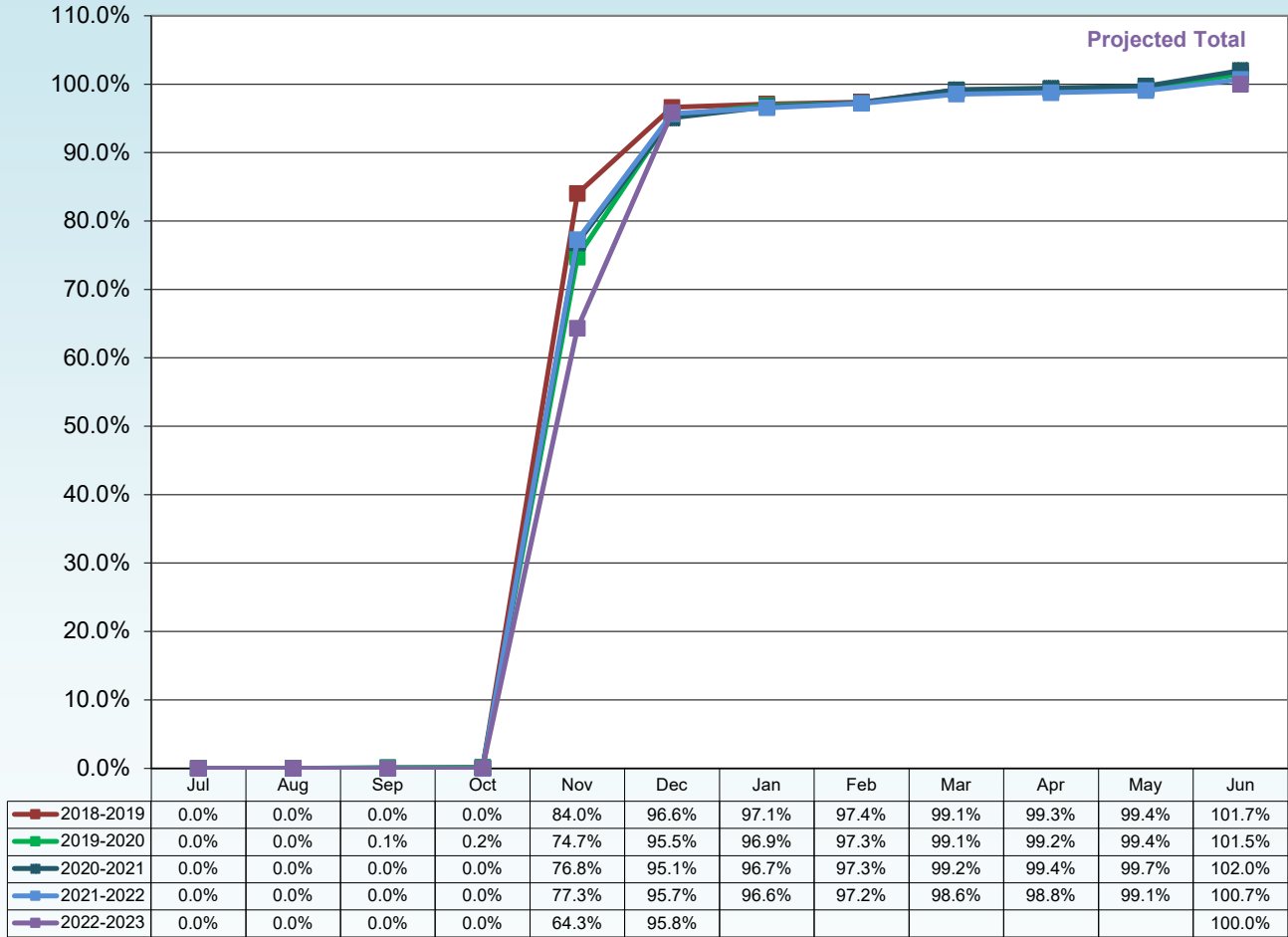


Analysis Comments

Property tax collections remain strong and are anticipated to be equal to budgeted revenue.

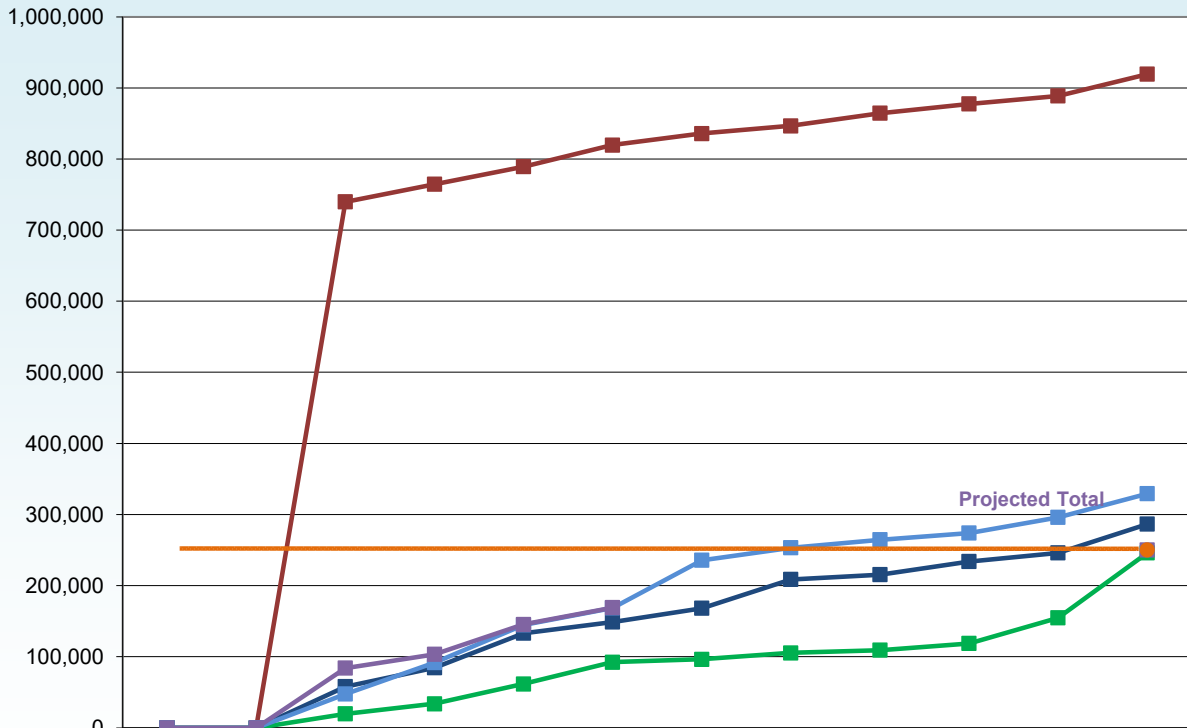
Tualatin Hills Park & Recreation District
 Midyear Budget Review

Current Year Taxes
 % of Budget Earned



Tualatin Hills Park & Recreation District
December 2022

Prior Year Taxes
cumulative monthly totals



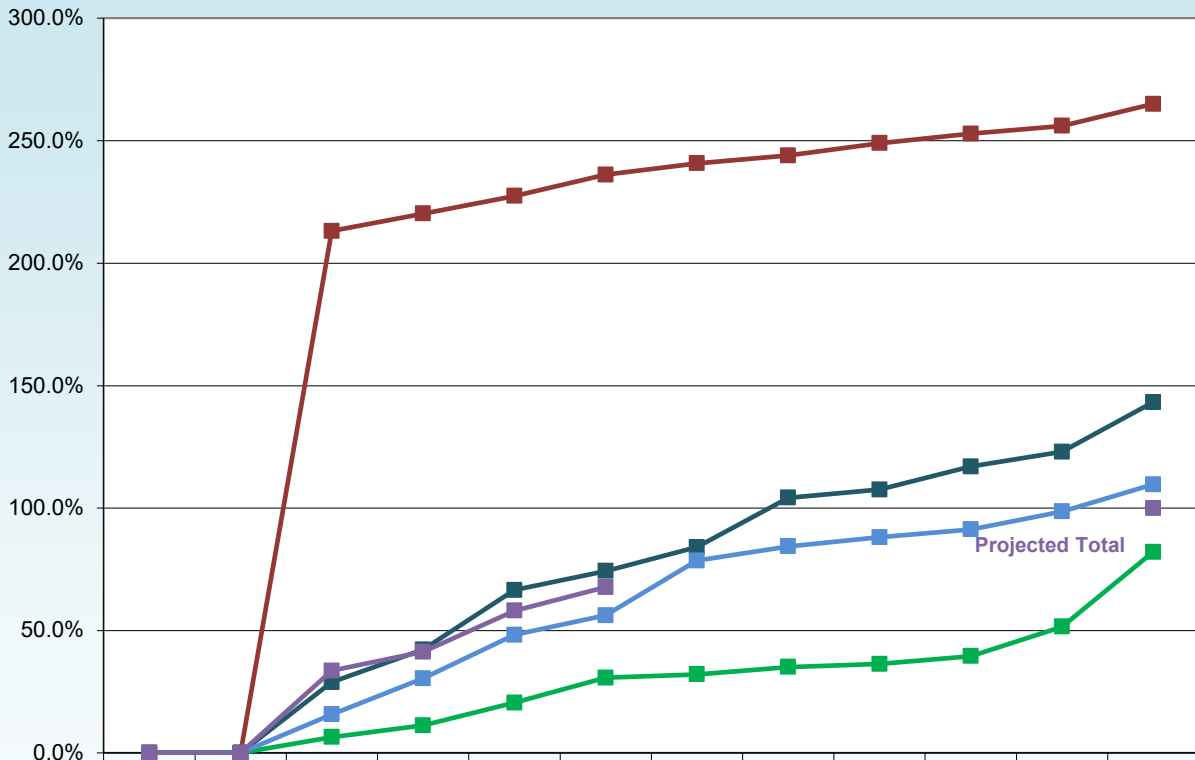
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	-	-	739,672	764,403	789,335	819,541	835,731	846,650	864,298	877,500	888,615	919,452
2019-2020	-	-	19,553	33,777	61,684	92,295	96,401	105,376	109,048	118,727	154,809	246,115
2020-2021	-	-	57,811	84,533	133,124	148,651	168,126	208,504	215,257	233,949	246,056	286,573
2021-2022	-	-	47,356	91,545	144,749	168,656	235,651	253,238	264,475	273,955	295,928	329,175
2022-2023	-	-	84,042	103,268	145,384	169,150						250,000
Budget 22-23												250,000

Analysis Comments

Prior year property tax collections remain strong and are anticipated to be equal to budgeted revenue.

Tualatin Hills Park & Recreation District
 Midyear Budget Review

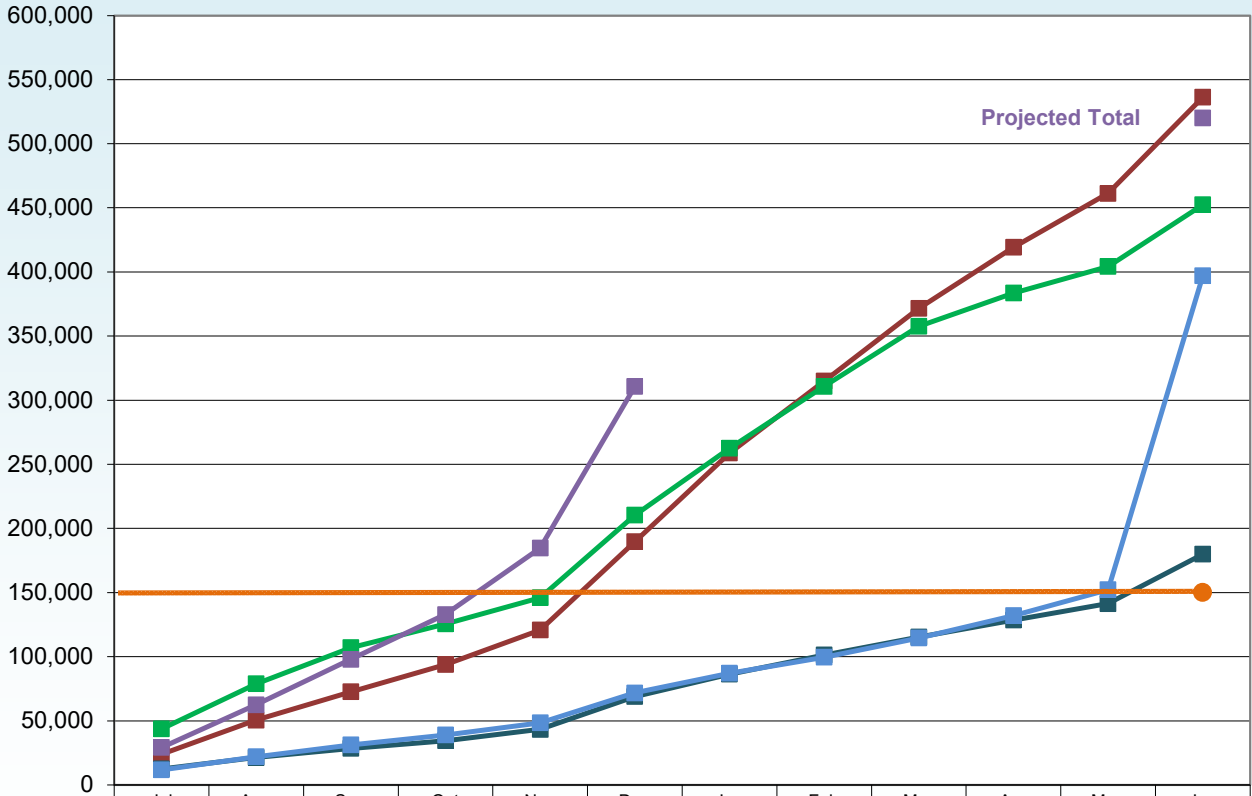
Prior Year Taxes
 % Budget Earned



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	0.0%	0.0%	213.2%	220.3%	227.5%	236.2%	240.8%	244.0%	249.1%	252.9%	256.1%	265.0%
2019-2020	0.0%	0.0%	6.5%	11.3%	20.6%	30.8%	32.1%	35.1%	36.3%	39.6%	51.6%	82.0%
2020-2021	0.0%	0.0%	28.9%	42.3%	66.6%	74.3%	84.1%	104.3%	107.6%	117.0%	123.0%	143.3%
2021-2022	0.0%	0.0%	15.8%	30.5%	48.2%	56.2%	78.6%	84.4%	88.2%	91.3%	98.6%	109.7%
2022-2023	0.0%	0.0%	33.6%	41.3%	58.2%	67.7%						100.0%

Tualatin Hills Park & Recreation District
Midyear Budget Review

Interest Revenue
cumulative monthly totals



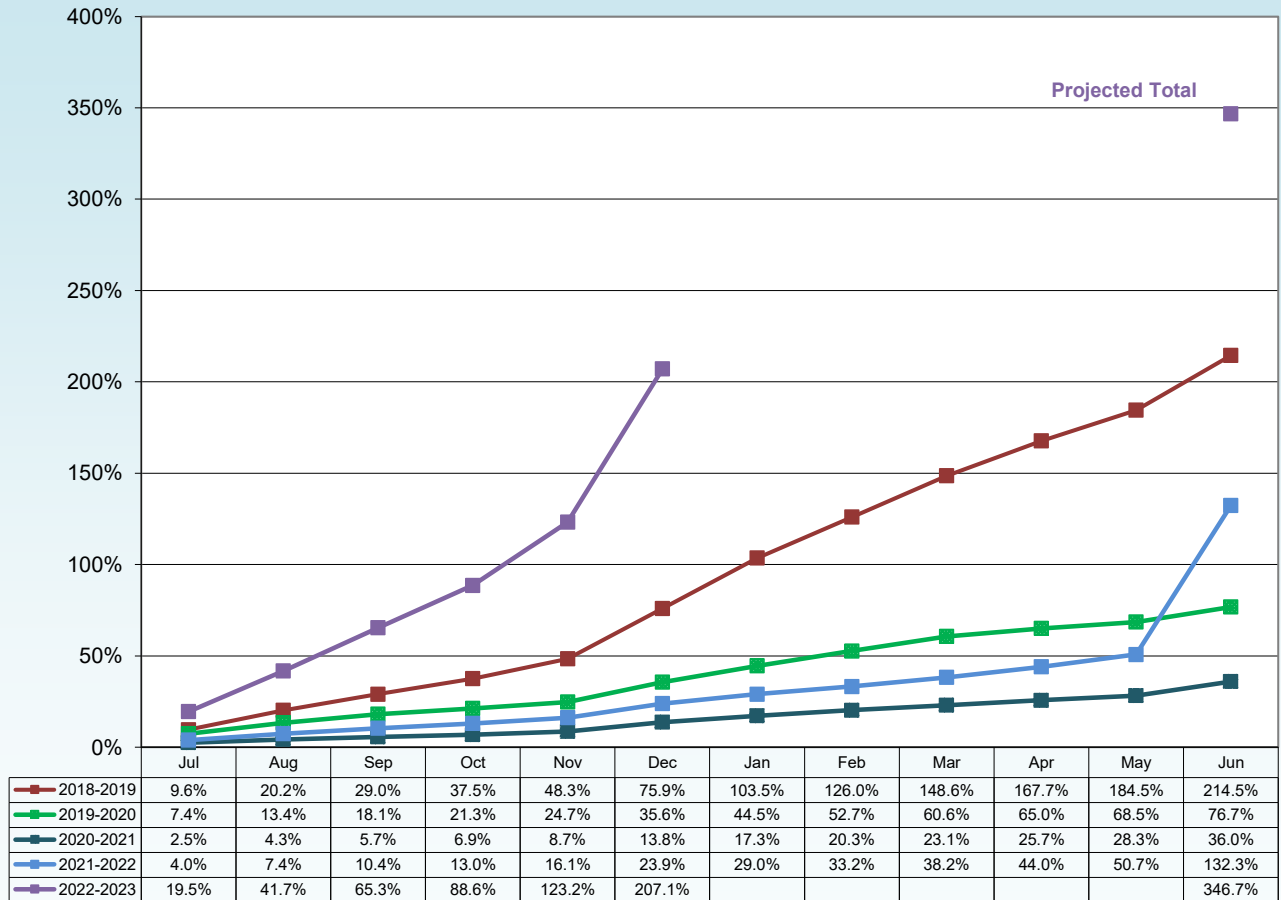
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	23,989	50,575	72,603	93,842	120,867	189,719	258,797	314,898	371,545	419,252	461,249	536,286
2019-2020	43,714	78,964	107,057	125,563	145,937	210,321	262,587	310,767	357,538	383,535	404,223	452,511
2020-2021	12,553	21,361	28,523	34,421	43,306	68,851	86,360	101,323	115,273	128,560	141,385	180,001
2021-2022	11,906	22,092	31,162	38,898	48,368	71,748	87,131	99,674	114,530	132,096	152,223	396,926
2022-2023	29,309	62,551	97,995	132,897	184,726	310,651						520,000
Budget 22-23												150,000

Analysis Comments

Interest revenue is projected to be higher than budget as a result of significantly higher interest earning rates. The current rate on funds held by the Oregon State Local Government Investment Pool is approximately 3.75%, compared to 0.45% for the same period one year ago.

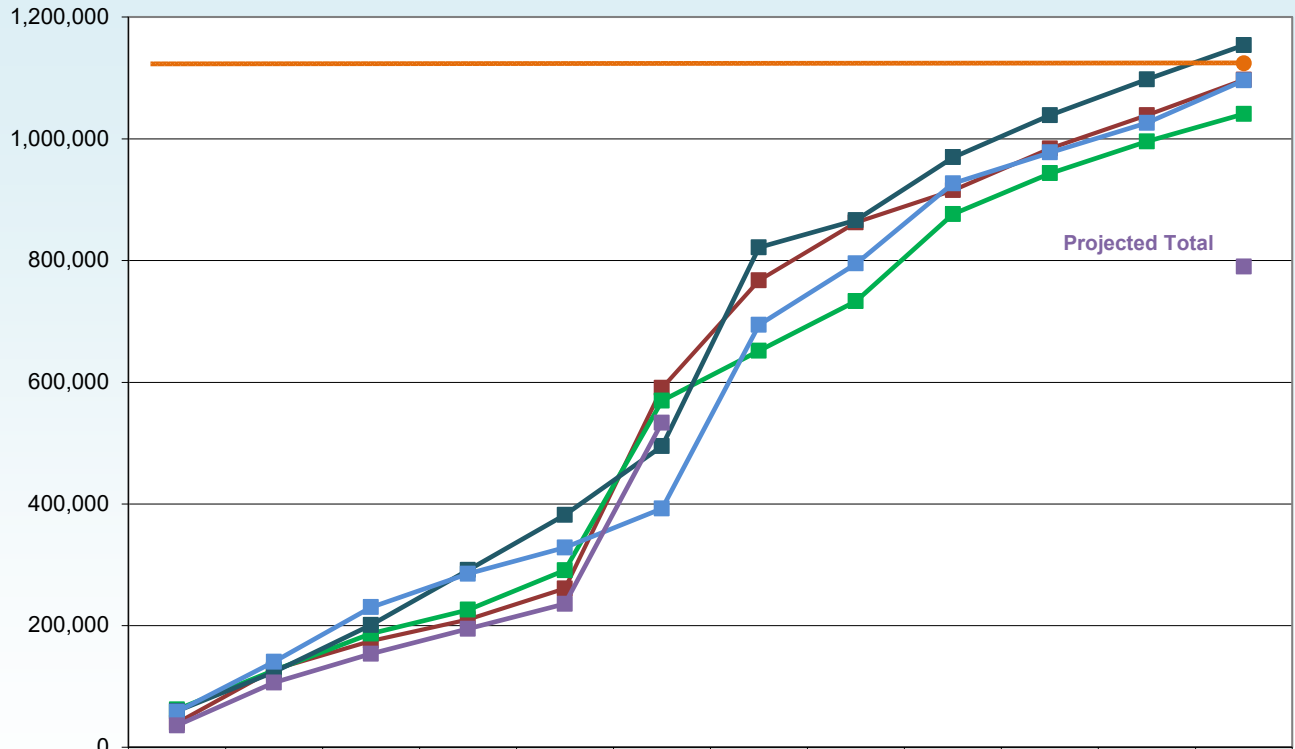
Tualatin Hills Park & Recreation District
 Midyear Budget Review

Interest Revenue
 % Budget Earned



Tualatin Hills Park & Recreation District
 Midyear Budget Review

Miscellaneous Revenue
cumulative monthly totals



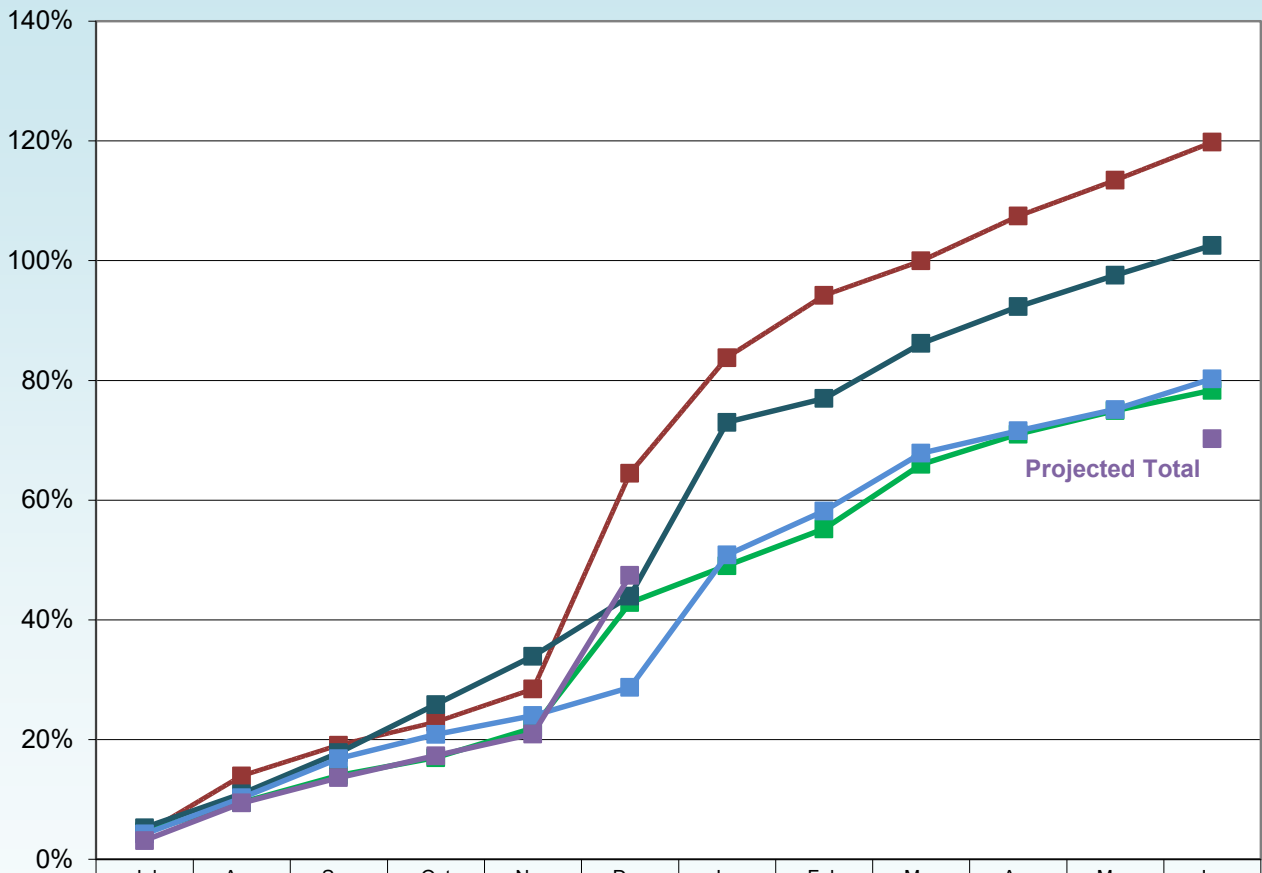
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	39,633	127,757	174,826	210,063	260,789	590,812	767,377	862,527	915,581	984,105	1,038,837	1,096,937
2019-2020	61,932	126,516	186,535	225,917	290,987	569,606	651,682	733,278	876,430	943,512	995,781	1,040,765
2020-2021	59,505	123,499	200,749	291,075	381,878	494,969	821,477	866,227	969,617	1,038,866	1,097,757	1,154,130
2021-2022	58,097	140,550	230,037	285,074	328,308	392,311	694,420	794,963	926,806	977,489	1,026,350	1,096,255
2022-2023	35,474	106,151	153,584	194,665	235,702	533,288						790,000
Budget 22-23												1,124,000

Analysis Comments

Included in Misc. income are rental homes, sponsorships, telecommunication site leases, transfers in and other miscellaneous revenues. Transfers in reflect the payroll cost recovery from the Bond Capital Project Fund and SDC Fund. Total for the year is projected to be lower than budget due to overall reductions in transfers in and miscellaneous revenues.

