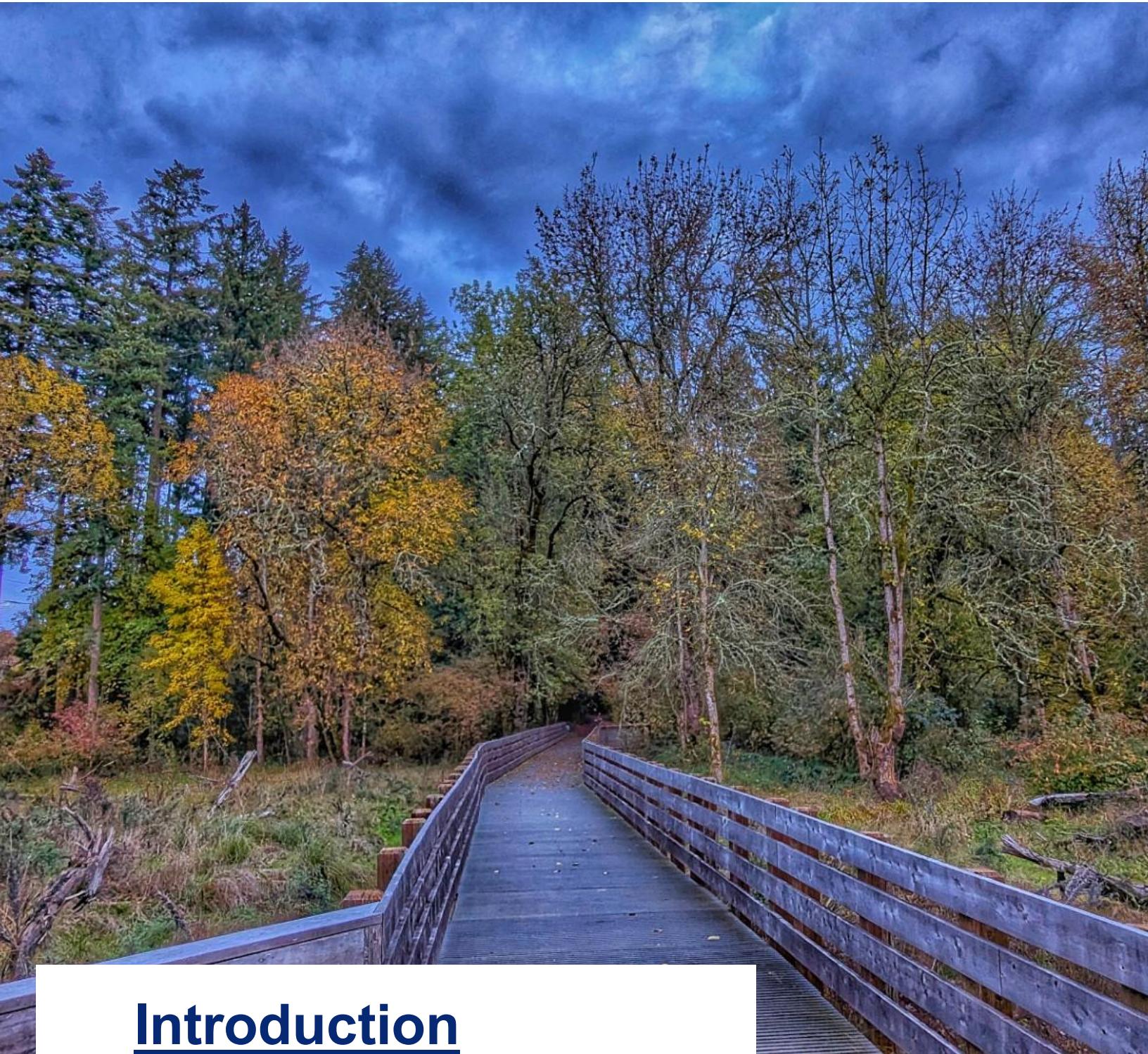


MIDYEAR BUDGET REVIEW

Fiscal Year
2025-26



Tualatin Hills Park & Recreation District • Beaverton, Oregon



Introduction

Agenda

Budget Committee Roster

General Manager's Message

District Values and Priorities





**Tualatin Hills Park & Recreation District
Midyear Budget Committee Meeting**

**February 26, 2026
6 pm**

Location: Tualatin Valley Water District, 1850 SW 170th Avenue, Beaverton

AGENDA

I.	Call to Order	Elizabeth Edwards
II.	Election of Officers	Elizabeth Edwards
III.	General Manager's Comments	Doug Menke
IV.	District Update	Holly Thompson
V.	Midyear Update	Jared Isaksen
VI.	Capital Update	Aisha Panas
VII.	2026/27 Projected Resources and Expenditures	Jared Isaksen
VIII.	Public Comment*	Chair
IX.	Date of Budget Committee Work Session	Chair
X.	Adjourn	Chair

*Public Comment: Testimony is being accepted for this meeting in-person or virtually with a three-minute time limit. Written testimony is also being accepted.

If you wish to attend the meeting virtually, or testify virtually during the meeting, please sign up by emailing budgetcommitteecomments@thprd.org or calling 503-645-6433 by 12 pm the day of the meeting with your name and email address (and testimony topic if wishing to provide testimony). Additional instructions and a link to access the meeting will be provided.

If you wish to submit written testimony, please do so by 12 pm the day of the meeting to budgetcommitteecomments@thprd.org. Testimony received by the deadline will be provided to the committee and entered into the public record.

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.



THPRD BUDGET COMMITTEE

FY 2026/27 Budget

	<u>Term</u>
Gail Boyle	6/30/28
Hannah Bui	6/30/27
Elizabeth Edwards	6/30/26
Rajneel Maharaj	6/30/27
Barbie Minor	6/30/29
Alfredo Moreno	6/30/29
Miles Palacios	6/30/27
Pradnya Patil	6/30/29
Tya Ping	6/30/27
Priya Tanuku Venkata	6/30/28



MEMO

To: The Budget Committee
From: Doug Menke, General Manager
Date: February 26, 2026
Re: Budget Committee Midyear Meeting

The Midyear Budget Committee meeting, scheduled for February 26, 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 2025/26 fiscal year, and
- To receive input and begin discussions about resources and funding needs for the development of the 2026/27 fiscal year budget.

Budget Development and Organizational Values

The FY2025/26 budget was adopted by the Board on June 11, 2025.

In addition to developing opportunities for revenue generation and/or cost savings, staff have 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 people experiencing disabilities, whether seen or unseen, 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.** THPRD values the environment and demonstrates this through how we acquire, plan for, and maintain lands. Environmental stewardship extends to the way we build and maintain our facilities, and the practices we use to procure goods and services. THPRD is committed to protecting and improving the environment and to hold ourselves accountable to reducing our carbon footprint and implementing our Climate Action Plan. We commit to continuing to be an active ally and leader on environmental education, natural resource protection, and by adopting practices that uphold environmental stewardship, to ensure we pass on a healthy environment to future generations.
- **Commitment to Community Vision.** We are committed to honoring and realizing the community feedback captured through the district's visioning process and see this work as

foundational to our ongoing community engagement work. We will integrate the visioning 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 practice Environmental Stewardship. The community vision serves as a beacon to illuminate our ongoing community engagement efforts, infused with a deep commitment to actively engage underserved and historically marginalized voices.

Financial Projections

The Current Fiscal Year Reports and Graphs, which analyze the General Fund fiscal activity through the first five months of the 2025/26 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 exceed the amount included in the amended budget by almost \$1.1 million. Projected non-program revenues, including miscellaneous revenue, and grants are projected to fall short of the amended budget by \$30.7 million. However, property taxes are projected to exceed budget by \$1.8 million. The projected FY 2025/26 property tax collections are approximately 6.4 percent higher than the prior year 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 the amended budget by approximately \$16.8 million, or 11.5 percent of the budgeted amount. The budget included revenue for the sale of a district facility, a transaction which took place at the end of last fiscal year. Cash carryforward is 26.5 percent higher than budget for the fiscal year.

Operating expenditures are projected to be approximately \$4.3 million less than budget, due to close management of operations and staff turnover experienced this year.

Included in your packet is a Monthly Capital Project Report as of December 31, 2025. This report contains information on capital project activity and also contains estimates of additional costs for the rest of the year. As shown in this report, capital spending is projected to be lower than the amended budget for the fiscal year by \$33.2 million.

One other item included in your packet is a report on System Development Charge (SDC) revenues collected through December 31, 2025. As shown on this report, for the current fiscal year, the district has collected approximately \$1.9 million of SDC revenues and associated interest earnings, and has spent approximately \$3.2 million, with a cash balance of \$61.3 million as of December 31, 2025.

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 seventeen 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. Within the next couple of months we will completely spend all of the 2008 bond funds.

Looking Ahead and Fiscal Priorities for FY 2026/27

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.

- **Manage Limited Resources in a Sustainable and Strategic Way.** Expand efforts to diversify revenue opportunities through grant strategy, sponsorships, foundation support, and collaborative investments with community, business, and government partners. Continue to evaluate the district's resource allocation model and develop tools for reporting. If successful in May, begin implementation of the district's replacement bond measure to care for critical capital infrastructure needs.
- **Adapt our Equity, Inclusion, and Belonging Strategies:** Equity, Inclusion and Belonging work is particularly challenging at this time. People are afraid to gather. We want to encourage staff to examine our practices and to modify them to meet the changing times. Evaluate, adapt and invest in programming and events, especially for vulnerable groups and individuals. Continue to collaborate with community partners to ensure that programs and events are responsive and culturally relevant. Solicit feedback and analyze the impact of these changes through participation metrics and patron feedback. Implement safety watch strategies. Continue to expand efforts to invest in financial aid and equity initiatives.
- **Invest in THPRD's Infrastructure:** Prioritize preserving and protecting the park and recreation system we've already built. Continue IT investments to improve service delivery and efficiency. Launch our Registration System Replacement project. Acquire an asset management system to enable the district to better oversee and care for district assets. Ensure our staff have the tools they need to maximize performance. If the replacement bond measure is successful in May, begin implementation on bond funded projects. Integrate sustainability in facility planning, maintenance, and programming, ensuring we are supporting an infrastructure that is adaptable and resilient to environmental challenges.

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.

FY26/27 Budget Calendar

Please be aware of upcoming important dates in the budget development process. All meeting will be held in person at the Tualatin Valley Water District Headquarters located at 1850 SW 170th Ave, Beaverton, unless otherwise noted.

February 26, 2026	Midyear Budget Committee Meeting: to review 2025/26 fiscal year-to-date activity and take public comment on projected items for the FY 2026/27 budget.
April 16, 2026	Budget Committee Work Session: to receive the proposed 2026/27 fiscal year budget, and provide opportunity for public comment and budget committee discussion and analysis.
May 14, 2026	Budget Committee Meeting: to take public comment on the proposed 2026/27 fiscal year budget, address open issues from the work session, and approve the district budget. The meeting may be held virtually, to be determined at the April 16 th meeting.
June 10, 2026	Public Hearing by the THPRD Board of Directors: to adopt the 2026/27 fiscal year budget.



Vision

We will enhance healthy and active lifestyles while connecting more people to nature, parks, and programs. We will do this through stewardship of public resources and by providing programs/spaces to fulfill unmet needs.

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.

Values

Leading with Equity with special attention to Racial Equity – THPRD values all dimensions of equity including people experiencing disabilities, whether seen or unseen, 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.

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Budget Priorities

Expand Sustainable Funding Strategies

Enhance Environmental Sustainability and Climate Resilience

Investing in Efficient Technologies



Amended Budget FY 2025/26

Amended Budget Summary

Current Year Revenues

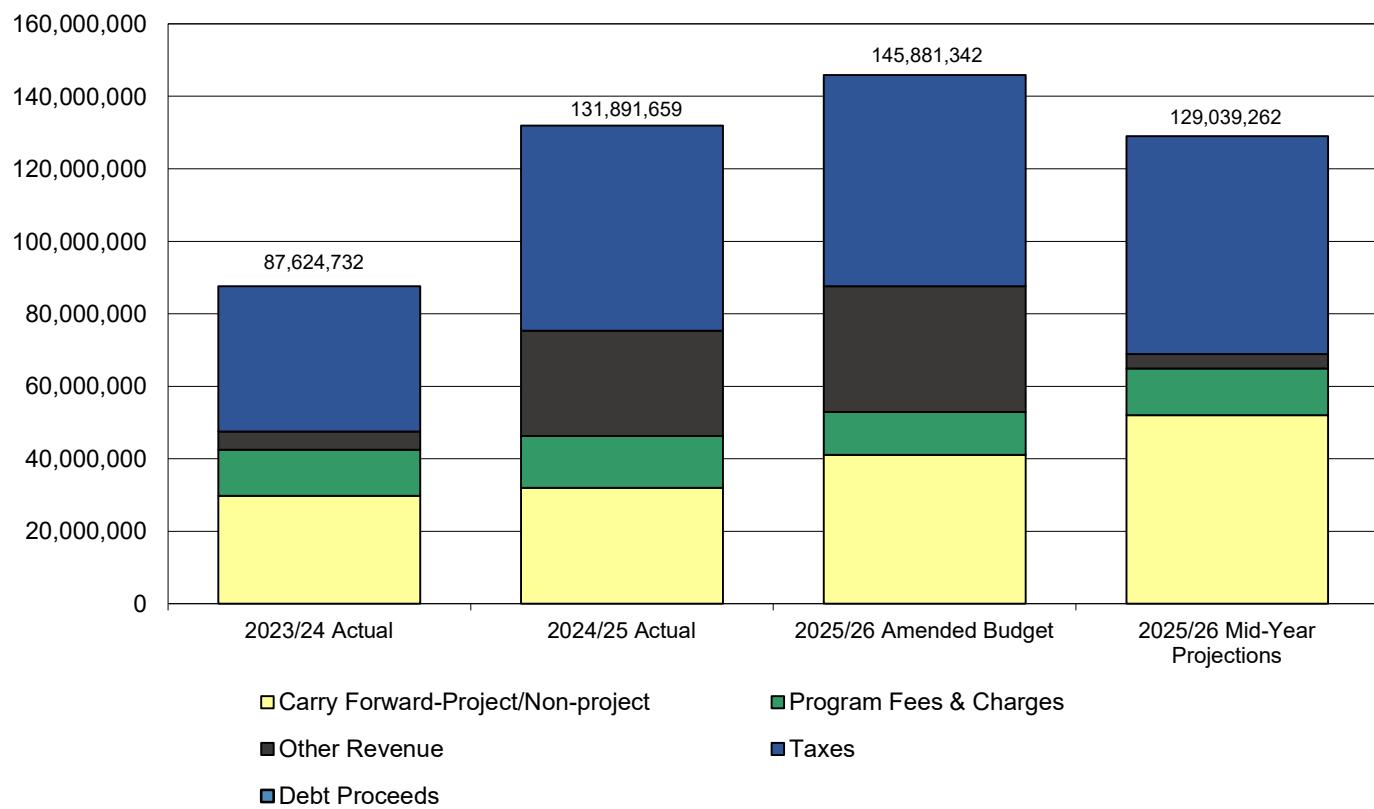
Current Year Expenditures



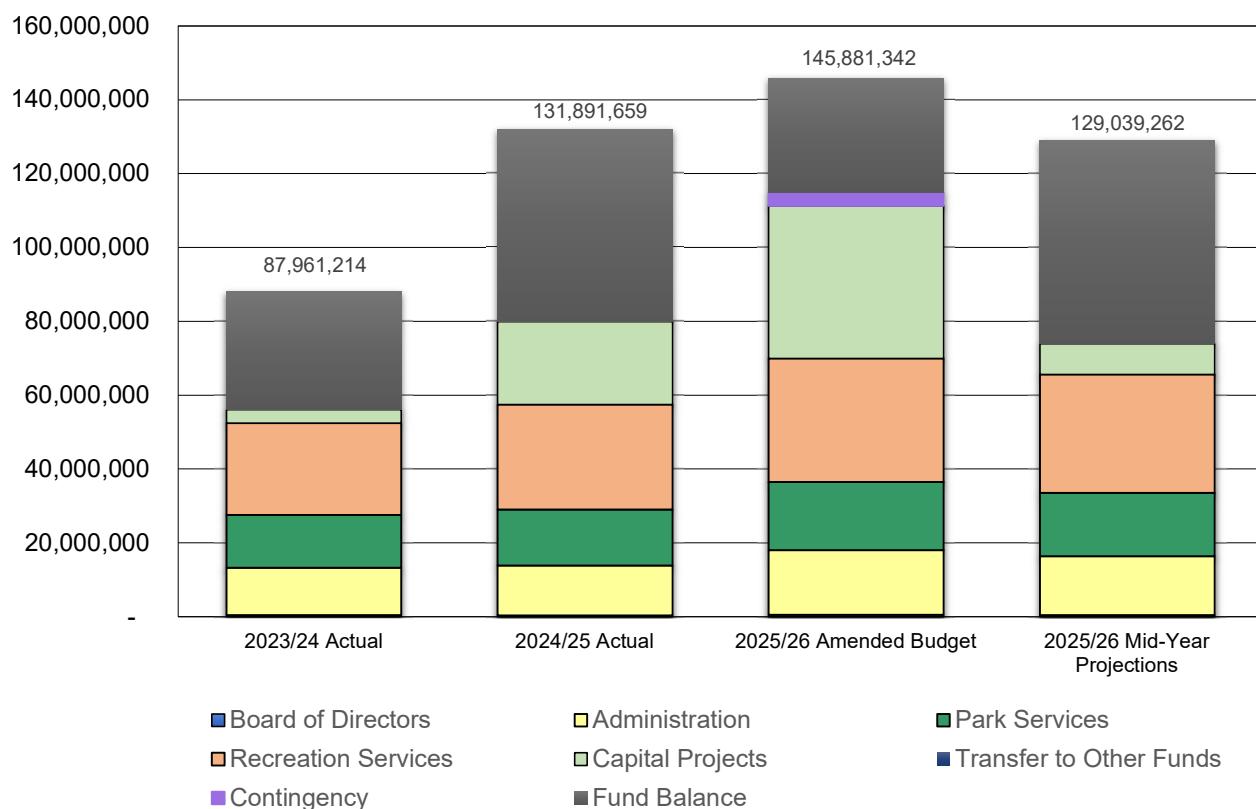
Mid Year Projections
Fiscal Year 2025/26

	Amended Budget 2025/26	Mid-year Projections 2025/26
RESOURCES		
Cash on Hand for Fiscal Year	\$ 36,038,991	\$ 48,783,628
Balance Forward from Previous Year Projects	5,051,009	3,213,004
Prior Years Property Taxes	250,000	325,000
Program Resources	11,792,336	12,877,630
Other Resources	34,671,863	3,962,000
Subtotal Resources , except taxes to be levied	<u>87,804,199</u>	<u>69,161,262</u>
Current Year Taxes	58,077,143	59,878,000
TOTAL RESOURCES	<u>\$ 145,881,342</u>	<u>\$ 129,039,262</u>
EXPENDITURES		
Board of Directors	\$ 490,854	\$ 412,725
Administration	17,523,677	15,951,053
Park Services	18,442,510	17,184,259
Recreation Services	33,476,105	32,038,012
Capital Projects	41,370,940	8,326,775
Contingency	3,500,000	-
Fund Balance	31,077,256	55,126,438
TOTAL EXPENDITURES	<u>\$ 145,881,342</u>	<u>\$ 129,039,262</u>

Tualatin Hills Park & Recreation District
Midyear Projection
General Fund Resources