Tualatin Hills Park & Recreation District
 Midyear Budget Review

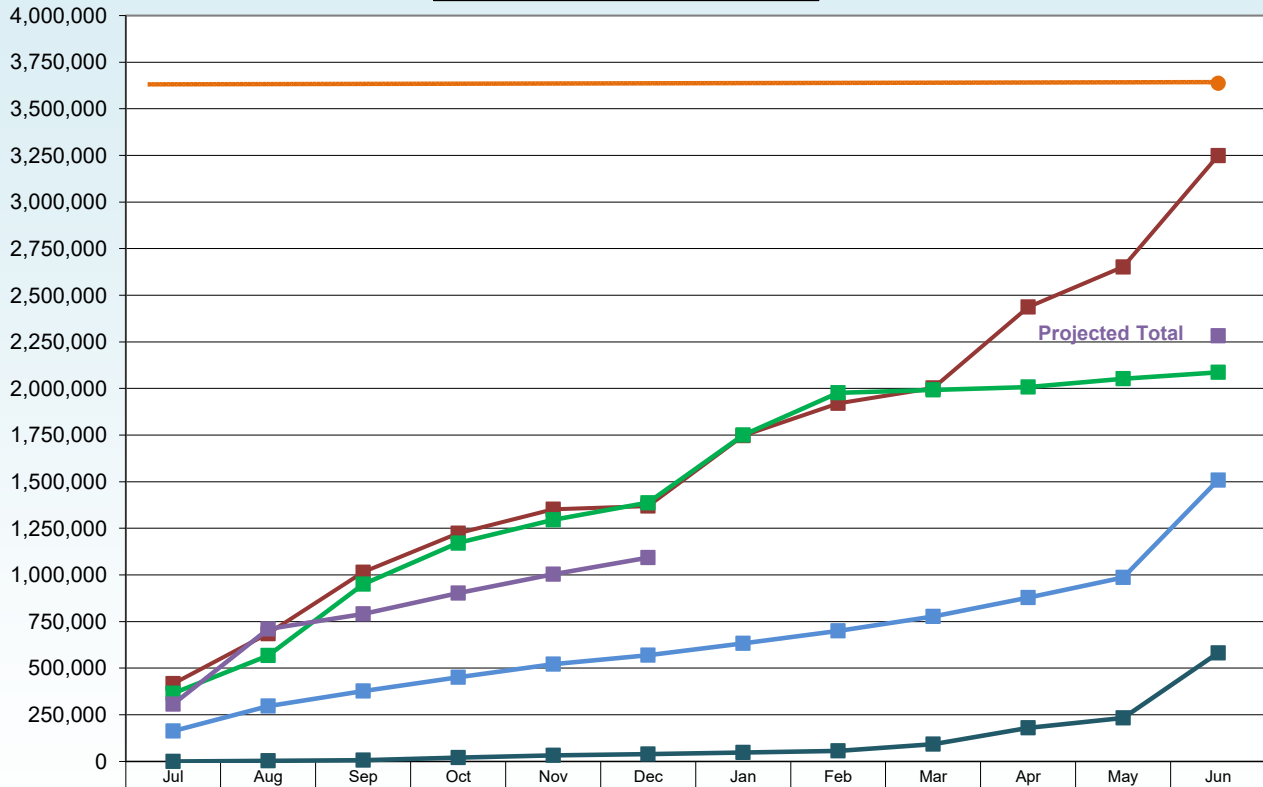
Miscellaneous Revenue
 % Budget Earned



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	4.3%	14.0%	19.1%	22.9%	28.5%	64.5%	83.8%	94.2%	100.0%	107.5%	113.5%	119.8%
2019-2020	4.7%	9.5%	14.0%	17.0%	21.9%	42.9%	49.1%	55.2%	66.0%	71.0%	75.0%	78.4%
2020-2021	5.3%	11.0%	17.8%	25.9%	33.9%	44.0%	73.0%	77.0%	86.2%	92.3%	97.6%	102.6%
2021-2022	4.3%	10.3%	16.8%	20.9%	24.0%	28.7%	50.9%	58.2%	67.9%	71.6%	75.2%	80.3%
2022-2023	3.2%	9.4%	13.7%	17.3%	21.0%	47.4%						70.3%

Tualatin Hills Park & Recreation District
 Midyear Budget Review

Aquatics Revenue
cumulative monthly totals



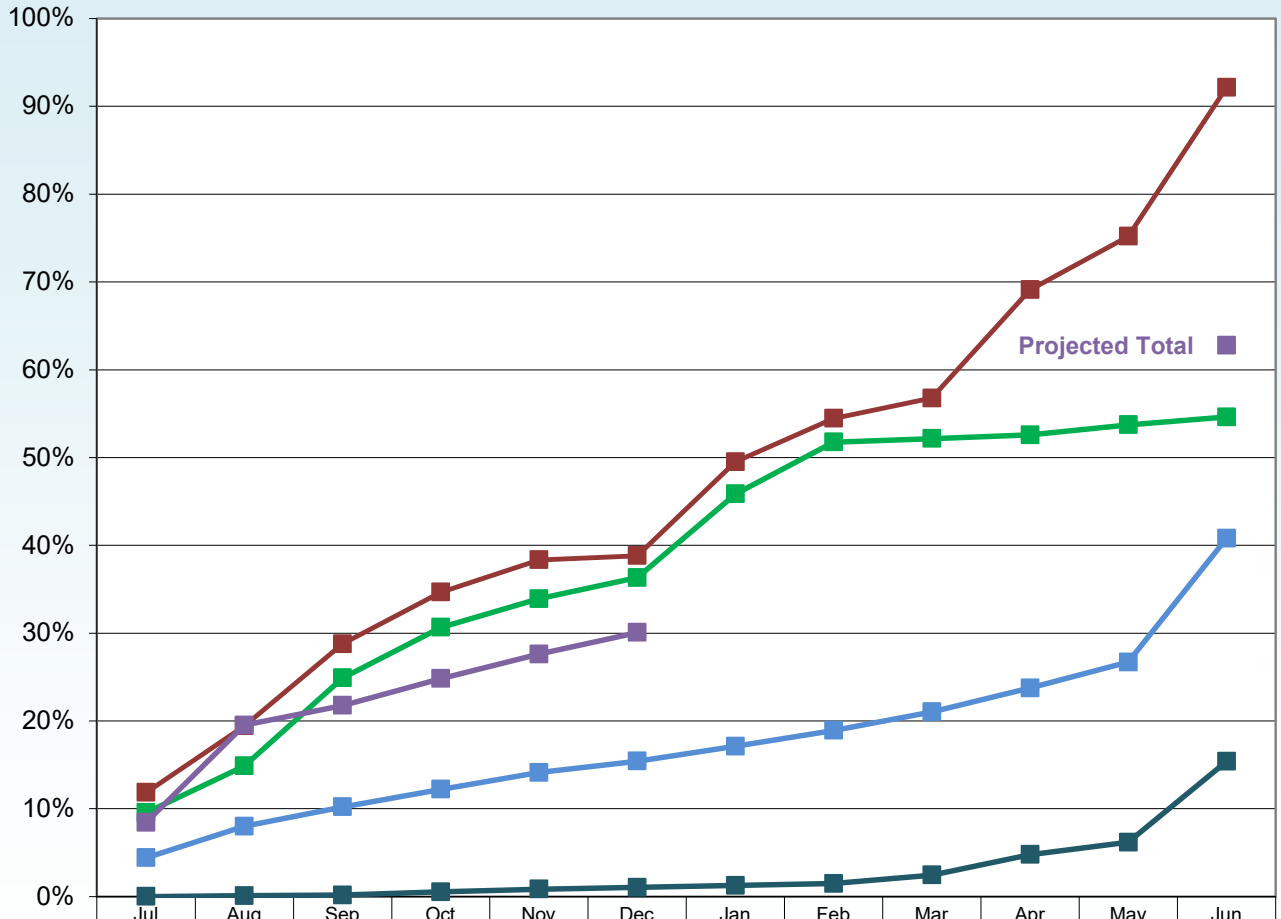
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	417,526	685,406	1,014,747	1,222,716	1,352,471	1,368,680	1,746,283	1,920,294	2,001,971	2,437,169	2,652,185	3,249,609
2019-2020	364,858	567,872	950,906	1,170,992	1,295,382	1,387,289	1,750,881	1,976,728	1,992,403	2,008,136	2,052,340	2,086,198
2020-2021	33	3,596	6,263	20,101	31,764	39,084	47,348	55,884	92,302	180,567	233,332	581,524
2021-2022	162,960	296,065	377,352	451,745	522,089	570,005	632,961	699,297	777,662	877,918	987,160	1,508,572
2022-2023	306,748	709,640	791,373	902,379	1,004,118	1,093,355						2,282,650
Budget 22-23												3,636,336

Analysis Comments

Aquatics revenues are projected to be lower than the current year budget due to the level of programs offered, in comparison to those budgeted, caused by the shortage of labor resources for part time positions. There are currently 2 swim centers that are still closed, with plans for re-opening during the last quarter of the fiscal year. The following page displays the tables for each swim center on a five year basis.

Tualatin Hills Park & Recreation District
 Midyear Budget Review

Aquatics Revenue
% Budget Earned



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	11.8%	19.4%	28.8%	34.7%	38.3%	38.8%	49.5%	54.4%	56.8%	69.1%	75.2%	92.1%
2019-2020	9.6%	14.9%	24.9%	30.7%	33.9%	36.3%	45.8%	51.7%	52.2%	52.6%	53.7%	54.6%
2020-2021	0.0%	0.1%	0.2%	0.5%	0.8%	1.0%	1.3%	1.5%	2.4%	4.8%	6.2%	15.4%
2021-2022	4.4%	8.0%	10.2%	12.2%	14.1%	15.4%	17.1%	18.9%	21.0%	23.7%	26.7%	40.8%
2022-2023	8.4%	19.5%	21.8%	24.8%	27.6%	30.1%						62.8%

Tualatin Hills Park & Recreation District
Midyear Budget Review

Aquatic Revenues Generated by Site

Aloha Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	50,790	64,719	124,348	165,766	178,421	193,917	258,455	283,549	289,253	368,745	396,159	469,520
2019-2020	37,688	60,456	114,733	155,709	165,803	173,947	241,171	268,937	261,574	262,313	274,830	276,916
2020-2021	-	481	481	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)
2021-2022	-	-	-	-	-	-	-	37	37	37	37	37
2022-2023	-	1,300	1,300	1,300	2,305	5,871	-	-	-	-	-	71,535
2022-2023 Budget	-	-	-	-	-	-	-	-	-	-	-	483,497

Aquatic Center/50 Meter Pool

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	98,430	201,204	246,795	279,580	302,692	290,482	341,555	394,638	421,730	509,580	575,487	782,609
2019-2020	92,801	156,225	210,000	256,764	286,952	318,551	365,867	447,256	469,261	481,716	489,621	527,507
2020-2021	33	134	134	8,281	13,336	13,730	14,060	14,299	25,356	75,823	92,746	251,676
2021-2022	56,053	117,477	147,206	181,236	217,985	237,294	262,028	287,804	324,552	367,656	415,747	788,629
2022-2023	82,108	188,997	207,477	250,495	287,671	320,820	-	-	-	-	-	926,498
2022-2023 Budget	-	-	-	-	-	-	-	-	-	-	-	912,890

Beaverton Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	38,919	74,661	137,929	164,047	183,151	177,693	238,914	260,021	272,439	334,316	367,202	422,983
2019-2020	47,844	75,664	148,097	172,390	192,807	206,375	270,645	295,487	294,647	295,072	304,981	303,559
2020-2021	-	905	905	-	88	88	40	40	40	40	40	40
2021-2022	-	6,452	24,865	60,392	90,392	114,873	150,136	187,844	224,856	260,622	293,525	369,640
2022-2023	67,982	149,362	179,366	217,269	248,420	272,658	-	-	-	-	-	463,013
2022-2023 Budget	-	-	-	-	-	-	-	-	-	-	-	546,163

Harman Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	32,633	59,527	106,889	148,077	169,419	180,254	243,770	271,970	291,193	349,277	380,332	417,471
2019-2020	26,009	50,236	102,816	148,636	169,363	184,100	242,899	276,566	279,665	280,606	280,849	272,643
2020-2021	-	1,427	1,427	-	-	-	-	-	-	-	-	-
2021-2022	-	-	-	-	-	-	665	728	728	728	728	728
2022-2023	-	-	523	5,377	12,595	21,114	-	-	-	-	-	88,517
2022-2023 Budget	-	-	-	-	-	-	-	-	-	-	-	426,813

Sunset Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	38,274	55,242	93,320	118,402	131,902	142,419	185,975	202,214	211,156	265,641	289,978	370,749
2019-2020	32,138	54,799	96,746	118,925	133,654	143,050	183,498	205,153	204,552	205,430	218,516	223,152
2020-2021	-	144	144	-	28	28	(230)	(230)	(230)	(230)	(230)	642
2021-2022	-	-	-	-	-	-	-	29	29	1,817	1,817	1,817
2022-2023	-	-	-	-	-	-	-	-	-	-	-	92,750
2022-2023 Budget	-	-	-	-	-	-	-	-	-	-	-	397,938

**Conestoga Recreation/Aquatic Center
Aquatic Revenues**

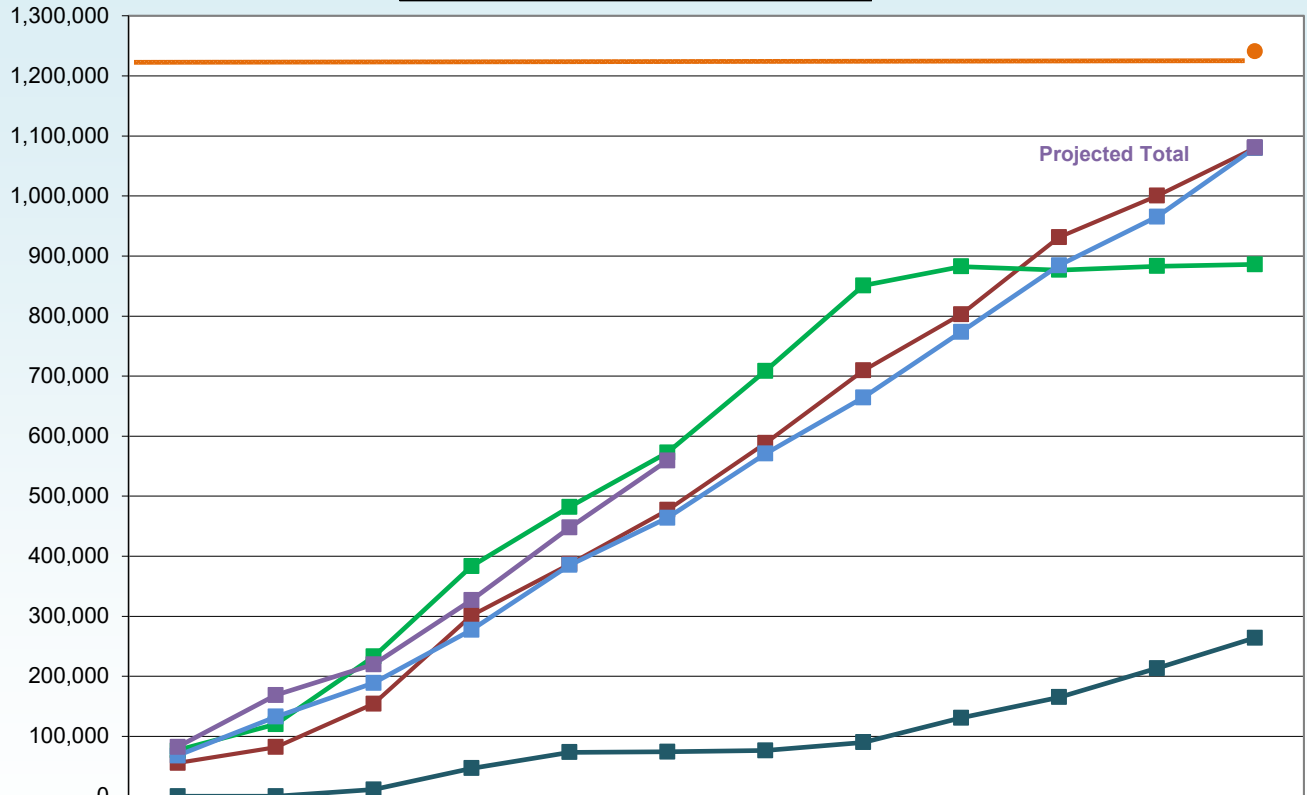
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	109,649	163,122	240,537	281,824	321,864	314,257	407,640	436,934	445,232	538,643	571,116	677,702
2019-2020	84,707	99,059	206,095	245,258	270,782	283,366	368,900	405,396	404,772	405,066	405,610	405,739
2020-2021	-	505	3,172	11,820	18,313	25,238	29,929	34,223	49,695	76,011	101,547	163,846
2021-2022	44,498	48,963	53,882	54,696	55,492	57,092	57,814	58,671	62,742	82,281	110,389	148,269
2022-2023	111,259	262,276	287,029	311,952	337,021	356,673	-	-	-	-	-	506,703
2022-2023 Budget	-	-	-	-	-	-	-	-	-	-	-	680,497

**Raleigh Hills and Somerset West
Outdoor Pools**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	48,832	66,931	64,929	65,021	65,021	69,657	69,974	70,968	70,968	70,968	71,911	108,574
2019-2020	43,671	71,432	72,419	73,309	76,020	77,900	77,900	77,933	77,933	77,933	77,933	76,681
2020-2021	-	-	-	-	-	-	3,551	7,554	17,442	28,925	39,231	165,321
2021-2022	62,409	123,174	151,398	155,421	158,219	160,746	162,318	164,186	164,719	164,778	164,918	199,453
2022-2023	45,399	107,705	115,677	115,985	116,106	116,219	-	-	-	-	-	133,634
2022-2023 Budget	-	-	-	-	-	-	-	-	-	-	-	188,538

Tualatin Hills Park & Recreation District
 Midyear Budget Review

Tennis Center Revenue
cumulative monthly totals



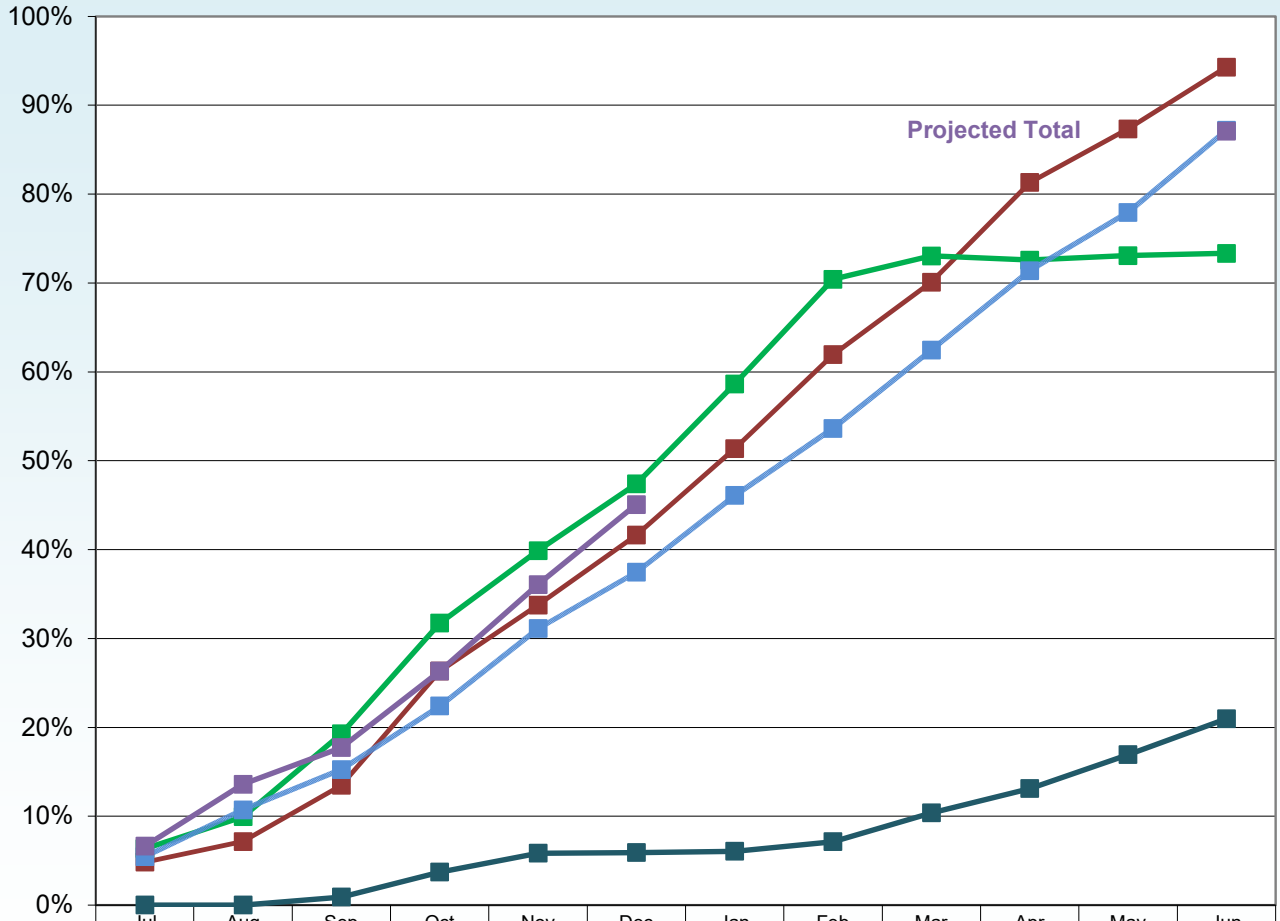
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	55,292	81,948	154,346	301,662	386,819	476,951	588,437	709,462	802,968	931,385	1,000,429	1,080,148
2019-2020	76,602	120,257	232,914	383,337	481,934	572,620	708,534	850,987	882,511	876,830	883,161	886,052
2020-2021	-	224	11,395	46,814	73,548	74,459	76,324	89,994	130,668	165,219	213,501	264,137
2021-2022	67,639	132,728	188,914	277,417	385,346	463,810	570,867	664,221	773,625	884,344	965,451	1,079,714
2022-2023	82,360	168,769	219,865	326,772	447,660	559,366						1,080,765
Budget 22-23												1,240,987

Analysis Comments

Tennis revenue is projected to be lower than the current year budget due to the level of programs offered, in comparison to those budgeted, caused by the delayed reopening of facilities that were previously closed due to the state COVID-19 mandates.

Tualatin Hills Park & Recreation District
 Midyear Budget Review

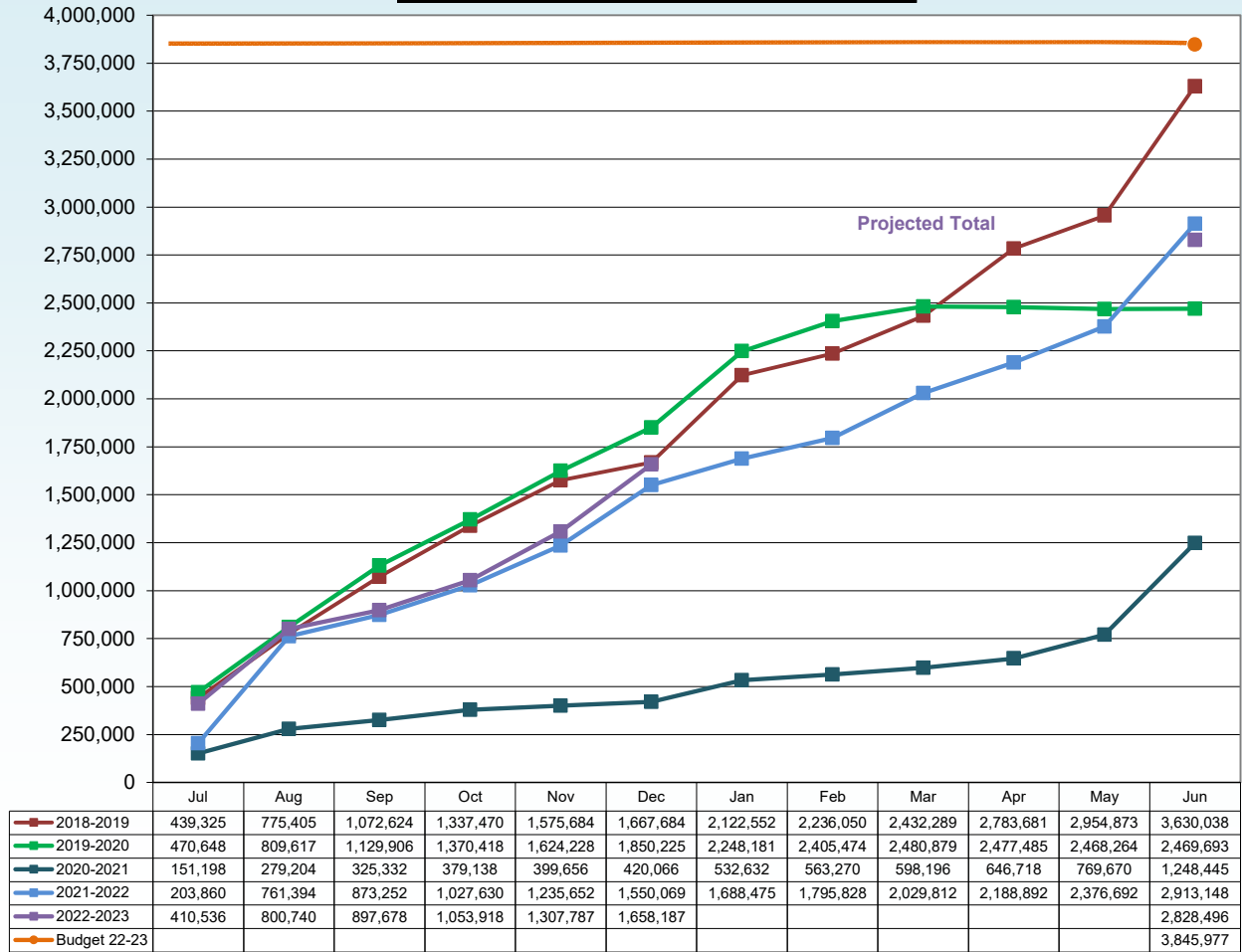
Tennis Center Revenue
% Budget Earned



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	4.8%	7.2%	13.5%	26.3%	33.8%	41.6%	51.4%	61.9%	70.1%	81.3%	87.3%	94.3%
2019-2020	6.3%	10.0%	19.3%	31.7%	39.9%	47.4%	58.6%	70.4%	73.0%	72.6%	73.1%	73.3%
2020-2021	0.0%	0.0%	0.9%	3.7%	5.8%	5.9%	6.1%	7.1%	10.4%	13.1%	16.9%	21.0%
2021-2022	5.5%	10.7%	15.3%	22.4%	31.1%	37.5%	46.1%	53.6%	62.5%	71.4%	78.0%	87.2%
2022-2023	6.6%	13.6%	17.7%	26.3%	36.1%	45.1%						87.1%

Tualatin Hills Park & Recreation District
 Midyear Budget Review

Sports & Inclusion Revenue
cumulative monthly totals

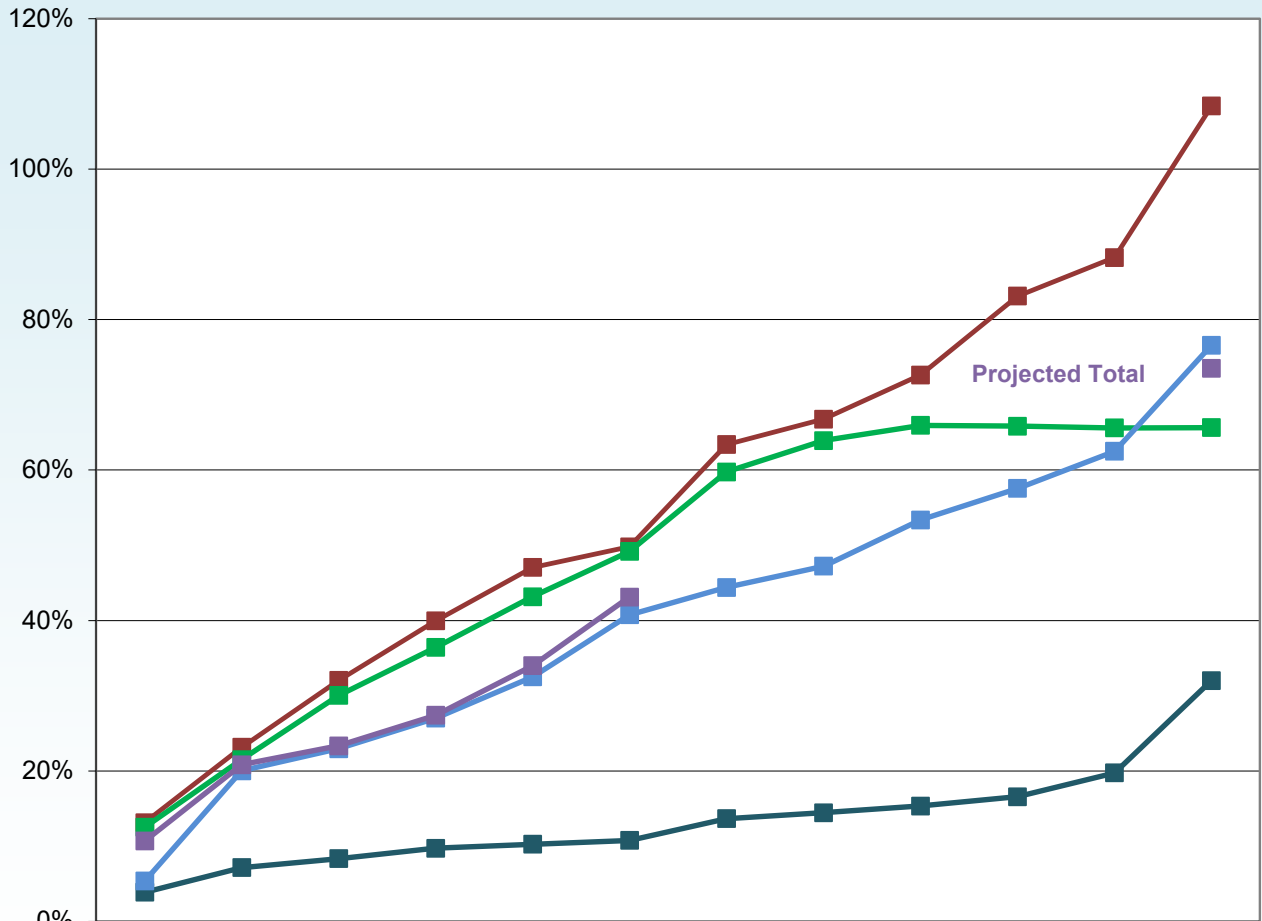


Analysis Comments

Sports revenues are projected to be lower than the current year budget due to the level of programs offered, in comparison to those budgeted, caused by the shortage of labor resources for part time positions. The following page displays the tables for sports on a five year basis.

Tualatin Hills Park & Recreation District
 Midyear Budget Review

Sports & Inclusion Revenue
 % Budget Earned



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	13.1%	23.2%	32.0%	39.9%	47.1%	49.8%	63.4%	66.8%	72.6%	83.1%	88.2%	108.4%
2019-2020	12.5%	21.5%	30.0%	36.4%	43.2%	49.2%	59.8%	63.9%	65.9%	65.8%	65.6%	65.6%
2020-2021	3.9%	7.2%	8.3%	9.7%	10.2%	10.8%	13.7%	14.4%	15.3%	16.6%	19.7%	32.0%
2021-2022	5.4%	20.0%	23.0%	27.0%	32.5%	40.8%	44.4%	47.2%	53.4%	57.6%	62.5%	76.6%
2022-2023	10.7%	20.8%	23.3%	27.4%	34.0%	43.1%						73.5%

Tualatin Hills Park & Recreation District
 Midyear Budget Review

Sports & Inclusion Generated by Site

Athletic Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	158,341	326,383	423,814	543,252	703,243	731,460	965,267	1,000,637	1,111,328	1,274,838	1,369,558	1,843,670
2019-2020	223,032	336,706	457,596	580,625	759,396	941,235	1,092,177	1,140,899	1,201,957	1,190,477	1,192,500	1,212,974
2020-2021	134,572	231,410	269,283	317,352	335,994	342,513	442,003	454,594	477,598	516,772	630,718	1,082,154
2021-2022	118,454	277,047	339,518	444,023	583,809	844,300	928,181	984,749	1,133,429	1,250,939	1,352,499	1,797,580
2022-2023	255,931	456,833	479,875	568,375	752,256	1,029,279						1,754,989
2022-2023 Budget												1,866,778

Camp Rivendale

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	59,191	77,433	76,701	76,431	76,431	79,382	79,382	79,382	79,382	79,382	81,952	91,121
2019-2020	45,578	63,759	63,663	63,663	63,663	63,663	63,663	63,663	63,663	63,663	67,108	67,108
2020-2021	13,490	28,210	30,450	30,450	30,450	30,450	30,450	30,450	30,450	30,450	30,450	30,450
2021-2022	11,218	21,047	21,047	21,047	21,047	21,047	21,047	21,047	21,047	1,418	21,047	21,047
2022-2023	16,290	24,481	24,706	24,706	24,706	24,706						28,706
2022-2023 Budget												104,663

Garden Home Recreation Center

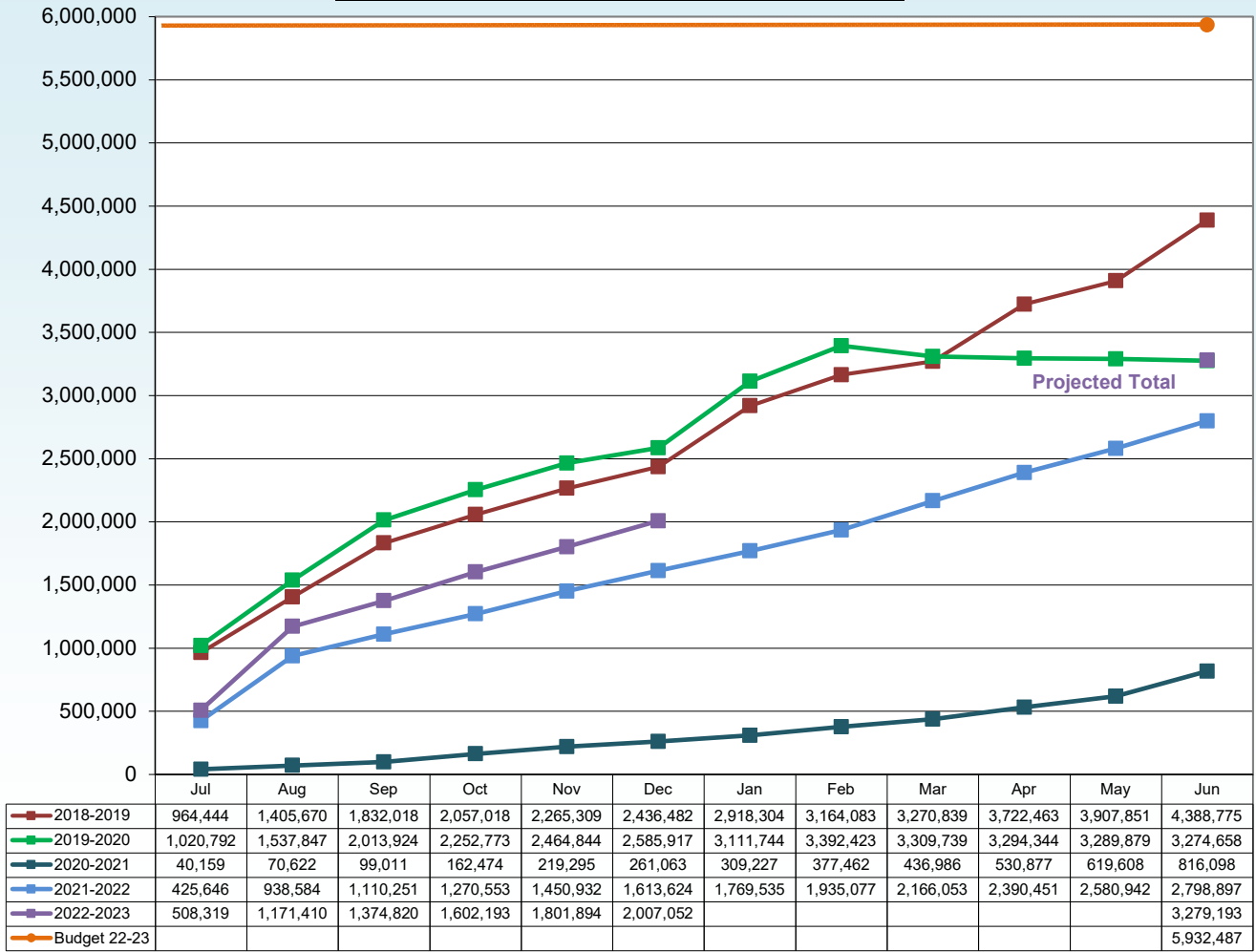
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	198,885	311,077	416,791	530,127	588,726	649,045	777,264	831,734	892,166	995,147	1,044,392	1,169,892
2019-2020	179,088	364,953	474,395	556,281	610,419	634,456	799,103	874,104	876,785	880,921	865,566	854,137
2020-2021	3,115	19,584	25,599	31,336	33,212	47,103	54,180	72,226	84,148	93,496	102,502	129,841
2021-2022	74,189	463,299	506,697	546,977	605,220	648,042	688,656	722,639	787,972	829,389	874,438	936,389
2022-2023	120,021	282,725	332,711	376,082	424,609	477,382						818,203
2022-2023 Budget												1,376,441

Stuhr Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	22,908	60,513	155,319	187,661	207,285	207,797	300,640	324,297	349,413	434,314	458,971	525,355
2019-2020	22,951	44,200	134,251	169,849	190,749	210,871	293,239	326,807	338,473	342,423	343,090	335,474
2020-2021	21	-	-	-	-	-	6,000	6,000	6,000	6,000	6,000	6,000
2021-2022	-	-	5,991	15,584	25,577	36,680	50,591	67,393	87,363	107,147	128,708	158,132
2022-2023	18,295	36,702	60,385	84,755	106,215	126,820						226,598
2022-2023 Budget												498,095

Tualatin Hills Park & Recreation District
 Midyear Budget Review

Recreation Program Revenue
cumulative monthly totals

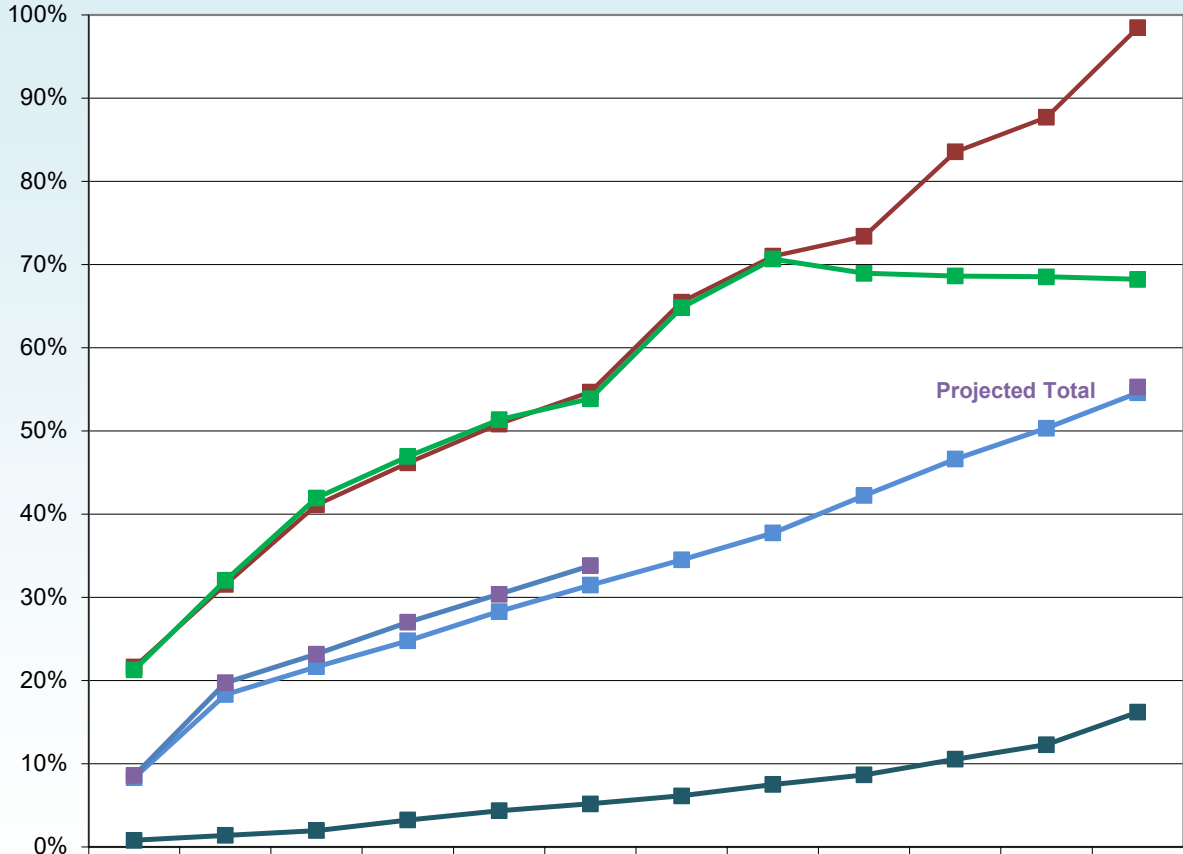


Analysis Comments

Recreation revenues are projected to be lower than the current year budget due to the level of programs offered, in comparison to those budgeted, caused by the shortage of labor resources for part time positions. The following page displays the tables for recreation on a five year basis.

Tualatin Hills Park & Recreation District
Midyear Budget Review

Recreation Program Revenue
% Budget Earned



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	21.6%	31.5%	41.1%	46.2%	50.8%	54.7%	65.5%	71.0%	73.4%	83.5%	87.7%	98.5%
2019-2020	21.3%	32.0%	41.9%	46.9%	51.3%	53.9%	64.8%	70.7%	68.9%	68.6%	68.5%	68.2%
2020-2021	0.8%	1.4%	2.0%	3.2%	4.4%	5.2%	6.1%	7.5%	8.7%	10.5%	12.3%	16.2%
2021-2022	8.3%	18.3%	21.6%	24.8%	28.3%	31.5%	34.5%	37.7%	42.2%	46.6%	50.3%	54.6%
2022-2023	8.6%	19.7%	23.2%	27.0%	30.4%	33.8%						55.3%

Tualatin Hills Park & Recreation District
Midyear Budget Review

Recreation Revenues Generated by Site

**Conestoga Recreation/Aquatic Center
Recreation Revenues**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	409,474	598,161	742,908	831,821	912,687	998,638	1,199,356	1,285,847	1,339,841	1,509,646	1,594,230	1,807,209
2019-2020	425,091	690,963	863,369	966,828	1,054,867	1,129,655	1,309,494	1,406,648	1,382,643	1,382,778	1,379,078	1,376,552
2020-2021	21,195	38,369	56,879	82,848	102,884	119,517	142,031	170,695	193,151	235,426	269,899	339,718
2021-2022	169,359	350,024	397,762	455,586	526,922	597,497	647,116	708,290	778,419	859,272	935,795	1,012,125
2022-2023	154,554	351,925	425,021	505,817	593,698	675,586						1,154,838
2022-2023 Budget												2,123,856

Cedar Hills Recreation Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	420,151	593,688	826,738	931,929	1,017,096	1,087,922	1,307,191	1,437,922	1,472,412	1,710,716	1,791,041	1,988,897
2019-2020	438,884	611,363	871,145	978,738	1,063,177	1,095,597	1,382,230	1,527,952	1,478,844	1,479,022	1,478,257	1,467,523
2020-2021	18,780	31,977	47,883	78,273	108,931	127,606	145,476	175,377	200,170	239,018	275,343	362,680
2021-2022	181,333	390,963	473,192	553,818	630,354	694,683	780,626	860,497	968,224	1,076,399	1,165,984	1,277,767
2022-2023	268,426	630,628	732,089	831,788	916,560	1,004,883						1,615,729
2022-2023 Budget												2,259,456

Nature Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	113,279	126,530	172,931	199,511	238,698	287,197	344,791	370,028	379,206	409,433	422,876	477,737
2019-2020	126,918	185,716	225,347	250,184	287,786	294,908	348,081	381,788	370,352	354,644	354,644	351,139
2020-2021	-	-	(6,302)	(302)	5,824	11,824	18,776	27,954	38,192	47,937	59,533	82,559
2021-2022	43,816	131,458	167,285	187,359	217,678	240,978	258,695	280,588	321,358	348,951	369,541	390,006
2022-2023	50,852	112,060	136,255	180,580	206,020	235,813						386,429
2022-2023 Budget												510,203

Cooper Mountain Nature House

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	17,616	71,980	73,757	75,053	75,412	33,215	34,727	36,817	37,373	39,749	40,890	49,843
2019-2020	23,446	34,791	35,822	36,934	37,558	37,952	39,625	42,065	39,883	39,883	39,883	39,791
2020-2021	-	-	-	-	-	-	-	-	-	-	-	12,823
2021-2022	29,871	60,874	64,213	65,211	65,896	66,971	67,446	67,952	72,203	73,180	75,373	82,249
2022-2023	33,387	70,498	73,055	73,859	73,967	75,020						86,047
2022-2023 Budget												84,497

Administration

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	3,924	15,310	15,683	18,704	21,416	29,510	32,238	33,470	42,007	52,919	58,815	65,088
2019-2020	6,452	15,013	18,241	20,089	21,457	27,805	32,313	33,969	38,017	38,017	38,017	39,653
2020-2021	184	276	552	1,656	1,656	2,116	2,944	3,435	5,474	8,496	14,834	18,317
2021-2022	1,268	5,265	7,800	8,580	10,083	13,495	15,653	17,750	25,850	32,650	34,250	36,750
2022-2023	1,100	6,300	8,400	10,150	11,650	15,750						36,150
2022-2023 Budget												954,475

Tualatin Hills Park & Recreation District
 Midyear Budget Review
 Grants Awarded/Received

Description of Grant	Revenue Budgeted	Grant Awards to December, 2022	Grant Revenue Received	
			To December 2022	Estimated Total for FY 2022/23
2019 Metro Parks & Nature Bond Trails <i>Westside Trail Bridge - Design & Engineering</i>	1,907,500	1,907,500	-	-
MSTIP Opportunity Funds <i>Westside Trail Bridge - Design & Engineering</i>	600,000	600,000	-	-
Local Government Grant Program <i>La Raiz - Engineering and Construction (SDC Baker Loop)</i>	750,000	750,000	-	-
State of Oregon DAS - ARPA <i>Permanent Public Restrooms</i>	500,000	500,000	-	135,625
Washington County - ARPA <i>Permanent Public Restrooms</i>	1,400,000	1,400,000	-	204,475
State of Oregon Lottery Proceeds <i>Fanno Creek Regional Trail Improvements</i>	2,145,358	2,145,358	-	-
Travel, Tourism, and Outdoor Recreation (Economic Development Administration) <i>Howard M. Terpenning Complex Improvements</i>	5,000,000	-	-	-
Tualatin Soil & Water Conservation District <i>Raleigh Park Stream Enhancements</i>	98,423	98,423	-	98,423
Clean Water Services <i>Raleigh Park Stream Enhancements</i>	70,000	70,000	-	70,000
Special Districts Association of Oregon <i>Safety & Security Upgrades</i>	10,000	-	-	8,300
Metropolitan Area Communications Council <i>Long Range Antennas</i>	50,000	-	-	50,000
PGE Drive Change Fund <i>Electric Vehicle Charging Stations and Electric Vehicles</i>	400,000	126,378	-	-
Adidas Foundation <i>Jump-In Events</i>	5,000	-	-	-
ARPA / State Funding <i>THRIVE</i>	130,000	-	-	-
Autzen Foundation <i>Environmental Education</i>	25,000	-	-	-
Cultural Coalition of Washington County <i>Concerts</i>	2,000	-	-	-
Gray Family Foundation <i>Nature Mobile</i>	50,000	4,000	-	4,000
Marie Lanfrom, Swigert Foundation, Program Grants <i>Mobile Recreation</i>	50,000	34,500	-	34,500
Metro Nature in Neighborhoods <i>NEWT</i>	100,817	90,795	-	49,066
Nike Community Impact Fund <i>Fitness in the Park</i>	10,000	-	-	-
OnPoint Community Credit Union <i>After School Club</i>	10,000	-	-	-

Tualatin Hills Park & Recreation District
Midyear Budget Review

Description of Grant	Revenue Budgeted	Grant Awards to December, 2022	Grant Revenue Received	
			To December 2022	Estimated Total for FY 2022/23
Oregon Community Foundation <i>Welcoming Week</i>	18,000	-	-	-
Oregon Cultural Trust <i>Talking Walls</i>	40,000	18,088	-	18,088
Trailblazers Foundation <i>Water Safety Events</i>	5,000	-	-	-
Tualatin Soil & Water Conservation District <i>NEWT</i>	20,000	20,000	-	20,000
<i>Service Learning</i>	5,000	5,000	5,000	5,000
United States Tennis Association <i>Tennis Programs</i>	10,000	-	-	-
Washington County Visitor's Association <i>Pickleball Tournament</i>	-	-	-	-
Oregon Community Summer Grant <i>Various Programs</i>	-	400,000	400,000	400,000
Memorial Benches	-	-	3,200	3,200
THPF Scholarships	-	-	1,333	1,333
Benevity	-	-	-	-
Total per Budget	\$ 13,412,098	\$ 8,170,042	\$ 409,533	\$1,102,010

Tualatin Hills Park & Recreation District
Midyear Budget Review

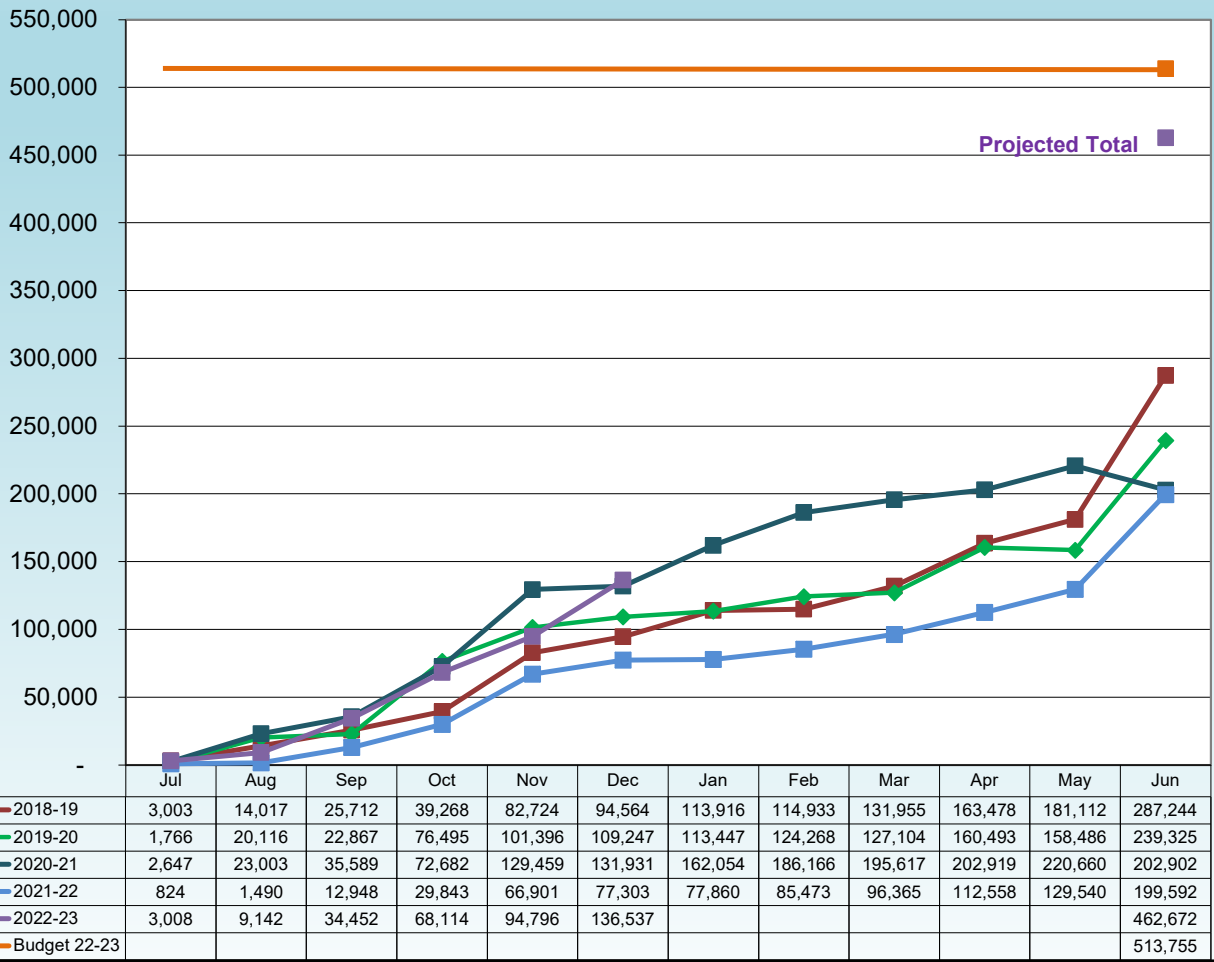
General Fund Expenditure Analysis
as of December 31, 2022

By Division	2022/23	Year to	Percent	Estimated	Variance Projected	
	Budgeted	Date	Expended	Year End	Actual to Budget	
	Expenditures	Expenditures	through	Actual	Amount	Percent
			12/31/22	Expenditures		
Requirements By Division:						
Board of Directors	\$ 513,755	\$ 136,537	26.58%	\$ 462,672	\$ 51,083	9.94%
Administration	12,563,467	5,917,348	47.10%	12,046,461	517,006	4.12%
Park Services	15,223,571	7,128,704	46.83%	14,283,666	939,905	6.17%
Recreation Services	27,208,537	11,179,136	41.09%	21,669,552	5,538,985	20.36%
Capital Outlay	17,513,781	1,042,108	5.95%	2,612,112	14,901,669	85.09%
Transfer to Other Funds	350,000	-	0.00%	350,000	-	0.00%
Contingency	8,304,273	-	0.00%	250,000	8,054,273	96.99%
Capital Replacement Reserve	2,000,000	-	0.00%	2,000,000	-	0.00%
Total Expenditures	\$ 83,677,384	\$ 25,403,833	30.36%	\$ 53,674,463	\$ 30,002,921	35.86%

By Account	2021/22	Year to	Percent	Estimated	Variance Projected	
	Budgeted	Date	Expended	Year End	Actual to Budget	
	Expenditures	Expenditures	through	Actual	Amount	Percent
			12/31/22	Expenditures		
Expenditures By Account:						
Personnel Services	\$ 41,560,582	\$ 18,726,254	45.06%	\$ 35,749,581	\$ 5,811,001	13.98%
Materials & Services	12,333,210	5,037,605	40.85%	11,394,389	938,821	7.61%
Capital Outlay	18,083,461	1,337,153	7.39%	3,058,853	15,024,608	83.08%
Debt Service	1,045,858	302,821	28.95%	871,640	174,218	16.66%
Transfer to Other Funds	350,000	-	0.00%	350,000	-	0.00%
Contingency	8,304,273	-	0.00%	250,000	8,054,273	96.99%
Capital Replacement Reserve	2,000,000	-	0.00%	2,000,000	-	0.00%
Total Expenditures	\$ 83,677,384	\$ 25,403,833	30.36%	\$ 53,674,463	\$ 30,002,921	35.86%

Tualatin Hills Park & Recreation District
Midyear Budget Review

Board of Directors
cumulative monthly totals

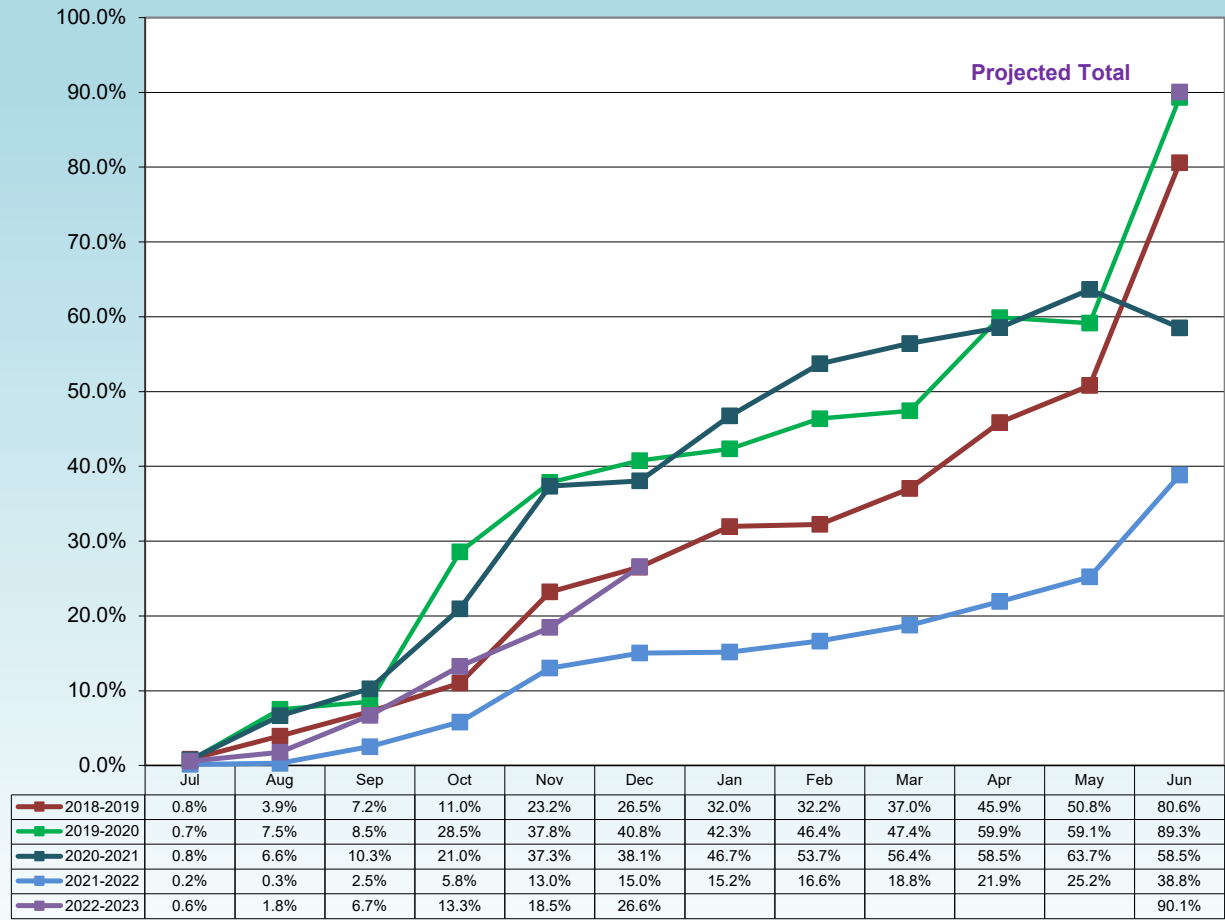


Analysis Comments

Board of Directors is projected to be slightly lower than budget. Board expenditures include professional services fees for legal council and the annual financial audit and rental facility fees for Board Meetings. Use of the rental facility has been delayed this fiscal year.

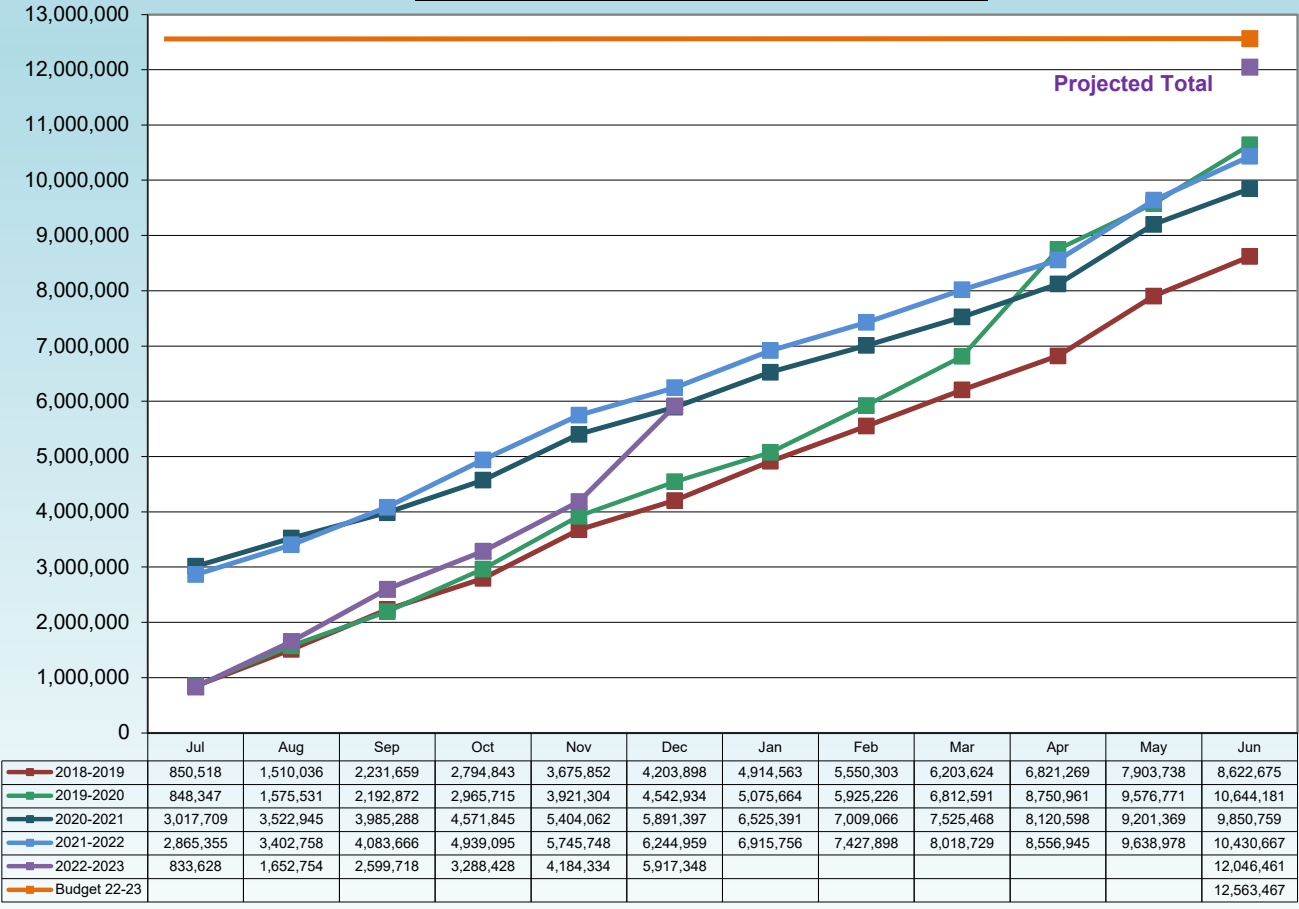
Tualatin Hills Park & Recreation District
Midyear Budget Review

Board of Directors
% of Budget Spent



Tualatin Hills Park & Recreation District
Midyear Budget Review

Administration Division
cumulative monthly totals

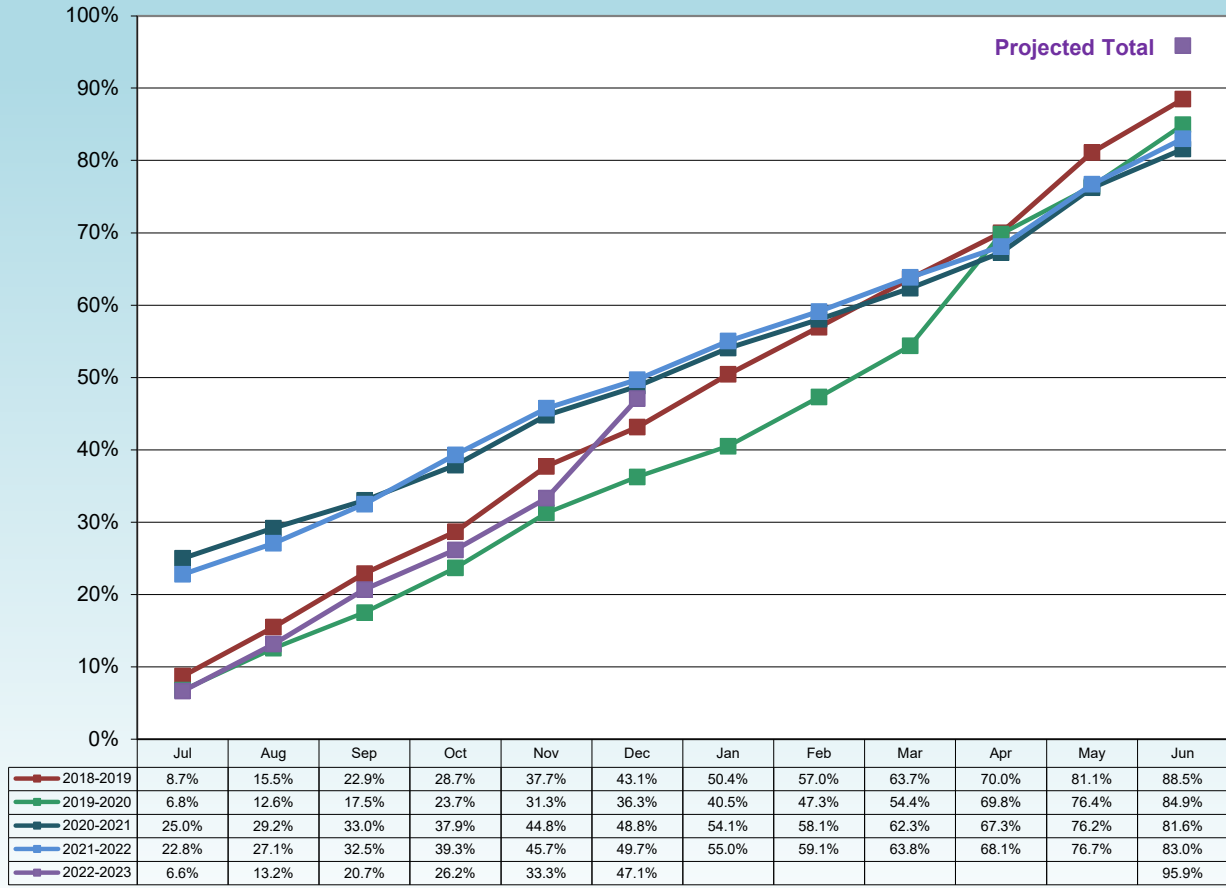


Analysis Comments

Administration expenditures are projected to be slightly lower than budget due to lower spending on materials and services, debt service costs, and lack of labor resources for part time positions, offset by an increase of full time salaries resulting from implementation of the classification and compensation study in December 2022. Benefits also include the full-funding of the district's annual pension contribution of \$3.9 million in December 2022. The following pages display the tables for each department on a five year basis.