**Tualatin Hills Park & Recreation District
Midyear Projection
General Fund Expenditures**

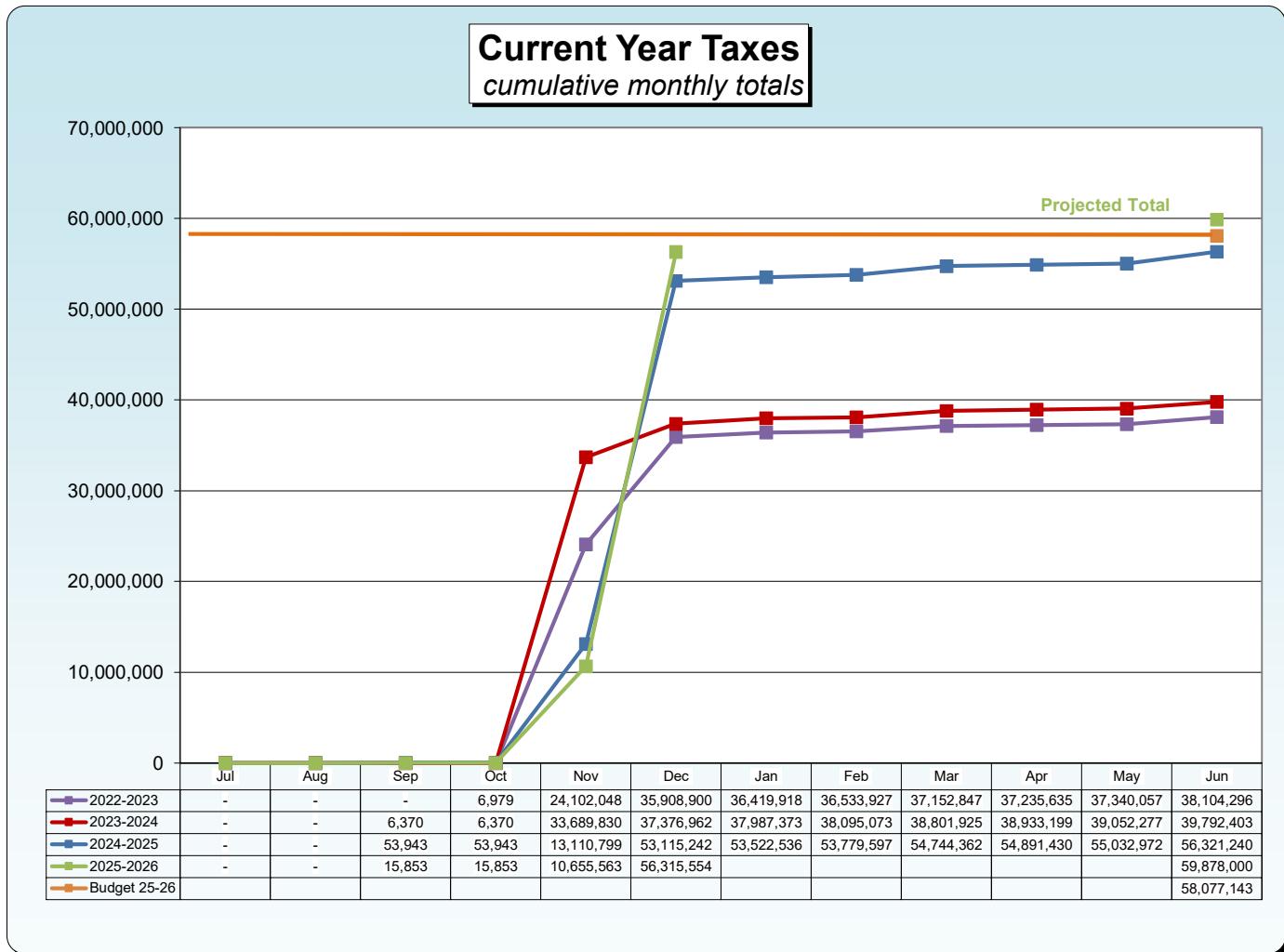


Tualatin Hills Park & Recreation District
Midyear Budget Review

General Fund Revenue Analysis
as of December 31, 2025

Description	2025/26	Percent		Estimated Year End Actual	Variance Projected	
	Amended Budget Revenue	Year to Date Revenue	Received through 12/31/25		Actual to Budget Amount	Percent
Carryforward Resources:						
Cash on Hand for Fiscal Year	\$ 41,090,000	\$ 51,996,632	126.54%	\$ 51,996,632	\$ 10,906,632	26.54%
Prior Years Taxes	250,000	306,928	122.77%	325,000	75,000	30.00%
Subtotal Carryforward	41,340,000	52,303,560	126.52%	52,321,632	10,981,632	26.56%
Program Revenue						
Swim Center Revenue	3,020,451	1,543,850	51.11%	2,877,301	(143,150)	-4.74%
Tennis Revenue	1,240,987	691,355	55.71%	1,240,987	-	0.00%
Recreation Program Revenue	4,059,360	3,142,039	77.40%	5,306,555	1,247,195	30.72%
Sports & Inclusion Services Revenue	3,471,538	2,523,776	72.70%	3,452,787	(18,751)	-0.54%
Subtotal Program Revenue	11,792,336	7,901,020	67.00%	12,877,630	1,085,294	9.20%
Other Revenue						
Miscellaneous Revenue	25,454,150	667,020	2.62%	1,063,000	(24,391,150)	-95.82%
Interest Revenue	500,000	516,106	103.22%	1,032,000	532,000	106.40%
Telecommunication Site Lease Revenue	200,000	119,967	59.98%	239,000	39,000	19.50%
Facility Rental Revenue	340,000	339,448	99.84%	678,000	338,000	99.41%
Grants and Intergovernmental Revenue	7,547,713	590,841	7.83%	900,000	(6,647,713)	-88.08%
Sponsorships	280,000	8,058	2.88%	12,000	(268,000)	-95.71%
Charges for Services	350,000	19,245	5.50%	38,000	(312,000)	-89.14%
Subtotal Other Revenue	34,671,863	2,260,685	6.52%	3,962,000	(30,709,863)	-88.57%
Total Resources						
except taxes to be levied... Subtotal	87,804,199	62,465,265	71.14%	69,161,262	(18,642,937)	-21.23%
Current Year (Permanent Rate multiplied by Assessed Value)	58,077,143	56,285,750	96.92%	59,878,000	1,800,857	3.10%
TOTAL RESOURCES	\$ 145,881,342	\$ 118,751,015	81.40%	\$ 129,039,262	\$ (16,842,080)	-11.55%

Tualatin Hills Park & Recreation District
Midyear Review



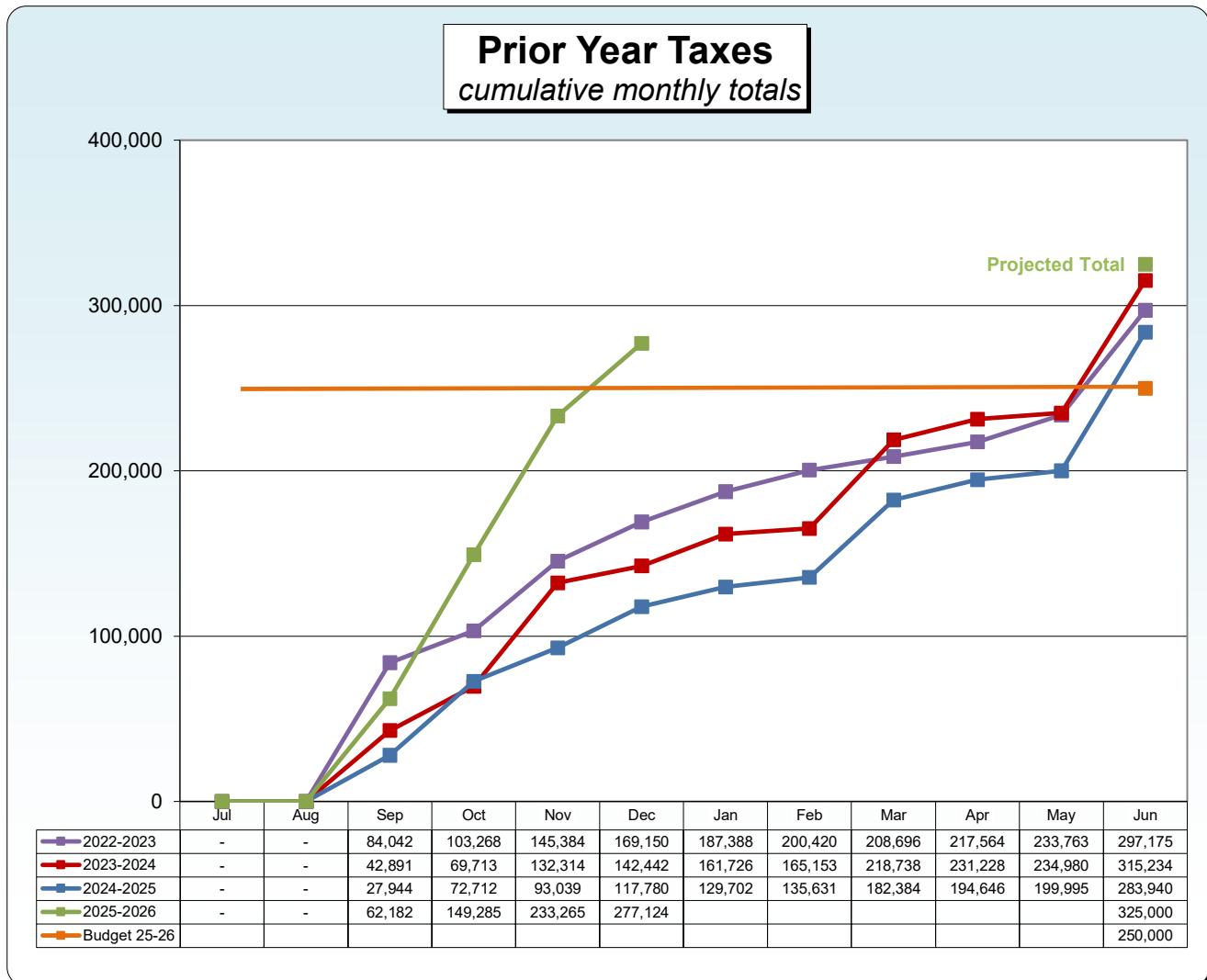
Analysis Comments

Property tax collections remain strong and are anticipated to exceed the budgeted revenue.

Annual Percentage Received

2022-23	101.7%
2023-24	102.2%
2024-25	99.8%
2025-26	106.1%

Tualatin Hills Park & Recreation District
Midyear Review



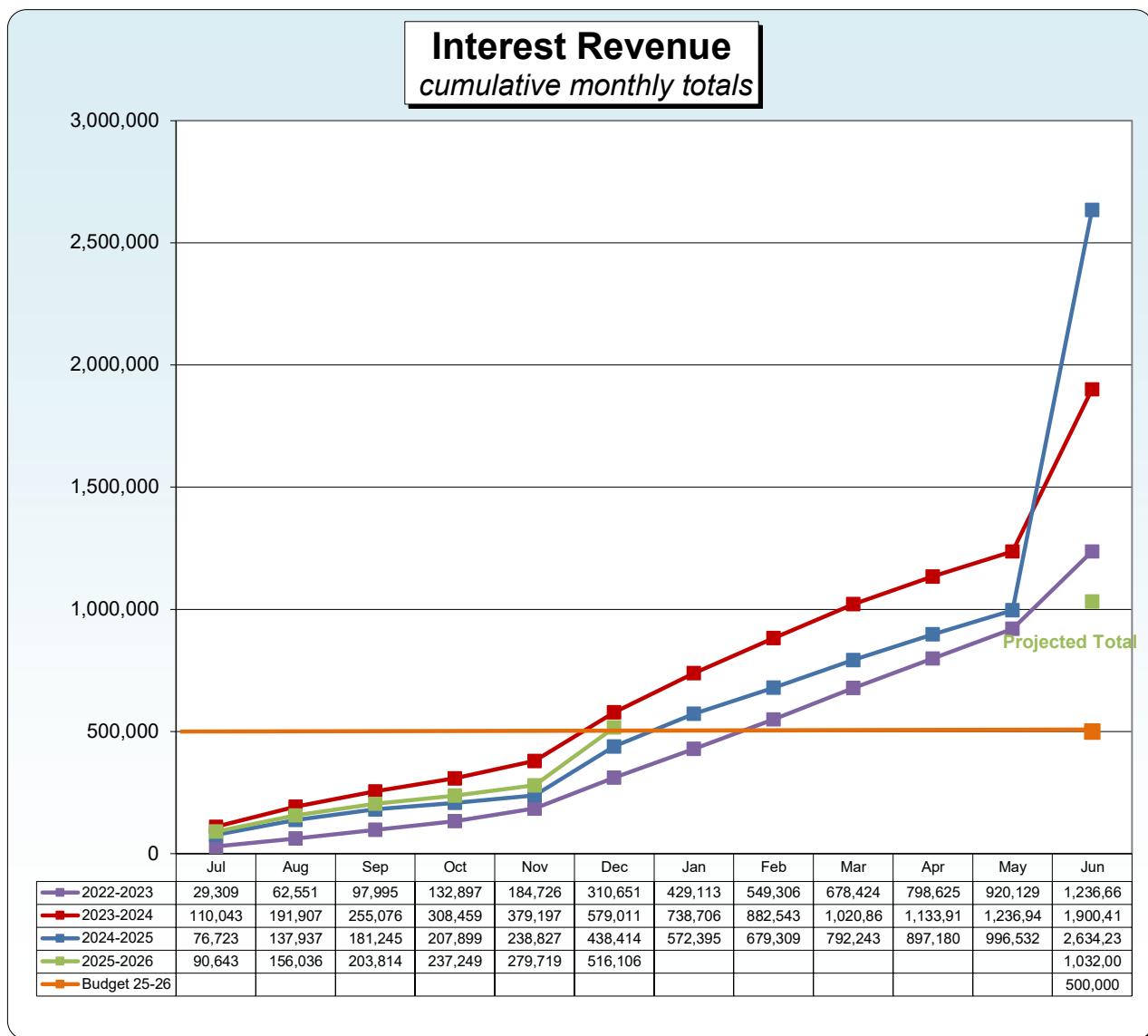
Analysis Comments

Prior year property tax collections remain strong and are exceeding the budgeted revenue.

Annual Percentage Received

2022-23	118.9%
2023-24	126.1%
2024-25	113.6%
2025-26	130.0%

Tualatin Hills Park & Recreation District
Midyear Review



Interest revenue is exceeding budget. The current rate on funds held by the Oregon State Local Government Investment Pool is approximately 4.25%, compared to 4.85% for the same period one year ago.

Annual Percentage Received

2022-23	824.4%
2023-24	1266.9%
2024-25	329.3%
2025-26	129.0%

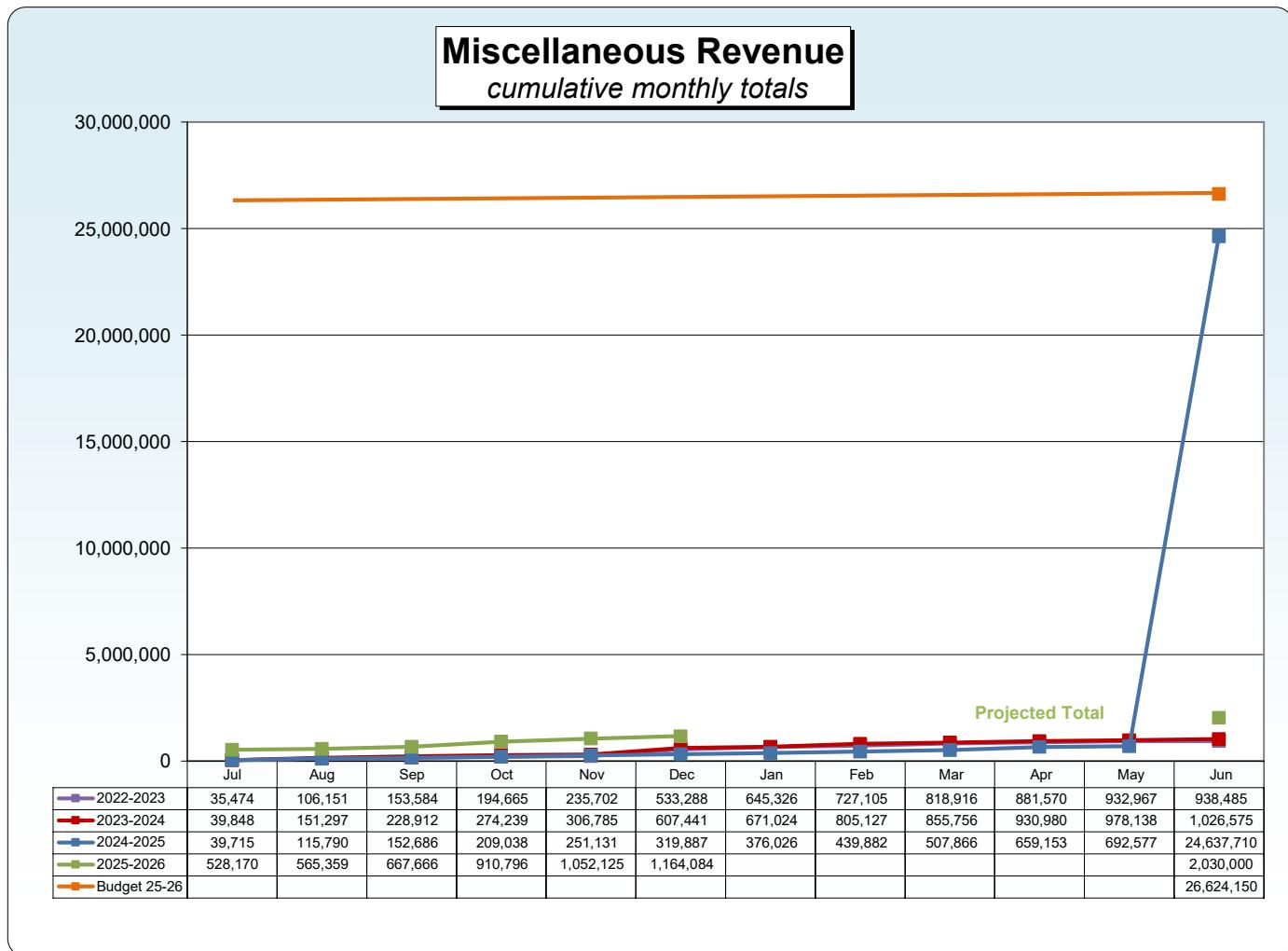
2nd Quarter Grant Update
FY26 - Q2 (October 1, 2025 - December 31, 2025)

Date: Updated January 22, 2026

Funder <i>Project Name</i>	Grant Awards to December 31	Revenue in Adopted FY26 Budget	Grant Revenue Received to December 31	Estimated Total FY25/26	NOTES:
Completed Projects					
<i>Operational Projects</i>					
National Recreation and Park Association <i>THRIVE @ Garden Home Chehalem Site</i>	\$ 69,525	\$ -	\$ -	\$ 69,525	
Subtotal Completed Operational Projects	\$ 69,525	\$ -	\$ -	\$ 69,525	
<i>Capital Projects</i>					
Subtotal Completed Capital Projects	\$ -	\$ -	\$ -	\$ -	
Ongoing Projects					
<i>Operational Projects</i>					
Tualatin Soil & Water Conservation District <i>Black and Green Fellowship</i>	\$ 17,942	\$ -	\$ -	\$ 8,971	
Autzen Foundation <i>FLOAT</i>	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	
Multnomah Athletic Foundation <i>FLOAT</i>	\$ 7,700	\$ -	\$ 7,700	\$ 7,700	
Oregon Department of Fish & Wildlife, Oregon Conservation & Recreation Fund <i>Black and Green Fellowship</i>	\$ 50,000	\$ -	\$ -	\$ 25,000	
National Recreation and Park Association <i>Racial Equity & Language Access</i>	\$ 6,000	\$ -	\$ -	\$ 6,000	
Subtotal Ongoing Operational Projects	\$ 87,642	\$ -	\$ 13,700	\$ 53,671	
<i>Capital Projects</i>					
Major Streets Transportation Improvement Program <i>Westside Trail Bridge - Design & Engineering</i>	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	
Metro - Local Share <i>Willow Creek Greenway Boardwalk Replacement</i>	\$ 1,713,500	\$ 1,883,091	\$ 488,264	\$ 1,188,724	
Metro - Local Share <i>Heckman Lane Park & Trail</i>	\$ 3,641,867	\$ 3,542,216	\$ 188,512	\$ 218,505	
Metro - Local Share <i>Accessible Play Structures</i>	\$ 942,512	\$ 942,512	\$ -	\$ -	
Metro-Community Choice Grant <i>Rock Creek Trail Pollinator Pathway</i>	\$ 163,150	\$ 163,150	\$ -	\$ -	<i>IGA not yet executed</i>
Metro-Community Choice Grant <i>Commonwealth Lake Park Improvements</i>	\$ 1,267,317	\$ 1,257,393	\$ -	\$ 10,069	
Metro-Community Choice Grant <i>To Make it all Good Again at Tualatin Hills Nature Park</i>	\$ 164,667	\$ 164,667	\$ -	\$ 72,000	
Metro-Community Choice Grant <i>Recuerdo Park Gleaning Garden Expansion</i>	\$ 166,400	\$ 166,400	\$ -	\$ -	<i>IGA not yet executed</i>
Metro - Local Share <i>Westside Trail Bridge - Design & Engineering</i>	\$ 1,913,528	\$ 1,913,528	\$ 40,033	\$ 98,802	
Metro - Regional Travel Options <i>Getting There by Trail</i>	\$ 56,446	\$ 56,446	\$ -	\$ 56,446	
Metro - Nature in Neighborhoods, Capital Grants <i>All Ages Play Amenities at Future Park, Heckman Ln.</i>	\$ 300,000	\$ 300,000	\$ -	\$ -	
Oregon Department of Transportation -State of Oregon Lottery Proceeds <i>Fanno Creek Regional Trail Improvements</i>	\$ 2,145,358	\$ 1,490,615	\$ 622,316	\$ 859,668	
Oregon Parks & Recreation Department. Land and Water Conservation Fund <i>Abbey Creek Park Phase II</i>	\$ 623,000	\$ 85,868	\$ 623,000	\$ 623,000	
Oregon Parks & Recreation Department. Land and Water Conservation Fund <i>Commonwealth Lake Park Improvements</i>	\$ 449,096	\$ 449,096	\$ -	\$ -	<i>IGA not yet executed</i>
Oregon Parks & Recreation Department, Local Government Grant Program <i>Vine Maple Trail</i>	\$ 72,000	\$ 72,000	\$ -	\$ 72,000	
Oregon Parks & Recreation Department, Local Government Grant Program <i>Future Neighborhood Park & Community Trail, Heckman Ln.</i>	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	