Tualatin Hills Park & Recreation District
Midyear Budget Review

Administration Division
% Budget Spent



Tualatin Hills Park & Recreation District
Midyear Budget Review

General Manager

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	117,145	160,656	203,474	256,606	295,281	335,235	386,353	431,222	477,374	522,447	568,304	668,299
2019-2020	69,713	117,352	163,347	211,926	256,034	300,277	335,100	387,051	430,207	598,106	641,582	755,216
2020-2021	225,589	258,510	290,924	356,004	386,470	418,261	451,196	484,672	527,546	560,574	592,820	627,545
2021-2022	250,528	297,709	331,403	370,238	404,509	438,098	474,999	509,443	546,100	587,247	623,375	706,449
2022-2023	35,885	73,866	113,894	154,787	190,218	322,098						612,529
2022-2023 Budget												619,471

Communications

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	338,515	635,722	971,745	1,240,935	1,499,488	1,745,358	2,007,459	2,255,781	2,570,327	2,881,334	3,161,036	3,494,168
2019-2020	367,560	674,287	933,021	1,310,918	1,572,101	1,863,911	2,099,748	2,392,390	2,674,306	3,523,354	3,759,494	4,073,978
2020-2021	1,209,566	1,441,710	1,627,278	1,995,138	2,227,392	2,432,429	2,616,550	2,817,936	3,059,989	3,365,106	3,645,608	3,837,294
2021-2022	1,237,560	1,459,882	1,767,787	2,064,866	2,327,513	2,556,990	2,793,888	3,028,386	3,348,658	3,595,218	3,844,576	4,096,997
2022-2023	404,308	880,811	1,171,218	1,535,816	1,828,341	2,838,153						5,422,769
2022-2023 Budget												5,701,276

Human Resources

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	221,373	314,626	429,193	498,494	589,459	667,127	883,327	988,380	1,085,054	1,162,883	1,252,192	1,315,414
2019-2020	232,080	379,673	459,310	600,055	702,913	804,900	887,452	995,349	1,235,977	1,548,566	1,642,106	1,783,729
2020-2021	664,567	703,395	797,534	892,640	1,020,130	1,103,842	1,325,096	1,404,688	1,482,290	1,583,502	1,664,292	1,727,227
2021-2022	635,453	743,161	831,279	966,312	1,096,590	1,257,621	1,549,037	1,658,115	1,757,701	1,869,872	1,989,087	2,059,692
2022-2023	266,232	417,266	602,587	751,827	878,012	1,269,580						2,738,802
2022-2023 Budget												2,813,656

Finance Services

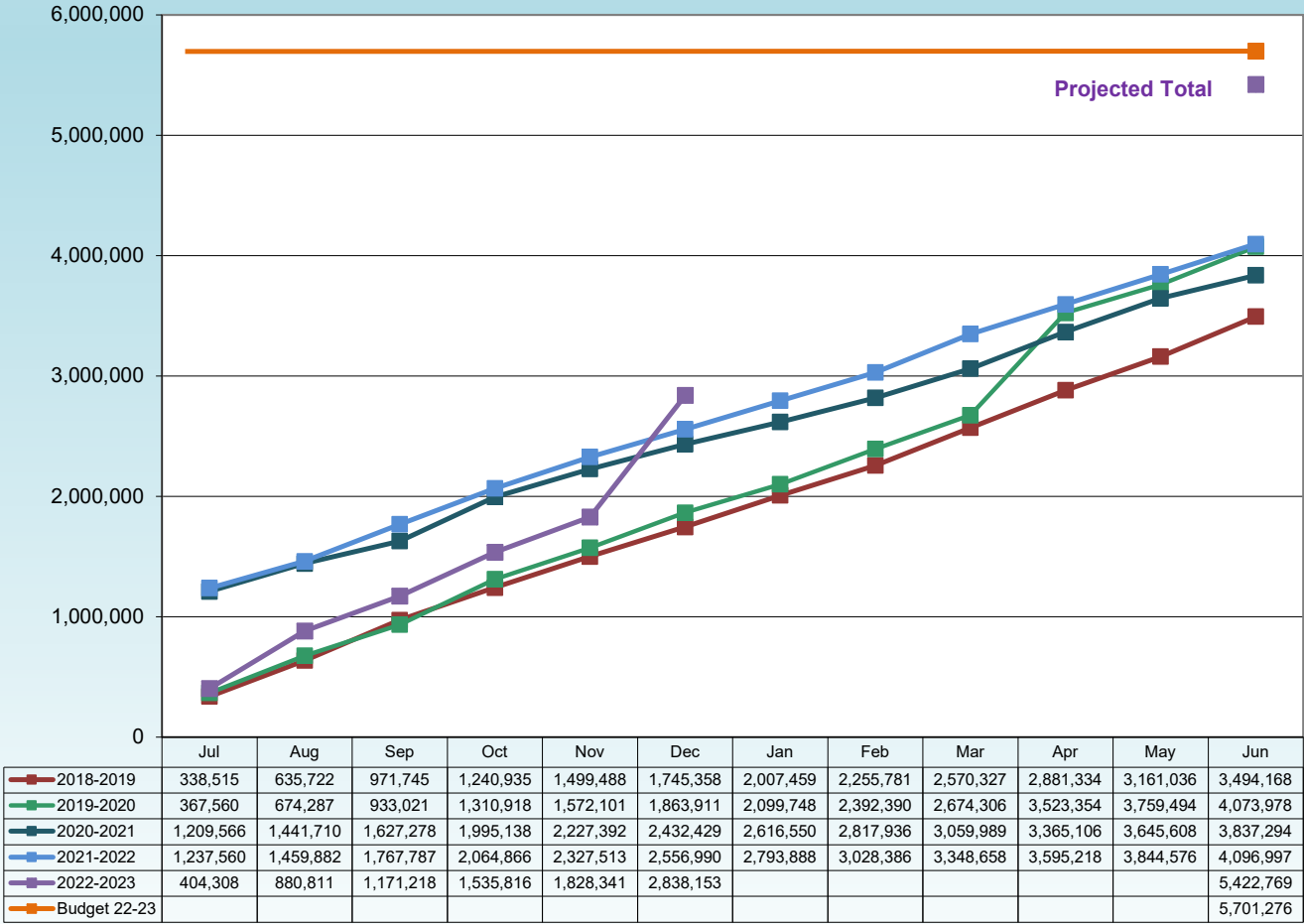
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	157,304	365,128	574,801	730,186	1,205,864	1,353,790	1,513,517	1,731,766	1,909,187	2,073,560	2,723,516	2,926,048
2019-2020	159,975	364,854	577,602	759,174	1,289,649	1,452,950	1,616,610	1,988,847	2,291,070	2,829,291	3,251,705	3,733,367
2020-2021	834,683	1,034,868	1,184,000	1,324,495	1,766,502	1,933,296	2,128,980	2,298,201	2,452,075	2,607,848	3,295,080	3,655,124
2021-2022	741,815	902,006	1,153,197	1,537,679	1,917,135	1,992,251	2,097,833	2,231,955	2,366,270	2,504,609	3,181,939	3,567,528
2022-2023	127,204	280,811	712,019	845,998	1,287,763	1,487,518						3,272,361
2022-2023 Budget												3,429,064

Community Partnerships

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	16,181	33,904	52,445	68,621	85,760	102,389	123,908	143,154	161,681	181,046	198,690	218,747
2019-2020	19,019	39,365	59,593	83,642	100,606	120,895	136,753	161,590	181,031	251,644	281,884	297,891
2020-2021	83,303	84,462	85,552	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569
2021-2022	-	-	-	-	-	-	-	-	-	-	-	-
2022-2023	-	-	-	-	-	-	-	-	-	-	-	-
2022-2023 Budget												-

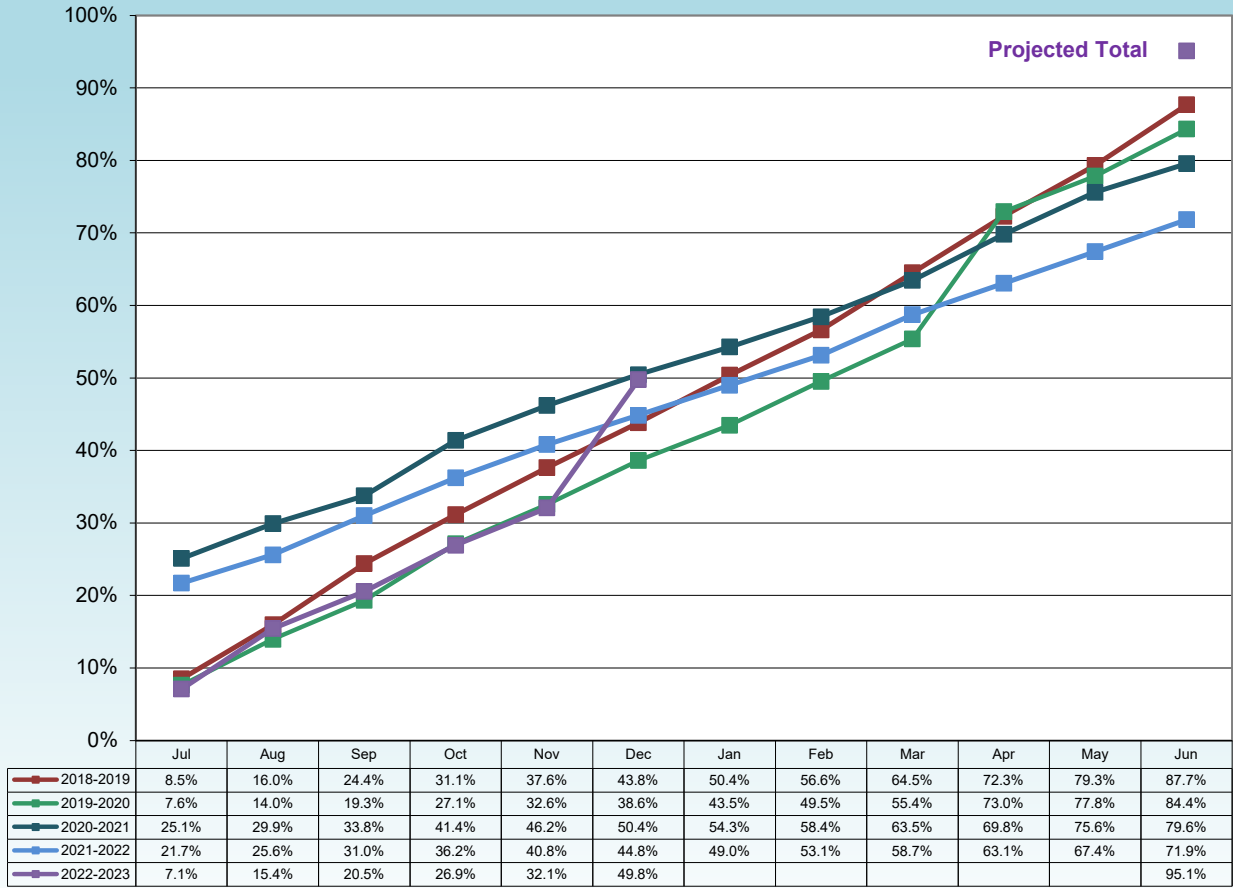
Tualatin Hills Park & Recreation District
Midyear Budget Review

Communications
cumulative monthly totals



Tualatin Hills Park & Recreation District
Midyear Budget Review

Communications
% Budget Spent



Tualatin Hills Park & Recreation District
Midyear Budget Review

Communications/Outreach

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	80,855	160,268	233,717	311,462	419,119	479,034	535,181	615,695	724,492	878,194	959,917	1,046,719
2019-2020	88,033	213,277	290,231	413,013	488,375	605,844	691,186	814,014	893,684	1,220,567	1,306,819	1,410,157
2020-2021	338,470	393,438	451,322	567,797	629,539	682,393	762,221	843,456	951,439	1,072,592	1,139,197	1,211,328
2021-2022	363,353	431,350	497,947	589,519	680,473	770,545	834,168	913,830	1,009,282	1,091,163	1,168,552	1,245,583
2022-2023	117,235	203,310	287,405	402,397	483,626	749,779						1,575,911
2022-2023 Budget												1,670,218

Community Programs

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	50,090	125,961	174,172	215,165	253,228	286,373	317,374	357,311	390,696	420,509	450,249	481,118
2019-2020	61,337	122,506	181,625	236,053	283,368	334,235	382,498	440,795	492,914	642,773	686,168	747,096
2020-2021	220,469	255,106	294,782	443,787	509,671	549,918	561,739	603,169	643,925	686,478	724,359	771,862
2021-2022	232,869	272,285	313,070	349,977	383,255	416,031	449,929	483,773	517,983	552,606	589,295	639,355
2022-2023	56,649	104,896	148,178	216,066	253,314	387,478						748,031
2022-2023 Budget												957,482

Safety Services

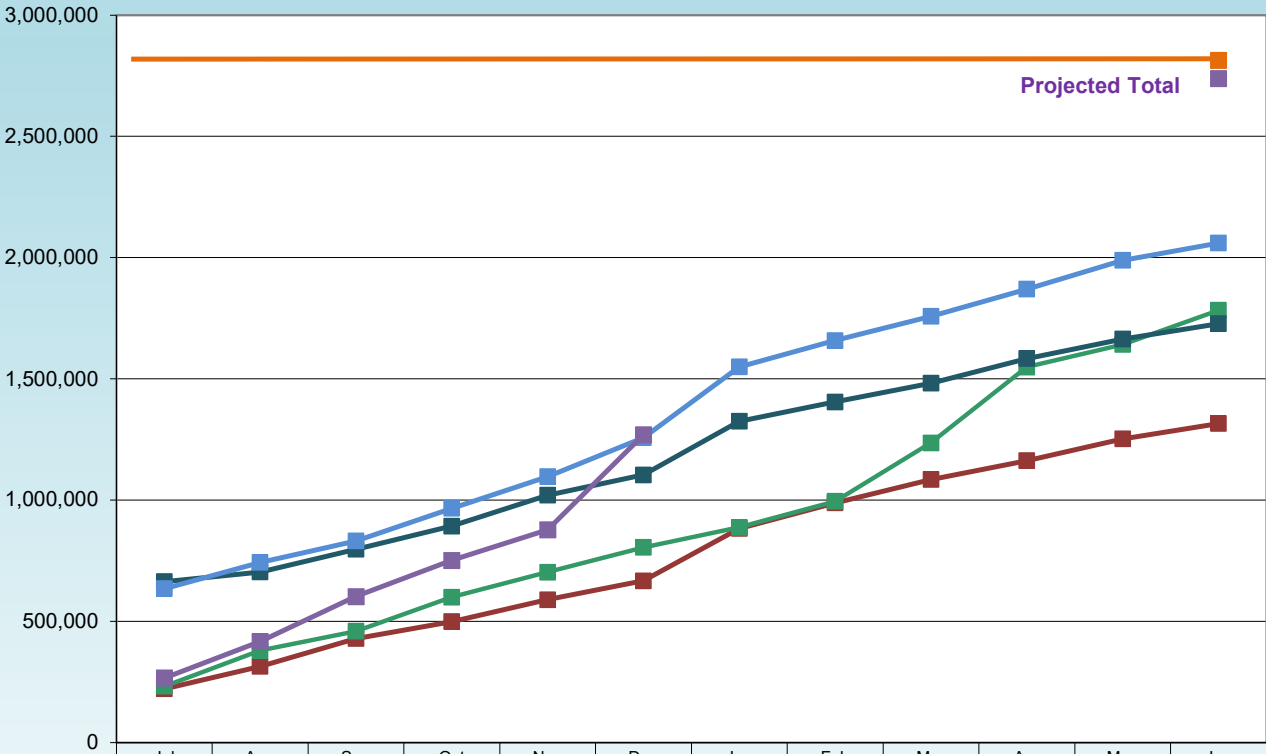
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	26,864	70,292	99,030	169,374	197,240	224,657	281,748	313,303	342,748	386,583	415,809	446,067
2019-2020	41,106	73,574	100,979	147,140	174,125	219,315	257,538	288,208	316,334	400,498	427,488	460,011
2020-2021	113,700	139,416	163,565	210,530	235,707	260,295	295,207	319,262	343,959	382,898	413,293	442,249
2021-2022	123,283	152,075	195,037	237,586	267,653	297,380	338,817	369,856	400,457	448,653	481,522	515,028
2022-2023	49,525	85,717	120,568	153,721	200,884	290,770						605,456
2022-2023 Budget												557,832

Information Services

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	180,705	279,201	464,826	544,934	629,902	755,294	873,156	969,474	1,112,392	1,196,047	1,335,061	1,520,264
2019-2020	177,084	264,930	360,186	514,712	626,233	704,517	768,526	849,372	971,374	1,259,517	1,339,019	1,456,714
2020-2021	536,927	653,750	717,608	773,023	852,475	939,822	997,383	1,052,049	1,120,667	1,223,138	1,368,760	1,411,855
2021-2022	518,054	604,172	761,732	887,784	996,132	1,073,034	1,170,975	1,260,927	1,420,936	1,502,796	1,605,206	1,697,031
2022-2023	180,899	486,888	615,067	763,632	890,516	1,410,127						2,493,371
2022-2023 Budget												2,515,744

Tualatin Hills Park & Recreation District
Midyear Budget Review

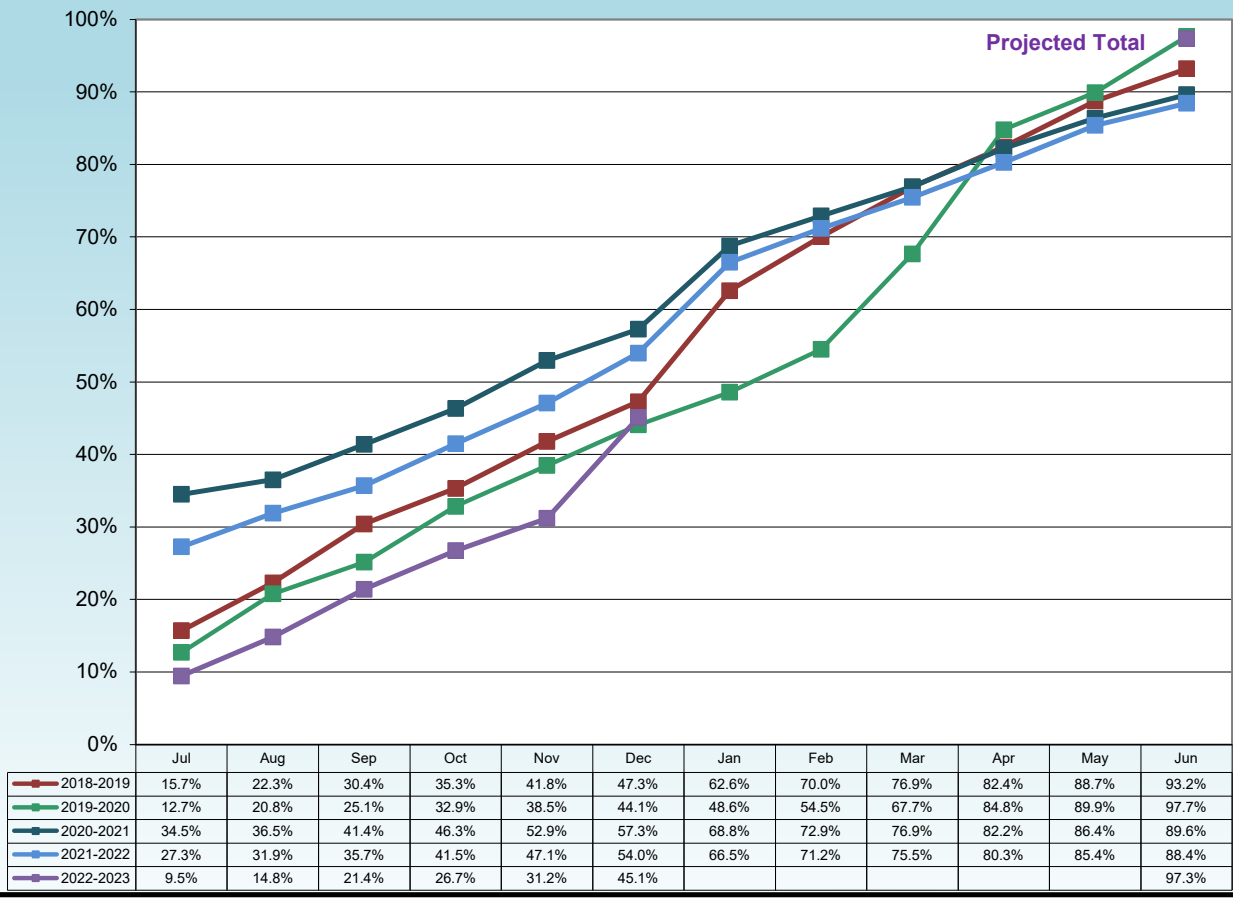
Human Resources
cumulative monthly totals



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	221,373	314,626	429,193	498,494	589,459	667,127	883,327	988,380	1,085,054	1,162,883	1,252,192	1,315,414
2019-2020	232,080	379,673	459,310	600,055	702,913	804,900	887,452	995,349	1,235,977	1,548,566	1,642,106	1,783,729
2020-2021	664,567	703,395	797,534	892,640	1,020,130	1,103,842	1,325,096	1,404,688	1,482,290	1,583,502	1,664,292	1,727,227
2021-2022	635,453	743,161	831,279	966,312	1,096,590	1,257,621	1,549,037	1,658,115	1,757,701	1,869,872	1,989,087	2,059,692
2022-2023	266,232	417,266	602,587	751,827	878,012	1,269,580						2,738,802
Budget 22-23												2,813,656

Tualatin Hills Park & Recreation District
Midyear Budget Review

Human Resources
% Budget Spent



Tualatin Hills Park & Recreation District
Midyear Budget Review

Human Resources Dir

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	43,366	102,466	149,819	186,851	252,945	303,304	350,907	401,276	457,259	506,265	566,989	624,815
2019-2020	56,003	144,603	185,129	237,804	283,406	345,070	393,112	452,266	504,933	671,678	719,006	787,798
2020-2021	246,902	297,537	335,979	389,747	433,580	475,448	536,836	580,396	624,180	670,345	716,174	769,754
2021-2022	286,954	339,859	390,038	463,319	550,224	626,309	686,003	753,870	815,298	887,380	966,328	1,038,873
2022-2023	82,270	173,443	291,177	381,225	463,782	728,511						1,699,617
2022-2023 Budget												1,710,538

Risk & Contract Mgmt

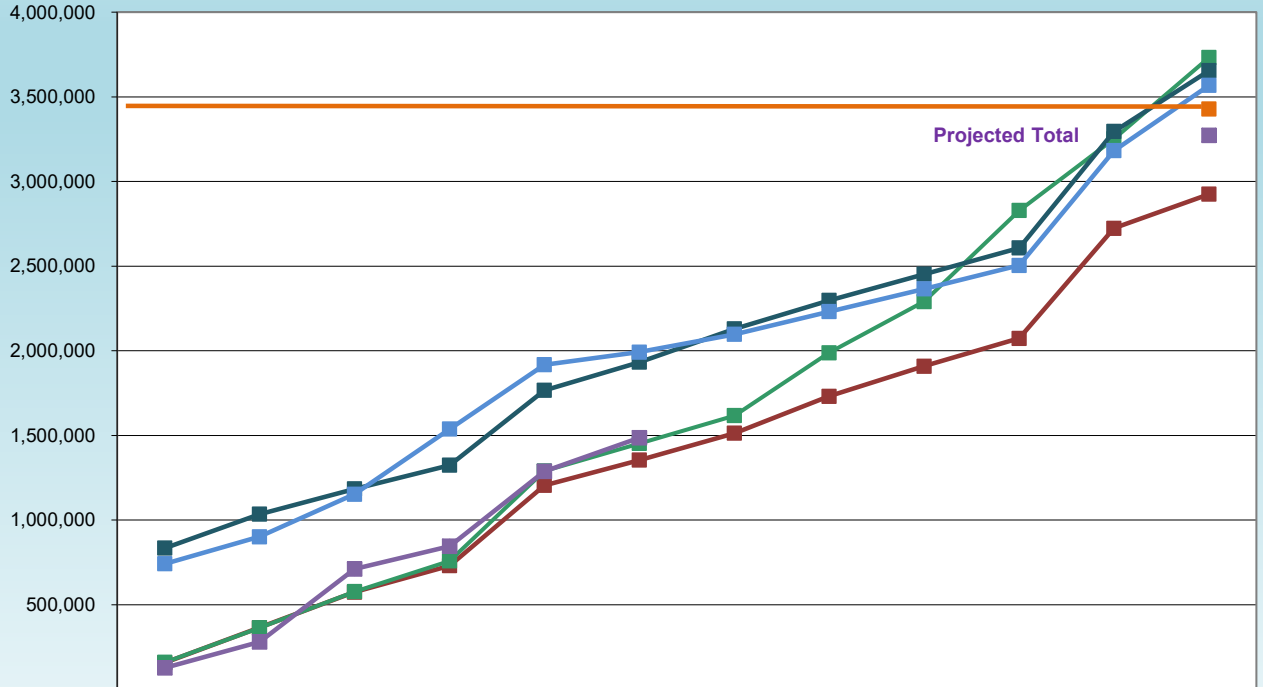
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	177,927	211,415	275,203	306,165	330,886	357,304	525,801	578,857	616,811	645,494	673,966	674,775
2019-2020	171,768	225,184	261,620	342,643	396,380	432,033	463,739	505,870	688,453	800,515	836,255	890,716
2020-2021	366,776	347,140	382,529	419,402	499,167	537,225	731,458	765,335	797,125	849,759	881,858	885,729
2021-2022	291,319	337,171	366,239	418,968	452,873	528,663	750,108	779,615	808,857	838,971	868,519	854,438
2022-2023	175,382	224,348	280,616	320,930	354,960	455,451						877,494
2022-2023 Budget												948,491

Risk & Safety

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	79	745	4,172	5,478	5,627	6,518	6,619	8,247	10,984	11,124	11,237	15,823
2019-2020	4,309	9,886	12,561	19,608	23,126	27,798	30,602	37,212	42,591	76,373	86,845	105,214
2020-2021	50,889	58,718	79,027	83,491	87,383	91,170	56,801	58,958	60,984	63,397	66,260	71,744
2021-2022	57,180	66,131	75,001	84,024	93,493	102,648	112,926	124,630	133,546	143,521	154,241	166,381
2022-2023	8,580	19,475	30,794	49,672	59,270	85,618						161,691
2022-2023 Budget												154,627

Tualatin Hills Park & Recreation District
Midyear Budget Review

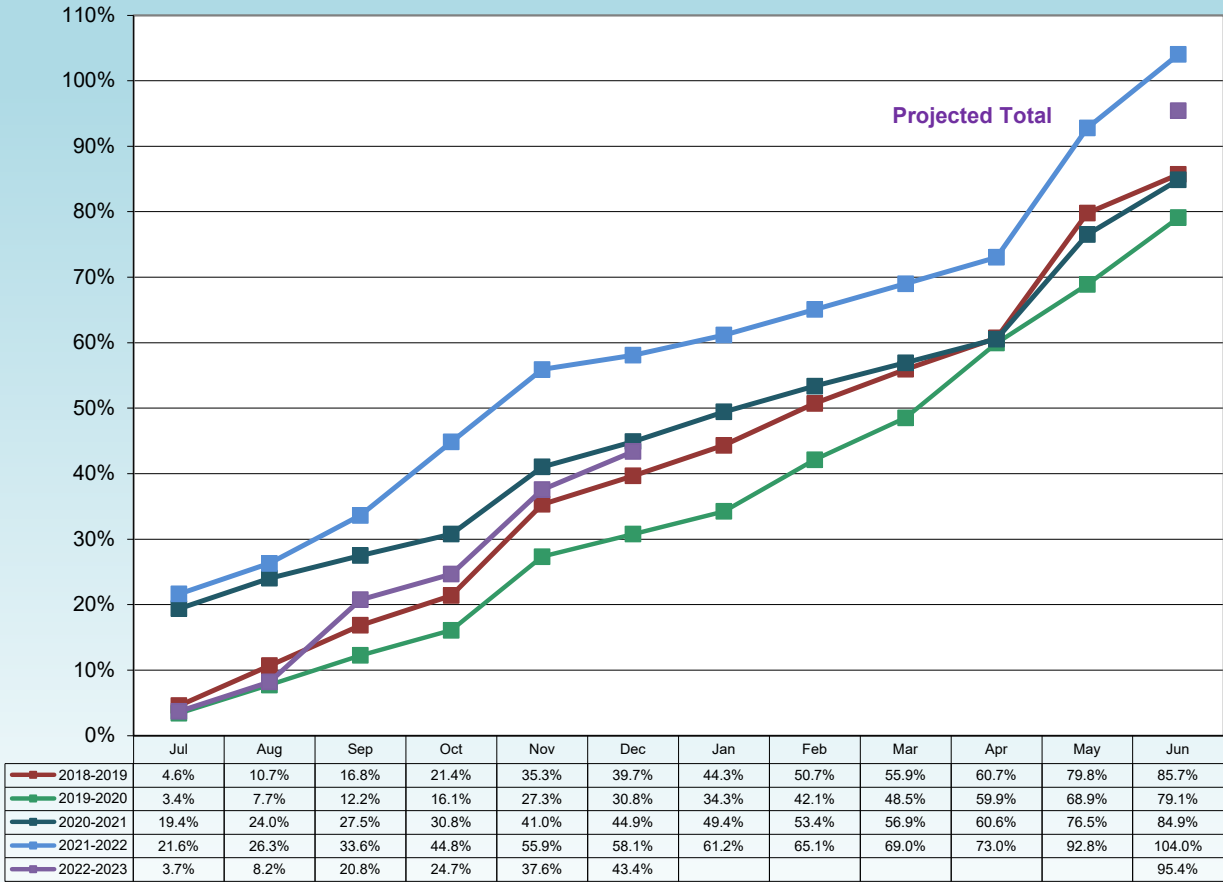
Finance Services
cumulative monthly totals



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	157,304	365,128	574,801	730,186	1,205,864	1,353,790	1,513,517	1,731,766	1,909,187	2,073,560	2,723,516	2,926,048
2019-2020	159,975	364,854	577,602	759,174	1,289,649	1,452,950	1,616,610	1,988,847	2,291,070	2,829,291	3,251,705	3,733,367
2020-2021	834,683	1,034,868	1,184,000	1,324,495	1,766,502	1,933,296	2,128,980	2,298,201	2,452,075	2,607,848	3,295,080	3,655,124
2021-2022	741,815	902,006	1,153,197	1,537,679	1,917,135	1,992,251	2,097,833	2,231,955	2,366,270	2,504,609	3,181,939	3,567,528
2022-2023	127,204	280,811	712,019	845,998	1,287,763	1,487,518						3,272,361
Budget 22-23												3,429,064

Tualatin Hills Park & Recreation District
Midyear Budget Review

Finance Services
% Budget Spent



Tualatin Hills Park & Recreation District
Midyear Budget Review

Director of Finance Services

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	61,263	138,643	201,242	269,136	324,106	389,898	458,165	521,538	590,046	657,429	727,896	846,443
2019-2020	63,455	138,481	203,673	271,821	381,480	444,944	508,342	582,337	638,012	830,731	909,525	1,076,779
2020-2021	261,271	310,829	348,500	391,378	491,585	532,307	570,225	603,587	640,626	676,154	705,268	943,537
2021-2022	176,955	211,984	352,758	424,653	450,709	473,350	486,155	511,230	557,261	598,570	641,383	943,722
2022-2023	20,894	48,346	85,098	104,084	190,359	260,083						495,007
2022-2023 Budget												529,197

Finance Services

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	73,760	158,112	275,372	339,170	396,991	456,974	523,577	590,665	656,073	727,155	801,023	861,843
2019-2020	73,830	159,113	224,655	313,419	377,253	454,704	535,004	637,756	729,300	997,315	1,088,680	1,378,280
2020-2021	465,914	588,009	690,106	776,107	858,013	943,114	1,100,857	1,204,383	1,306,406	1,412,060	1,514,318	1,621,247
2021-2022	370,428	447,136	528,005	810,742	875,794	883,262	945,571	1,004,650	1,062,711	1,129,246	1,187,841	1,202,215
2022-2023	69,845	139,539	492,961	571,224	635,271	647,724						1,383,900
2022-2023 Budget												1,356,655

Budget & Accounting

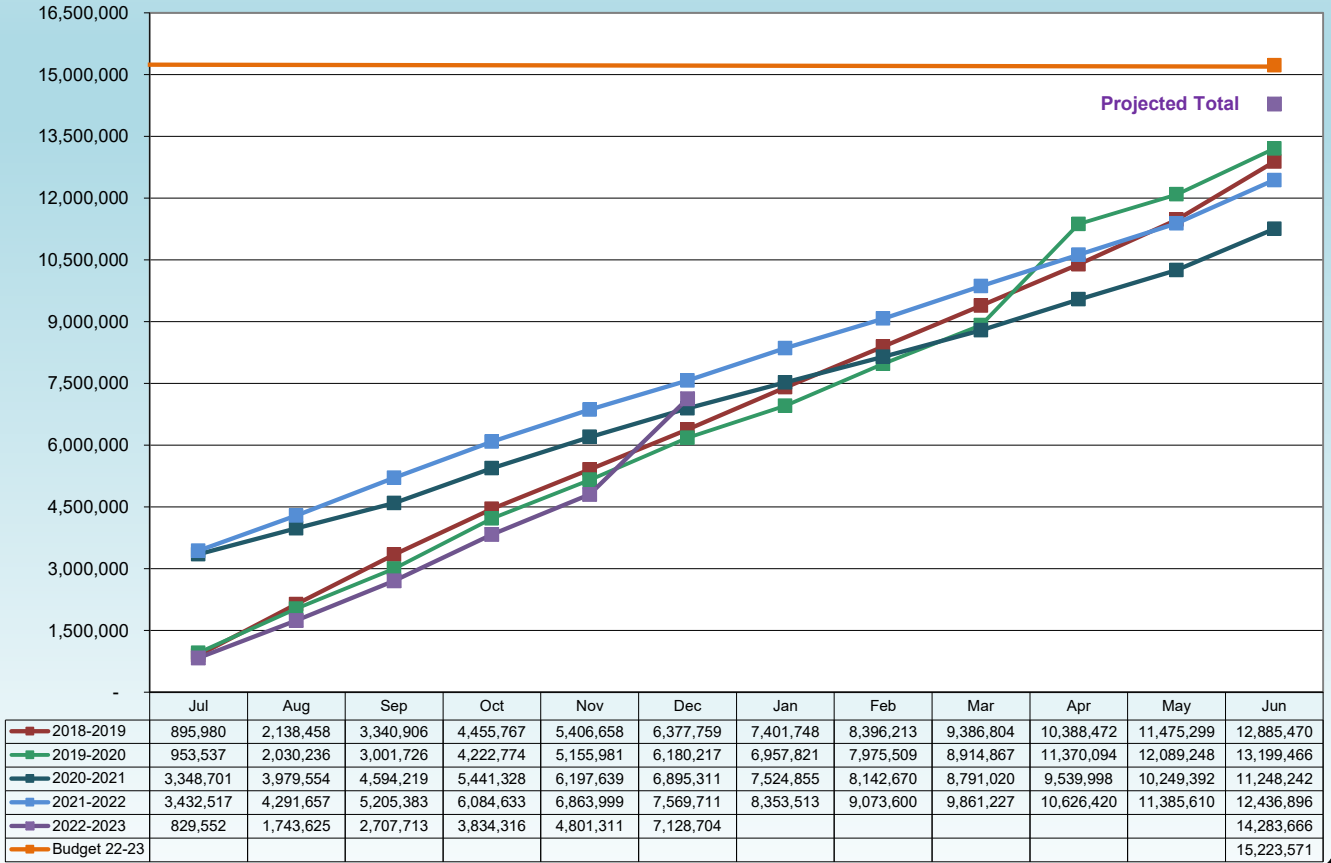
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	22,281	49,464	72,903	96,596	118,936	141,088	165,944	190,892	218,592	244,500	269,143	292,307
2019-2020	22,689	48,215	68,964	93,624	113,408	135,794	155,756	182,201	203,955	281,442	318,124	342,932
2020-2021	107,498	116,985	126,350	137,966	138,060	138,615	138,639	151,926	166,738	181,329	195,941	210,787
2021-2022	194,431	223,842	253,390	283,240	313,507	343,930	374,398	405,321	435,544	466,038	494,532	515,673
2022-2023	28,854	62,467	99,283	132,207	163,117	276,890						521,814
2022-2023 Budget												497,354

Debt Service

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	-	18,909	25,284	25,284	365,831	365,831	365,831	428,672	444,476	444,476	925,455	925,455
2019-2020	-	19,045	80,310	80,310	417,508	417,508	417,508	586,552	719,802	719,802	935,376	935,376
2020-2021	-	19,045	19,045	19,045	278,843	319,260	319,260	338,305	338,305	338,305	879,553	879,553
2021-2022	-	19,045	19,045	19,045	277,126	291,709	291,709	310,754	310,754	310,754	858,183	905,919
2022-2023	7,610	30,460	34,677	38,482	299,016	302,821						871,640
2022-2023 Budget												1,045,858

Tualatin Hills Park & Recreation District
Midyear Budget Review

Park Services Division
cumulative monthly totals

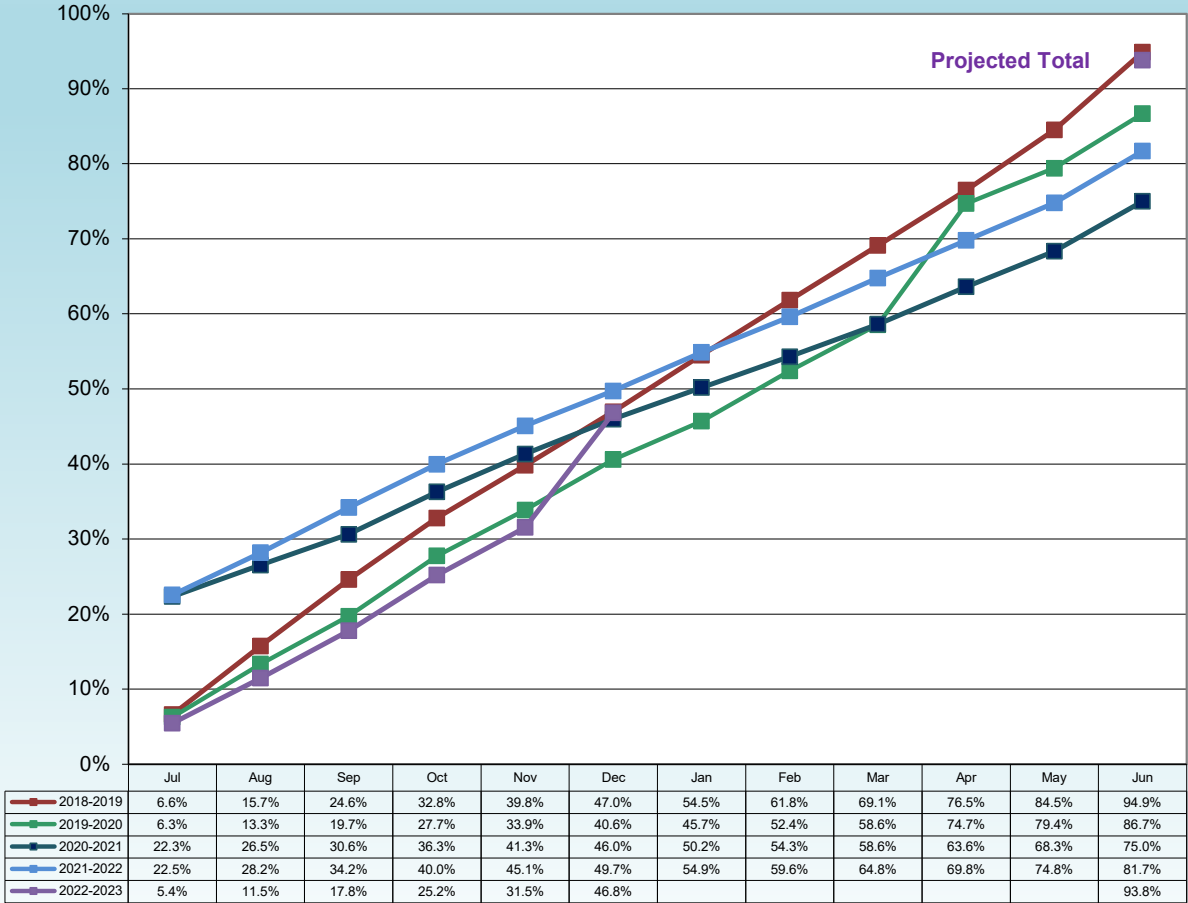


Analysis Comments

Park Services expenditures are projected to be slightly lower than budget due to lower spending on materials and services, Fleet capital outlay, and lack of labor resources for part time positions, offset by an increase of full time salaries resulting from implementation of the classification and compensation study in December 2022. Benefits also include the full-funding of the district's annual pension contribution of \$3.9 million in December 2022. The following pages display the tables for each department on a five year basis.

Tualatin Hills Park & Recreation District
Midyear Budget Review

Park Services Division
% Budget Spent



Tualatin Hills Park & Recreation District
Midyear Budget Review

Director of Park Services

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	-	-	-	-	-	-	-	-	-	-	-	-
2019-2020	-	-	-	-	-	-	-	-	-	-	-	-
2020-2021	-	-	-	-	-	-	-	-	-	-	-	-
2021-2022	98,808	101,300	121,476	141,629	160,659	185,990	212,294	238,558	265,273	292,685	321,434	363,678
2022-2023	42,313	80,950	123,476	156,585	190,432	298,101						645,414
2022-2023 Budget												677,608

Maintenance Operations

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	678,227	1,659,944	2,627,781	3,510,848	4,198,029	4,920,138	5,663,321	6,371,594	7,088,151	7,810,313	8,609,067	9,732,549
2019-2020	693,443	1,489,887	2,242,521	3,171,760	3,871,936	4,637,493	5,208,952	5,934,564	6,621,585	8,264,271	8,752,381	9,511,912
2020-2021	2,207,104	2,655,836	3,100,028	3,543,912	4,092,868	4,564,852	5,001,917	5,428,886	5,876,658	6,432,920	6,942,334	7,688,723
2021-2022	2,149,294	2,812,946	3,506,600	4,164,003	4,703,141	5,182,328	5,726,241	6,228,939	6,801,263	7,340,930	7,870,643	8,596,792
2022-2023	562,270	1,226,652	1,926,526	2,778,386	3,467,149	4,953,720						10,021,664
2022-2023 Budget												10,663,539

Nature & Trails

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	110,695	250,541	376,121	498,914	633,666	755,649	889,289	1,044,883	1,188,013	1,328,737	1,481,637	1,621,436
2019-2020	127,643	259,026	363,081	510,175	626,108	739,177	839,524	977,754	1,094,809	1,446,638	1,548,955	1,712,969
2020-2021	484,601	566,232	636,421	937,771	1,035,166	1,152,741	1,238,269	1,323,777	1,420,947	1,508,111	1,602,034	1,740,511
2021-2022	486,022	570,984	662,364	754,463	867,732	960,346	1,238,269	1,145,675	1,238,834	1,338,913	1,439,766	1,622,640
2022-2023	106,172	208,982	327,770	469,148	622,189	955,958						1,829,077
2022-2023 Budget												1,922,953

Planning

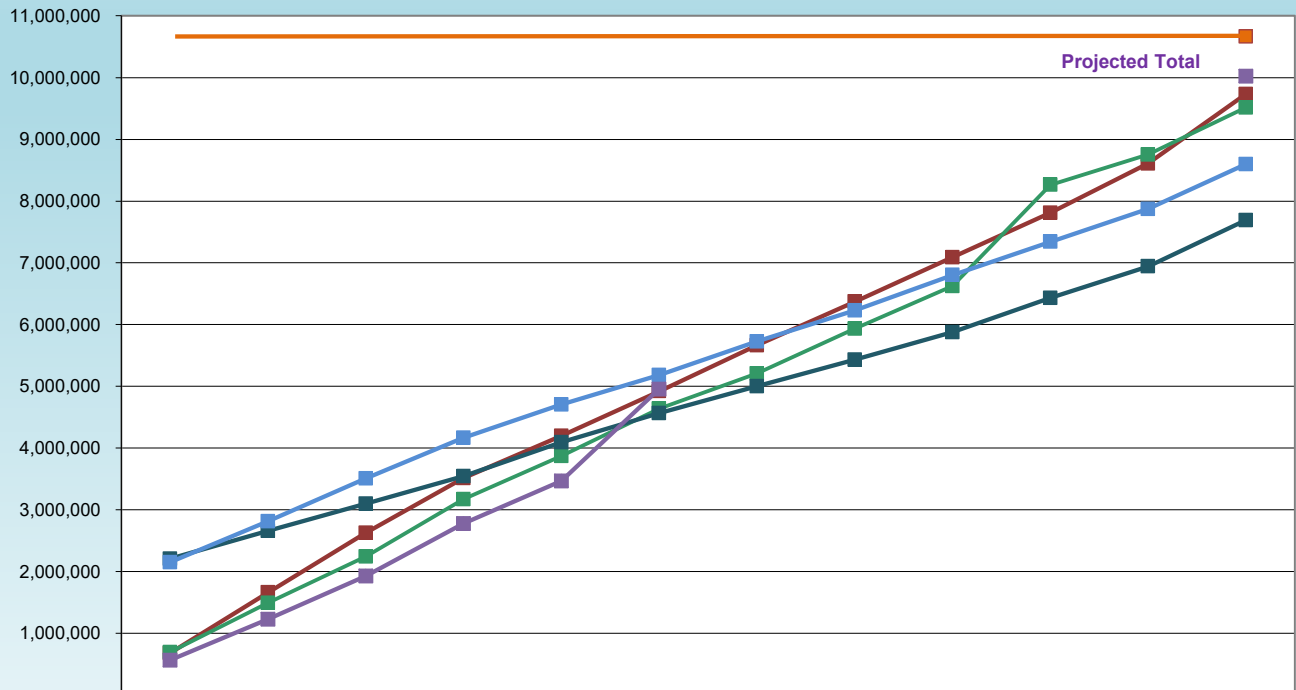
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	40,252	88,617	136,079	172,948	224,701	267,735	319,738	363,029	407,533	459,291	508,633	561,711
2019-2020	46,998	102,934	146,424	200,297	246,030	305,910	344,476	403,646	448,990	622,551	671,206	744,304
2020-2021	249,707	289,087	328,273	367,800	408,639	449,171	488,813	529,214	569,839	610,312	650,729	693,608
2021-2022	260,226	301,989	344,222	386,307	428,001	470,011	524,373	553,461	582,138	611,633	642,543	676,472
2022-2023	32,751	66,369	110,158	149,802	185,511	337,006						700,277
2022-2023 Budget												713,256

Design & Development

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	66,807	139,356	200,924	273,057	350,262	434,237	529,399	616,707	703,107	790,131	875,961	969,775
2019-2020	85,453	178,390	249,700	340,541	411,907	497,636	564,869	659,545	749,483	1,036,634	1,116,706	1,230,281
2020-2021	407,290	468,400	529,498	591,846	660,965	728,547	795,856	860,793	923,575	988,656	1,054,296	1,125,400
2021-2022	438,168	504,438	570,721	638,231	704,465	771,036	795,856	906,966	973,720	1,042,259	1,111,223	1,177,315
2022-2023	86,045	160,671	219,783	280,395	336,031	583,919						1,087,234
2022-2023 Budget												1,246,215

Tualatin Hills Park & Recreation District
Midyear Budget Review

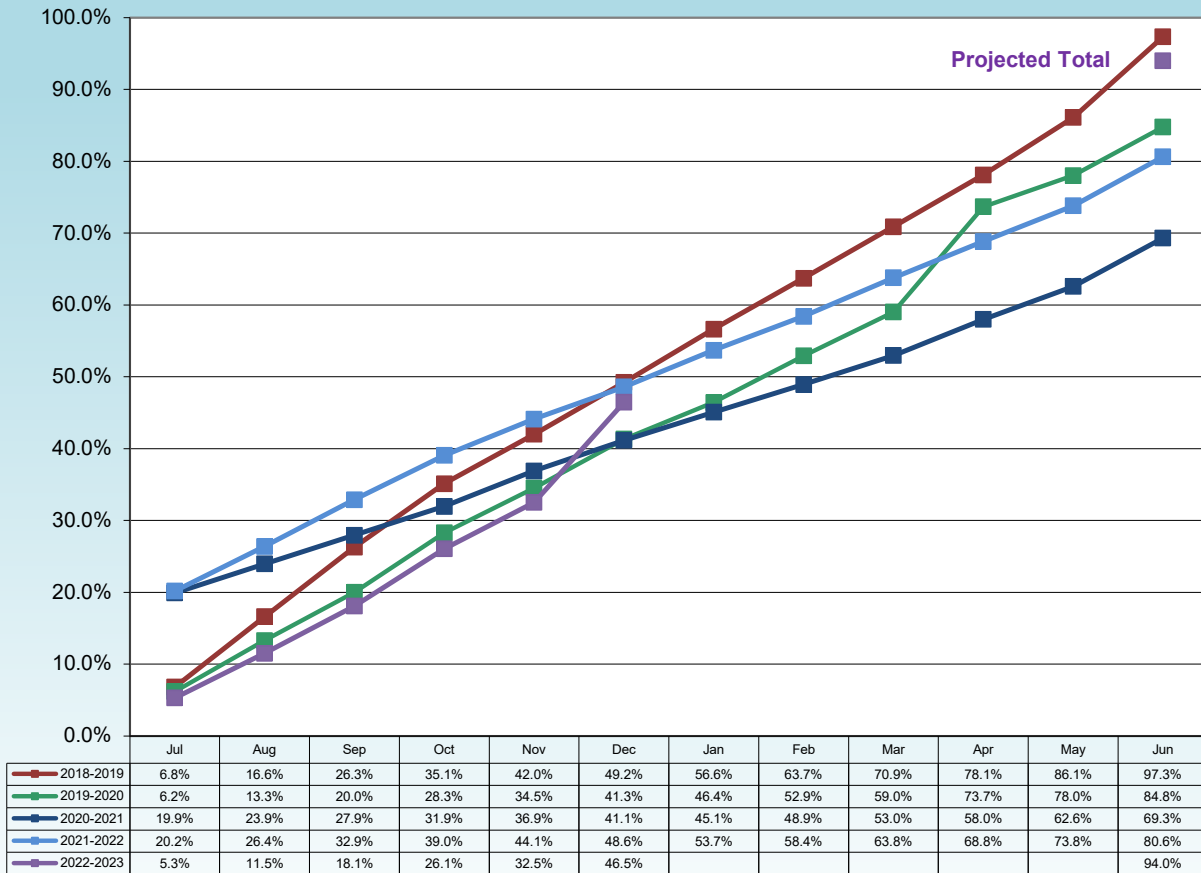
Maintenance
cumulative monthly totals



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	678,227	1,659,944	2,627,781	3,510,848	4,198,029	4,920,138	5,663,321	6,371,594	7,088,151	7,810,313	8,609,067	9,732,549
2019-2020	693,443	1,489,887	2,242,521	3,171,760	3,871,936	4,637,493	5,208,952	5,934,564	6,621,585	8,264,271	8,752,381	9,511,912
2020-2021	2,207,104	2,655,836	3,100,028	3,543,912	4,092,868	4,564,852	5,001,917	5,428,886	5,876,658	6,432,920	6,942,334	7,688,723
2021-2022	2,149,294	2,812,946	3,506,600	4,164,003	4,703,141	5,182,328	5,726,241	6,228,939	6,801,263	7,340,930	7,870,643	8,596,792
2022-2023	562,270	1,226,652	1,926,526	2,778,386	3,467,149	4,953,720						10,021,664
Budget 22-23												10,663,539

Tualatin Hills Park & Recreation District Midyear Budget Review

Maintenance % Budget Spent



Tualatin Hills Park & Recreation District
Midyear Budget Review

Maintenance Manager

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	65,262	141,945	221,612	300,359	380,977	461,540	550,775	637,984	726,090	822,753	921,354	988,841
2019-2020	53,421	118,662	168,316	228,582	279,040	334,223	381,178	444,382	498,567	675,137	720,786	806,692
2020-2021	252,340	277,243	301,626	324,192	347,095	369,784	393,026	415,863	438,681	461,536	484,409	510,137
2021-2022	135,876	159,800	183,303	206,772	230,265	253,634	266,098	288,343	309,961	331,817	353,604	374,588
2022-2023	26,682	50,400	73,893	97,931	120,263	202,553						359,194
2022-2023 Budget												391,596

Park Maintenance

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	386,815	1,063,818	1,635,345	2,216,276	2,642,528	3,059,368	3,520,289	3,940,226	4,392,657	4,826,639	5,268,460	6,022,389
2019-2020	416,991	955,837	1,510,214	2,115,399	2,586,950	3,032,766	3,406,118	3,869,233	4,316,758	5,254,708	5,546,099	5,988,312
2020-2021	1,241,388	1,535,229	1,826,040	2,117,886	2,394,371	2,705,735	2,979,282	3,236,342	3,509,298	3,903,038	4,238,060	4,819,355
2021-2022	1,315,634	1,806,037	2,258,709	2,752,617	3,153,856	3,480,130	3,830,612	4,177,575	4,562,959	4,932,229	5,300,441	5,846,526
2022-2023	335,525	815,562	1,327,216	1,977,150	2,439,209	3,393,584						7,111,820
2022-2023 Budget												7,560,052

Vehicles and Equipment

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	79,521	171,937	259,986	339,058	431,747	515,745	603,424	673,829	743,792	829,326	923,782	1,028,659
2019-2020	72,662	143,012	201,789	293,723	364,487	460,586	527,241	610,714	688,943	880,739	939,160	1,027,870
2020-2021	259,220	315,845	372,838	428,537	490,188	547,976	605,638	668,616	733,537	795,519	870,856	914,882
2021-2022	268,980	317,381	381,452	429,130	474,245	525,583	565,132	618,343	672,721	734,810	795,640	879,243
2022-2023	59,207	126,818	207,000	269,803	354,418	505,581						988,564
2022-2023 Budget												1,021,254

Vehicles and Equipment-Capital

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	52,370	77,029	205,378	247,618	247,618	291,759	291,759	318,160	318,160	318,160	372,457	469,141
2019-2020	45,174	45,174	45,174	100,019	116,423	165,423	165,423	180,081	180,081	180,081	180,081	180,081
2020-2021	-	-	-	888	114,536	115,424	118,088	118,088	118,088	119,864	119,864	122,024
2021-2022	-	-	74,030	85,635	85,635	85,635	153,098	153,098	186,888	186,888	186,888	186,888
2022-2023	63,279	76,464	78,696	78,696	114,681	145,047						178,211
2022-2023 Budget												284,680

Facility Maintenance

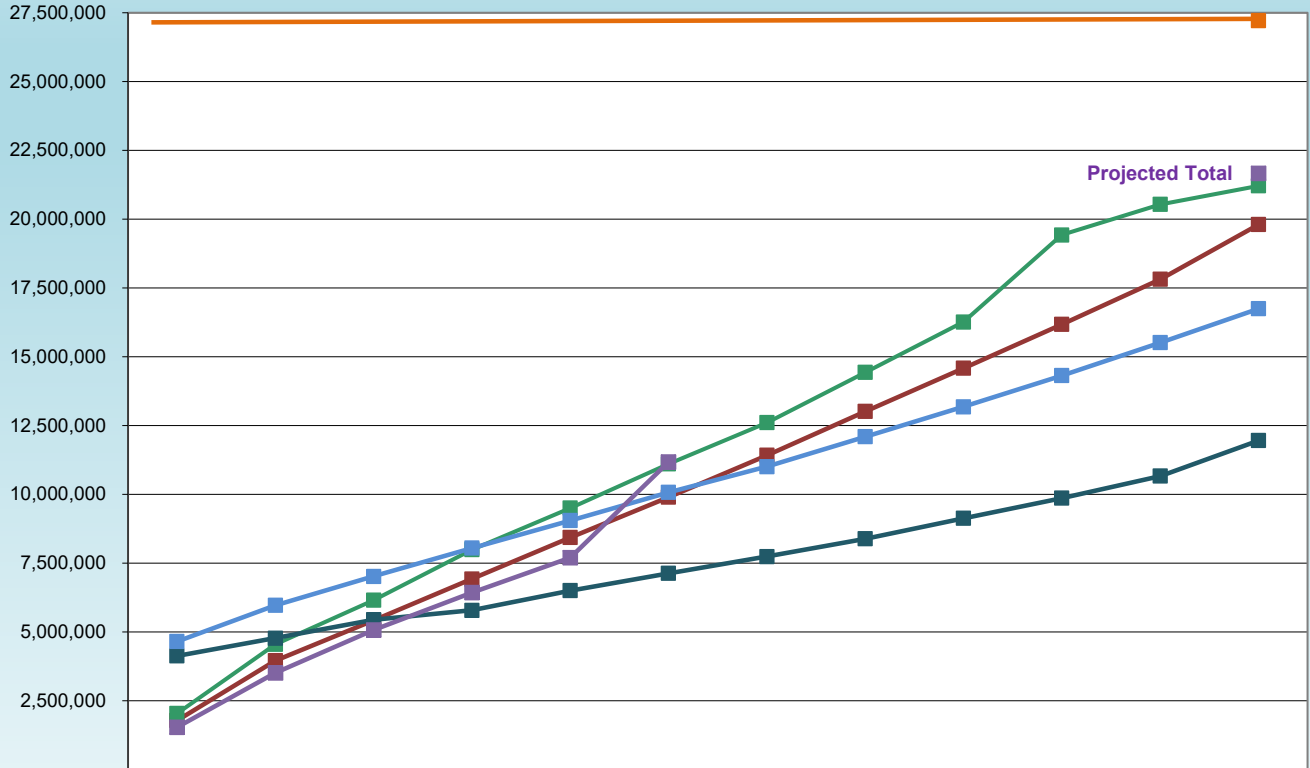
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	94,259	205,216	305,461	407,537	495,159	591,726	697,073	801,396	907,453	1,013,435	1,123,015	1,223,520
2019-2020	105,195	227,202	317,028	434,037	525,036	644,496	728,992	844,811	937,237	1,273,607	1,366,256	1,508,958
2020-2021	454,155	527,519	599,524	672,409	746,679	825,933	905,883	989,977	1,077,054	1,152,962	1,229,145	1,322,325
2021-2022	428,804	529,727	609,106	689,850	759,140	837,346	911,301	991,580	1,068,734	1,155,187	1,234,071	1,309,548
2022-2023	77,577	157,409	239,721	354,806	438,578	706,955						1,383,875
2022-2023 Budget												1,405,957