Funder <i>Project Name</i>	Grant Awards to December 31	Revenue in Adopted FY26 Budget	Grant Revenue Received to December 31	Estimated Total FY25/26	NOTES:
Oregon Parks & Recreation Department Veterans and War Memorial Grant <i>Revolutionary War Memorial</i>	\$ 62,000	\$ -	\$ -	\$ 62,000	
Portland General Electric, Drive Change Fund <i>Electric Nature Mobile vehicles and Charging Stations</i>	\$ 208,792	\$ -	\$ -	\$ 156,594	
Energy Trust Oregon <i>Energy Resilience Projects Funding</i>	\$ 40,000	\$ -	\$ -	\$ 40,000	
Tualatin Soil & Water Conservation District <i>Tualatin River Environmental Enhancement (TREE)</i>	\$ 81,575	\$ -	\$ -	\$ 81,575	
Special Districts Association of Oregon <i>Special Districts Insurance Association (SDIS) Grant</i>	\$ 1,500	\$ -	\$ -	\$ 1,500	
Subtotal Ongoing Capital Projects	\$ 15,612,708	\$ 14,086,982	\$ 2,562,125	\$ 3,540,883	
Federally Funded Grants					
Capital Projects					
US Department of Housing and Urban Development, Economic Development Initiative, Congressional Community Project <i>Community Shelters and Emergency Operations</i>	\$ 946,956	\$ 946,956	\$ -	\$ 55,000	
Subtotal Federally Funded Capital Projects	\$ 946,956	\$ 946,956	\$ -	\$ 55,000	
Grant Projects with a District Match					
Metro - Regional Flexible Funds <i>Beaverton Creek Trail-Crescent Connection</i>	\$ 800,000	\$ -	\$ -	\$ -	<i>Grant passed on to ODOT for project, District to provide match.</i>
Metro - Regional Flexible Funds <i>Beaverton Creek Trail Construction</i>	\$ 2,055,647	\$ -	\$ -	\$ -	<i>Grant passed on to ODOT for project, District to provide match.</i>
Metro - Regional Flexible Funds <i>Beaverton Creek Trail-WST to Hocken</i>	\$ 3,693,212	\$ -	\$ -	\$ -	<i>Grant passed on to ODOT for project, District to provide match.</i>
Metro, Regional Flexible Funds Allocation (Redistribution) <i>Beaverton Creek Trail: Westside Trail - SW Hocken Ave.</i>	\$ 1,064,726	\$ -	\$ -	\$ -	<i>Grant passed on to ODOT for project, District to provide match.</i>
Oregon Department of Transportation, Oregon Community Paths <i>WST 14-18 Preferred Alignment</i>	\$ 572,447	\$ -	\$ -	\$ -	<i>Grant passed on to ODOT for project, District to provide match.</i>
Metro - Regional Flexible Funds <i>Westside Trail Pedestrian & Bicycle Bridge (Construction)</i>	\$ 5,000,000	\$ -	\$ -	\$ -	<i>Grant passed on to ODOT for project, District to provide match.</i>
Washington County, Major Streets Transportation Improvement Program (MSTIP) <i>Westside Trail Pedestrian & Bicycle Bridge (Construction)</i>	\$ 300,000	\$ -	\$ -	\$ -	<i>Grant passed on to ODOT for project, District to provide match.</i>
Oregon Department of Transportation, Oregon Community Paths <i>Westside Trail Pedestrian & Bicycle Bridge (Construction)</i>	\$ 5,000,000	\$ -	\$ -	\$ -	<i>Grant passed on to ODOT for project, District to provide match.</i>
Subtotal Grant Projects with a District Match	\$ 18,486,032	\$ -	\$ -	\$ -	
TOTAL GRANTS	\$ 35,202,863	\$ 15,033,938	\$ 2,575,825	\$ 3,719,079	

Tualatin Hills Park & Recreation District
Midyear Review



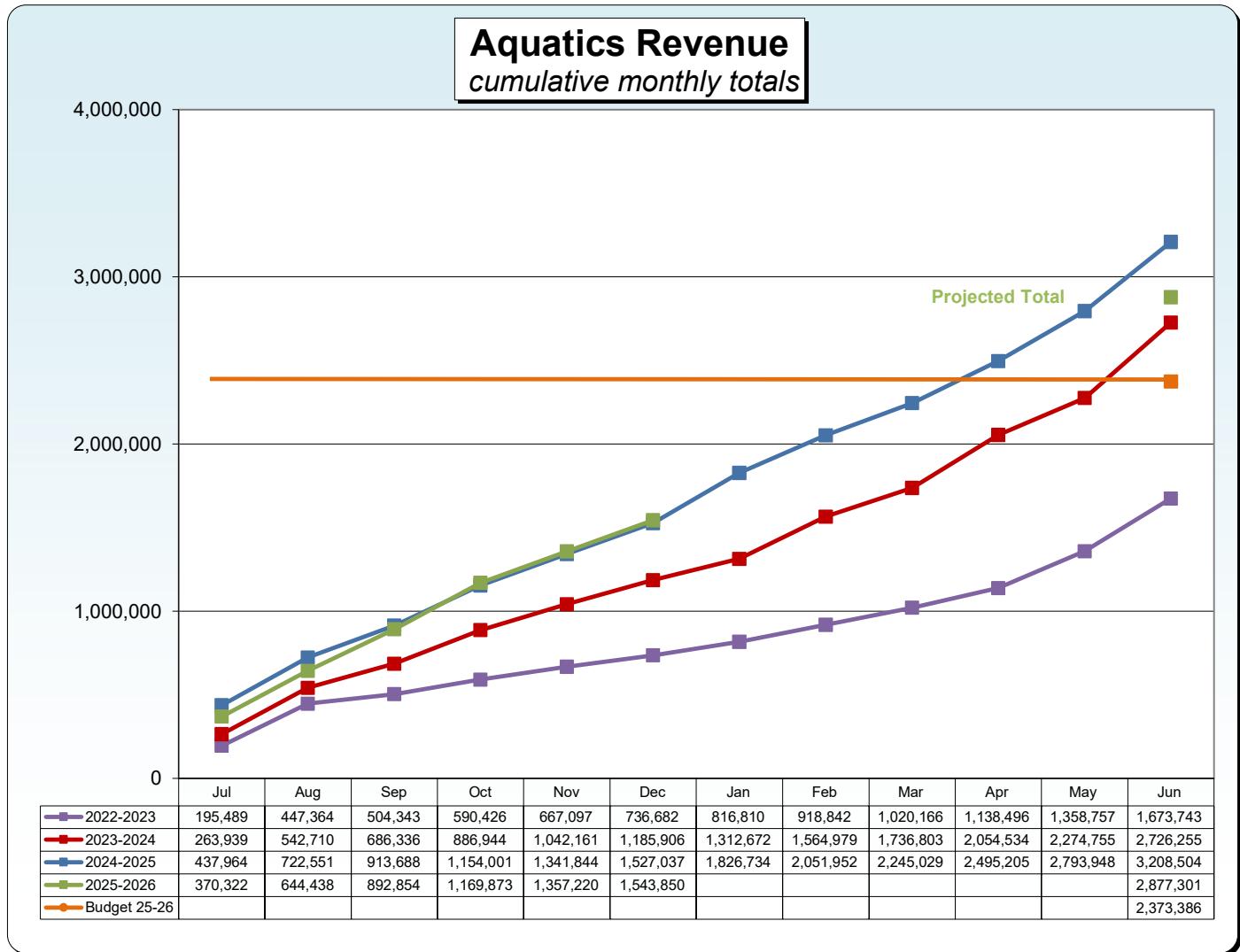
Analysis Comments

Included in Misc. income are rental homes, sponsorships, telecommunication site leases, sale of assets, charges for services and other miscellaneous revenues. Charges for services reflect the payroll cost recovery from the SDC Fund. Total for the year is projected to be lower than budget as budget includes the miscellaneous revenue from the sale of one of the district's facilities which occurred at the end of last fiscal year.

Annual Percentage Received

2022-23	83.5%
2023-24	97.5%
2024-25	110.2%
2025-26	4.6%

Tualatin Hills Park & Recreation District
Midyear Review



Analysis Comments

Aquatics revenues are projected to be higher than the current year budget due higher utilization of programs offered. The following page displays the tables for recreation on a four year basis.

Annual Percentage Received

2022-23	46.0%
2023-24	68.4%
2024-25	133.7%
2025-26	121.2%

Tualatin Hills Park & Recreation District
Midyear Review
Aquatic Revenues Generated by Site

Aloha Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	-	1,300	1,300	1,300	2,305	5,871	10,595	17,356	27,977	38,846	51,959	66,910
2023-2024	31,969	67,740	85,886	111,833	134,674	147,827	163,189	190,943	218,515	261,839	300,072	340,048
2024-2025	61,294	102,770	129,911	163,556	184,131	207,558	226,097	248,479	271,914	306,175	342,745	406,710
2025-2026	57,295	104,243	130,385	172,216	193,779	214,447						410,763
2025-2026 Budget												343,186

Aquatic Center/50 Meter Pool

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	82,108	188,997	207,477	250,495	287,671	320,820	356,919	407,571	451,994	496,956	635,269	865,240
2023-2024	88,408	180,256	233,333	307,536	360,835	430,586	478,443	622,291	674,317	827,498	898,449	1,151,117
2024-2025	155,370	223,149	280,950	348,532	409,228	472,211	647,131	736,859	787,667	861,723	979,430	1,155,201
2025-2026	109,012	184,673	305,987	383,745	438,741	510,414						934,161
2025-2026 Budget												850,854

Beaverton Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	67,982	149,362	179,366	217,269	248,420	272,658	300,289	331,655	363,459	398,610	433,407	459,699
2023-2024	52,884	106,241	136,816	174,486	207,260	231,938	257,996	289,448	325,328	374,925	419,955	485,938
2024-2025	73,373	136,160	174,657	225,012	261,211	296,904	335,647	371,815	412,702	463,224	506,760	566,575
2025-2026	61,056	108,716	144,637	193,597	226,566	256,014						478,980
2025-2026 Budget												442,892

Harman Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	-	-	523	5,377	12,595	21,114	32,725	45,978	60,423	81,799	106,514	130,261
2023-2024	29,675	66,104	92,161	127,438	157,302	180,079	201,930	232,954	263,824	301,998	336,019	376,938
2024-2025	47,142	84,082	118,678	167,346	206,433	241,796	281,748	321,669	361,507	406,399	452,143	490,732
2025-2026	46,770	84,909	121,590	170,384	212,521	249,821						477,743
2025-2026 Budget												374,745

Sunset Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	-	-	-	-	-	-	-	-	31	6,002	15,326	27,923
2023-2024	26,746	57,422	71,629	91,711	108,028	121,281	136,787	155,016	180,492	214,027	245,454	279,272
2024-2025	58,818	106,472	135,479	175,226	206,510	234,236	265,718	302,682	341,164	387,172	442,056	504,967
2025-2026	60,506	101,118	127,731	169,077	204,755	232,243						479,796
2025-2026 Budget												268,362

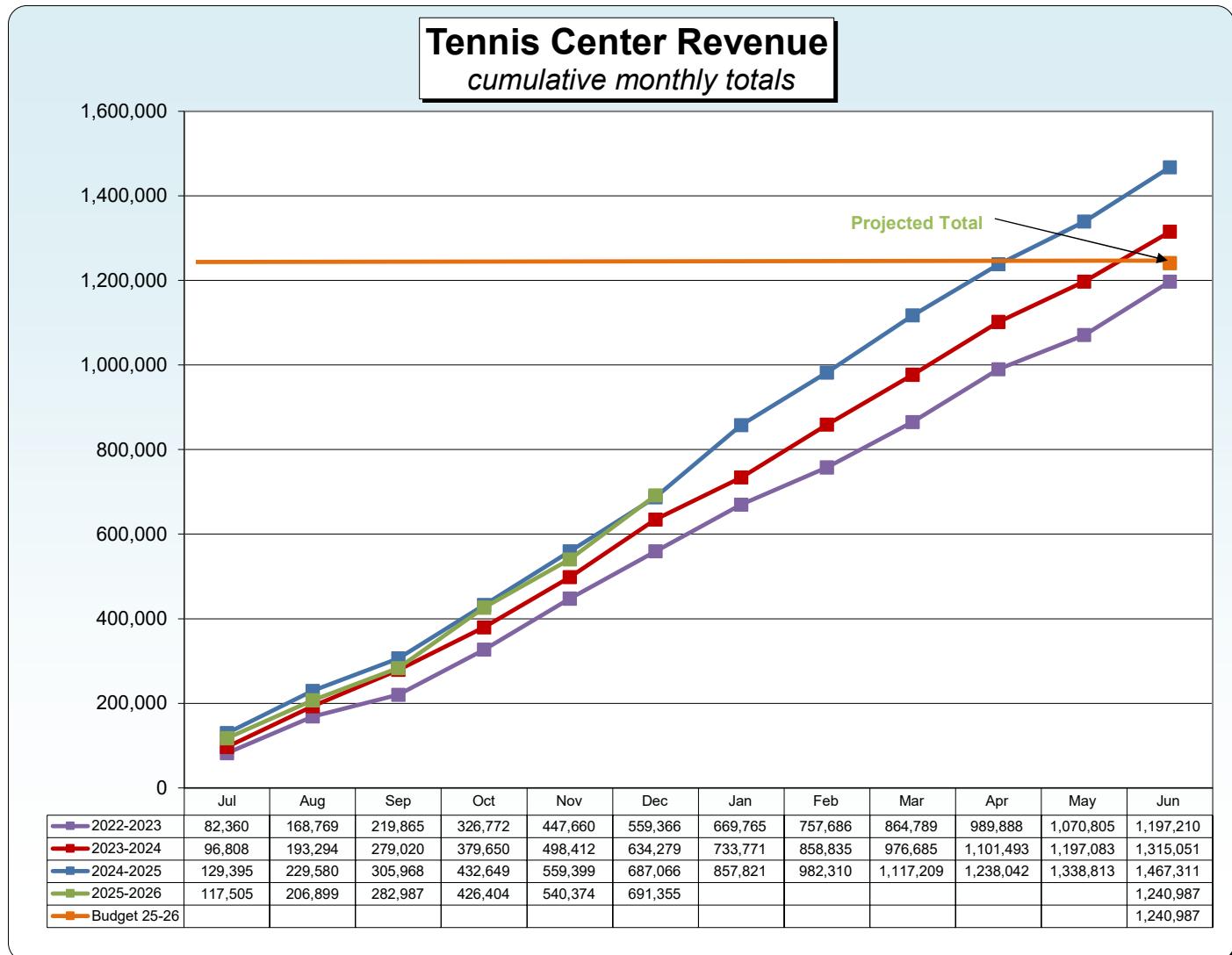
**Raleigh Hills and Somerset West
Outdoor Pools**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	45,399	107,705	115,677	115,985	116,106	116,219	116,283	116,283	116,283	116,283	116,283	123,709
2023-2024	34,256	64,947	66,511	73,940	74,062	74,194	74,327	74,327	74,327	74,248	74,806	92,942
2024-2025	41,966	69,918	74,012	74,328	74,331	74,331	70,394	70,449	70,074	70,512	70,814	84,319
2025-2026	35,683	60,779	62,524	80,854	80,857	80,912						95,858
2025-2026 Budget												93,347

Aquatics Summary

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	195,489	447,364	504,343	590,426	667,097	736,682	816,810	918,842	1,020,166	1,138,496	1,358,757	1,673,743
2023-2024	263,939	542,710	686,336	886,944	1,042,161	1,185,906	1,312,672	1,564,979	1,736,803	2,054,534	2,274,755	2,726,255
2024-2025	437,964	722,551	913,688	1,154,001	1,341,844	1,527,037	1,826,734	2,051,952	2,245,029	2,495,205	2,793,948	3,208,504
2025-2026	370,322	644,438	892,854	1,169,873	1,357,220	1,543,850						2,877,301
2025-2026 Budget												2,373,386

Tualatin Hills Park & Recreation District
Midyear Review

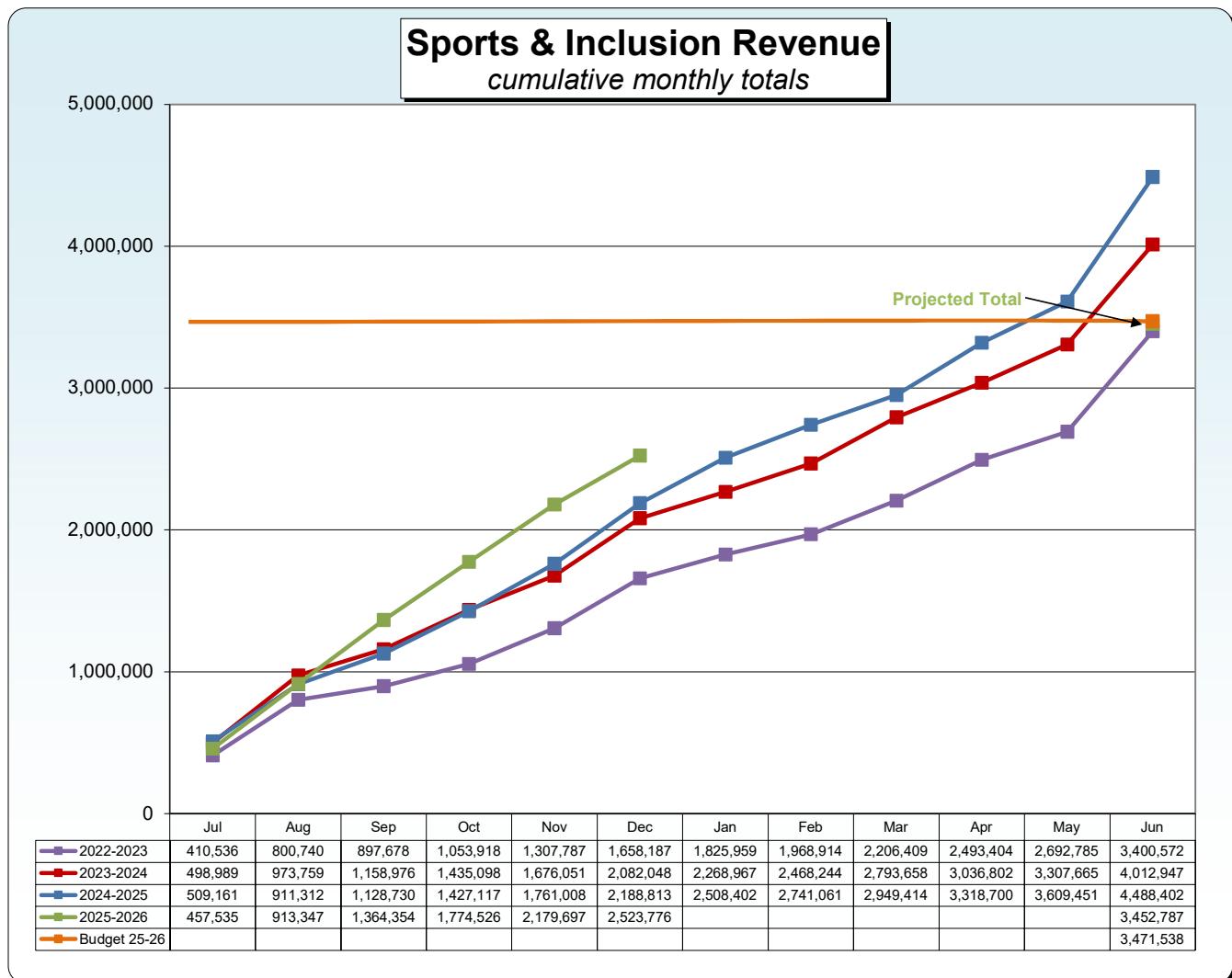


Analysis Comments

Tennis revenue is projected to equal the current year budget. While revenue trends are up, projections for year end revenue are conservative. The following page displays the tables for each swim center on a four year basis.

Annual Percentage Received	
2022-23	96.5%
2023-24	106.0%
2024-25	118.2%
2025-26	100.0%

Tualatin Hills Park & Recreation District
Midyear Review



Analysis Comments

Sports revenues are projected to be slightly lower than the current year budget. While revenue trends are up, projections for year end revenue are conservative. The following page displays the tables for each swim center on a four year basis.