Maintenance Summary

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	678,227	1,659,944	2,627,781	3,510,848	4,198,029	4,920,138	5,663,321	6,371,594	7,088,151	7,810,313	8,609,067	9,732,549
2019-2020	693,443	1,489,887	2,242,521	3,171,760	3,871,936	4,637,493	5,208,952	5,934,564	6,621,585	8,264,271	8,752,381	9,511,912
2020-2021	2,207,104	2,655,836	3,100,028	3,543,912	4,092,868	4,564,852	5,001,917	5,428,886	5,876,658	6,432,920	6,942,334	7,688,723
2021-2022	2,149,294	2,812,946	3,506,600	4,164,003	4,703,141	5,182,328	5,726,241	6,228,939	6,801,263	7,340,930	7,870,643	8,596,792
2022-2023	562,270	1,226,652	1,926,526	2,778,386	3,467,149	4,953,720						10,021,664
2022-2023 Budget												10,663,539

Tualatin Hills Park & Recreation District
Midyear Budget Review

Recreation Services Division
cumulative monthly totals



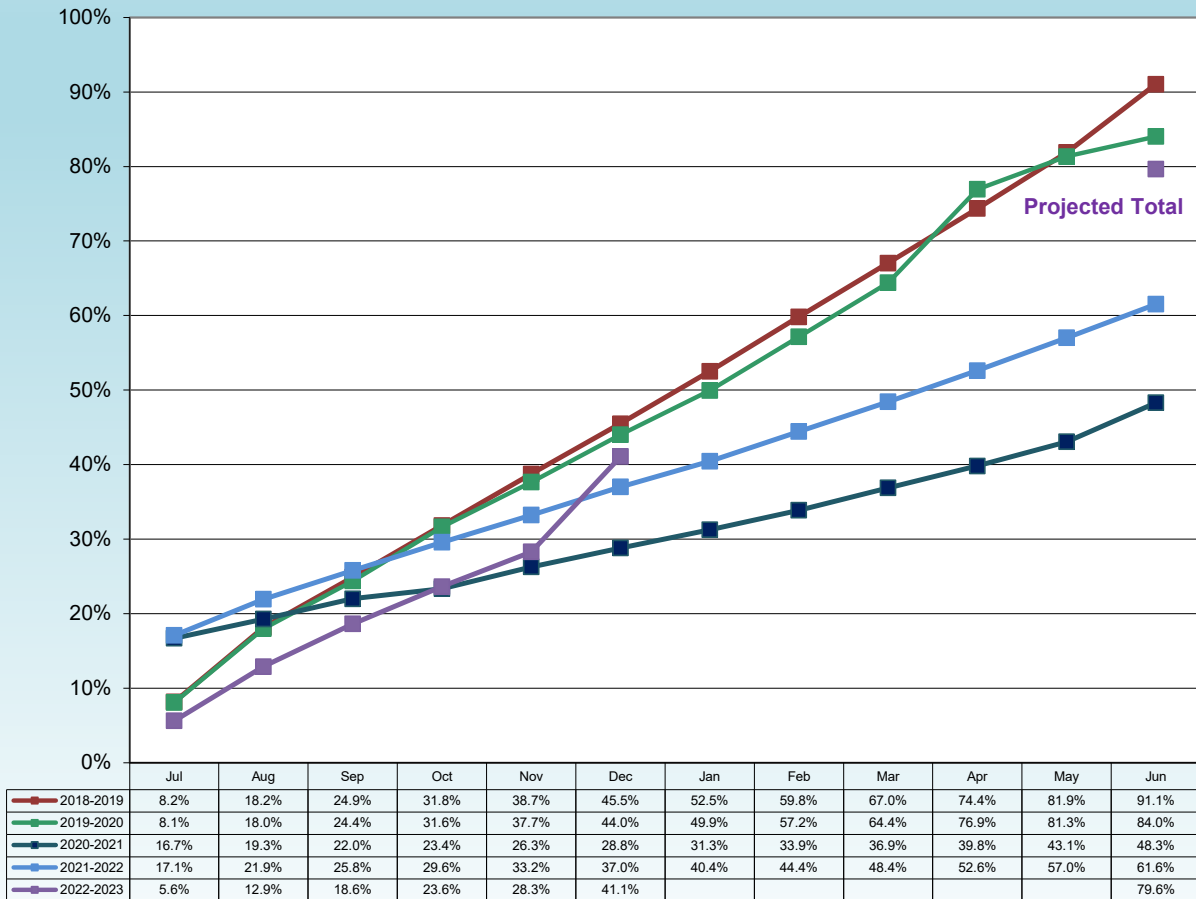
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	1,779,479	3,950,382	5,417,144	6,923,588	8,426,987	9,895,155	11,422,423	13,012,409	14,583,210	16,173,534	17,810,003	19,805,108
2019-2020	2,034,330	4,542,018	6,154,178	7,984,421	9,503,903	11,108,637	12,601,406	14,428,391	16,260,173	19,422,862	20,530,640	21,214,886
2020-2021	4,131,453	4,773,038	5,445,653	5,784,549	6,502,582	7,130,876	7,737,702	8,381,918	9,130,870	9,857,459	10,660,398	11,957,216
2021-2022	4,647,375	5,967,232	7,017,029	8,045,121	9,042,547	10,066,710	11,005,527	12,089,198	13,180,775	14,315,840	15,515,139	16,747,616
2022-2023	1,532,959	3,510,886	5,067,300	6,430,716	7,701,882	11,179,135						21,669,552
Budget 22-23												27,208,537

Analysis Comments

Recreation Services expenditures are projected to be lower than budget due to lower spending on material and services as a result of centers delayed reopening / program offerings and lower than expected personnel costs, caused by unfilled open full time positions and lack of labor resources for part time positions. Benefits include the full-funding of the district's annual pension contribution of \$3.9 million in December 2022. The following pages display the tables for each department on a five year basis.

Tualatin Hills Park & Recreation District
Midyear Budget Review

Recreation Services Division
% Budget Spent



Tualatin Hills Park & Recreation District
Midyear Budget Review

Director of Recreation Services

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	60,434	124,184	156,775	208,609	247,170	312,859	360,688	406,110	477,545	529,952	582,302	638,648
2019-2020	54,939	131,195	183,353	244,361	284,049	355,497	441,309	496,031	575,174	676,601	704,577	669,880
2020-2021	155,839	183,216	208,140	306,209	332,716	359,232	387,839	417,111	451,714	482,008	540,957	577,008
2021-2022	222,739	277,550	307,997	333,167	356,185	395,529	421,203	456,572	509,522	589,408	632,064	662,687
2022-2023	41,862	123,349	197,766	259,727	321,449	512,942						1,035,059
2022-2023 Budget												880,670

Aquatics

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	465,688	1,031,014	1,452,332	1,895,399	2,301,244	2,718,010	3,167,776	3,612,069	4,067,085	4,521,854	4,958,205	5,466,499
2019-2020	545,267	1,185,597	1,627,364	2,118,540	2,525,174	2,995,329	3,404,021	3,908,307	4,404,540	5,399,545	5,768,420	6,027,118
2020-2021	1,185,708	1,273,636	1,390,001	912,763	1,026,938	1,131,112	1,224,977	1,333,661	1,475,295	1,618,521	1,761,145	2,003,097
2021-2022	560,261	775,322	974,634	1,190,364	1,385,350	1,582,993	1,755,234	1,943,782	2,144,694	2,345,617	2,560,256	2,812,308
2022-2023	259,705	632,608	987,569	1,287,038	1,561,326	2,423,679						4,969,678
2022-2023 Budget												6,849,140

Sports & Inclusion

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	581,217	1,257,331	1,756,609	2,255,501	2,795,469	3,305,319	3,803,602	4,357,671	4,878,121	5,415,853	6,013,720	6,696,075
2019-2020	688,177	1,519,266	2,059,711	2,699,525	3,258,556	3,796,386	4,327,213	4,998,602	5,630,559	6,786,792	7,206,701	7,512,022
2020-2021	1,602,792	1,908,051	2,185,885	2,039,101	2,274,563	2,473,809	2,672,915	2,891,659	3,133,374	3,357,547	3,589,727	4,048,823
2021-2022	1,711,283	2,176,738	2,549,925	2,926,457	3,318,400	3,700,088	4,063,428	4,488,809	4,899,113	5,292,291	5,724,949	6,152,043
2022-2023	543,047	1,187,895	1,640,334	2,100,088	2,525,724	3,583,210						6,998,193
2022-2023 Budget												8,092,963

Recreation

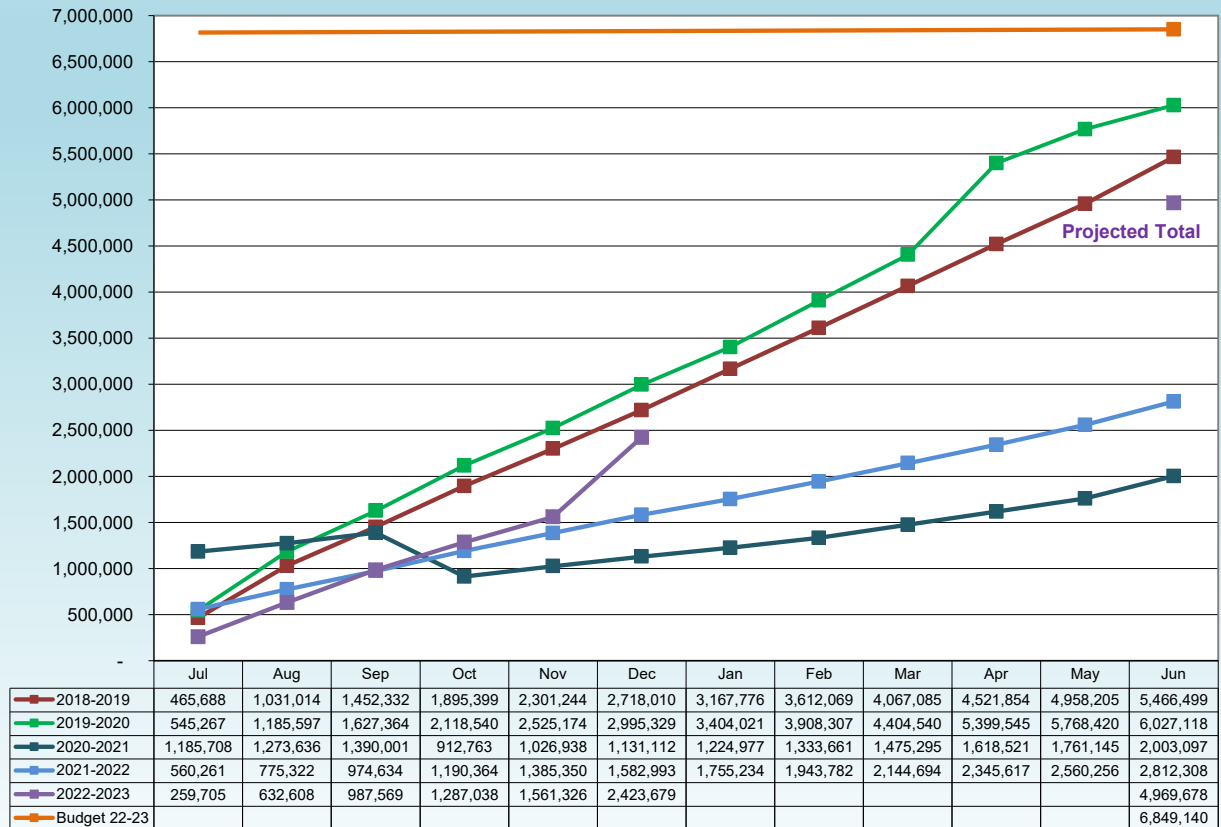
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	656,268	1,502,949	1,979,463	2,452,631	2,969,632	3,422,343	3,918,584	4,439,027	4,935,445	5,453,081	5,980,489	6,689,119
2019-2020	730,615	1,672,476	2,226,127	2,841,632	3,332,039	3,835,032	4,274,280	4,844,942	5,437,916	6,333,671	6,613,472	6,749,788
2020-2021	1,179,023	1,378,793	1,612,007	2,456,746	2,781,795	3,066,307	3,333,152	3,604,596	3,917,217	4,228,722	4,578,515	5,106,481
2021-2022	2,075,779	2,622,154	3,030,436	3,405,401	3,759,768	4,140,065	4,479,673	4,865,522	5,252,157	5,674,474	6,147,142	6,617,096
2022-2023	663,762	1,498,560	2,119,005	2,609,511	3,062,392	4,290,367						7,647,938
2022-2023 Budget												10,285,742

Building Coordination

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	15,872	34,904	71,966	111,447	113,472	136,624	171,773	197,533	225,013	252,794	275,287	314,768
2019-2020	15,331	33,484	57,622	80,363	104,086	126,393	154,583	180,509	211,984	226,252	237,470	256,078
2020-2021	8,092	29,342	49,621	69,730	86,570	100,415	118,819	134,891	153,269	170,661	190,054	221,807
2021-2022	77,312	115,469	154,036	189,732	222,843	248,035	285,988	334,514	375,288	414,050	450,728	503,482
2022-2023	24,584	68,474	122,627	174,351	230,992	368,937						1,018,684
2022-2023 Budget												1,100,022

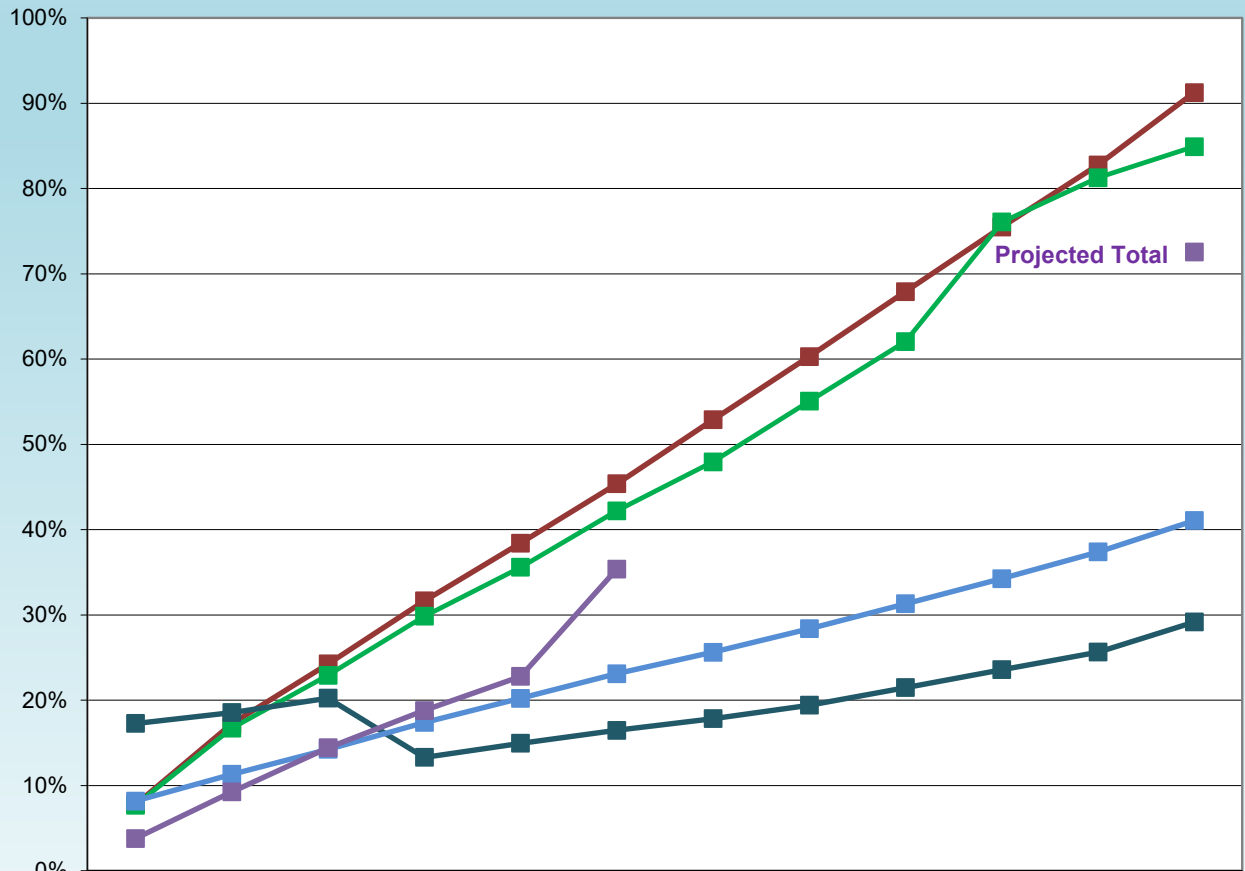
Tualatin Hills Park & Recreation District
Midyear Budget Review

Aquatics
cumulative monthly totals



Tualatin Hills Park & Recreation District Midyear Budget Review

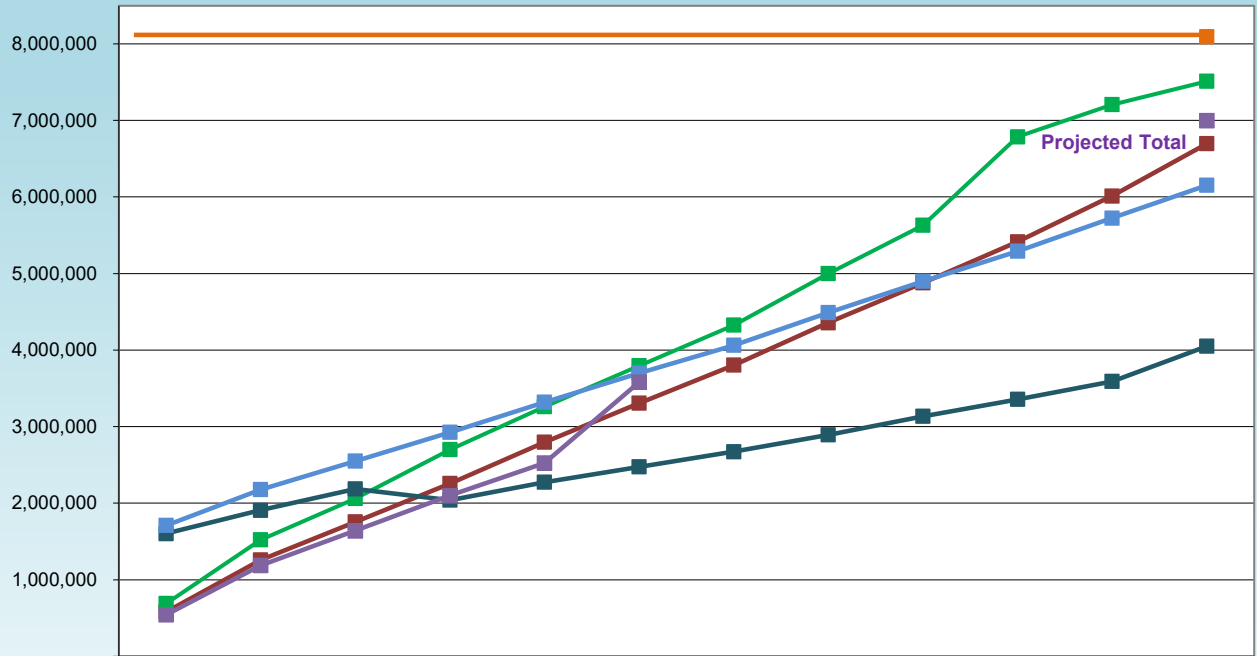
Aquatics % Budget Spent



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	7.8%	17.2%	24.2%	31.6%	38.4%	45.4%	52.9%	60.3%	67.9%	75.5%	82.8%	91.3%
2019-2020	7.7%	16.7%	22.9%	29.9%	35.6%	42.2%	48.0%	55.1%	62.1%	76.1%	81.3%	84.9%
2020-2021	17.3%	18.5%	20.2%	13.3%	15.0%	16.5%	17.8%	19.4%	21.5%	23.6%	25.6%	29.2%
2021-2022	8.2%	11.3%	14.2%	17.4%	20.2%	23.1%	25.6%	28.4%	31.3%	34.2%	37.4%	41.1%
2022-2023	3.8%	9.2%	14.4%	18.8%	22.8%	35.4%						72.6%

Tualatin Hills Park & Recreation District
Midyear Budget Review

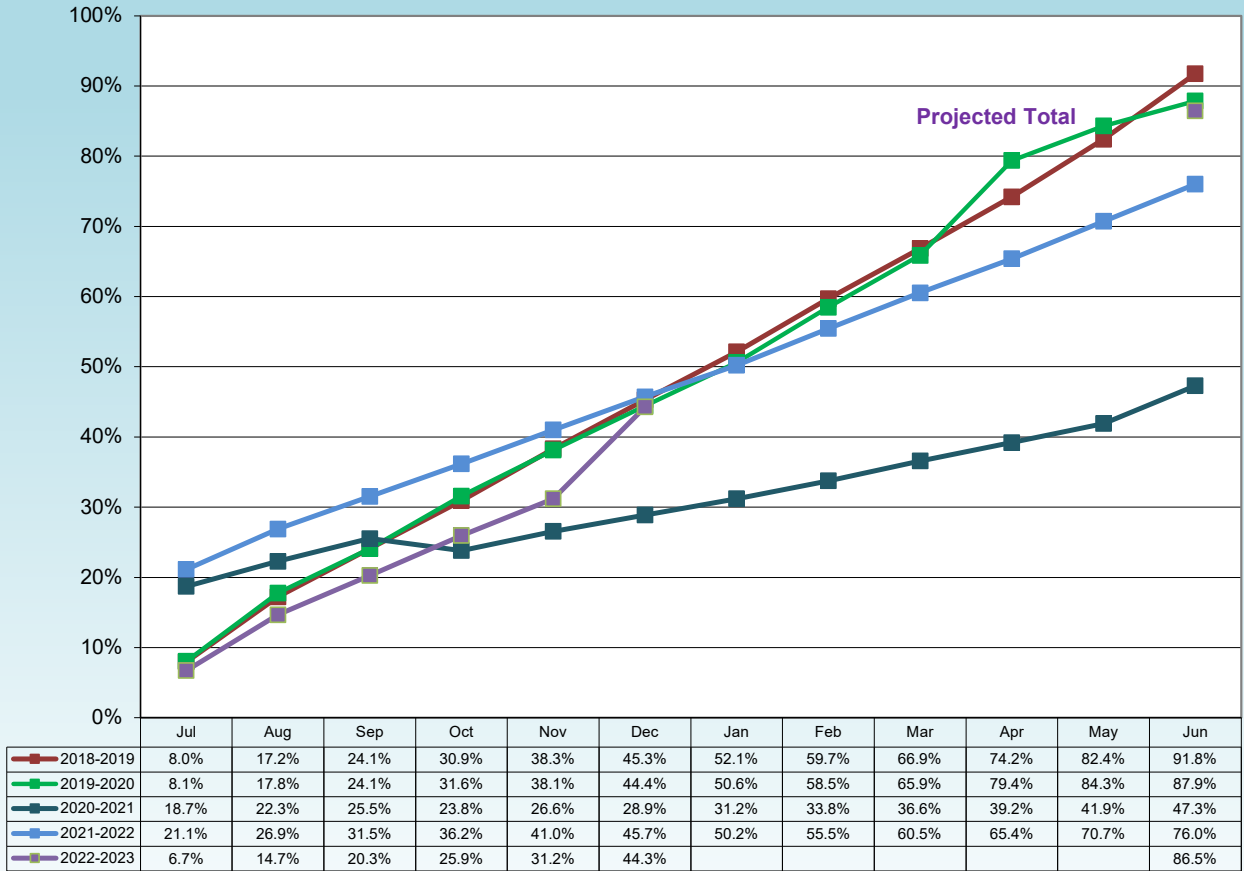
Sports & Inclusion
cumulative monthly totals



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	581,217	1,257,331	1,756,609	2,255,501	2,795,469	3,305,319	3,803,602	4,357,671	4,878,121	5,415,853	6,013,720	6,696,075
2019-2020	688,177	1,519,266	2,059,711	2,699,525	3,258,556	3,796,386	4,327,213	4,998,602	5,630,559	6,786,792	7,206,701	7,512,022
2020-2021	1,602,792	1,908,051	2,185,885	2,039,101	2,274,563	2,473,809	2,672,915	2,891,659	3,133,374	3,357,547	3,589,727	4,048,823
2021-2022	1,711,283	2,176,738	2,549,925	2,926,457	3,318,400	3,700,088	4,063,428	4,488,809	4,899,113	5,292,291	5,724,949	6,152,043
2022-2023	543,047	1,187,895	1,640,334	2,100,088	2,525,724	3,583,210						6,998,193
Budget 22-23												8,092,963

Tualatin Hills Park & Recreation District
Midyear Budget Review

Sports & Inclusion
% Budget Spent



Tualatin Hills Park & Recreation District
Midyear Budget Review

Sports & Inclusion Manager

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	12,494	12,510	26,522	40,491	55,492	68,805	83,865	99,209	114,300	129,787	145,142	162,755
2019-2020	15,951	32,988	48,235	64,458	80,489	95,636	108,008	125,412	140,476	191,706	206,675	230,096
2020-2021	79,827	92,356	105,341	154,500	167,268	179,462	193,270	206,316	219,298	233,991	247,240	262,685
2021-2022	101,354	114,985	129,152	143,363	157,424	171,608	185,842	200,104	214,225	228,595	243,209	257,406
2022-2023	20,994	37,781	41,322	43,764	52,020	106,488						207,170
2022-2023 Budget												253,493

Athletic Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	204,051	426,023	584,855	751,779	918,166	1,068,787	1,259,933	1,432,314	1,606,581	1,785,425	1,978,670	2,252,321
2019-2020	260,984	571,566	750,164	968,168	1,137,897	1,255,726	1,398,528	1,643,355	1,851,889	2,238,205	2,340,210	2,443,624
2020-2021	499,130	682,713	837,881	1,170,195	1,275,790	1,376,569	1,472,857	1,572,564	1,681,996	1,790,465	1,906,857	2,094,875
2021-2022	648,587	840,134	996,852	1,141,371	1,253,800	1,388,319	1,514,204	1,696,188	1,863,368	2,016,728	2,186,609	2,346,057
2022-2023	216,780	465,134	633,391	800,441	960,121	1,340,979						2,676,033
2022-2023 Budget												2,951,913

Tennis Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	101,524	215,252	325,307	422,811	548,575	669,545	776,247	905,222	1,019,124	1,141,540	1,268,005	1,380,808
2019-2020	102,869	227,283	325,380	460,193	565,634	694,658	797,421	932,138	1,064,411	1,308,545	1,437,442	1,500,929
2020-2021	355,191	375,621	396,888	73,059	111,766	128,206	149,256	168,481	192,035	223,823	253,841	330,998
2021-2022	239,470	289,614	333,097	400,873	512,724	581,777	651,887	721,092	796,408	866,961	947,719	1,034,293
2022-2023	82,507	172,173	249,718	342,157	418,929	589,497						1,152,935
2022-2023 Budget												1,185,155

Stuhr Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	77,598	162,761	241,805	337,522	435,985	525,035	611,105	712,023	802,844	898,273	997,462	1,090,528
2019-2020	95,172	200,773	287,331	399,796	495,127	606,336	697,694	817,159	938,769	1,135,947	1,221,801	1,283,339
2020-2021	283,526	307,151	317,151	34,869	39,296	41,759	45,914	50,114	54,301	57,826	61,673	67,084
2021-2022	200,508	220,696	245,068	286,149	352,206	413,250	474,186	538,331	600,071	664,045	729,580	801,278
2022-2023	75,504	156,068	237,178	320,117	396,690	615,426						1,175,903
2022-2023 Budget												1,365,790