Annual Percentage Received

2022-23	88.4%
2023-24	105.7%
2024-25	131.6%
2025-26	99.5%

Tualatin Hills Park & Recreation District
Midyear Review

Sports & Inclusion Generated by Site

Athletic Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	255,931	456,833	479,875	568,375	752,256	1,029,279	1,119,488	1,188,361	1,322,740	1,521,989	1,628,678	2,241,750
2023-2024	286,012	532,797	625,670	797,154	924,466	1,220,925	1,312,095	1,415,708	1,631,426	1,776,159	1,925,175	2,516,899
2024-2025	291,617	501,192	598,105	757,784	960,958	1,270,232	1,449,708	1,559,263	1,628,596	1,859,133	2,016,446	2,769,787
2025-2026	161,614	393,194	672,422	927,559	1,153,643	1,383,023						1,849,928
2025-2026 Budget												1,849,928

Garden Home Recreation Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	120,021	282,725	332,711	376,082	424,609	477,382	531,362	580,196	650,495	708,782	777,548	840,065
2023-2024	160,901	347,092	407,515	481,012	561,447	644,364	721,700	792,621	870,845	935,936	1,022,602	1,088,306
2024-2025	32,258	60,770	99,630	142,485	174,365	202,685	237,445	270,448	310,300	349,916	387,881	421,574
2025-2026	189,291	333,866	430,680	515,247	643,496	718,277						1,040,776
2025-2026 Budget												1,040,776

Stuhr Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	18,295	36,702	60,385	84,755	106,215	126,820	150,404	175,651	208,468	237,928	261,853	287,076
2023-2024	29,314	58,952	88,894	117,909	150,766	175,151	193,167	217,456	247,218	279,785	314,387	362,048
2024-2025	32,258	60,770	99,630	142,485	174,365	202,685	237,445	270,448	310,300	349,916	387,881	421,574
2025-2026	46,310	81,426	125,887	175,974	209,864	242,408						356,897
2025-2026 Budget												356,897

Adaptive & Inclusive Services

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	16,290	24,481	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	31,681
2023-2024	22,762	34,918	36,896	39,023	39,372	41,607	42,005	42,460	44,169	44,922	45,501	45,695
2024-2025	24,201	38,349	38,783	40,051	41,021	41,379	41,711	42,259	44,767	46,050	47,308	56,562
2025-2026	26,906	42,799	43,663	44,500	45,232	46,014						57,146
2025-2026 Budget												75,897

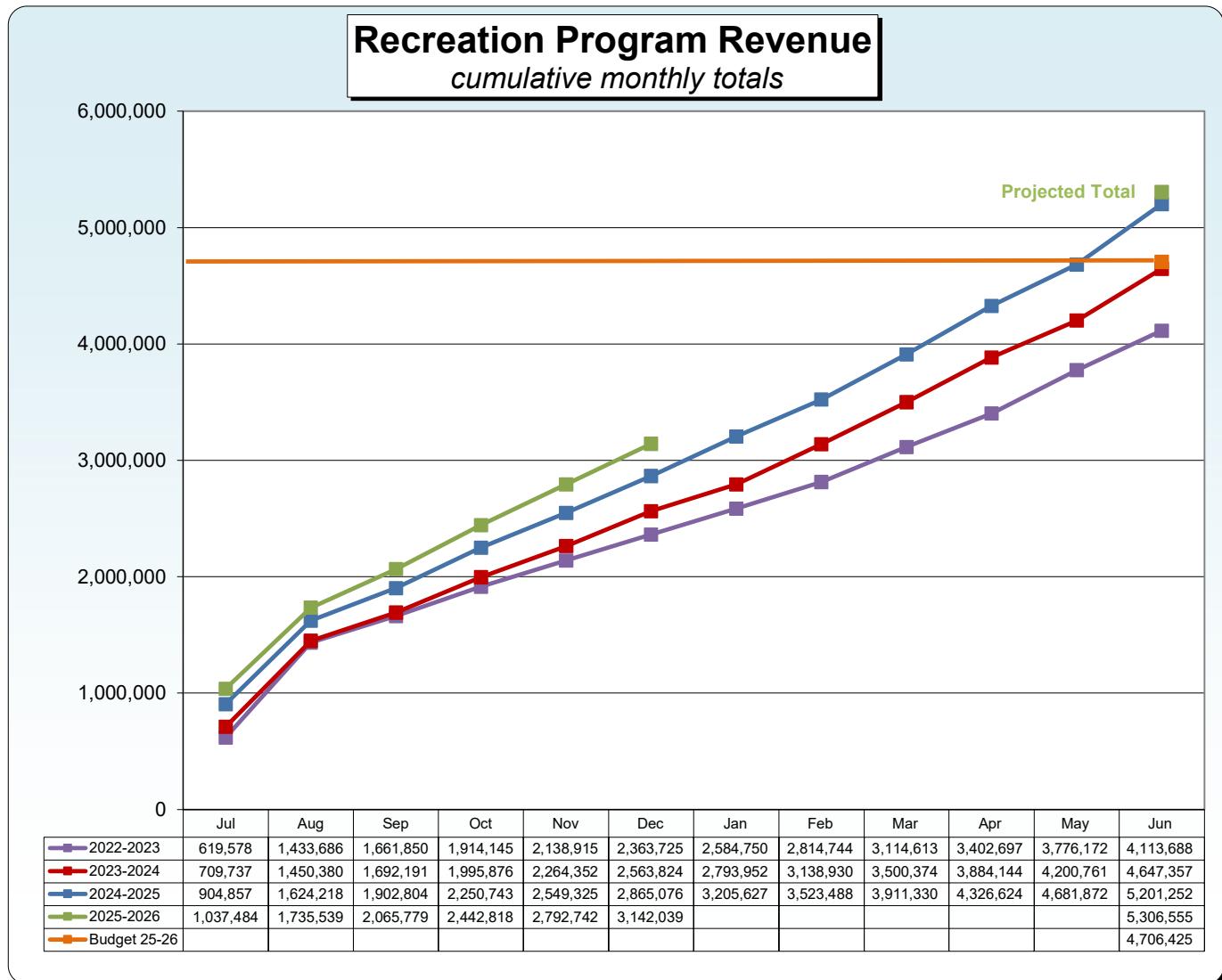
Jenkins Estate

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	-	-	-	-	-	-	-	-	-	-	-	-
2023-2024	-	-	-	-	-	-	-	-	-	-	-	-
2024-2025	300	6,210	18,904	28,784	36,672	49,001	58,654	64,748	70,551	83,529	101,084	107,089
2025-2026	33,414	62,062	91,702	111,246	127,461	134,054						148,040
2025-2026 Budget												148,040

Sports & Inclusion Summary

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	410,536	800,740	897,678	1,053,918	1,307,787	1,658,187	1,825,959	1,968,914	2,206,409	2,493,404	2,692,785	3,400,572
2023-2024	498,989	973,759	1,158,976	1,435,098	1,676,051	2,082,048	2,268,967	2,468,244	2,793,658	3,036,802	3,307,665	4,012,947
2024-2025	380,635	667,291	855,051	1,111,589	1,387,381	1,765,982	2,024,963	2,207,166	2,364,515	2,688,544	2,940,601	3,776,585
2025-2026	457,535	913,347	1,364,354	1,774,526	2,179,697	2,523,776						3,452,787
2025-2026 Budget												3,471,538

Tualatin Hills Park & Recreation District
Midyear Review



Analysis Comments

Recreation revenues are projected to be higher than the current year budget due higher utilization of programs offered. The following page displays the tables for recreation on a four year basis.

Annual Percentage Received

2022-23	69.3%
2023-24	96.7%
2024-25	114.2%
2025-26	111.9%

Tualatin Hills Park & Recreation District
Midyear Review

Recreation Revenues Generated by Site

Cedar Hills Recreation Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	268,426	630,628	732,089	831,788	916,560	1,004,883	1,092,127	1,184,762	1,307,707	1,421,047	1,545,394	1,696,798
2023-2024	315,631	655,086	759,434	879,915	981,118	1,091,005	1,175,943	1,311,686	1,453,328	1,593,167	1,719,864	1,859,939
2024-2025	361,791	646,828	754,195	895,020	994,169	1,102,124	1,226,449	1,340,946	1,487,678	1,654,613	1,793,528	1,991,771
2025-2026	420,192	701,563	833,602	984,293	1,113,408	1,237,979						2,089,052
2025-2026 Budget												1,936,728

Conestoga Recreation/Aquatic Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	265,813	614,200	712,051	817,769	930,719	1,032,259	1,141,841	1,248,499	1,375,244	1,507,074	1,686,357	1,833,746
2023-2024	303,587	608,654	720,418	875,653	1,008,447	1,157,298	1,277,525	1,453,021	1,626,658	1,804,894	1,964,045	2,209,664
2024-2025	419,737	736,138	880,381	1,052,432	1,213,945	1,385,393	1,569,149	1,734,672	1,922,868	2,121,775	2,303,027	2,569,593
2025-2026	465,769	761,012	921,896	1,111,361	1,293,468	1,474,236						2,583,815
2025-2026 Budget												2,185,794

Nature Programs

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	84,239	182,558	209,310	254,438	279,986	310,833	332,532	359,533	401,290	436,691	504,172	538,982
2023-2024	89,591	179,126	202,556	229,082	262,841	298,838	321,328	352,809	392,140	448,334	475,825	533,125
2024-2025	121,632	231,568	255,894	288,276	324,451	355,287	386,888	421,549	469,196	507,369	540,206	592,673
2025-2026	148,830	264,573	299,165	335,478	373,182	411,013						592,648
2025-2026 Budget												537,903

Administration

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	1,100	6,300	8,400	10,150	11,650	15,750	18,250	21,950	30,373	37,886	40,249	44,163
2023-2024	927	7,514	9,783	11,225	11,946	16,684	19,156	21,415	28,249	37,750	41,027	44,629
2024-2025	1,696	9,684	12,334	15,015	16,760	22,272	23,141	26,321	31,588	42,867	45,110	47,214
2025-2026	2,692	8,392	11,117	11,687	12,684	18,812						41,040
2025-2026 Budget												46,000

Recreation Summary

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	619,578	1,433,686	1,661,850	1,914,145	2,138,915	2,363,725	2,584,750	2,814,744	3,114,613	3,402,697	3,776,172	4,113,688
2023-2024	709,737	1,450,380	1,692,191	1,995,876	2,264,352	2,563,824	2,793,952	3,138,930	3,500,374	3,884,144	4,200,761	4,647,357
2024-2025	904,857	1,624,218	1,902,804	2,250,743	2,549,325	2,865,076	3,205,627	3,523,488	3,911,330	4,326,624	4,681,872	5,201,252
2025-2026	1,037,484	1,735,539	2,065,779	2,442,818	2,792,742	3,142,039						5,306,555
2025-2026 Budget												4,706,425

Tualatin Hills Park & Recreation District
Midyear Budget Review

General Fund Expenditure Analysis
as of December 31, 2025

By Division	2025/26		Year to Date	Percent Expended through 12/31/25	Estimated Year End Actual Expenditures	Variance Projected Actual to Budget	
	Amended Budget Expenditures	Expenditures				Amount	Percent
Requirements By Division:							
Board of Directors	\$ 490,854	\$ 137,276		27.97%	\$ 412,725	\$ 78,129	15.92%
Administration	17,523,677	6,893,794		39.34%	15,951,053	1,572,624	8.97%
Park Services	18,442,510	8,230,297		44.63%	17,184,259	1,258,251	6.82%
Recreation Services	33,476,105	15,669,050		46.81%	32,038,012	1,438,093	4.30%
Capital Outlay	41,579,732	1,527,554		3.67%	8,326,775	33,252,957	79.97%
Contingency	3,500,000	-		0.00%	-	3,500,000	100.00%
Reserve for Future	3,000,000	-		0.00%	-	3,000,000	100.00%
Total Expenditures	\$ 118,012,878	\$ 32,457,971		27.50%	\$ 73,912,824	\$ 44,100,054	37.37%

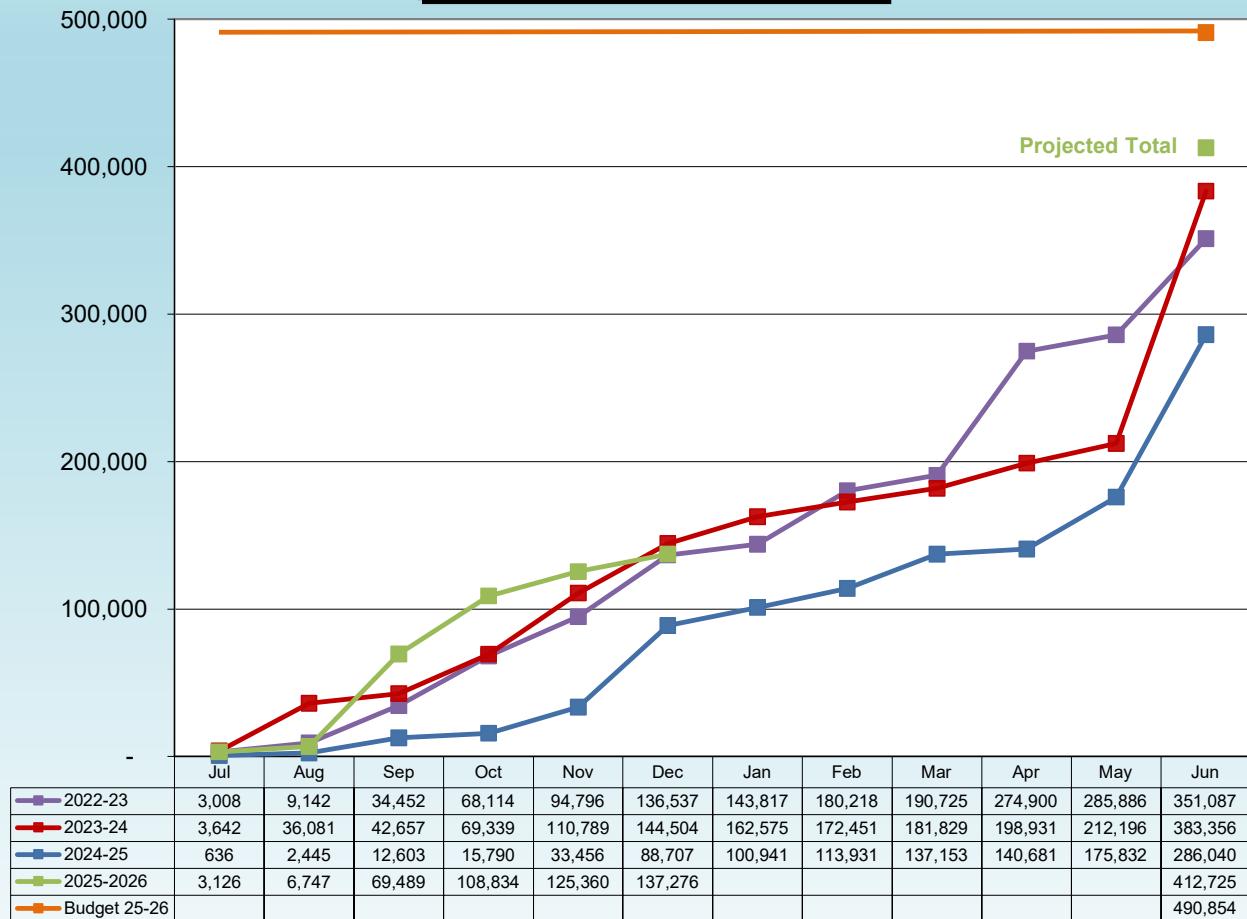
By Account	2025/26		Year to Date	Percent Expended through 12/31/25	Estimated Year End Actual Expenditures	Variance Projected Actual to Budget	
	Amended Budget Expenditures	Expenditures				Amount	Percent
Expenditures By Account:							
Personnel Services	\$ 50,236,272	\$ 23,350,445		46.48%	\$ 46,306,465	\$ 3,929,807	7.82%
Materials & Services	16,485,507	6,622,215		40.17%	16,369,953	115,554	0.70%
Capital Outlay	43,727,237	2,218,763		5.07%	10,201,301	33,525,936	76.67%
Debt Service	1,063,862	266,548		25.05%	1,035,105	28,757	2.70%
Contingency	3,500,000	-		0.00%	-	3,500,000	100.00%
Reserve for Future	3,000,000	-		0.00%	-	3,000,000	100.00%
Total Expenditures	\$ 118,012,878	\$ 32,457,971		27.50%	\$ 73,912,824	\$ 44,100,054	37.37%

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Board of Directors

	Adopted	Mid Year
	Budget	Projection
Part-time salaries	\$ 12,000	\$ 12,000
Payroll Taxes	1,854	1,725
Technical Services	9,000	8,000
Legal Expense	250,000	200,000
Professional Services	10,000	5,000
Professional Services - Audit	102,000	100,000
Election Costs	10,000	8,000
Conferences	30,000	20,000
Dues & Memberships	4,000	4,000
Office Supplies	5,000	4,000
Rental Facility	57,000	50,000
Total Expense	<u>\$ 490,854</u>	<u>\$ 412,725</u>

Tualatin Hills Park & Recreation District
Midyear Review

Board of Directors
cumulative monthly totals



Analysis Comments

Board of Directors is projected to be slightly below budget. Board expenditures include professional services fees for legal council and the annual financial audit and rental facility fees for Board Meetings.

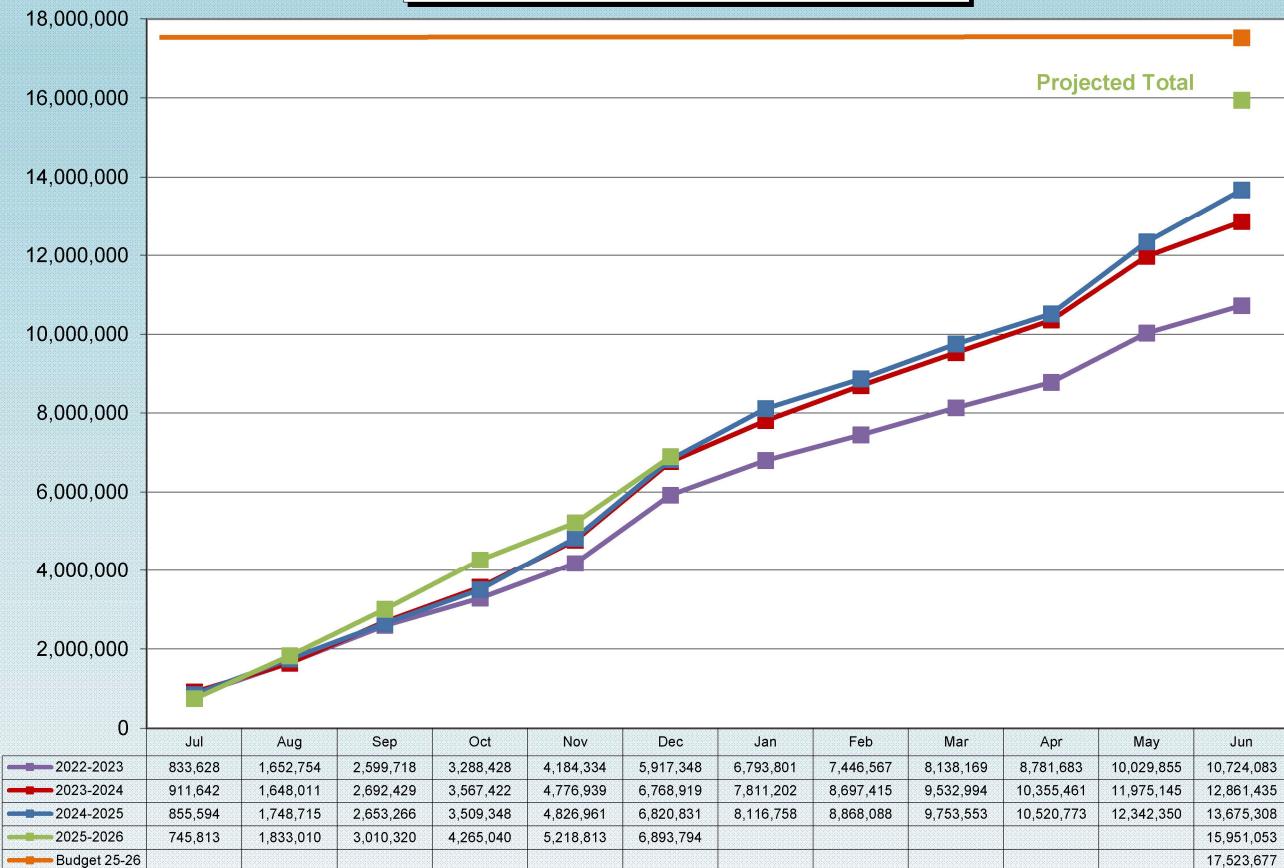
Annual Percentage Spent	
2022-23	68.3%
2023-24	81.5%
2024-25	53.8%
2025-26	84.1%

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Administration Division

	General		Human		Total
	Manager	Communications	Resources	Finance	Administration
Full-time salaries	\$ 433,967	\$ 2,488,902	\$ 1,297,220	\$ 1,689,082	\$ 5,909,171
Part-time salaries	-	425,499	212,330	14,371	652,200
Employee benefits & taxes	174,494	1,283,869	1,040,337	700,371	3,199,071
Materials & Services	104,500	2,236,104	1,275,150	413,942	4,029,696
Capital Outlay	-	1,125,810	-	-	1,125,810
Debt Service	-	-	-	1,035,105	1,035,105
 Total Expense	 \$ 712,961	 \$ 7,560,184	 \$ 3,825,037	 \$ 3,852,871	 \$ 15,951,053
 Amended Budget	 \$ 753,845	 \$ 8,798,564	 \$ 3,885,534	 \$ 4,085,734	 \$ 17,523,677

Tualatin Hills Park & Recreation District
Midyear Review

Administration Division
cumulative monthly totals



Analysis Comments

Administration expenditures are projected to be lower than budget due to lower spending on materials and services, debt service costs, and turnover in full time positions. Benefits also include the full-funding of the district's annual pension contribution of \$3.3 million in December 2025. The following pages display the tables for each department on a four year basis.