Garden Home Recreation Center

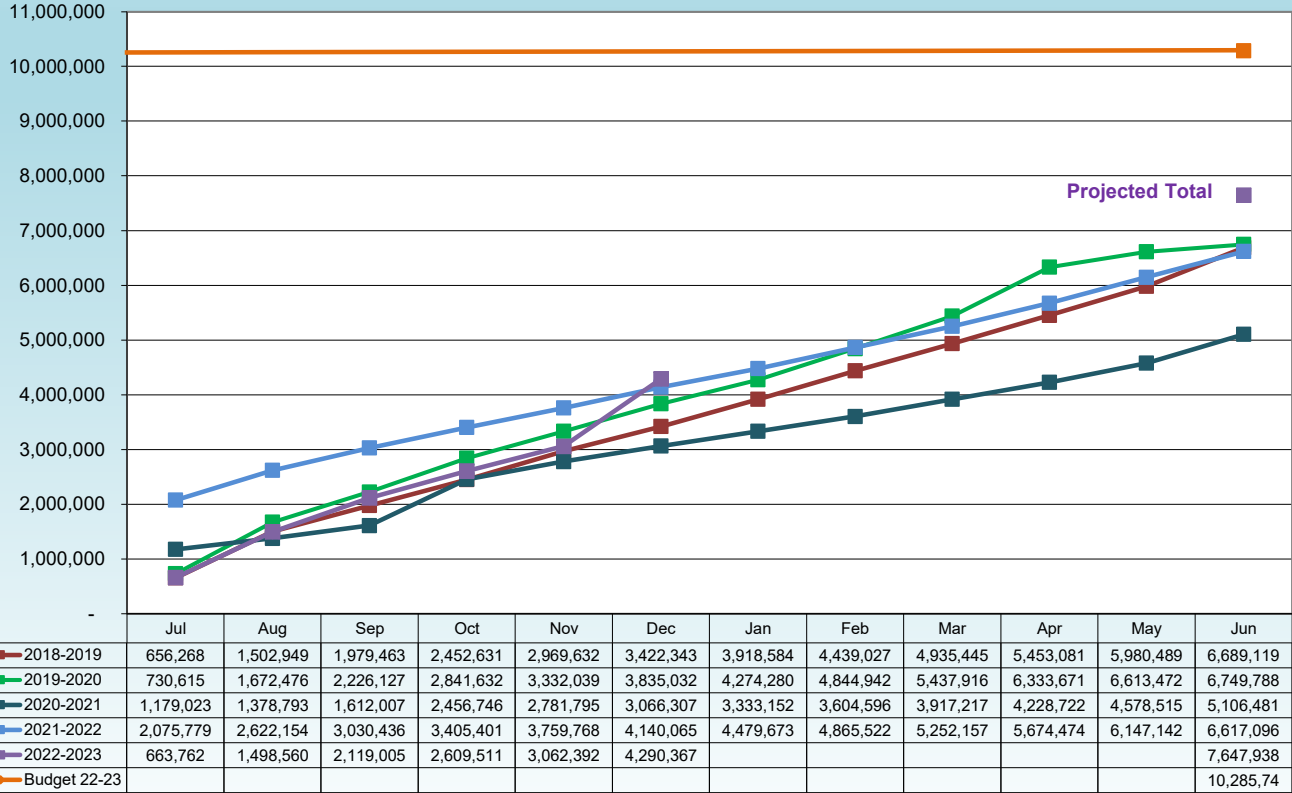
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	162,251	370,292	503,529	626,415	760,336	895,898	994,949	1,131,072	1,256,939	1,381,833	1,516,655	1,684,847
2019-2020	177,303	405,764	559,265	713,918	845,200	1,006,301	1,132,248	1,286,909	1,441,132	1,718,262	1,806,194	1,869,874
2020-2021	379,562	430,745	498,851	575,667	649,164	716,283	779,827	862,149	953,400	1,018,807	1,087,152	1,258,573
2021-2022	516,612	690,071	824,425	933,370	1,020,916	1,123,803	1,215,978	1,311,764	1,403,709	1,494,631	1,596,441	1,686,903
2022-2023	139,494	318,209	437,928	531,506	635,861	868,717						1,675,081
2022-2023 Budget												2,157,910

Camp Rivendale

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	23,300	70,491	74,591	76,483	76,915	77,248	77,503	77,830	78,333	78,995	107,785	124,816
2019-2020	35,898	80,892	89,337	92,991	134,208	137,729	193,314	193,629	193,882	194,128	194,379	184,161
2020-2021	5,557	19,465	29,772	30,811	31,278	31,531	31,792	32,036	32,345	32,635	32,965	34,608
2021-2022	4,752	21,238	21,331	21,331	21,331	21,331	21,331	21,331	21,331	21,331	21,390	26,107
2022-2023	7,767	38,530	40,797	62,103	62,103	62,103						111,071
2022-2023 Budget												178,702

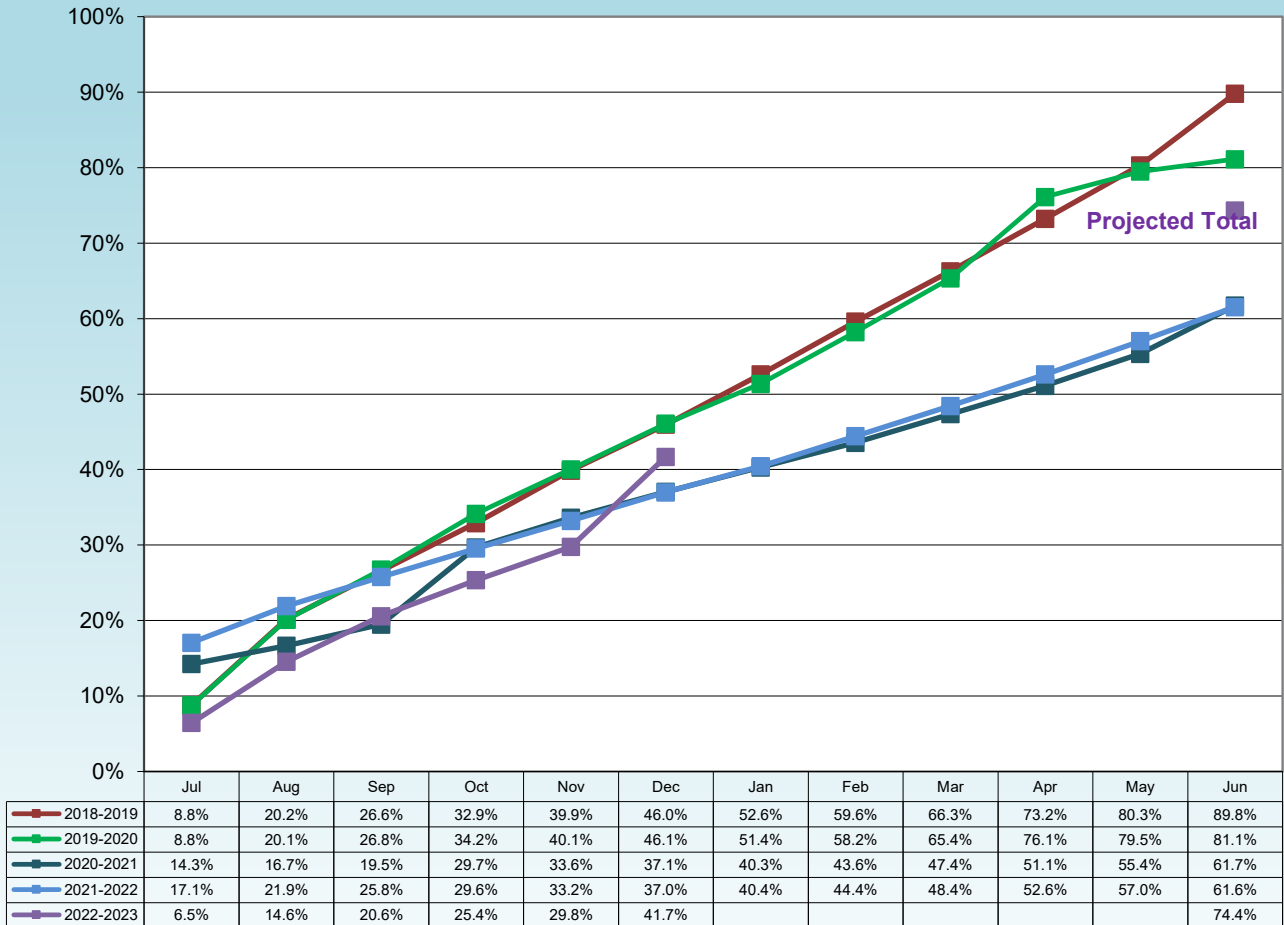
Tualatin Hills Park & Recreation District
Midyear Budget Review

Recreation
cumulative monthly totals



Tualatin Hills Park & Recreation District Midyear Budget Review

Recreation *% Budget Spent*



Tualatin Hills Park & Recreation District
Midyear Budget Review

Recreation Manager

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	18,415	52,480	77,557	91,718	114,203	133,883	152,294	172,823	191,500	209,467	230,150	250,830
2019-2020	18,244	35,651	50,695	69,403	84,184	100,548	115,716	135,126	149,079	201,501	217,134	242,236
2020-2021	76,860	90,010	103,550	153,694	167,031	186,087	200,695	214,839	228,359	242,097	255,958	273,804
2021-2022	101,519	115,912	130,783	145,704	160,305	175,060	189,992	204,992	220,640	235,612	250,413	265,581
2022-2023	15,317	31,442	37,123	42,959	55,902	199,644						329,023
2022-2023 Budget												1,090,156

Cedar Hills Recreation Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	202,440	474,382	624,848	788,171	955,621	1,102,085	1,294,141	1,485,071	1,663,280	1,838,818	2,033,472	2,279,225
2019-2020	226,724	548,641	709,929	942,463	1,101,772	1,252,324	1,387,786	1,564,637	1,765,283	2,025,942	2,117,775	2,150,243
2020-2021	341,426	397,442	460,494	723,292	820,475	916,011	1,002,695	1,085,394	1,177,639	1,275,133	1,377,799	1,533,910
2021-2022	531,807	698,324	831,091	951,882	1,077,930	1,192,996	1,300,084	1,426,555	1,551,698	1,689,604	1,834,395	1,964,549
2022-2023	197,584	452,548	635,226	785,252	917,425	1,238,753						2,203,206
2022-2023 Budget												2,947,066

Conestoga Recreation/Aquatic Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	318,542	716,904	928,061	1,144,286	1,394,385	1,610,441	1,823,407	2,054,778	2,277,647	2,514,178	2,735,042	3,037,615
2019-2020	351,084	788,569	1,059,536	1,331,969	1,566,690	1,826,228	2,047,060	2,330,230	2,612,285	3,015,411	3,133,111	3,176,534
2020-2021	519,432	614,842	725,865	1,083,310	1,237,302	1,356,924	1,469,257	1,586,384	1,728,309	1,873,906	2,034,042	2,265,767
2021-2022	855,560	1,085,499	1,232,410	1,380,155	1,526,756	1,681,078	1,804,045	1,949,912	2,097,520	2,259,737	2,465,332	2,670,642
2022-2023	290,894	682,780	982,578	1,201,362	1,396,436	1,860,583						3,231,573
2022-2023 Budget												4,047,384

Interpretive Programs

Nature Center/Cooper Mountain Nature House

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	116,871	259,183	348,997	428,456	505,423	575,934	648,743	726,355	803,018	890,617	981,824	1,121,448
2019-2020	134,562	299,616	405,967	497,798	579,393	655,932	723,718	814,949	911,269	1,090,817	1,145,452	1,180,775
2020-2021	241,304	276,498	322,098	496,450	556,987	607,285	660,504	717,980	782,910	837,586	910,716	1,033,000
2021-2022	586,894	722,419	836,152	927,659	994,777	1,090,932	1,185,552	1,284,063	1,382,299	1,489,520	1,597,002	1,716,324
2022-2023	159,966	331,789	464,079	579,937	692,629	991,386						1,884,136
2022-2023 Budget												2,201,136



Capital Update

General Fund

System Development Charges Fund

Bond Capital Fund



Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 12/31/2022

KEY

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

Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under	
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Current Year
GENERAL FUND												
CAPITAL OUTLAY DIVISION												
CARRY FORWARD PROJECTS												
Financial Software	803,958	300,000	250,000	1,053,958	550,000	453,751	3,570	546,430	Award	1,003,751	550,000	-
Roof Repairs and Analysis	115,000	101,000	98,000	213,000	199,000	14,038	140,296	58,666	Award	213,000	198,962	38
Boiler- Cedar Hills Rec Ctr	188,000	179,000	-	188,000	179,000	155,254	-	32,746	Award	188,000	32,746	146,254
Pool Tank (CRAC)	2,318,723	54,700	-	2,318,723	54,700	2,295,140	17,666	5,917	Award	2,318,723	23,583	31,117
ADA Improvements	25,000	25,000	-	25,000	25,000	5,514	-	19,486	Award	25,000	19,486	5,514
Irrigation Systems (HMT)	47,500	14,000	-	47,500	14,000	30,802	-	14,000	Budget	44,802	14,000	-
Roof Repairs - FCSC	120,000	120,000	134,000	254,000	254,000	20,830	-	233,170	Budget	254,000	233,170	20,830
ADA Imprvmt - Picnic area	50,000	50,000	-	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-
ADA Imprvmt - Facility access	75,000	75,000	-	75,000	75,000	-	-	75,000	Budget	75,000	75,000	-
ADA Imprvmt - Harman Swim	375,000	375,000	-	375,000	375,000	201,560	22,607	150,833	Award	375,000	173,440	201,560
Security Cameras	-	28,000	-	28,000	28,000	-	-	28,000	Award	28,000	28,000	-
TOTAL CARRYOVER PROJECTS	4,118,181	1,321,700	482,000	4,628,181	1,803,700	3,176,890	184,138	1,214,247		4,575,276	1,398,386	405,314
ATHLETIC FACILITY REPLACEMENT												
Athl Field Poles-Light Rplc	-	-	-	-	-	-	8,250	-	Unbudgeted	8,250	8,250	(8,250)
Air Structure Repairs	-	-	15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-
Resurface tennis courts	-	-	120,000	120,000	120,000	-	-	120,000	Budget	120,000	120,000	-
TOTAL ATHLETIC FACILITY REPLACEMENT			135,000	135,000	135,000	-	8,250	135,000		143,250	143,250	(8,250)
PARK AND TRAIL REPLACEMENTS												
Playground Components	-	-	20,000	20,000	20,000	-	1,980	18,020	Budget	20,000	20,000	-
Complete project close-out for bridge replacement - Commonwealth Lake	-	-	15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-
Asphalt Pathway Repairs - Kaiser, Stoller, Summercrest and Waterhouse/Schlottman	-	-	285,800	285,800	285,800	-	-	285,800	Budget	285,800	285,800	-
Repair concrete sidewalk - Wonderland Park	-	-	44,000	44,000	44,000	-	-	44,000	Budget	44,000	44,000	-
Engineering Study to repair sinkhole at Schlottman Creek Greenway	-	-	10,000	10,000	10,000	-	3,513	13,088	Award	16,600	16,600	(6,600)
Replace (3) drinking fountains - HMT Complex	-	-	30,000	30,000	30,000	-	5,650	24,350	Budget	30,000	30,000	-
TOTAL PARK AND TRAIL REPLACEMENTS			404,800	404,800	404,800	-	11,143	400,257		411,400	411,400	(6,600)
PARK AND TRAIL IMPROVEMENTS												
Memorial Benches	-	-	25,000	25,000	25,000	-	2,221	22,779	Budget	25,000	25,000	-
Waterhouse Trail Crosswalk	-	-	25,000	25,000	25,000	-	-	25,000	Budget	25,000	25,000	-
Community Garden expansion	-	-	35,000	35,000	35,000	-	-	35,000	Budget	35,000	35,000	-
Beaverton Ck Trl CONSTR Match	-	-	250,000	250,000	250,000	-	-	250,000	Budget	250,000	250,000	-
Subtotal Park and Trail Improvements			335,000	335,000	335,000	-	2,221	332,779	-	335,000	335,000	-
Grant Funded Projects												
Security Upgrades	-	-	10,000	10,000	10,000	-	8,327	-	Complete	8,327	8,327	1,673
Long Range Antennas	-	-	50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-
Electric Vehicle Charging Stations and Electric Vehicles	-	-	400,000	400,000	400,000	-	-	126,378	Budget	126,378	126,378	273,622
Raleigh Park Creek Improvements (Tualatin River Environmental Enhancement grant)	-	-	98,423	98,423	98,423	-	-	98,423	Budget	98,423	98,423	-
Raleigh Park Stream Enhancement (CWS grant)	-	-	70,000	70,000	70,000	-	-	70,000	Budget	70,000	70,000	-
Fanno Creek Regional Trail Improvements (Lottery bond proceeds)	-	-	2,145,358	2,145,358	2,145,358	-	-	2,145,358	Budget	2,145,358	2,145,358	-
Coronavirus State Fiscal Recovery Funding - THPRD - Permanent Restroom	-	-	500,000	500,000	500,000	-	12,180	487,820	Award	500,000	500,000	-
Coronavirus State Fiscal Recovery Funding - WaCo - Permanent Restrooms	-	-	1,400,000	1,400,000	1,400,000	-	87,897	1,312,103	Award	1,400,000	1,400,000	-
Raleigh Park Strm Culvert	-	-	-	-	-	-	9,337	27,100	Unbudgeted	36,437	36,437	(36,437)
THPRD Permanent Restrooms	-	-	-	-	-	-	4,719	1,731	Award	6,450	6,450	(6,450)
Howard M. Terpenning Complex Improvements (EDA grant)	-	-	5,000,000	5,000,000	5,000,000	-	-	-	Did not receive	-	-	5,000,000
La Raiz - Engineering & Construction (SDC Baker Loop)	-	-	750,000	750,000	750,000	-	-	750,000	Budget	750,000	750,000	-
Westside Trail Bridge - Design & Engineering (Metro Parks & Nature Bond)	-	-	1,907,500	1,907,500	1,907,500	-	-	1,907,500	Budget	1,907,500	1,907,500	-
Westside Trail Bridge - Design & Engineering (MSTIP grant)	-	-	600,000	600,000	600,000	-	-	600,000	Budget	600,000	600,000	-
Subtotal Park and Trail Improvements (Grant Funded)			12,931,281	12,931,281	12,931,281	-	122,460	7,576,412	-	7,698,873	7,698,873	5,232,408
TOTAL PARK AND TRAIL IMPROVEMENTS			13,266,281	13,266,281	13,266,281	-	124,681	7,909,191	-	8,033,873	8,033,873	5,232,408
FACILITY CHALLENGE GRANTS												
Program Facility Challenge Grants	-	-	20,000	20,000	20,000	-	5,696	14,304	Budget	20,000	20,000	-
TOTAL FACILITY CHALLENGE GRANTS			20,000	20,000	20,000	-	5,696	14,304		20,000	20,000	-

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 12/31/2022

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

Description	Project Budget					Project Expenditures		Estimated Total Costs				Est. Cost (Over) Under
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Current Year
INFORMATION SERVICES DEPARTMENT												
<u>INFORMATION TECHNOLOGY REPLACEMENTS</u>												
Workstations/Notebooks			100,000	100,000	100,000	-	16,334	83,666	Award	100,000	100,000	-
Large Format Printer			15,000	15,000	15,000	-	-	15,000	Budget	15,000	15,000	-
LAN/WAN Replcmnt			6,000	6,000	6,000	-	-	6,000	Budget	6,000	6,000	-
AED Defibrillators			9,000	9,000	9,000	-	8,052	-	Complete	8,052	8,052	948
Security Cameras			45,000	45,000	45,000	-	26,134	18,866	Budget	45,000	45,000	-
Key Card Readers			10,000	10,000	10,000	-	-	10,000	Budget	10,000	10,000	-
Server Replacements			50,000	50,000	50,000	-	49,478	-	Complete	49,478	49,478	522
Switiches			50,000	50,000	50,000	-	50,000	-	Complete	50,000	50,000	-
TOTAL INFORMATION TECHNOLOGY REPLACEMENTS			285,000	285,000	285,000	-	149,998	133,533		283,530	283,530	1,470
TOTAL INFORMATION SYSTEMS DEPARTMENT			285,000	285,000	285,000	-	149,998	133,533		283,530	283,530	1,470
MAINTENANCE DEPARTMENT												
<u>FLEET REPLACEMENTS</u>												
Brush Cutter			3,680	3,680	3,680	-	-	-	Complete FY22	-	-	3,680
Carpet Extractor			7,000	7,000	7,000	-	-	7,000	Award	7,000	7,000	-
Pressure jet			8,500	8,500	8,500	-	-	8,500	Budget	8,500	8,500	-
Cordless Bckpck Eq Chrgr Bttry			11,500	11,500	11,500	-	2,232	11,138	Award	13,370	13,370	(1,870)
Small Tractor			30,000	30,000	30,000	-	30,073	-	Complete	30,073	30,073	(73)
eWorkman Utility Vehicles (2)			35,000	35,000	35,000	-	31,439	-	Complete	31,439	31,439	3,561
Full-size van			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-
Full-size van			50,000	50,000	50,000	-	-	50,000	Budget	50,000	50,000	-
Auto scrubber			17,000	17,000	17,000	-	13,185	-	Complete	13,185	13,185	3,815
Indoor sport court cleaner			17,000	17,000	17,000	-	17,485	-	Complete	17,485	17,485	(485)
Trash compactor			55,000	55,000	55,000	-	50,633	4,367	Award	55,000	55,000	-
TOTAL FLEET REPLACEMENTS			284,680	284,680	284,680	-	145,047	131,005	-	276,053	276,053	8,627
TOTAL MAINTENANCE DEPARTMENT			284,680	284,680	284,680	-	145,047	131,005		276,053	276,053	8,627
GRAND TOTAL GENERAL FUND	4,118,181	1,321,700	16,761,761	20,907,942	18,083,461	3,176,890	1,337,153	11,484,648		15,998,691	12,821,801	5,261,660



MEMORANDUM

Date: January 23, 2023
 To: Board of Directors
 From: Jared Isaksen, Finance Services Director / CFO
 Re: **System Development Report for December 2022**

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

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

City of Beaverton Collection of SDCs	Gross Receipts	Collection Fee	Net Revenue
23 Single Family Units	\$ 280,293.64	\$ 6,937.62	\$ 273,356.02
331 Multi-family Units	2,661,025.87	69,186.67	2,591,839.20
100 Senior Living	673,777.00	17,518.20	656,258.80
- Non-residential	30,226.79	785.90	29,440.89
454	\$ 3,645,323.30	\$ 94,428.39	\$ 3,550,894.91

Washington County Collection of SDCs	Gross Receipts	Collection Fee	Net Revenue
177 Single Family Units	\$ 2,377,270.18	\$ 61,060.95	\$ 2,316,209.23
(20) Less SFR Credits	(271,589.39)	(6,754.96)	(264,834.43)
56 Multi-family Units	406,640.00	10,572.64	396,067.36
(23) Less MFR Credits	(203,320.00)	(5,286.32)	(198,033.68)
12 Accessory Dwelling Units	60,758.05	1,499.47	59,258.58
(2) Less: ADU Credits	(9,588.01)	(249.29)	(9,338.72)
82 Senior Living	550,515.73	9,336.01	541,179.72
(6) Less SL Credits	(43,960.62)	(1,033.22)	(42,927.40)
1 Non-residential	41,710.53	884.71	40,825.82
- Processing fee for waived units	-	-	-
277	\$ 2,908,436.48	\$ 70,030.00	\$ 2,838,406.48

Recap by Agency	Percent	Gross Receipts	Collection Fee	Net Revenue
454 City of Beaverton	55.58%	\$ 3,645,323.30	\$ 94,428.39	\$ 3,550,894.91
277 Washington County	44.42%	2,908,436.48	70,030.00	2,838,406.48
731	100.00%	\$ 6,553,759.78	\$ 164,458.39	\$ 6,389,301.39

Recap by Dwelling

	<u>Single Family</u>	<u>Multi-Family</u>	<u>ADU</u>	<u>Senior Living</u>	<u>Total</u>
City of Beaverton	23	331	-	100	454
Washington County	157	33	11	76	277
	180	364	11	176	731

Total Receipts Fiscal Year to Date

Gross Receipts	\$ 6,553,759.78	
Collection Fees	(164,458.39)	
	\$ 6,389,301.39	
Grants & Others	\$ -	
Interest	\$ 258,756.51	\$ 6,648,057.90

Total Payments Fiscal Year to Date

Refunds	\$ -	
Administrative Costs	(100.00)	
Project Costs -- Development	(275,966.14)	
Project Costs -- Land Acquisition	(530,614.07)	(806,680.21)
		\$ 5,841,377.69

Beginning Balance 7/1/22	36,980,270.56
Current Balance	\$ 42,821,648.25

Recap by Month, FY 2022/23

	<u>Net Receipts</u>	<u>Expenditures</u>	<u>Interest</u>	<u>SDC Fund Total</u>
July	\$ 3,286,080.35	\$ (159,300.90)	\$ 26,931.58	\$ 3,153,711.03
August	469,564.02	(17,549.90)	37,986.25	490,000.37
September	596,532.56	(20,578.03)	45,361.57	621,316.10
October	1,130,918.52	(479,927.89)	55,779.73	706,770.36
November	61,279.20	(48,088.53)	72,050.03	85,240.70
December	844,826.74	(81,134.96)	20,647.35	784,339.13
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
	\$ 6,389,201.39	\$ (806,580.21)	\$ 258,756.51	\$ 5,841,377.69

Beginning Balance 7/1/22	36,980,270.56
Current Balance	\$ 42,821,648.25

Recap by Month, by Unit

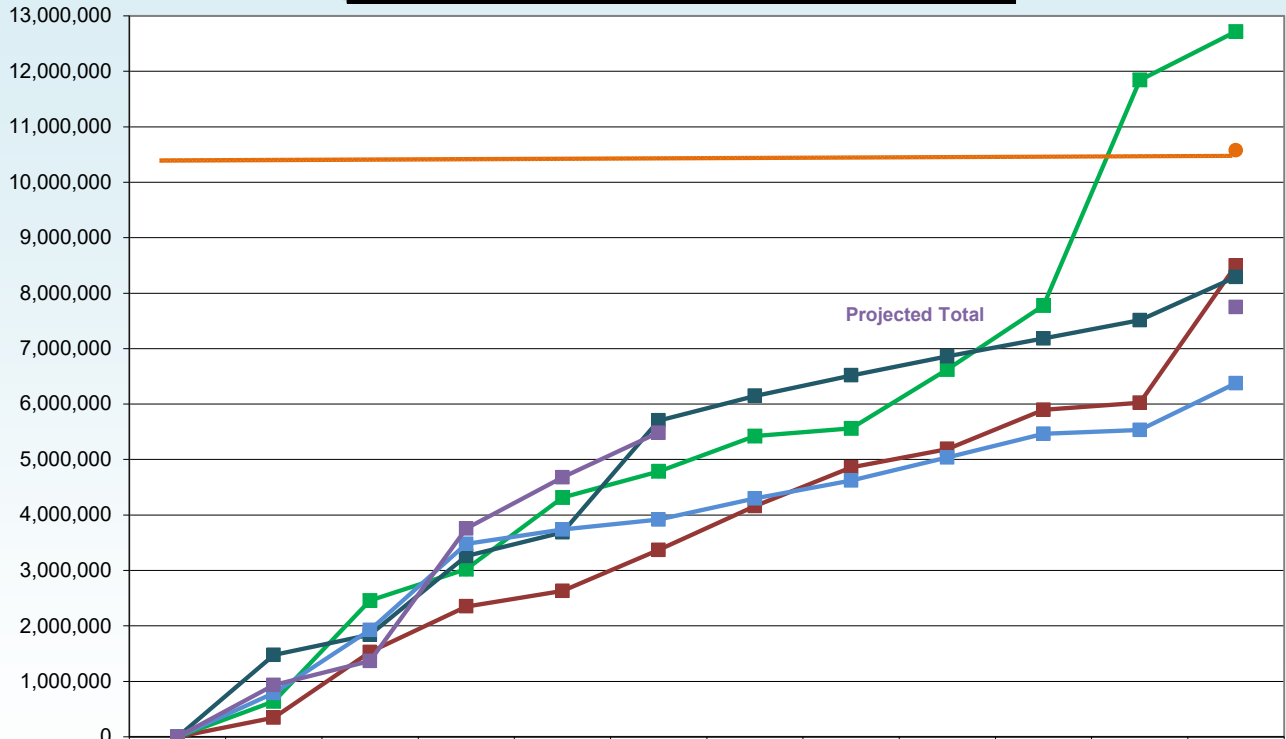
	<u>Single Family</u>	<u>Multi-Family</u>	<u>Senior Living</u>	<u>ADU</u>	<u>Total Units</u>
July	21	270	100	3	394
August	33	-	-	4	37
September	28	33	6	2	69
October	28	61	70	2	161
November	5	-	-	-	5
December	65	-	-	-	65
January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
	180	364	176	11	731

Affordable Housing Waivers

	<u># 100%</u>	<u>Value</u>	<u># 50%</u>	<u>Value</u>	<u>Total Value</u>
December	-	-	-	-	-
Total through 12/2022	-	\$ -	-	\$ -	\$ -

Tualatin Hills Park & Recreation District
 MidYear Budget Review

System Development Charges Fund
cumulative monthly totals



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2018-2019	-	342,858	1,526,692	2,350,386	2,629,308	3,369,587	4,157,363	4,858,313	5,188,855	5,895,483	6,022,685	8,500,334
2019-2020	-	638,062	2,455,775	3,022,393	4,316,118	4,784,980	5,422,458	5,559,278	6,625,207	7,776,843	11,843,150	12,716,581
2020-2021	-	1,474,029	1,839,943	3,260,144	3,684,834	5,702,959	6,147,144	6,516,419	6,858,909	7,183,215	7,512,352	8,290,453
2021-2022	-	786,970	1,927,458	3,476,636	3,740,257	3,918,583	4,299,216	4,620,960	5,035,582	5,461,197	5,533,891	6,374,375
2022-2023	-	933,400	1,368,523	3,755,544	4,678,030	5,482,795						7,750,000
Budget 22-23												10,572,662

Tualatin Hills Park and Recreation District

Monthly SDC Capital Project Report

Estimated Cost vs. Budget

Through 12/31/2022

KEY

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

Description	Project Budget					Project Expenditures		Estimated Total Costs				Est. Cost (Over) Under
	Prior Year Budget Amount	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 (4+5+6)	Current Year (5+6)	Current Year
	(1)	(2)	(3)	(1+3)	(2+3)	(4)	(5)	(6)		(4+5+6)	(5+6)	
SDC FUND												
<u>LAND ACQUISITION -CARRYOVER PROJECTS</u>												
Land Acq - N. Bethany Comm Pk	5,715,800	5,673,035	-	5,715,800	5,673,035	-	-	5,673,035	Budget	5,673,035	5,673,035	-
Subtotal Land Acq-N Bethany Comm Pk	5,715,800	5,673,035	-	5,715,800	5,673,035	-	-	5,673,035		5,673,035	5,673,035	-
Land Acq - N Bethany Trails	1,189,500	1,125,500	-	1,189,500	1,125,500	-	111,413	1,014,087	Budget	1,125,500	1,125,500	-
Subtotal Land Acq-N Bethany Trails	1,189,500	1,125,500	-	1,189,500	1,125,500	-	111,413	1,014,087		1,125,500	1,125,500	-
Land Acq - Bonny Slope West Neighborhood Park	1,500,000	1,500,000	-	1,500,000	1,500,000	-	-	1,500,000	Budget	1,500,000	1,500,000	-
Subtotal Land Acq-Bonny Slope West Neighborhood Park	1,500,000	1,500,000	-	1,500,000	1,500,000	-	-	1,500,000		1,500,000	1,500,000	-
Land Acq - Bonny Slope West Trails	250,000	250,000	-	250,000	250,000	-	-	250,000	Budget	250,000	250,000	-
Subtotal Land Acq-Bonny Slope West Trails	250,000	250,000	-	250,000	250,000	-	-	250,000		250,000	250,000	-
Land Acq - S Cooper Mtn Trail	1,379,000	1,379,000	-	1,379,000	1,379,000	-	399,376	979,624	Budget	1,379,000	1,379,000	-
Subtotal S Cooper Mtn Trail	1,379,000	1,379,000	-	1,379,000	1,379,000	-	399,376	979,624		1,379,000	1,379,000	-
Land Acq - S Cooper Mtn Nat Ar	846,000	846,000	-	846,000	846,000	-	26,533	819,467	Budget	846,000	846,000	-
Subtotal S Cooper Mtn Nat Ar	846,000	846,000	-	846,000	846,000	-	26,533	819,467		846,000	846,000	-
Land Acq - Neighborhood Parks - S Cooper Mtn	8,449,000	8,449,000	-	8,449,000	8,449,000	-	19,025	8,429,975	Budget	8,449,000	8,449,000	-
Subtotal Neighbhood Parks - S Cooper Mtn	8,449,000	8,449,000	-	8,449,000	8,449,000	-	19,025	8,429,975		8,449,000	8,449,000	-
Land Acq - Neighborhood Parks - Infill Areas	2,452,740	3,395,990	-	2,452,740	3,395,990	-	799	3,395,191	Budget	3,395,990	3,395,990	-
Sub total Neighborhood Parks Infill Areas	2,452,740	3,395,990	-	2,452,740	3,395,990	-	799	3,395,191		3,395,990	3,395,990	-
TOTAL LAND ACQUISITION	21,782,040	22,618,525	-	21,782,040	22,618,525	-	557,148	22,061,378	-	22,618,525	22,618,525	-