Annual Percentage Spent

2022-23	85.4%
2023-24	89.5%
2024-25	83.4%
2025-26	91.0%

Tualatin Hills Park & Recreation District
Midyear Review

General Manager

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	35,885	73,866	113,894	154,787	190,218	322,098	360,626	401,433	444,730	486,920	526,370	595,217
2023-2024	65,867	104,891	144,388	183,367	222,026	359,629	405,930	446,034	487,154	527,470	585,352	623,062
2024-2025	68,529	112,027	152,378	196,201	254,349	373,789	421,783	463,443	508,215	548,615	608,627	670,038
2025-2026	57,298	112,192	151,990	211,269	251,084	368,517						712,961
2025-2026 Budget												753,845

Communications

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	404,308	880,811	1,171,218	1,535,816	1,828,341	2,838,153	3,125,142	3,424,636	3,804,068	4,118,247	4,469,092	4,705,191
2023-2024	386,188	733,672	1,392,223	1,887,029	2,410,551	3,342,962	3,680,431	4,150,996	4,620,424	5,070,136	5,555,427	5,945,757
2024-2025	394,383	892,763	1,381,024	1,768,310	2,288,128	3,312,114	3,852,190	4,193,885	4,670,084	5,050,981	5,773,374	6,456,065
2025-2026	421,357	934,373	1,688,994	2,241,734	2,670,213	3,444,387						7,560,184
2025-2026 Budget												8,798,564

Human Resources

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	266,232	417,266	602,587	751,827	878,012	1,269,580	1,687,803	1,836,897	1,971,233	2,105,421	2,248,269	2,427,995
2023-2024	306,420	478,703	665,267	812,243	976,089	1,412,897	1,882,384	2,036,066	2,177,893	2,326,792	2,600,423	2,712,547
2024-2025	216,237	371,454	552,942	729,169	963,379	1,379,313	1,902,750	2,078,627	2,257,994	2,425,918	2,663,788	2,820,254
2025-2026	212,416	465,388	677,539	945,179	1,159,360	1,378,857						3,825,037
2025-2026 Budget												3,885,534

Finance

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	127,204	280,811	712,019	845,998	1,287,763	1,487,518	1,620,229	1,783,602	1,918,139	2,071,095	2,786,124	2,995,681
2023-2024	153,166	330,745	490,550	684,783	1,168,272	1,653,431	1,842,456	2,064,320	2,247,522	2,431,063	3,233,943	3,580,070
2024-2025	176,445	372,471	566,922	815,668	1,321,105	1,755,616	1,940,034	2,132,132	2,317,260	2,495,259	3,296,561	3,728,951
2025-2026	54,742	321,057	491,797	866,859	1,138,156	1,702,033						3,852,871
2025-2026 Budget												4,085,734

Administration Summary

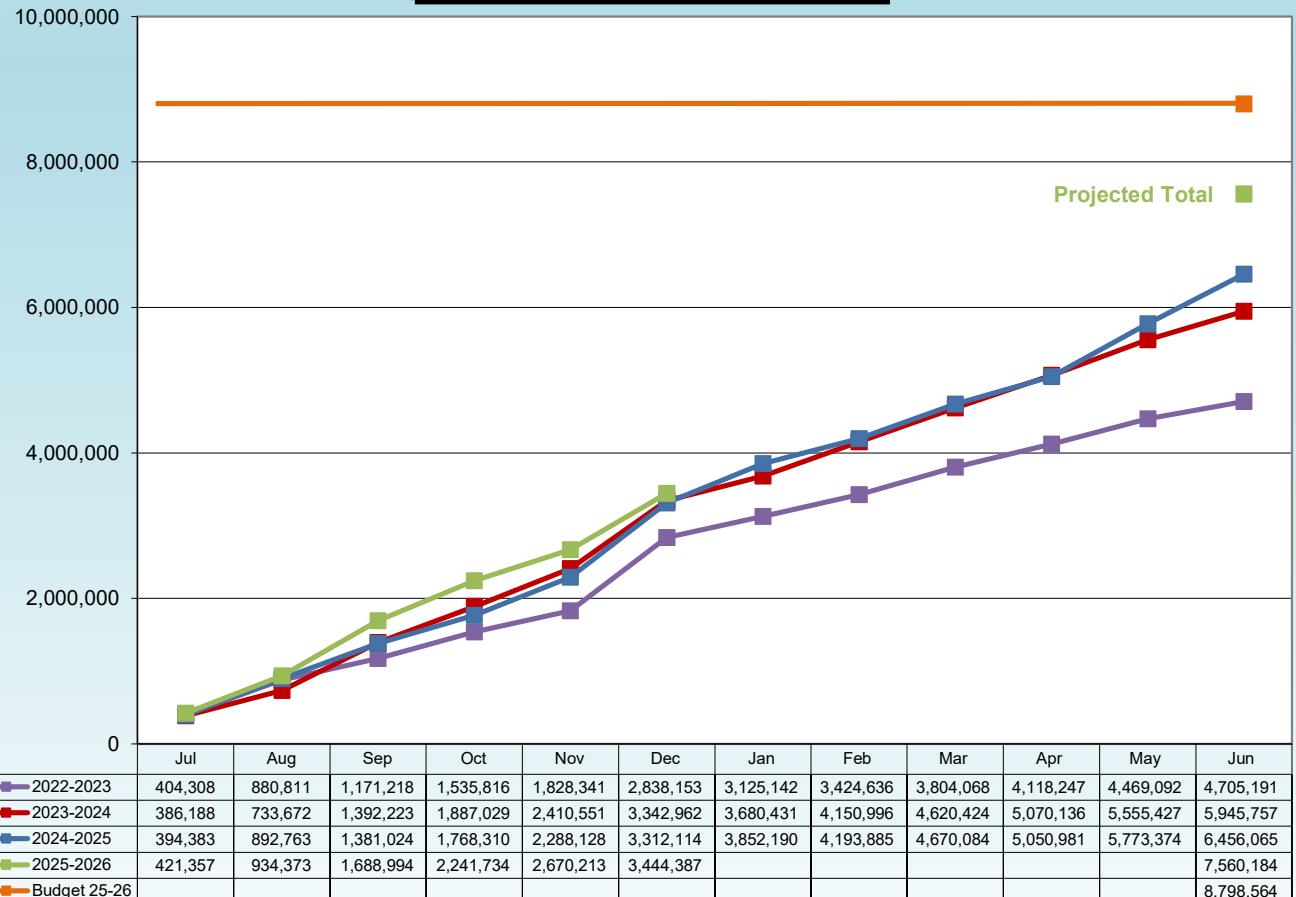
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	833,629	1,652,754	2,599,718	3,288,428	4,184,334	5,917,349	6,793,800	7,446,568	8,138,170	8,781,683	10,029,855	10,724,084
2023-2024	911,641	1,648,011	2,692,428	3,567,422	4,776,938	6,768,919	7,811,201	8,697,416	9,532,993	10,355,461	11,975,145	12,861,436
2024-2025	855,594	1,748,715	2,653,266	3,509,348	4,826,961	6,820,832	8,116,757	8,868,087	9,753,553	10,520,773	12,342,350	13,675,308
2025-2026	745,813	1,833,010	3,010,320	4,265,041	5,218,813	6,893,794						15,951,053
2025-2026 Budget												17,523,677

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Communications

	Communications	Equity & Engagement	Safety Services	Information Services	Total Communications
Full-time salaries	\$ 815,686	\$ 468,346	\$ 259,626	\$ 945,244	\$ 2,488,902
Part-time salaries	19,331	127,491	278,677	-	425,499
Employee benefits & taxes	401,832	246,019	144,403	491,615	1,283,869
Materials & Services	742,665	147,444	125,429	1,220,566	2,236,104
Capital Outlay	-	-	-	1,125,810	1,125,810
 Total Expense	 \$ 1,979,514	 \$ 989,300	 \$ 808,135	 \$ 3,783,235	 \$ 7,560,184
 Amended Budget	 \$ 2,093,328	 \$ 1,181,241	 \$ 838,233	 \$ 4,685,762	 \$ 8,798,564

Tualatin Hills Park & Recreation District
Midyear Review

Communications
cumulative monthly totals



Annual Percentage Spent

2022-23	82.5%
2023-24	84.4%
2024-25	79.0%
2025-26	85.9%

Tualatin Hills Park & Recreation District
Midyear Review

Communications

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	117,235	203,310	287,405	402,397	483,626	749,779	847,536	922,275	1,017,680	1,110,813	1,217,188	1,343,452
2023-2024	126,050	226,382	332,037	448,191	550,035	826,732	931,246	1,034,709	1,229,120	1,345,033	1,488,217	1,619,855
2024-2025	122,704	229,640	317,709	448,713	579,942	814,827	929,957	1,015,172	1,215,339	1,347,807	1,483,118	1,620,709
2025-2026	97,971	244,227	323,527	435,203	517,058	708,113						1,513,382
2025-2026 Budget												1,565,963

Comm-Special Events

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	-	-	-	-	-	-	-	-	-	-	-	-
2023-2024	-	-	-	-	-	-	-	-	-	-	-	-
2024-2025	-	-	-	-	-	-	-	-	-	-	-	-
2025-2026	38,524	75,150	107,510	151,553	189,201	216,790						466,132
2025-2026 Budget												527,365

Equity & Engagement

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	56,649	104,896	148,178	216,066	253,314	387,478	429,293	475,086	525,834	573,900	622,623	702,156
2023-2024	66,641	125,690	186,872	248,672	301,867	457,624	510,668	569,136	630,084	687,621	784,731	873,771
2024-2025	70,366	128,200	192,036	260,962	347,162	484,707	563,218	632,764	699,613	773,538	871,621	962,794
2025-2026	50,941	119,595	185,520	295,308	353,179	485,920						989,300
2025-2026 Budget												1,181,241

Safety Services

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	49,525	85,717	120,568	153,721	200,884	290,770	328,706	391,363	433,455	491,082	531,720	588,226
2023-2024	55,942	97,036	141,840	204,681	251,232	359,669	401,389	462,134	508,117	568,065	634,151	680,174
2024-2025	61,688	106,470	152,940	216,445	283,799	373,756	437,434	487,272	535,378	583,221	673,434	723,010
2025-2026	50,558	98,042	143,093	231,414	277,875	360,047						808,135
2025-2026 Budget												838,233

Information Services

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	180,899	486,888	615,067	763,632	890,516	1,410,127	1,519,607	1,635,912	1,827,098	1,942,451	2,097,560	2,071,356
2023-2024	137,556	284,563	731,474	985,486	1,307,417	1,698,938	1,837,128	2,085,017	2,253,103	2,469,417	2,648,328	2,771,957
2024-2025	139,624	428,453	718,338	842,190	1,077,224	1,638,824	1,921,581	2,058,678	2,219,753	2,346,416	2,745,200	3,149,552
2025-2026	183,363	397,360	929,343	1,128,258	1,332,900	1,673,517						3,783,235
2025-2026 Budget												4,685,762

Communications Summary

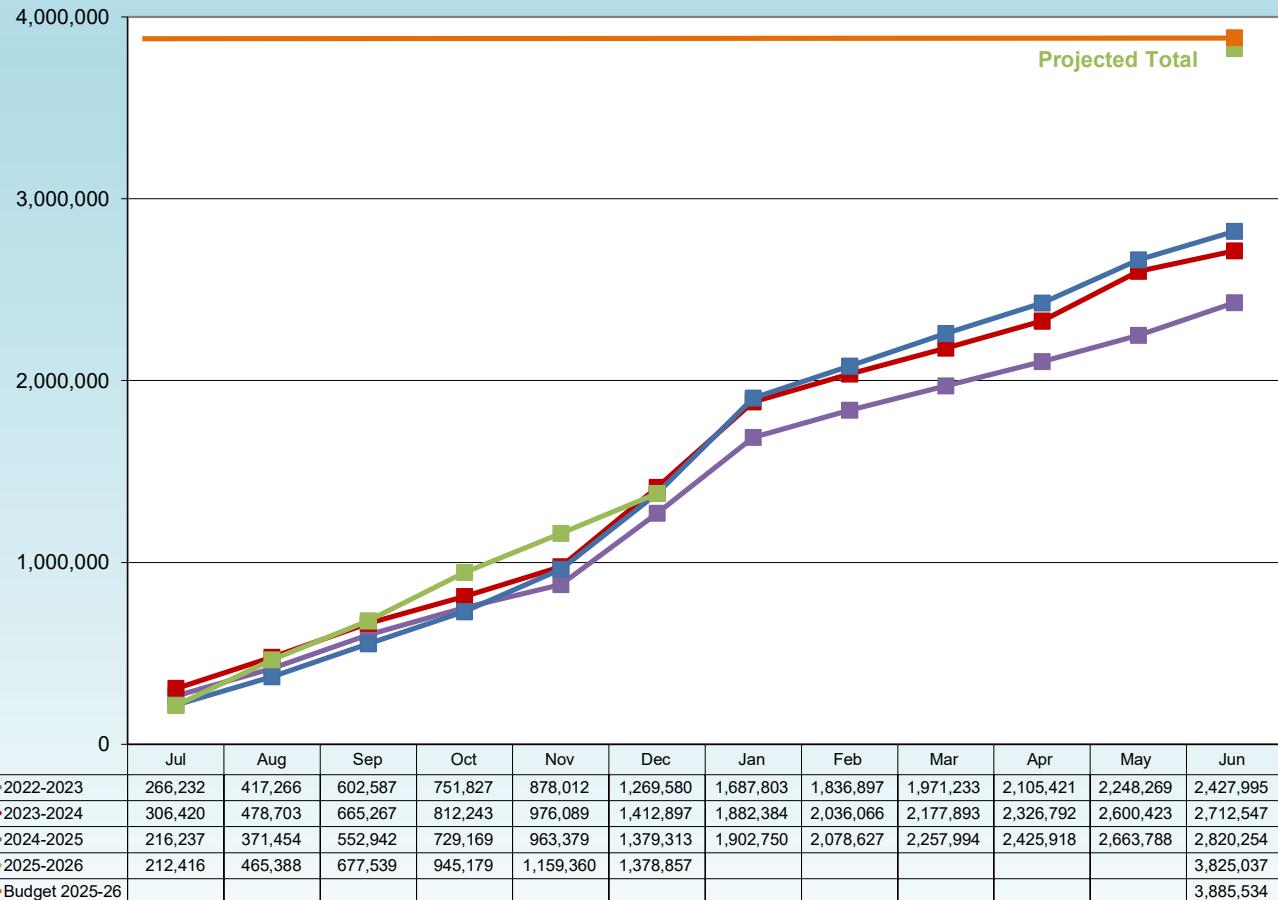
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	404,308	880,811	1,171,218	1,535,816	1,828,340	2,838,154	3,125,142	3,424,636	3,804,067	4,118,246	4,469,091	4,705,190
2023-2024	386,189	733,671	1,392,223	1,887,030	2,410,551	3,342,963	3,680,431	4,150,996	4,620,424	5,070,136	5,555,427	5,945,757
2024-2025	394,382	892,763	1,381,023	1,768,310	2,288,127	3,312,114	3,852,190	4,193,886	4,670,083	5,050,982	5,773,373	6,456,065
2025-2026	421,357	934,374	1,688,993	2,241,736	2,670,213	3,444,387						7,560,184
2025-2026 Budget												8,798,564

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Human Resources

	Human Resources	Risk & Benefits	Total Human Resources
Full-time salaries	\$ 828,445	\$ 468,775	\$ 1,297,220
Part-time salaries	153,755	58,575	212,330
Employee benefits & taxes	832,988	207,349	1,040,337
Materials & Services	<u>402,850</u>	<u>872,300</u>	<u>1,275,150</u>
 Total Expense	 <u>\$ 2,218,038</u>	 <u>\$ 1,606,999</u>	 <u>\$ 3,825,037</u>
 Amended Budget	 <u>\$ 2,218,901</u>	 <u>\$ 1,666,633</u>	 <u>\$ 3,885,534</u>

Tualatin Hills Park & Recreation District
Midyear Review

Human Resources
cumulative monthly totals



Annual Percentage Spent	
2022-23	86.3%
2023-24	92.8%
2024-25	76.9%
2025-26	98.4%

Tualatin Hills Park & Recreation District
Midyear Review

Human Resources

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	82,270	173,443	291,177	381,225	463,782	728,511	838,446	944,829	1,032,798	1,124,648	1,224,095	1,381,270
2023-2024	88,126	195,917	313,383	400,162	503,684	776,941	895,208	981,654	1,068,105	1,156,764	1,349,917	1,438,013
2024-2025	116,569	188,700	279,822	363,765	494,407	748,617	870,219	967,506	1,069,709	1,165,272	1,305,647	1,424,129
2025-2026	153,549	275,558	388,541	534,857	654,001	839,869						2,218,038
2025-2026 Budget												2,218,901

Risk & Benefits

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	183,962	243,823	311,410	370,602	414,230	541,069	849,357	892,068	938,434	980,773	1,024,175	1,046,725
2023-2024	218,294	282,787	351,884	412,081	472,405	635,956	987,176	1,054,412	1,109,788	1,170,028	1,250,505	1,274,534
2024-2025	99,668	182,755	273,120	365,404	468,972	630,696	1,032,531	1,111,121	1,188,284	1,260,646	1,358,142	1,396,125
2025-2026	58,867	189,830	288,998	410,321	505,359	538,988						1,606,999
2025-2026 Budget												1,666,633

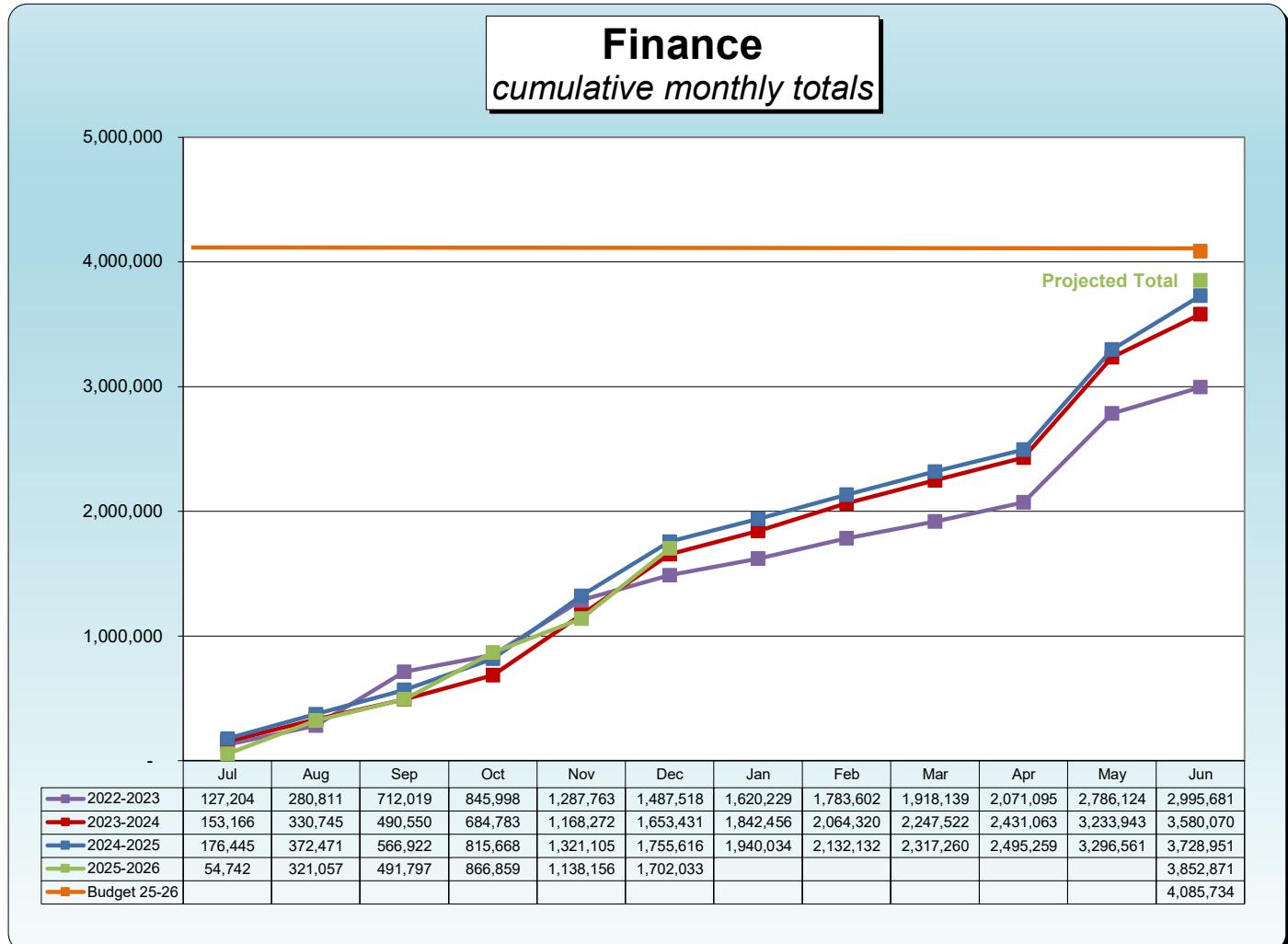
Human Resources Summary

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	266,232	417,266	602,587	751,827	878,012	1,269,580	1,687,803	1,836,897	1,971,232	2,105,421	2,248,270	2,427,995
2023-2024	306,420	478,704	665,267	812,243	976,089	1,412,897	1,882,384	2,036,066	2,177,893	2,326,792	2,600,422	2,712,547
2024-2025	216,237	371,455	552,942	729,169	963,379	1,379,313	1,902,750	2,078,627	2,257,993	2,425,918	2,663,789	2,820,254
2025-2026	212,416	465,388	677,539	945,178	1,159,360	1,378,857						3,825,037
2025-2026 Budget												3,885,534

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Finance

	Finance	Fiscal	Accounting	Total
	Director	Operations	& Budget	Finance
Full-time salaries	\$ 319,675	\$ 904,085	\$ 465,322	\$ 1,689,082
Part-time salaries	617	-	13,754	14,371
Employee benefits & taxes	120,124	377,296	202,951	700,371
Materials & Services	304,200	92,649	17,093	413,942
Debt Service	<u>1,035,105</u>	<u>-</u>	<u>-</u>	<u>1,035,105</u>
 Total Expense	 <u>\$ 1,779,721</u>	 <u>\$ 1,374,030</u>	 <u>\$ 699,120</u>	 <u>\$ 3,852,871</u>
 Amended Budget	 <u>\$ 1,844,479</u>	 <u>\$ 1,461,624</u>	 <u>\$ 779,631</u>	 <u>\$ 4,085,734</u>

Tualatin Hills Park & Recreation District
Midyear Review



Annual Percentage Spent	
2022-23	87.4%
2023-24	96.5%
2024-25	97.8%
2025-26	94.3%

Tualatin Hills Park & Recreation District
Midyear Review

Finance Director

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	20,894	48,346	85,098	104,084	190,359	260,083	277,461	312,965	341,128	381,107	438,483	512,452
2023-2024	32,593	77,120	122,293	189,742	297,816	394,105	445,133	521,670	578,353	628,113	707,142	903,545
2024-2025	48,028	110,711	181,067	298,116	375,957	455,936	494,247	543,869	602,706	653,317	717,584	992,902
2024-2025	(46,718)	68,909	108,106	171,161	310,469	411,661						732,616
2024-2025 Budget												780,617

Fiscal Operations

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	69,845	139,539	492,961	571,224	635,271	647,724	728,745	801,481	872,503	949,529	1,020,117	1,110,128
2023-2024	80,077	156,952	234,292	324,010	406,917	666,818	765,668	852,895	940,901	1,036,443	1,161,572	1,262,800
2024-2025	95,516	180,231	264,587	356,801	476,428	716,447	818,695	902,595	987,487	1,076,663	1,196,480	1,300,469
2025-2026	68,761	153,230	238,018	368,197	453,745	666,846						1,374,030
2025-2026 Budget												1,461,624

Budget & Accounting

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	28,854	62,467	99,283	132,207	163,117	276,890	311,202	347,290	382,643	418,594	454,618	495,698
2023-2024	40,496	77,629	114,920	151,987	189,305	318,273	357,421	396,476	434,989	473,228	528,575	565,700
2024-2025	32,901	62,485	102,224	141,706	198,110	312,623	356,483	396,014	437,413	475,624	532,038	577,822
2025-2026	32,698	79,874	126,628	193,126	239,569	356,977						699,120
2025-2026 Budget												779,631

Debt Service

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	7,610	30,460	34,677	38,482	299,016	302,821	302,821	321,865	321,865	321,865	321,865	872,905
2023-2024	-	19,045	19,045	19,045	274,235	274,235	274,235	293,279	293,279	293,279	836,654	848,024
2024-2025	-	19,045	19,045	19,045	270,610	270,610	270,610	289,654	289,654	289,654	850,458	857,758
2025-2026	-	19,045	19,045	134,373	134,373	266,548						1,047,105
2025-2026 Budget												1,063,862

Finance Summary

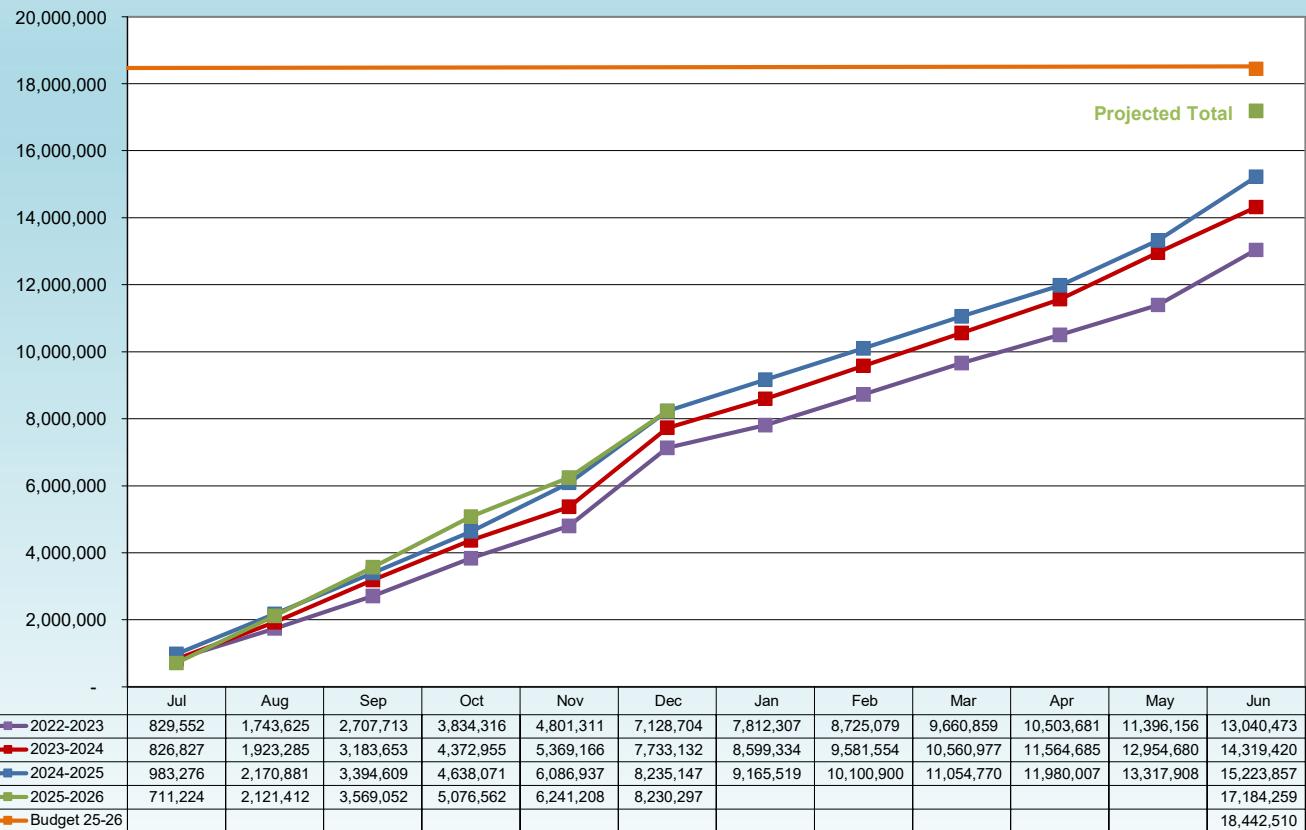
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	127,203	280,812	712,019	845,997	1,287,763	1,487,518	1,620,229	1,783,601	1,918,139	2,071,095	2,786,123	2,995,680
2023-2024	153,166	330,746	490,550	684,784	1,168,273	1,653,431	1,842,457	2,064,320	2,247,522	2,431,063	3,233,943	3,580,069
2024-2025	176,445	372,472	566,923	815,668	1,321,105	1,755,616	1,940,035	2,132,132	2,317,260	2,495,258	3,296,560	3,728,951
2025-2026	54,741	321,058	491,797	866,857	1,138,156	1,702,032						3,852,871
2025-2026 Budget												4,085,734

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Park Services Division

	Park				Total
	Services	Maintenance		Planning & Development	
	Director	Operations	Sustainability		Park Services
Full-time salaries	\$ 365,112	\$ 4,415,929	\$ 376,397	\$ 1,049,461	\$ 6,206,899
Part-time salaries	31,271	1,213,443	6,660	27,386	1,278,760
Employee benefits & taxes	130,200	2,257,891	327,883	427,492	3,143,466
Materials & Services	373,800	5,321,067	31,088	80,463	5,806,418
Capital Outlay	-	748,716	-	-	748,716
 Total Expense	 <u>\$ 900,383</u>	 <u>\$ 13,957,046</u>	 <u>\$ 742,028</u>	 <u>\$ 1,584,802</u>	 <u>\$ 17,184,259</u>
 Amended Budget	 <u>\$ 944,681</u>	 <u>\$ 15,160,804</u>	 <u>\$ 608,834</u>	 <u>\$ 1,728,191</u>	 <u>\$ 18,442,510</u>

Tualatin Hills Park & Recreation District
Midyear Review

Park Services Division
cumulative monthly totals



Analysis Comments

Park Services expenditures are projected to be lower than budget due to lower spending on materials and services and turnover in full time positions. Benefits also include the full-funding of the district's annual pension contribution of \$3.3 million in December 2025. The following pages display the tables for each department on a four year basis.

Annual Percentage Spent

2022-23	85.7%
2023-24	87.5%
2024-25	85.7%
2025-26	93.2%

Tualatin Hills Park & Recreation District
Midyear Review

Park Services Director

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	42,313	80,950	123,476	156,585	190,432	298,101	338,321	379,447	424,400	456,789	497,847	575,792
2023-2024	46,579	84,361	130,279	177,678	215,655	347,759	397,682	450,008	492,136	532,782	593,872	645,196
2024-2025	53,662	95,252	139,505	183,598	241,807	348,779	395,568	448,914	499,579	549,364	626,421	702,738
2025-2026	51,508	96,473	146,800	214,684	261,572	361,513						900,383
2025-2026 Budget												944,681

Maintenance Operations

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	562,270	1,226,652	1,926,526	2,778,386	3,467,149	4,953,720	5,385,572	6,041,594	6,700,711	7,284,881	7,901,908	9,057,716
2023-2024	566,412	1,404,617	2,349,609	3,253,867	4,003,781	5,503,887	6,077,122	6,742,074	7,392,565	8,118,347	9,125,195	10,211,019
2024-2025	708,446	1,636,606	2,586,238	3,518,042	4,544,372	5,990,600	6,605,262	7,235,273	7,906,693	8,557,053	9,487,859	10,957,043
2025-2026	540,505	1,750,626	2,998,168	4,233,925	5,209,770	6,644,827						13,957,046
2025-2026 Budget												15,160,804

Sustainability

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	106,172	208,982	327,770	469,148	622,189	955,958	1,064,757	1,174,364	1,298,838	1,415,867	1,543,561	1,782,208
2023-2024	99,597	209,291	370,255	499,702	597,938	930,914	1,045,583	1,210,826	1,397,155	1,526,069	1,713,214	1,847,878
2024-2025	119,014	248,367	392,680	563,772	794,101	1,137,088	1,304,060	1,470,045	1,617,882	1,754,841	1,955,655	2,202,345
2025-2026	35,635	71,666	108,506	161,897	198,994	396,835						742,028
2025-2026 Budget												608,834

Planning & Development

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	118,796	227,040	329,941	430,197	521,542	920,925	1,023,657	1,129,674	1,236,910	1,346,144	1,452,841	1,624,757
2023-2024	114,240	225,016	333,511	441,708	551,793	950,573	1,078,947	1,178,645	1,279,121	1,387,488	1,522,398	1,615,327
2024-2025	102,154	190,655	276,186	372,659	506,658	758,680	860,629	946,668	1,030,615	1,118,750	1,247,974	1,361,731
2025-2026	83,577	202,647	315,579	466,055	570,871	827,122						1,584,802
2025-2026 Budget												1,728,191

Park Services Summary

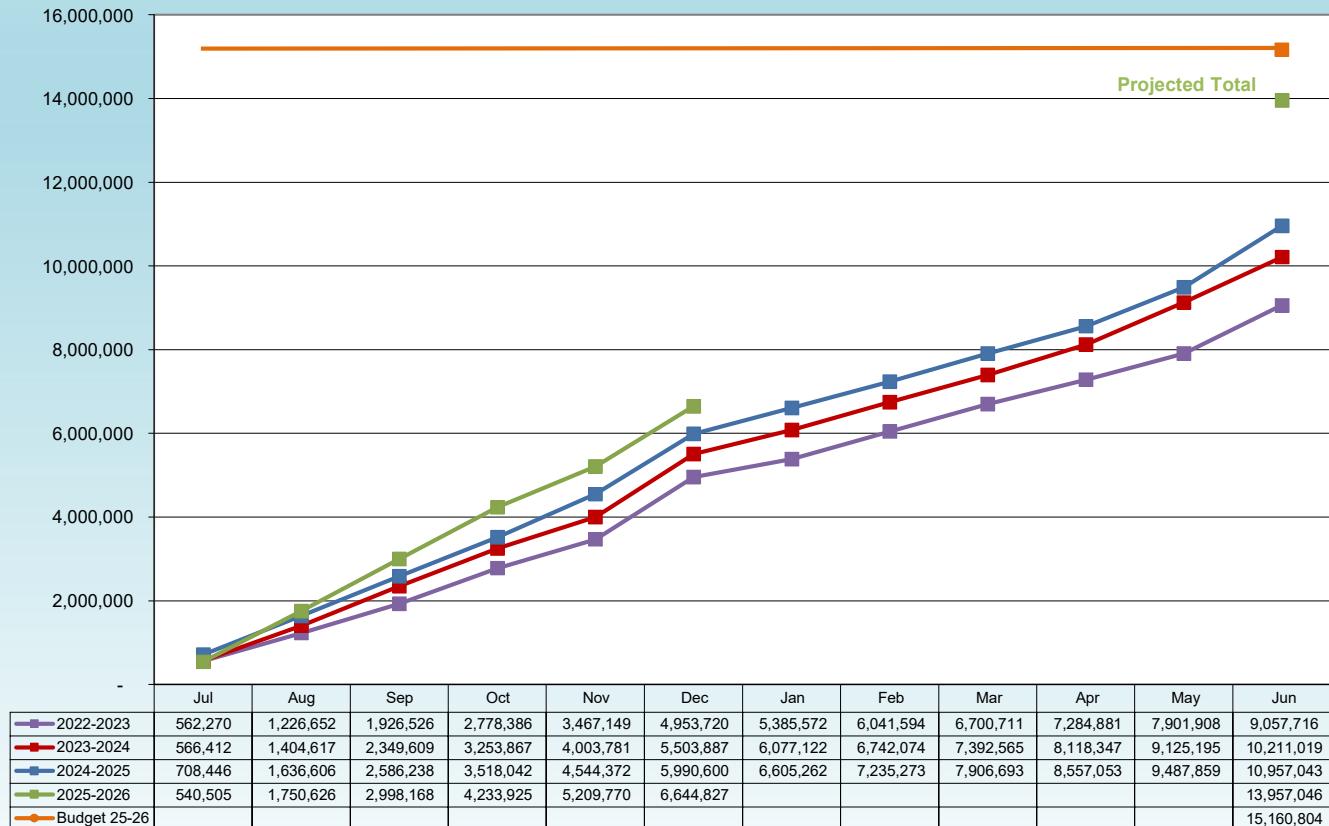
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	829,551	1,743,624	2,707,713	3,834,316	4,801,312	7,128,704	7,812,307	8,725,079	9,660,859	10,503,681	11,396,157	13,040,473
2023-2024	826,828	1,923,285	3,183,654	4,372,955	5,369,167	7,733,133	8,599,334	9,581,553	10,560,977	11,564,686	12,954,679	14,319,420
2024-2025	983,276	2,170,880	3,394,609	4,638,071	6,086,938	8,235,147	9,165,519	10,100,900	11,054,769	11,980,008	13,317,909	15,223,857
2025-2026	711,225	2,121,412	3,569,053	5,076,561	6,241,207	8,230,297						17,184,259
2025-2026 Budget												18,442,510

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Maintenance

	Maintenance		Park				Nature &			Total	
	Operations		Maintenance		Facility		Fleet		Trails		
	Manager	North	Maintenance	South	Trades	Maintenance	Maintenance	Maintenance			
Full-time salaries	\$ 268,697	\$ 1,139,968	\$ 1,123,289	\$ 807,694	\$ 380,134	\$ 696,147	\$ 4,415,929				
Part-time salaries	11,660	581,099	458,229	22,318	30,835	109,302	1,213,443				
Employee benefits & taxes	110,582	647,915	606,315	365,200	179,850	348,029	2,257,891				
Materials & Services	18,550	2,893,488	1,280,079	180,350	484,600	464,000	5,321,067				
Capital Outlay	-	-	-	-	748,716	-	748,716				
Total Expense	\$ 409,489	\$ 5,262,470	\$ 3,467,912	\$ 1,375,562	\$ 1,824,135	\$ 1,617,478	\$ 13,957,046				
Amended Budget	\$ 442,010	\$ 5,732,010	\$ 3,916,425	\$ 1,534,142	\$ 1,761,414	\$ 1,774,803	\$ 15,160,804				

Tualatin Hills Park & Recreation District
Midyear Review

Maintenance
cumulative monthly totals



Annual Percentage Spent

2022-23	84.9%
2023-24	88.6%
2024-25	85.9%
2025-26	92.1%

Tualatin Hills Park & Recreation District
Midyear Review

Maintenance Operations Manager

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	26,682	50,400	73,893	97,931	120,263	202,553	227,074	252,296	276,143	299,837	322,768	364,114
2023-2024	31,790	56,264	81,194	105,614	130,048	215,605	240,240	264,843	289,491	314,289	350,151	376,801
2024-2025	32,226	57,985	83,681	109,252	145,872	220,340	245,733	273,767	299,680	324,833	361,319	389,741
2025-2026	18,971	44,735	71,128	108,690	134,374	207,938						409,489
2025-2026 Budget												442,010

Park Maintenance

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	335,525	815,562	1,327,216	1,977,150	2,439,209	3,393,584	3,671,255	4,125,010	4,602,783	5,002,015	5,442,035	6,269,246
2023-2024	373,301	1,025,248	1,634,837	2,334,954	2,832,048	3,795,836	4,191,516	4,652,597	5,133,298	5,677,572	6,264,333	7,134,228
2024-2025	525,061	1,229,365	1,859,907	2,592,521	3,363,086	4,247,509	4,670,766	5,113,319	5,578,405	6,042,276	6,709,965	7,927,297
2025-2026	177,575	950,040	1,818,389	2,569,327	3,187,635	4,042,961						8,730,382
2025-2026 Budget												9,648,435

Fleet Maintenance

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	59,207	126,818	207,000	269,803	354,418	505,581	547,099	597,557	660,661	722,817	781,246	860,886
2023-2024	51,648	116,646	199,976	269,169	332,576	474,027	543,951	607,894	669,206	738,857	827,570	918,417
2024-2025	59,774	132,879	211,035	281,850	365,005	492,857	565,333	631,340	692,136	759,397	865,782	962,622
2025-2026	48,269	116,921	190,966	279,780	344,475	464,079						1,075,419
2025-2026 Budget												1,135,409

Fleet Maintenance - Capital

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	63,279	76,464	78,696	78,696	114,681	145,047	153,401	170,433	171,956	171,956	171,956	229,405
2023-2024	15,490	26,151	142,106	187,897	267,292	301,264	301,264	331,700	331,700	503,181	504,354	
2024-2025	-	20,763	155,201	185,423	224,974	356,159	366,702	369,559	374,876	374,876	394,884	
2025-2026	167,394	334,481	423,100	505,681	510,942	553,290						748,716
2025-2026 Budget												626,005

Facility Trades

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	77,577	157,409	239,721	354,806	438,578	706,955	786,743	896,298	989,167	1,088,256	1,183,902	1,334,065
2023-2024	94,183	180,308	291,496	356,234	441,817	717,155	800,153	885,039	968,870	1,055,929	1,179,960	1,277,219
2024-2025	91,385	195,615	276,413	348,996	445,435	673,736	756,728	847,289	961,596	1,055,672	1,175,917	1,282,499
2025-2026	67,793	156,667	244,145	365,864	452,319	665,619						1,375,562
2025-2026 Budget												1,534,142

Nature & Trail Maintenance

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	-	-	-	-	-	-	-	-	-	-	-	-
2023-2024	-	-	-	-	-	-	-	-	-	-	-	-
2024-2025	-	-	-	-	-	-	-	-	-	-	-	-
2025-2026	60,504	147,781	250,441	404,584	580,026	710,940						1,617,478
2025-2026 Budget												1,774,803

Maintenance Summary

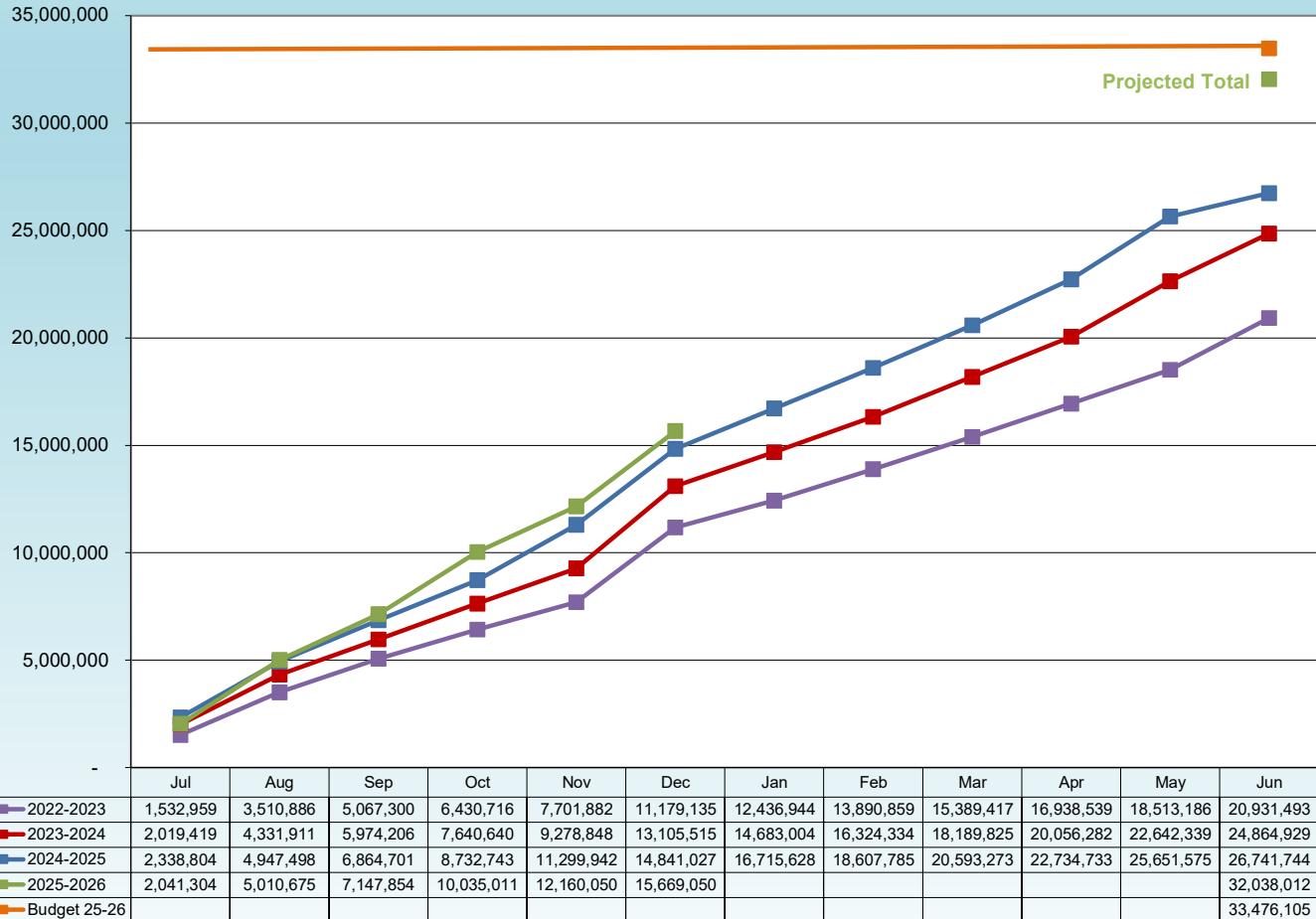
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	562,270	1,226,653	1,926,526	2,778,386	3,467,149	4,953,720	5,385,572	6,041,594	6,700,710	7,284,881	7,901,907	9,057,716
2023-2024	566,412	1,404,617	2,349,609	3,253,868	4,003,781	5,503,887	6,077,124	6,742,073	7,392,565	8,118,347	9,125,195	10,211,019
2024-2025	708,446	1,636,607	2,586,237	3,518,042	4,544,372	5,990,601	6,605,262	7,235,274	7,906,693	8,557,054	9,487,859	10,957,043
2025-2026	540,506	1,750,625	2,998,169	4,233,926	5,209,771	6,644,827						13,957,046
2025-2026 Budget												15,160,804