Professional Services	-	-	100,000	100,000	100,000	-	8,347	91,654	Budget	100,000	100,000	-
MTIP Grnt Mtch-Wstside Trl #18	3,459,820	425,000	-	3,459,820	425,000	3,928,513	-	425,000	Budget	4,353,513	425,000	-
Natural Area Concept Plan	100,000	100,000	-	100,000	100,000	-	-	100,000	Budget	100,000	100,000	-
Building Expansion (TBD)	995,000	995,000	-	995,000	995,000	-	-	995,000	Budget	995,000	995,000	-
N.Bethany Pk & Trl/Prj Mgmt	141,000	50,000	-	141,000	50,000	270,303	20,955	29,045	Budget	320,303	50,000	-
Nghbd Pk Miller Rd SWQ-5	992,200	867,505	-	992,200	867,505	4,063	-	867,505	Budget	871,568	867,505	-
S Cooper Mtn Pk & Tr Dev-PM	50,000	50,000	-	50,000	50,000	15,474	2,365	47,635	Award	65,474	50,000	-
NW Quad New Nghbd Pk Dev (Pio Pio Park/Bonnie Meadows)	2,320,000	8,000	-	2,320,000	8,000	1,502,800	(1,997)	9,997	Award	1,510,800	8,000	-
NB Park & Trail Improvements	338,000	120,000	-	338,000	120,000	167,519	-	120,000	Award	287,519	120,000	-
RFFA Actv TPRM-Wsd Trl Hy26	215,000	54,779	-	215,000	54,779	339,130	-	54,779	Award	393,909	54,779	-
New Amenities in existing park	196,000	139,122	30,878	226,878	170,000	32,105	2,152	167,848	Budget	202,105	170,000	-
Cedar Hills Pk-addtl bond fdg	365,000	357,603	-	365,000	357,603	60,055	6,442	351,161	Award	417,658	357,603	-
Nghbd Pk DP HghInd Pk NWQ-6	420,000	10,000	-	420,000	10,000	143,943	1,805	15,291	Award	161,039	17,096	(7,096)
Nghbd Pk CNSTR HghInd Pk NWQ-6	1,620,000	300,000	-	1,620,000	300,000	1,025,226	514	299,487	Award	1,325,226	300,000	-
Nghbd Pk Lombard Baker SEQ-2	619,125	477,081	1,470,875	2,090,000	1,947,956	235,169	152,803	1,702,028	Award	2,090,000	1,854,831	93,125
Trl Dev MP-155th Ave Wetlands	500,000	448,390	-	500,000	448,390	105,219	-	448,390	Award	553,609	448,390	-
FannoCrkTrl Seg5- Scholls-92nd	250,000	247,844	7,156	257,156	255,000	2,560	-	254,596	Budget	257,156	254,596	404
MVCP Sport Court-Add'l Funding	400,000	400,000	227,300	627,300	627,300	-	-	627,300	Budget	627,300	627,300	-
N Johnson Crk Trl MP-PM	40,000	39,953	-	40,000	39,953	47	91	39,861	Budget	40,000	39,953	0
Nat Area Public Access D&D-PM	500,000	500,000	-	500,000	500,000	-	-	500,000	Budget	500,000	500,000	-
Nghbd Pk Abbey Crk Ph2 NWQ-5	69,200	67,200	431,900	501,100	499,100	9,577	33,249	458,274	Award	501,100	491,523	7,577
Nghbd Pk Pointer Rd NEQ-3	135,100	129,154	668,600	803,700	797,754	6,277	19,186	778,237	Budget	803,700	797,423	331
Regional Trl Dev - WST 14	1,601,900	1,601,900	-	1,601,900	1,601,900	-	-	1,601,900	Budget	1,601,900	1,601,900	-
Downtown planning	50,000	47,000	18,000	68,000	65,000	37,500	-	30,500	Budget	68,000	30,500	34,500
Cooper Mountain Planning	15,000	15,000	-	15,000	15,000	-	-	-	Budget	15,000	-	15,000
Subtotal Development/Improvements Carryover	15,392,345	7,450,531	2,954,709	18,347,054	10,405,240	7,900,481	245,911	10,015,488	-	18,161,880	10,261,399	143,841

Tualatin Hills Park and Recreation District

Monthly Capital Project Report

Estimated Cost vs. Budget

Through 12/31/2022

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

Description	Project Budget					Project Expenditures		Estimated Total Costs			Est. Cost (Over) Under	
	Prior Year Budget Amount (1)	Budget Carryover to Current Year (2)	New Funds Budgeted in Current Year (3)	Cumulative Project Budget (1+3)	Current Year Budget Amount (2+3)	Expended Prior Years (4)	Expended Year-to-Date (5)	Estimated Cost to Complete (6)	Basis of Estimate	Project Cumulative (4+5+6)	Current Year (5+6)	Current Year
DEVELOPMENT/IMPROVEMENTS												
MTIPBvtn Crk Trl Land AcqROW	-	-	-	-	-	-	1,394	-	Budget	1,394	1,394	(1,394)
New Regional Trail Development - Westside Trail #14, #16-#18			20,000	20,000	20,000	-	-	20,000	Budget	20,000	20,000	-
RFFA Grant Match - Beaverton Creek Trail Engineering and Construction			510,800	510,800	510,800	79	2,128	508,593	Budget	510,800	510,721	79
Beaverton Creek Trail Engineering and Construction			1,775,884	1,775,884	1,775,884	-	-	1,775,884	Budget	1,775,884	1,775,884	-
Metro Bond Trails Competitive Grant Match - Westside Trail Bridge			217,500	217,500	217,500	-	-	217,500	Budget	217,500	217,500	-
EDA Grant Matching - HMT Complex Improvements			1,397,954	1,397,954	1,397,954	-	-	1,397,954	Budget	1,397,954	1,397,954	-
TOTAL DEVELOPMENT/IMPROVEMENT PROJECTS	-	-	3,922,138	3,922,138	3,922,138	79	3,522	3,919,931	-	3,923,532	3,923,453	(1,315)
UNDESIGNATED PROJECTS												
Undesignated Projects	-	-	13,589,196	13,589,196	13,589,196	-	-	13,589,196	Budget	13,589,196	13,589,196	-
TOTAL UNDESIGNATED PROJECTS	-	-	13,589,196	13,589,196	13,589,196	-	-	13,589,196	-	13,589,196	13,589,196	-
GRAND TOTAL SDC FUND	37,174,385	30,069,056	20,466,043	57,640,428	50,535,099	7,900,560	806,580	49,585,993	-	58,293,133	50,392,573	142,526

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 12/31/2022

Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance	Percent of Variance	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 22/23	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
BOND CAPITAL PROJECTS FUND														
<u>New Neighborhood Parks Development</u>														
SE	AM Kennedy Park & Athletic Field	1,285,250	50,704	1,335,954	1,674,551	-	1,674,551	-	Complete	1,674,551	(338,597)	-25.3%	125.3%	100.0%
SW	Barsotti Park & Athletic Field	1,285,250	27,556	1,312,806	1,250,248	-	1,250,248	-	Complete	1,250,248	62,558	4.8%	95.2%	100.0%
NW	Hansen Ridge Park (formerly Kaiser Ridge)	771,150	16,338	787,488	731,629	-	731,629	-	Complete	731,629	55,859	7.1%	92.9%	100.0%
SW	Roy Dancer Park	771,150	16,657	787,807	643,447	-	643,447	-	Complete	643,447	144,360	18.3%	81.7%	100.0%
NE	Roger Tilbury Park	771,150	19,713	790,863	888,218	-	888,218	-	Complete	888,218	(97,355)	-12.3%	112.3%	100.0%
	Sub-total New Neighborhood Parks Development	4,883,950	130,968	5,014,918	5,188,093	-	5,188,093	-		5,188,093	(173,175)	-3.5%	103.5%	100.0%
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	173,175	173,175	-	-	-	-	N/A	-	173,175	n/a	n/a	n/a
	Total New Neighborhood Parks Development	4,883,950	304,143	5,188,093	5,188,093	-	5,188,093	-		5,188,093	-	0.0%	100.0%	100.0%
<u>Renovate & Redevelop Neighborhood Parks</u>														
NE	Cedar Mill Park, Trail & Athletic Fields	1,125,879	29,756	1,155,635	990,095	-	990,095	-	Complete	990,095	165,540	14.3%	85.7%	100.0%
SE	Camille Park	514,100	28,634	542,734	585,471	-	585,471	-	Complete	585,471	(42,737)	-7.9%	107.9%	100.0%
NW	Somerset West Park	1,028,200	120,124	1,148,324	1,528,550	-	1,528,550	-	Complete	1,528,550	(380,226)	-33.1%	133.1%	100.0%
NW	Pioneer Park and Bridge Replacement	544,934	21,278	566,212	533,358	-	533,358	-	Complete	533,358	32,854	5.8%	94.2%	100.0%
SE	Vista Brook Park	514,100	20,504	534,604	729,590	-	729,590	-	Complete	729,590	(194,986)	-36.5%	136.5%	100.0%
	Sub-total Renovate & Redevelop Neighborhood Parks	3,727,213	220,296	3,947,509	4,367,063	-	4,367,063	-		4,367,063	(419,554)	-10.6%	110.6%	100.0%
	Authorized Use of Savings from Bond Issuance													
UND	Administration Category	-	419,554	419,554	-	-	-	-	N/A	-	419,554	n/a	n/a	n/a
	Total Renovate & Redevelop Neighborhood Parks	3,727,213	639,850	4,367,063	4,367,063	-	4,367,063	-		4,367,063	-	0.0%	100.0%	100.0%
<u>New Neighborhood Parks Land Acquisition</u>														
NW	New Neighborhood Park - NW Quadrant (Biles)	1,500,000	28,554	1,528,554	1,041,404	-	1,041,404	-	Complete	1,041,404	487,150	31.9%	68.1%	100.0%
NW	New Neighborhood Park - NW Quadrant (Living Hope)	-	-	-	1,067,724	-	1,067,724	-	Complete	1,067,724	(1,067,724)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (Mitchell)	-	-	-	793,396	-	793,396	-	Complete	793,396	(793,396)	-100.0%	n/a	100.0%
NW	New Neighborhood Park - NW Quadrant (PGE)	-	-	-	62,712	-	62,712	-	Complete	62,712	(62,712)	-100.0%	n/a	100.0%
NE	New Neighborhood Park - NE Quadrant (Wilson)	1,500,000	27,968	1,527,968	529,294	-	529,294	-	Complete	529,294	998,674	65.4%	34.6%	100.0%
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%
	Authorized Use of Savings from New Community Park													
UND	Land Acquisition Category	-	1,655,521	1,655,521	-	-	-	-	N/A	-	1,655,521	n/a	n/a	n/a
	Authorized Use of Savings from Community Center /													
UND	Community Park Land Acquisition Category	-	715,099	715,099	-	-	-	-	N/A	-	715,099	n/a	n/a	n/a
	Total New Neighborhood Parks	9,000,000	2,524,740	11,524,740	11,524,740	-	11,524,740	-		11,524,740	-	0.0%	100.0%	100.0%

Tualatin Hills Park and Recreation District
Monthly Bond Capital Projects Report
Estimated Cost vs. Budget
Through 12/31/2022

Quadrant	Description	Project Budget			Project Expenditures			Estimated Cost to Complete	Basis of Estimate (Completed Phase)	Project Cumulative Cost	Variance	Percent of Variance	Cost Expended to Budget	Cost Expended to Total Cost
		Initial Project Budget	Adjustments	Current Total Project Budget FY 22/23	Expended Prior Years	Expended Year-to-Date	Total Expended to Date							
		(1)	(2)	(1+2)=(3)	(4)	(5)	(4+5)=(6)	(7)		(6+7)=(9)	(3-9) = (10)	(10) / (3)	(6) / (3)	(6)/(9)
UND	Authorized Use of Savings from Bond Issuance Administration Category	-	189,890	189,890	-	-	-	-	N/A	-	189,890	100.0%	n/a	n/a
	Total ADA/Access Improvements	1,028,196	214,351	1,242,547	1,242,547	-	1,242,547	-		1,242,547	-		100.0%	100.0%
	Community Center Land Acquisition													
UND	Community Center / Community Park (SW Quadrant) (Hulse/BSD/Engel)	5,000,000	105,974	5,105,974	1,654,847	-	1,654,847	-	Complete	1,654,847	3,451,127	67.6%	32.4%	100.0%
UND	Community Center / Community Park (SW Quadrant) (Wenzel/Wall)	-	-	-	2,351,777	-	2,351,777	-	Complete	2,351,777	(2,351,777)	-100.0%	n/a	100.0%
	Sub-total Community Center Land Acquisition	5,000,000	105,974	5,105,974	4,006,624	-	4,006,624	-		4,006,624	1,099,350	21.5%	78.5%	100.0%
UND	Outside Funding from Washington County Transferred to New Community Park Development	-	(176,000)	(176,000)	-	-	-	-	N/A	-	(176,000)	n/a	n/a	n/a
UND	Outside Funding from Metro Transferred to New Community Park Development	-	(208,251)	(208,251)	-	-	-	-	N/A	-	(208,251)	n/a	n/a	n/a
UND	Authorized Use of Savings for New Neighborhood Parks Land Acquisition Category	-	(715,099)	(715,099)	-	-	-	-	N/A	-	(715,099)	n/a	n/a	n/a
	Total Community Center Land Acquisition	5,000,000	(993,376)	4,006,624	4,006,624	-	4,006,624	-		4,006,624	-	0.0%	100.0%	100.0%
	Bond Administration Costs													
ADM	Debt Issuance Costs	1,393,000	(539,654)	853,346	68,142	-	68,142	-	Complete	68,142	785,204	92.0%	8.0%	100.0%
ADM	Bond Accountant Personnel Costs	-	241,090	241,090	288,678	-	288,678	-	Complete	288,678	(47,588)	-19.7%	119.7%	100.0%
ADM	Deputy Director of Planning Personnel Costs	-	57,454	57,454	57,454	-	57,454	-	Complete	57,454	-	-100.0%	n/a	100.0%
ADM	Communications Support	-	50,000	50,000	12,675	-	12,675	37,325	Budget	50,000	-	0.0%	25.4%	25.4%
ADM	Technology Needs	18,330	-	18,330	23,952	-	23,952	-	Complete	23,952	(5,622)	-30.7%	130.7%	100.0%
ADM	Office Furniture	7,150	-	7,150	5,378	-	5,378	-	Complete	5,378	1,772	24.8%	75.2%	100.0%
ADM	Admin/Consultant Costs	31,520	-	31,520	48,093	-	48,093	-	Complete	48,093	(16,573)	-52.6%	152.6%	100.0%
ADM	Additional Bond Proceeds	-	1,507,717	1,507,717	-	-	-	-	Budget	-	1,507,717	100.0%	0.0%	0.0%
ADM	FY2021-2022 Interest Actual	-	13,327	13,327	-	-	-	-	Complete	-	13,327	100.0%	0.0%	0.0%
ADM	FY2022-2023 Interest Budget	-	8,000	8,000	-	-	-	-	Budget	-	8,000	100.0%	0.0%	0.0%
	Sub-total Bond Administration Costs	1,450,000	1,337,934	2,787,934	504,372	-	504,372	37,325		541,697	2,246,237	80.6%	18.1%	93.1%
UND	Authorized Use of Savings for Deferred Park Maintenance Replacements Category	-	(170,485)	(170,485)	-	-	-	-	N/A	-	(170,485)	n/a	n/a	n/a
UND	Authorized Use of Savings for New Neighborhood Parks Development Category	-	(173,175)	(173,175)	-	-	-	-	N/A	-	(173,175)	n/a	n/a	n/a
UND	Authorized use of savings for SW Quad Community Park & Athletic Fields	-	(930,529)	(930,529)	-	-	-	-	N/A	-	(930,529)	n/a	n/a	n/a
UND	Authorized Use of Savings for ADA/Access Improvements Category	-	(189,890)	(189,890)	-	-	-	-	N/A	-	(189,890)	n/a	n/a	n/a
UND	Authorized Use of Savings for Renovate & Redevelop Neighborhood Parks	-	(419,554)	(419,554)	-	-	-	-	N/A	-	(419,554)	n/a	n/a	n/a
UND	Authorized Use of Savings for Multi-field/ Multi-purpose Athletic Field Dev.	-	(29,022)	(29,022)	-	-	-	-	N/A	-	(29,022)	n/a	n/a	n/a
	Total Bond Administration Costs	1,450,000	(574,722)	875,278	504,372	-	504,372	37,325		541,697	333,581	38.1%	57.6%	93.1%
	Grand Total	100,000,000	4,653,713	104,653,713	102,504,853	176,047	102,680,900	1,639,130		104,320,132	333,581	0.3%	98.1%	98.4%

FY 2023/24 Budget

Projected Budget

Five-year Projections



Tualatin Hills Park & Recreation District
General Fund

Projected Revenue Summary
Fiscal Year 2023/24

RESOURCES:	Budget 2022/23	Estimated 2022/23	Projected 2023/24	Change in Budgets Amount	Percent
Carryforward Resources					
Cash On Hand for Fiscal Year	\$ 11,895,225	\$ 21,055,840	\$ 17,185,700	\$ 5,290,475	44.48%
Balance Forward from Previous Year Projects	2,726,475	2,554,056	2,314,300	(412,175)	-15.12%
Capital Replacement Reserve	2,000,000	2,000,000	2,000,000	-	0.00%
Previously Levied Taxes estimated to be received during ensuing year	250,000	250,000	250,000	-	0.00%
Sub-total Carryforward	16,871,700	25,859,896	21,750,000	4,878,300	28.91%
Program Revenue					
Swim Center Revenue	3,636,336	2,282,650	2,955,839	(680,497)	-18.71%
Tennis Revenue	1,240,987	1,080,765	1,240,987	-	0.00%
Recreation Program Revenue	5,928,337	3,279,193	6,218,883	290,546	4.90%
Sports & Inclusion Services Revenue	3,845,977	2,828,496	3,845,977	-	0.00%
Sub-total Program Revenues	14,651,637	9,471,104	14,261,686	(389,951)	-2.66%
Other Revenue					
Miscellaneous Revenue	150,000	75,000	150,000	-	0.00%
Interest Revenue	150,000	520,000	150,000	-	0.00%
Telecommunication Site Lease Revenue	174,000	176,000	200,000	26,000	14.94%
Facility Rental Revenue	380,000	406,000	340,000	(40,000)	-10.53%
Grants and Intergovernmental Revenue	13,412,098	1,102,010	7,296,603	(6,115,495)	-45.60%
Sponsorships	9,150	-	9,150	-	0.00%
Transfers In	415,000	133,000	350,000	(65,000)	-15.66%
Sub-total Other Revenues	14,690,248	2,412,010	8,495,753	(6,194,495)	-42.17%
Total Resources					
except taxes to be levied..... Sub Total	46,213,585	37,743,010	44,507,439	(1,706,146)	-3.69%
Current Years					
(Permanent Rate multiplied by Assessed Value)	37,463,799	37,463,799	39,144,013	1,680,214	4.48%
TOTAL RESOURCES	\$ 83,677,384	\$ 75,206,809	\$ 83,651,452	\$ (25,932)	-0.03%

Tualatin Hills Park & Recreation District
General Fund
 Projected Expenditure Summary
 Fiscal Year 2023/24

REQUIREMENTS BY DIVISION	Budget 2022/23	Estimated 2022/23	Projected 2023/24	Change in Budgets Amount	Percent
Board of Directors	\$ 513,755	\$ 462,672	\$ 470,393	\$ (43,362)	-8.44%
Administration	12,563,467	12,046,461	14,248,721	1,685,254	13.41%
Park Services	15,223,571	14,283,666	16,398,224	1,174,653	7.72%
Recreation Services	27,208,537	21,669,552	29,091,393	1,882,856	6.92%
Capital Outlay	17,513,781	2,612,112	10,980,873	(6,532,908)	-37.30%
Transfers to Other Funds	350,000	350,000	-	(350,000)	-100.00%
Contingency	8,304,273	250,000	2,500,000	(5,804,273)	-69.90%
Capital Replacement Reserve	2,000,000	2,000,000	2,000,000	-	0.00%
TOTAL REQUIREMENTS	\$ 83,677,384	\$ 53,674,463	\$ 75,689,604	\$ (7,987,780)	-9.55%

EXPENDITURES BY ACCOUNT	Budget 2022/23	Estimated 2022/23	Projected 2023/24	Change in Budgets Amount	Percent
Personnel Services	\$ 41,560,582	\$ 35,749,581	\$ 44,694,533	\$ 3,133,951	7.54%
Materials & Services	12,333,210	11,394,389	13,178,654	845,444	6.86%
Capital Outlay	18,083,461	3,058,853	12,273,673	(5,809,788)	-32.13%
Debt Service	1,045,858	871,640	1,042,744	(3,114)	-0.30%
Transfers to Other Funds	350,000	350,000	-	(350,000)	-100.00%
Contingency	8,304,273	250,000	2,500,000	(5,804,273)	-69.90%
Capital Replacement Reserve	2,000,000	2,000,000	2,000,000	-	0.00%
TOTAL EXPENDITURES	\$ 83,677,384	\$ 53,674,463	\$ 75,689,604	\$ (7,987,780)	-9.55%

Accounts:

Personnel Services - Includes Full time, Part time employees, employee benefits and payroll taxes.

Materials & Services - Includes supplies, maintenance and repair, rentals, utilities and contracts for professional services such as printing, maintenance, legal counsel and audit.

Capital Outlay - Includes the cost of building and improvements, furniture and equipment for maintenance replacements only.

Debt Service - Includes the annual principal and interest payments due on Certificates of Participation and Full Faith and Credit Obligations and the interest on Tax Anticipation Notes.

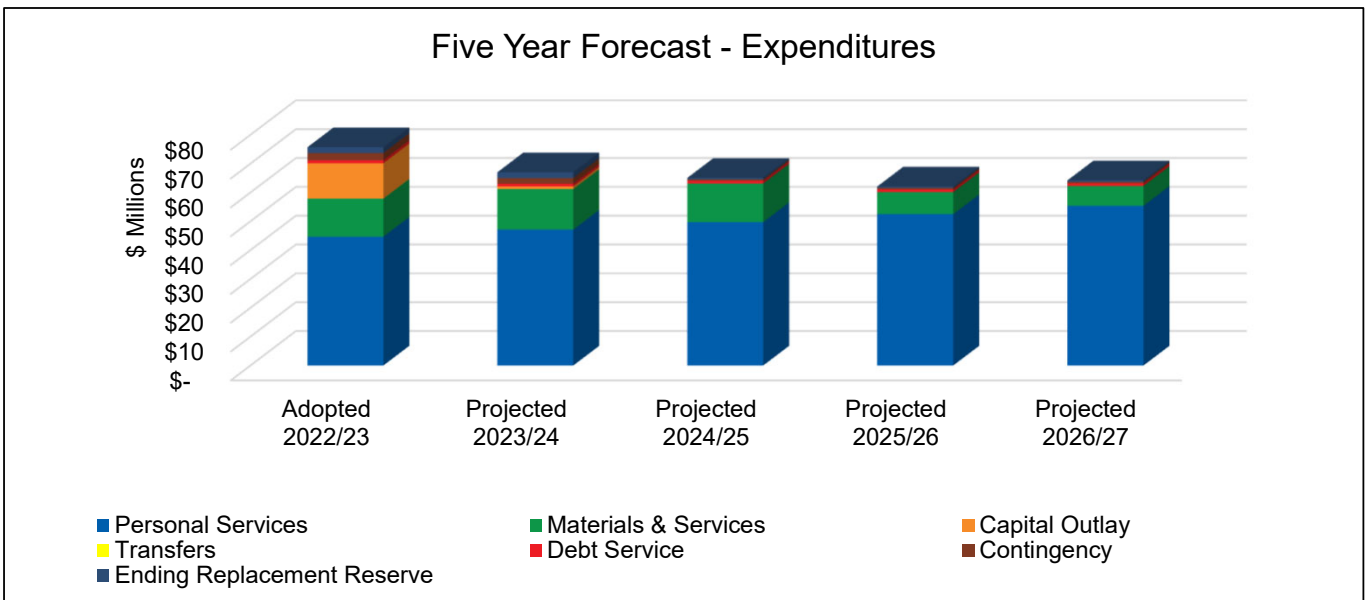
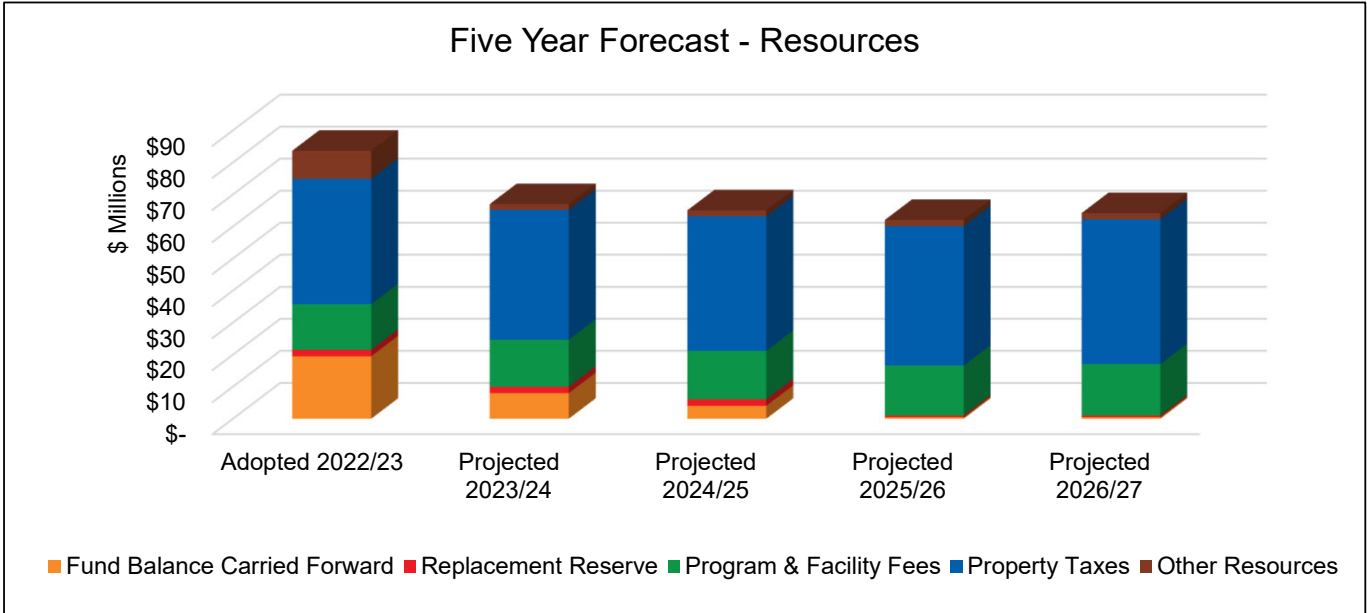
Contingency - Includes funds set aside for expenditures which cannot be foreseen or planned.

Tualatin Hills Park & Recreation District

General Fund Five-Year Fiscal Projection FY 2022/23 through FY 2027/28

	Current Budget 2022/23	Projected 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28
Cash on Hand	\$13,300,000	\$17,185,700	\$8,000,000	\$4,050,000	\$500,000	\$500,000
Beginning Replacement Reserve	2,000,000	2,000,000	2,000,000	2,000,000	500,000	500,000
Program & Facility Fees ¹	14,651,637	14,265,836	14,693,811	15,134,625	15,588,664	16,056,324
Other Resources ²	14,690,248	8,741,603	1,793,851	1,847,667	1,903,097	1,960,190
Carryover Projects	1,321,700	2,314,300	-	-	-	-
Property Taxes ³	37,713,799	39,144,013	40,514,053	42,013,073	43,567,557	45,179,557
Total Resources	\$83,677,384	\$83,651,452	\$67,001,716	\$65,045,365	\$62,059,318	\$64,196,070
Personnel Services ⁴	\$41,560,583	\$44,694,533	\$47,142,205	\$49,736,737	\$52,486,942	\$55,402,158
Materials & Services ⁵	12,333,209	13,178,654	14,101,160	13,394,766	7,656,518	6,873,443
Capital Outlay	18,083,461	12,273,673	857,892	-	-	-
Debt Service - COP and TAN	1,045,858	1,042,744	900,459	913,862	915,858	920,470
Transfers to Other Funds	350,000	-	-	-	-	-
Contingency	8,304,273	2,500,000	2,000,000	500,000	500,000	500,000
Ending Replacement Reserve	2,000,000	2,000,000	2,000,000	500,000	500,000	500,000
Total Expenditures	\$83,677,384	\$75,689,604	\$67,001,716	\$65,045,365	\$62,059,318	\$64,196,071
Revenue Assumptions						
	<u>2023/24</u>		<u>2024/25</u>		<u>2025/28</u>	
¹ Program Fee & Facility Annual Increase	Actual Estimate		3.00%		3.00%	
² Other Resources	Actual Estimate		3.00%		3.00%	
³ Property Tax Annual Increase (Based on Permanent Rate only)	Actual Estimate		3.50%		3.70%	
Expenditure Assumptions						
⁴ Personnel Services	Actual Estimate		6.00%		6.00%	
⁵ Materials & Services	Actual Estimate		7.00%		7.00%	

Tualatin Hills Park Recreation District Five Year Forecast Resources and Expenditures





THPRD