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Recreation Services Division

	Recreation		Sports & Inclusion		Building		Total
	Directors	Aquatics	Services	Recreation	Maintenance	Coordination	Recreation Services
Full-time salaries	\$ 764,084	\$ 2,445,086	\$ 2,995,087	\$ 2,869,530	\$ 297,160		\$ 9,370,947
Part-time salaries	129,270	2,316,820	3,375,367	4,568,139	280,248		10,669,844
Employee benefits & taxes	307,220	1,471,909	1,906,724	1,982,006	193,418		5,861,277
Materials & Services	768,480	1,587,858	1,500,053	1,609,718	669,835		6,135,944
	<u>\$ 1,969,054</u>	<u>\$ 7,821,673</u>	<u>\$ 9,777,231</u>	<u>\$ 11,029,393</u>	<u>\$ 1,440,661</u>		<u>\$ 32,038,012</u>
Revenue	\$ 41,040	\$ 2,877,301	\$ 4,693,774	\$ 5,265,515	\$ -		\$ 12,877,630
Net Expense	<u>\$ (1,928,014)</u>	<u>\$ (4,944,372)</u>	<u>\$ (5,083,457)</u>	<u>\$ (5,763,878)</u>	<u>\$ (1,440,661)</u>		<u>\$ (19,160,382)</u>
Amended Budget							
Revenue	\$ 46,000	\$ 2,373,386	\$ 4,712,525	\$ 4,715,170	\$ -		\$ 11,847,081
Expense	2,053,122	8,324,831	10,342,000	11,337,893	1,418,259		33,476,105
Net Expense	<u>\$ (2,007,122)</u>	<u>\$ (5,951,445)</u>	<u>\$ (5,629,475)</u>	<u>\$ (6,622,723)</u>	<u>\$ (1,418,259)</u>		<u>\$ (21,629,024)</u>

Tualatin Hills Park & Recreation District
Midyear Review

Recreation Services Division
cumulative monthly totals



Analysis Comments

Recreation Services expenditures are projected to be lower than budget due to unfilled full time positions offset by increased utilities expense. Benefits include the full-funding of the district's annual pension contribution of \$3.3 million in December 2025. The following pages display the tables for each department on a four year basis.

Annual Percentage Spent

2022-23	76.9%
2023-24	83.9%
2024-25	84.7%
2025-26	95.7%

Tualatin Hills Park & Recreation District
Midyear Review

Recreation Services Directors

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	41,862	123,349	197,766	259,727	321,449	512,942	571,658	688,747	766,947	934,476	1,032,858	1,173,156
2023-2024	110,368	278,617	385,669	466,785	533,880	814,107	896,518	1,037,379	1,122,575	1,322,364	1,459,957	1,416,183
2024-2025	126,086	328,613	440,617	542,813	666,060	943,076	1,064,293	1,241,273	1,365,805	1,607,784	1,768,185	1,858,010
2025-2026	119,888	362,896	505,311	652,625	749,830	1,023,598						1,969,054
2025-2026 Budget												2,053,122

Aquatics

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	259,705	632,608	987,569	1,287,038	1,561,326	2,423,679	2,712,665	3,039,008	3,402,784	3,777,818	4,189,734	4,808,891
2023-2024	449,733	973,436	1,403,092	1,837,516	2,276,346	3,242,066	3,673,987	4,069,090	4,552,399	4,992,459	5,680,781	6,382,580
2024-2025	575,054	1,194,368	1,721,434	2,230,122	2,898,937	3,828,664	4,329,549	4,816,909	5,369,622	5,919,492	6,690,875	7,416,169
2025-2026	491,697	1,165,973	1,756,734	2,514,086	3,082,796	3,997,075						7,821,673
2025-2026 Budget												8,324,831

Sports & Inclusion

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	543,047	1,187,895	1,640,334	2,100,088	2,525,724	3,583,210	3,998,644	4,458,040	4,944,652	5,389,467	5,873,259	6,626,008
2023-2024	626,261	1,271,353	1,740,572	2,246,659	2,741,765	3,899,127	4,392,055	4,871,174	5,450,241	5,987,857	6,769,104	7,368,533
2024-2025	667,406	1,376,146	1,941,247	2,499,407	3,298,459	4,424,018	4,998,985	5,560,315	6,165,644	6,741,303	7,637,845	8,435,151
2025-2026	591,895	1,413,983	2,020,849	2,921,248	3,559,646	4,664,945						9,777,231
2025-2026 Budget												10,342,000

Recreation

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	663,762	1,498,560	2,119,005	2,609,511	3,062,392	4,290,367	4,741,773	5,242,962	5,736,032	6,238,847	6,766,672	7,579,360
2023-2024	778,695	1,636,466	2,193,228	2,747,535	3,307,638	4,599,496	5,106,667	5,660,206	6,291,263	6,907,959	7,805,318	8,653,443
2024-2025	902,268	1,892,824	2,527,437	3,141,689	4,012,757	5,077,071	5,666,274	6,249,337	6,876,096	7,573,553	8,562,725	9,622,983
2025-2026	775,309	1,889,771	2,572,781	3,556,134	4,248,772	5,332,654						11,029,393
2025-2026 Budget												11,337,893

Building Maint Coordination

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	24,584	68,474	122,627	174,351	230,992	368,937	412,204	462,102	539,003	597,930	650,664	744,078
2023-2024	54,363	172,039	251,645	342,145	419,219	550,718	613,778	686,485	773,347	845,643	927,178	1,044,189
2024-2025	67,991	155,547	233,967	318,711	423,729	568,197	656,526	739,951	816,106	892,602	991,944	1,105,237
2025-2026	62,515	178,052	292,179	390,917	519,007	650,778						1,440,661
2025-2026 Budget												1,418,259

Recreation Services Summary

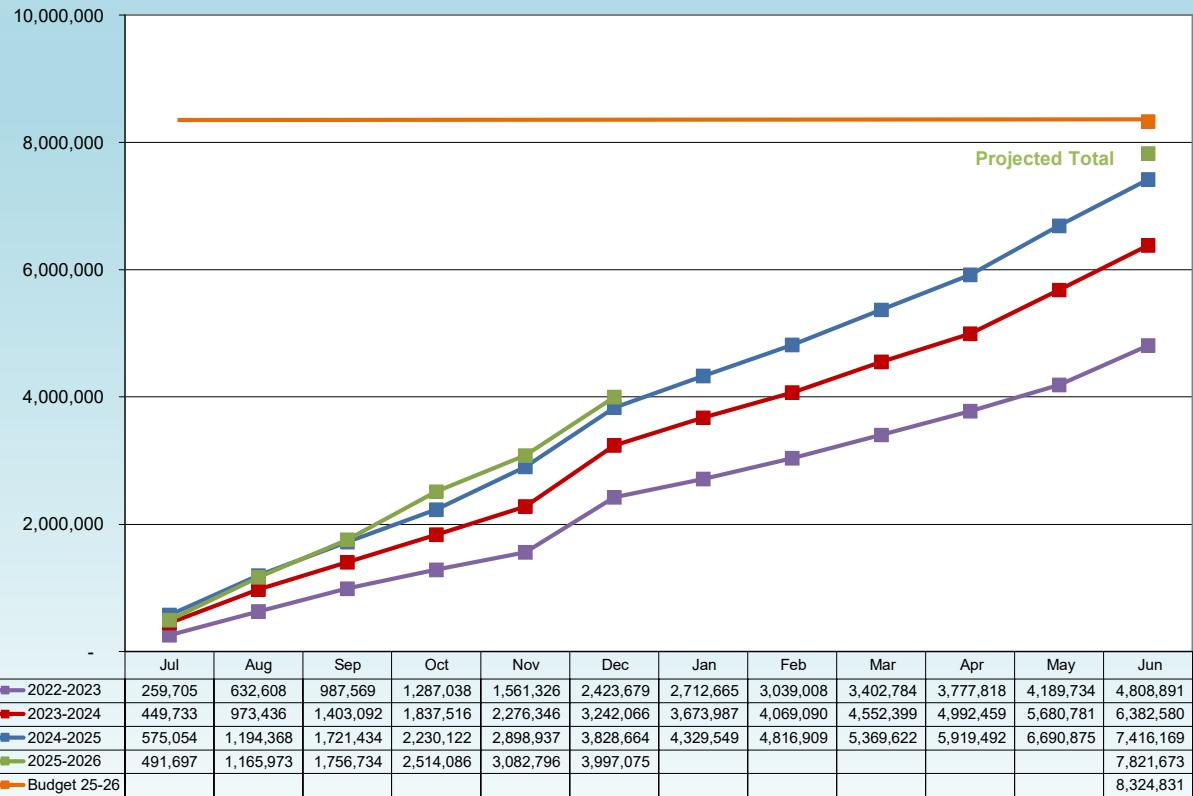
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	1,532,960	3,510,886	5,067,301	6,430,715	7,701,883	11,179,135	12,436,944	13,890,859	15,389,418	16,938,538	18,513,187	20,931,493
2023-2024	2,019,420	4,331,911	5,974,206	7,640,640	9,278,848	13,105,514	14,683,005	16,324,334	18,189,825	20,056,282	22,642,338	24,864,928
2024-2025	2,338,805	4,947,498	6,864,702	8,732,742	11,299,942	14,841,026	16,715,627	18,607,785	20,593,273	22,734,734	25,651,574	28,437,550
2025-2026	2,041,304	5,010,675	7,147,854	10,035,010	12,160,051	15,669,050						32,038,012
2025-2026 Budget												33,476,105

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Aquatics

	Tualatin							Somerset	Total		
	Hills										
	Aquatics	Aquatic									
	Manager	Aloha	Center	Beaverton	Harman	Sunset	Raleigh	West	Aquatics		
Full-time salaries	\$ 160,753	\$ 375,501	\$ 753,672	\$ 398,659	\$ 369,843	\$ 386,658	\$ -	\$ -	\$ 2,445,086		
Part-time salaries	-	344,714	790,565	471,464	339,687	227,577	61,139	81,674	2,316,820		
Employee benefits & taxes	62,498	223,067	482,417	244,766	229,089	212,916	7,054	10,102	1,471,909		
Materials & Services	44,005	194,564	501,670	269,670	228,652	177,731	70,433	101,133	1,587,858		
	<u>\$ 267,256</u>	<u>\$ 1,137,846</u>	<u>\$ 2,528,324</u>	<u>\$ 1,384,559</u>	<u>\$ 1,167,271</u>	<u>\$ 1,004,882</u>	<u>\$ 138,626</u>	<u>\$ 192,909</u>	<u>\$ 7,821,673</u>		
Revenue	<u>\$ -</u>	<u>\$ 410,763</u>	<u>\$ 934,161</u>	<u>\$ 478,980</u>	<u>\$ 477,743</u>	<u>\$ 479,796</u>	<u>\$ 48,656</u>	<u>\$ 47,202</u>	<u>\$ 2,877,301</u>		
Net Expense	<u>\$ (267,256)</u>	<u>\$ (727,083)</u>	<u>\$ (1,594,163)</u>	<u>\$ (905,579)</u>	<u>\$ (689,528)</u>	<u>\$ (525,086)</u>	<u>\$ (89,970)</u>	<u>\$ (145,707)</u>	<u>\$ (4,944,372)</u>		
Amended Budget											
Revenue	\$ -	\$ 343,186	\$ 850,854	\$ 442,892	\$ 374,745	\$ 268,362	\$ 43,607	\$ 49,740	\$ 2,373,386		
Expense	<u>287,593</u>	<u>1,224,550</u>	<u>2,634,395</u>	<u>1,446,466</u>	<u>1,241,113</u>	<u>1,116,203</u>	<u>142,364</u>	<u>232,147</u>	<u>8,324,831</u>		
Net Expense	<u>\$ (287,593)</u>	<u>\$ (881,364)</u>	<u>\$ (1,783,541)</u>	<u>\$ (1,003,574)</u>	<u>\$ (866,368)</u>	<u>\$ (847,841)</u>	<u>\$ (98,757)</u>	<u>\$ (182,407)</u>	<u>\$ (5,951,445)</u>		

Tualatin Hills Park & Recreation District
Midyear Review

Aquatics
cumulative monthly totals



Annual Percentage Spent	
2022-23	70.2%
2023-24	82.6%
2024-25	92.3%
2025-26	94.0%

Tualatin Hills Park & Recreation District
Midyear Review

Aquatics Manager

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	953	1,239	1,510	1,800	5,315	6,262	6,262	7,149	8,973	12,311	13,956	31,530
2023-2024	18,674	32,690	48,508	62,542	77,535	97,428	115,517	131,196	149,174	164,122	185,104	207,730
2024-2025	23,477	38,568	56,803	73,428	98,341	135,025	151,298	166,534	195,913	214,295	236,727	253,401
2025-2026	18,147	33,555	52,935	79,281	95,176	138,461						267,256
2025-2026 Budget												287,593

Aloha Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	102	6,660	33,761	66,814	96,008	221,799	262,103	307,416	363,332	414,674	462,398	555,038
2023-2024	51,189	111,788	165,949	221,497	279,512	410,228	466,686	529,665	586,694	646,731	743,091	838,118
2024-2025	63,979	137,082	208,485	279,611	364,331	494,210	555,209	613,911	676,441	748,528	850,237	947,761
2025-2026	59,929	150,607	226,715	324,014	413,085	543,211						1,137,846
2025-2026 Budget												1,224,550

Aquatic Center/50 Meter Pool

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	149,620	325,359	479,504	611,953	733,522	1,058,984	1,194,251	1,339,653	1,491,382	1,640,907	1,820,426	1,999,274
2023-2024	135,728	304,010	443,017	591,738	737,921	1,081,285	1,223,795	1,351,103	1,523,700	1,667,500	1,895,580	2,108,411
2024-2025	165,142	359,095	531,692	701,763	926,790	1,240,990	1,413,986	1,587,106	1,780,812	1,982,593	2,258,086	2,511,268
2025-2026	155,910	375,807	575,361	837,398	1,035,620	1,350,494						2,528,324
2025-2026 Budget												2,634,395

Beaverton Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	70,330	170,193	257,359	331,630	402,991	584,203	659,680	736,439	812,762	897,916	986,471	1,103,167
2023-2024	86,122	181,202	269,393	355,608	440,495	629,830	723,019	800,020	905,270	999,234	1,141,014	1,269,062
2024-2025	113,421	235,091	335,653	434,385	568,832	751,586	845,354	937,814	1,035,664	1,143,351	1,289,800	1,419,628
2025-2026	87,270	202,583	309,087	456,112	546,663	700,077						1,384,559
2025-2026 Budget												1,446,466

Harman Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	736	20,701	59,220	98,912	138,840	276,023	312,614	358,081	410,434	463,663	521,666	621,303
2023-2024	60,361	126,078	188,016	252,391	319,587	459,126	521,975	578,209	647,671	717,754	833,447	922,427
2024-2025	69,141	142,002	210,360	289,979	402,049	534,033	617,086	695,030	782,786	865,999	982,249	1,070,267
2025-2026	64,179	147,730	225,511	351,857	423,312	564,287						1,167,271
2025-2026 Budget												1,241,113

Sunset Swim Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	11,985	26,785	31,749	42,101	47,664	135,345	135,345	143,398	162,398	189,779	227,773	309,967
2023-2024	48,378	112,006	166,232	213,895	269,670	409,046	461,266	512,274	567,091	617,422	693,555	787,220
2024-2025	71,922	143,130	204,805	269,282	350,665	470,996	538,139	601,157	671,151	732,081	829,301	912,160
2025-2026	58,423	141,533	208,747	303,266	392,401	515,405						1,004,882
2025-2026 Budget												1,116,203

Raleigh Hills Outdoor Pool

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2023-2024	10,152	31,479	50,727	51,987	54,392	56,149	57,479	59,430	63,306	66,996	63,229	82,467
2023-2024	23,384	45,686	53,714	57,030	61,975	62,380	66,999	67,849	71,634	76,113	81,677	112,480
2024-2025	33,712	68,064	86,046	88,076	92,640	95,691	100,320	103,131	110,052	112,632	116,230	144,109
2025-2026	21,675	55,181	67,571	69,395	74,528	79,601						138,626
2025-2026 Budget												142,364

Somerset West Outdoor Pool

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	15,827	50,193	73,739	81,840	82,594	84,913	84,931	87,443	90,198	91,570	93,815	106,145
2023-2024	25,896	59,976	68,262	82,817	89,651	92,744	94,729	98,773	101,165	103,583	107,312	137,132
2024-2025	34,258	71,336	87,590	93,599	95,288	106,133	108,157	112,226	116,803	120,012	128,244	157,576
2025-2026	26,164	58,976	90,808	92,762	102,011	105,539						192,909
2025-2026 Budget												232,147

Aquatics Summary

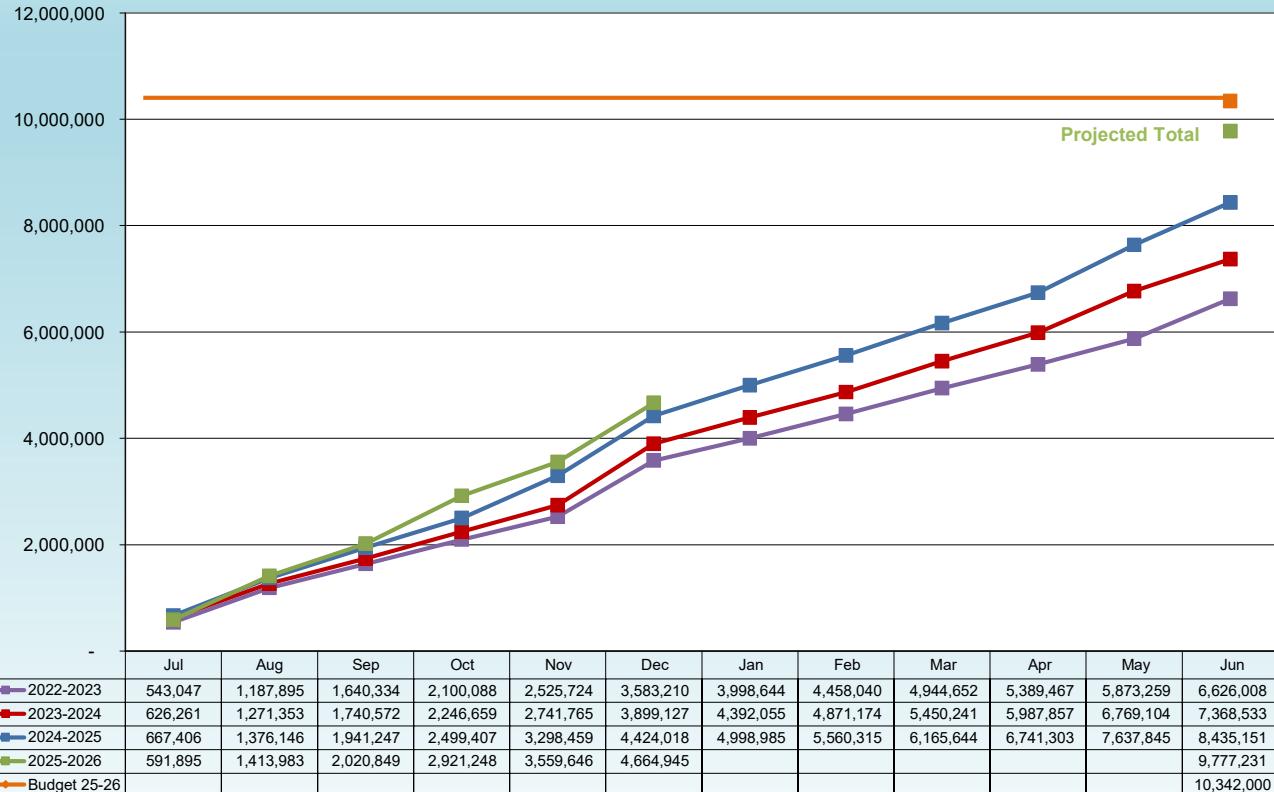
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	259,705	632,609	987,569	1,287,037	1,561,326	2,423,678	2,712,665	3,039,009	3,402,785	3,777,816	4,189,734	4,808,891
2023-2024	449,732	973,436	1,403,091	1,837,518	2,276,346	3,242,067	3,673,986	4,069,089	4,552,399	4,992,459	5,680,780	6,382,580
2024-2025	575,052	1,194,368	1,721,434	2,230,123	2,898,936	3,828,664	4,329,549	4,816,909	5,369,622	5,919,491	6,690,874	7,416,170
2025-2026	491,697	1,165,972	1,756,735	2,514,085	3,082,796	3,997,075						7,821,673
2025-2026 Budget												8,324,831

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Sports & Inclusion Services

	Sports Manager	Athletic Center	Tennis Center	Elsie Stuhr Center	Garden Home	Inclusive Services	Adaptive & Jenkins Estate	Total Sports & Inclusion
Full-time salaries	\$ 194,388	\$ 889,573	\$ 441,983	\$ 462,936	\$ 632,986	\$ 150,193	\$ 223,028	\$ 2,995,087
Part-time salaries	57	1,050,128	509,330	380,386	968,116	416,365	50,985	3,375,367
Employee benefits & taxes	69,517	560,578	275,423	292,200	444,696	133,289	131,021	1,906,724
Materials & Services	32,401	519,110	329,607	169,835	351,884	51,062	46,154	1,500,053
	<u>\$ 296,363</u>	<u>\$ 3,019,389</u>	<u>\$ 1,556,343</u>	<u>\$ 1,305,357</u>	<u>\$ 2,397,682</u>	<u>\$ 750,909</u>	<u>\$ 451,188</u>	<u>\$ 9,777,231</u>
Revenue	\$ -	\$ 1,849,928	\$ 1,240,987	\$ 356,897	\$ 1,040,776	\$ 57,146	\$ 148,040	\$ 4,693,774
Net Expense	<u>\$ (296,363)</u>	<u>\$ (1,169,461)</u>	<u>\$ (315,356)</u>	<u>\$ (948,460)</u>	<u>\$ (1,356,906)</u>	<u>\$ (693,763)</u>	<u>\$ (303,148)</u>	<u>\$ (5,083,457)</u>
Amended Budget								
Revenue	\$ -	\$ 1,849,928	\$ 1,240,987	\$ 356,897	\$ 1,040,776	\$ 75,897	\$ 148,040	\$ 4,712,525
Expense	<u>306,745</u>	<u>3,110,817</u>	<u>1,562,372</u>	<u>1,460,198</u>	<u>2,552,465</u>	<u>832,822</u>	<u>516,581</u>	<u>10,342,000</u>
Net Expense	<u>\$ (306,745)</u>	<u>\$ (1,260,889)</u>	<u>\$ (321,385)</u>	<u>\$ (1,103,301)</u>	<u>\$ (1,511,689)</u>	<u>\$ (756,925)</u>	<u>\$ (368,541)</u>	<u>\$ (5,629,475)</u>

Tualatin Hills Park & Recreation District
Midyear Review

Sports & Inclusion
cumulative monthly totals



Annual Percentage Spent

2022-23	81.9%
2023-24	82.9%
2024-25	85.7%
2025-26	94.5%

Tualatin Hills Park & Recreation District
Midyear Review

Sports & Inclusion Manager

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	20,994	37,781	41,322	43,764	52,020	106,488	120,922	138,236	154,073	169,805	186,084	211,602
2023-2024	15,384	31,039	47,712	65,438	81,070	135,998	153,890	169,929	185,655	202,154	226,127	242,260
2024-2025	17,748	34,932	53,204	70,749	96,837	144,336	161,552	178,369	195,188	211,782	236,899	262,034
2025-2026	19,640	36,426	59,221	83,832	103,784	147,235						296,363
2025-2026 Budget												306,745

Athletic Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	216,780	465,134	633,391	800,441	960,121	1,340,979	1,502,208	1,689,004	1,885,710	2,055,353	2,246,778	2,533,930
2023-2024	250,827	509,373	691,170	868,056	1,054,643	1,468,655	1,658,588	1,835,840	2,066,891	2,265,487	2,554,675	2,782,732
2024-2025	241,832	463,273	640,780	835,941	1,091,985	1,444,595	1,641,057	1,834,307	2,037,174	2,213,323	2,518,103	2,771,807
2025-2026	189,915	429,086	610,689	894,570	1,084,215	1,415,005						3,019,389
2025-2026 Budget												3,110,817

Tennis Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	82,507	172,173	249,718	342,157	418,929	589,497	675,562	755,238	850,623	934,956	1,021,711	1,139,551
2023-2024	90,066	185,749	265,548	378,731	471,372	643,924	742,102	823,585	941,240	1,036,269	1,176,289	1,284,323
2024-2025	106,770	218,439	334,212	426,308	568,268	764,862	865,608	968,022	1,069,480	1,170,303	1,315,556	1,439,532
2025-2026	83,560	189,671	283,076	425,344	534,851	736,993						1,556,343
2025-2026 Budget												1,562,372

Stuhr Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	75,504	156,068	237,178	320,117	396,690	615,426	683,579	760,358	837,624	915,887	999,014	1,137,128
2023-2024	88,993	166,039	244,684	333,449	422,970	661,478	748,064	838,080	940,889	1,043,415	1,194,573	1,288,260
2024-2025	83,484	164,967	246,151	337,520	462,521	640,504	720,273	800,254	886,793	978,833	1,117,136	1,224,346
2025-2026	58,303	147,266	240,094	374,251	483,499	659,418						1,305,357
2025-2026 Budget												1,460,198

Garden Home Recreation Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	139,494	318,209	437,928	531,506	635,861	868,717	954,272	1,053,102	1,154,519	1,251,185	1,357,044	1,531,994
2023-2024	149,409	316,874	428,830	538,358	648,979	926,341	1,026,681	1,141,010	1,252,834	1,375,207	1,550,963	1,704,856
2024-2025	156,308	329,245	443,899	551,460	722,635	946,291	1,068,481	1,184,364	1,323,557	1,452,878	1,640,817	1,829,649
2025-2026	141,783	358,248	505,573	719,534	867,886	1,104,471						2,397,682
2025-2026 Budget												2,552,465

Camp Rivendale

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	7,767	38,530	40,797	62,103	62,103	62,103	62,103	62,103	62,103	62,282	62,628	71,804
2023-2024	31,583	62,279	62,627	62,627	62,731	62,731	62,731	62,731	62,731	65,325	66,477	66,103
2024-2025	-	-	-	-	-	-	-	-	-	-	-	-
2025-2026	-	-	-	-	-	-	-	-	-	-	-	-
2025-2026 Budget												

Adaptive & Inclusive Services

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	-	-	-	-	-	-	-	-	-	-	-	-
2023-2024	-	-	-	-	-	-	-	-	-	-	-	-
2024-2025	50,347	129,270	160,575	189,814	232,744	291,181	327,398	361,373	400,432	441,311	497,668	559,359
2025-2026	70,962	179,845	219,795	280,836	319,671	377,767						750,909
2025-2026 Budget												832,822

Jenkins Estate

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	-	-	-	-	-	-	-	-	-	-	-	-
2023-2024	-	-	-	-	-	-	-	-	-	-	-	-
2024-2025	10,918	36,019	62,426	87,615	123,469	192,248	214,615	233,626	253,020	272,874	311,667	348,425
2025-2026	27,733	73,441	102,401	142,880	165,740	224,056						451,188
2025-2026 Budget												516,581

Sports & Inclusive Services Summary

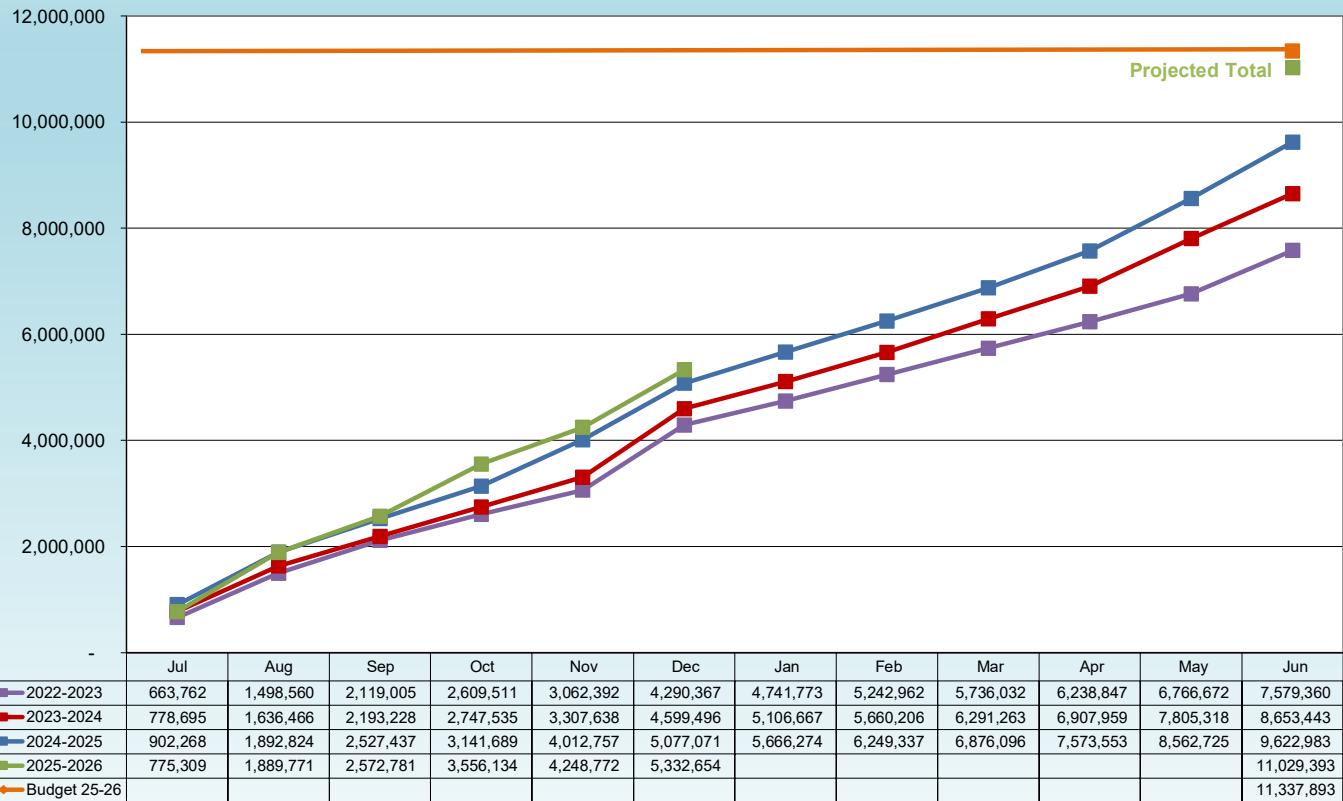
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	543,046	1,187,895	1,640,334	2,100,088	2,525,724	3,583,210	3,998,646	4,458,041	4,944,652	5,389,468	5,873,259	6,626,009
2023-2024	626,262	1,271,353	1,740,571	2,246,659	2,741,765	3,899,127	4,392,056	4,871,175	5,450,240	5,987,857	6,789,104	7,368,534
2024-2025	667,407	1,376,145	1,941,247	2,499,407	3,298,459	4,424,017	4,998,984	5,560,315	6,165,644	6,741,304	7,637,846	8,435,152
2025-2026	591,896	1,413,983	2,020,849	2,921,247	3,559,646	4,664,945						9,777,231
2025-2026 Budget												10,342,000

Tualatin Hills Park & Recreation District
Mid Year Projections
Fiscal Year 2025/26
Recreation

	Recreation	Cedar	Conestoga	Nature	Total
	Manager	Hills	Rec/Aquatic	Programs	Recreation
Full-time salaries	\$ 405,737	\$ 791,976	\$ 1,120,629	\$ 551,188	\$ 2,869,530
Part-time salaries	141,993	1,562,512	2,064,458	799,176	4,568,139
Employee benefits & taxes	201,539	608,235	808,854	363,378	1,982,006
Materials & services	31,439	461,239	927,516	189,524	1,609,718
	<u>\$ 780,708</u>	<u>\$ 3,423,962</u>	<u>\$ 4,921,457</u>	<u>\$ 1,903,266</u>	<u>\$ 11,029,393</u>
Revenue	\$ -	\$ 2,089,052	\$ 2,583,815	\$ 592,648	\$ 5,265,515
Net Expense	<u>\$ (780,708)</u>	<u>\$ (1,334,910)</u>	<u>\$ (2,337,642)</u>	<u>\$ (1,310,618)</u>	<u>\$ (5,763,878)</u>
Amended Budget					
Revenue	\$ -	\$ 1,936,728	\$ 2,185,794	\$ 592,648	\$ 4,715,170
Expense	<u>839,119</u>	<u>3,672,802</u>	<u>4,913,309</u>	<u>1,912,663</u>	<u>11,337,893</u>
Net Expense	<u>\$ (839,119)</u>	<u>\$ (1,736,074)</u>	<u>\$ (2,727,515)</u>	<u>\$ (1,320,015)</u>	<u>\$ (6,622,723)</u>

Tualatin Hills Park & Recreation District
Midyear Review

Recreation
cumulative monthly totals



Annual Percentage Spent

2022-23	73.7%
2023-24	84.1%
2024-25	74.5%
2025-26	97.3%

Tualatin Hills Park & Recreation District
Midyear Review

Recreation & Customer Svc Mgr

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	15,317	31,442	37,123	42,959	55,902	199,644	220,541	239,818	258,483	277,316	298,368	328,116
2023-2024	32,059	71,974	112,263	156,330	199,147	346,141	387,740	428,360	473,358	537,773	599,450	656,015
2024-2025	52,092	97,607	142,738	189,661	249,911	370,201	416,353	460,465	508,966	555,325	624,650	682,248
2025-2026	37,981	85,213	133,380	199,737	245,537	355,418						780,708
2025-2026 Budget												839,119

Cedar Hills Recreation Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	197,584	452,548	635,226	785,252	917,425	1,238,753	1,360,512	1,490,922	1,623,952	1,758,924	1,919,125	2,140,588
2023-2024	251,389	525,439	700,548	866,707	1,031,472	1,385,142	1,516,059	1,675,769	1,847,107	2,018,222	2,268,744	2,493,410
2024-2025	275,757	576,743	744,122	918,731	1,163,981	1,444,306	1,597,778	1,765,602	1,946,294	2,141,181	2,440,116	2,735,074
2025-2026	242,077	585,512	773,121	1,081,930	1,269,351	1,572,340						3,423,962
2025-2026 Budget												3,672,802

Conestoga Recreation/Aquatic Center

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	290,894	682,780	982,578	1,201,362	1,396,436	1,860,583	2,061,685	2,293,308	2,522,800	2,747,696	2,965,742	3,338,442
2023-2024	336,910	738,432	990,029	1,243,185	1,506,852	2,061,769	2,320,907	2,578,290	2,886,614	3,152,781	3,575,209	3,986,122
2024-2025	408,844	881,937	1,184,441	1,481,379	1,901,732	2,377,325	2,670,436	2,950,447	3,248,602	3,571,675	4,019,292	4,554,546
2025-2026	355,666	888,620	1,204,222	1,650,523	1,990,924	2,478,005						4,921,457
2025-2026 Budget												4,913,309

Nature Programs

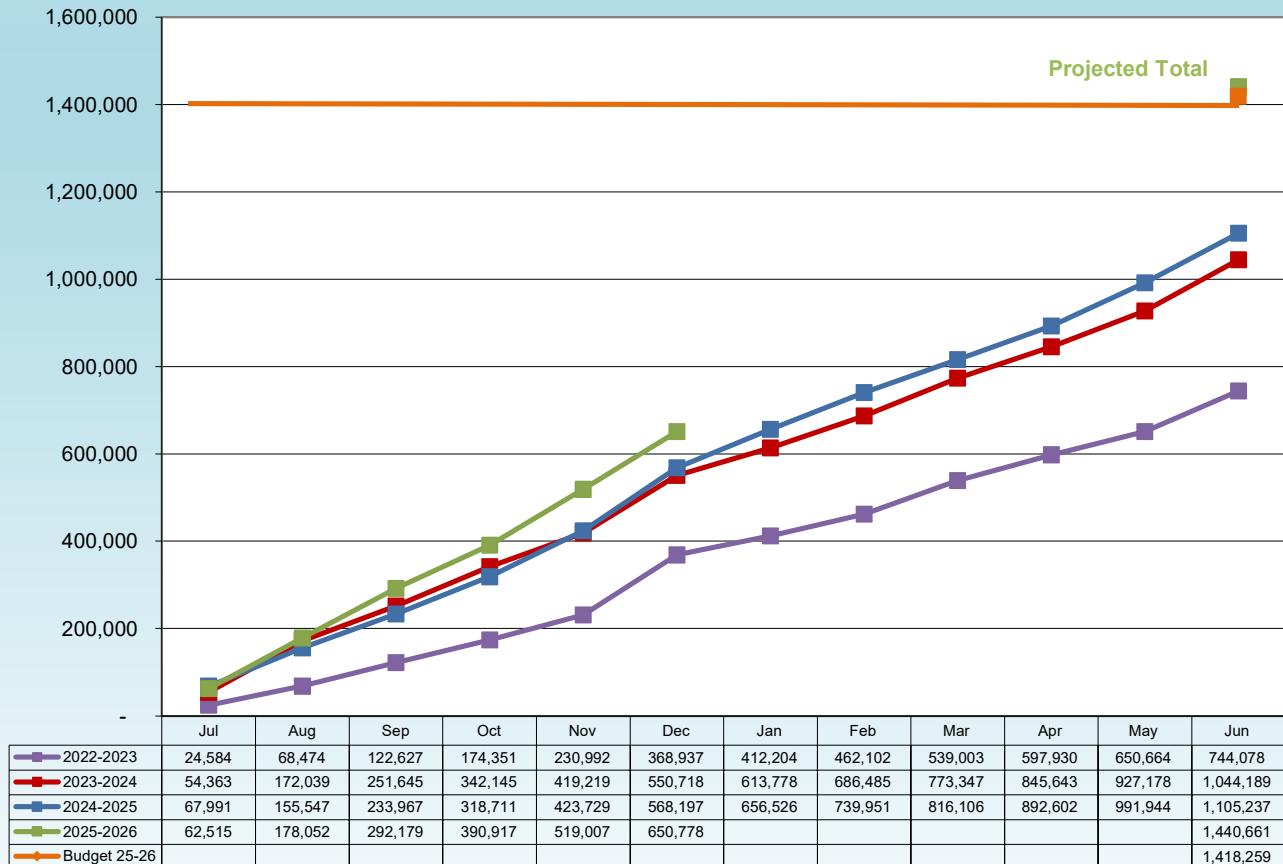
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	159,966	331,789	464,079	579,937	692,629	991,386	1,099,035	1,218,914	1,330,797	1,454,912	1,583,437	1,772,214
2023-2024	158,337	300,621	390,389	481,313	570,168	806,444	881,961	977,786	1,084,184	1,199,182	1,361,916	1,517,896
2024-2025	165,575	336,537	456,136	551,918	697,133	885,239	981,708	1,072,823	1,172,234	1,305,372	1,478,667	1,651,115
2025-2026	139,585	330,427	462,058	623,944	742,960	926,892						1,903,266
2025-2026 Budget												1,912,663

Recreation Summary

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022-2023	663,761	1,498,559	2,119,006	2,609,510	3,062,392	4,290,366	4,741,773	5,242,962	5,736,032	6,238,848	6,766,672	7,579,360
2023-2024	778,695	1,636,466	2,193,229	2,747,535	3,307,639	4,599,496	5,106,667	5,660,205	6,291,263	6,907,958	7,805,319	8,653,443
2024-2025	902,268	1,892,824	2,527,437	3,141,689	4,012,757	5,077,071	5,666,275	6,249,337	6,876,096	7,573,553	8,562,725	9,622,983
2025-2026	775,309	1,889,772	2,572,781	3,556,134	4,248,772	5,332,655						11,029,393
2025-2026 Budget												11,337,893

Tualatin Hills Park & Recreation District
Midyear Review

Building Maint Coordination
cumulative monthly totals



Annual Percentage Spent

2022-23	67.6%
2023-24	77.5%
2024-25	92.3%
2025-26	101.6%



Capital Update

General Fund

System Development Charges Fund

Bond Capital Fund

Metro Bond Local Share Capital Fund



Tualatin Hills Park and Recreation District
Monthly Capital Projects Report - General Fund
Estimated Cost vs. Budget
Through 12/31/2025

Description	Current Year Budget Amount	Expended Year-to-Date	Estimated Total Costs	Carryover	(Over) Under Budget
Capital Outlay Division					
Carryover Projects					
Asphalt overlay - Rock Creek Park	8,300	-	-	8,300	-
Asphalt overlay and fence repair - Merritt Woods	44,000	-	-	44,000	-
Asphalt overlay and repairs - Waterhouse Trail Brandyberry-RCT	52,992	-	52,992	-	-
Asphalt overlay and repairs - Waterhouse Trail Laidlaw Brandyberry	80,544	-	80,544	-	-
Asphalt overlay and repairs - Waterhouse Trail Mission Oaks-Willow Creek	30,528	131	5,528	-	25,000
Asphalt overlay and repairs - Waterhouse Trail Walker to Blueridge	90,000	-	90,000	-	-
Asphalt overlay looped trail - Bonny Slope Park	65,000	-	65,000	-	-
Asphalt Pathway Repairs - Kaiser, Stoller, Summercrest and Waterhouse/Schlottman	260,215	-	253,989	-	6,226
Design to replace ped paths with gravel	25,000	-	-	25,000	-
Fire Life Safety Modernization	1,902,091	3,844	352,091	1,550,000	-
New Administrative Facility Greenbrier-Bldg Due Diligence	50,000	30,385	30,385	19,615	-
New Administrative Facility Greenbrier-Bldg Impr Tenants	25,000	-	-	25,000	-
New Administrative Facility Greenbrier-Bldg ImprTHPRD	9,149,000	359,650	4,669,615	4,479,385	-
Plaza Furnishings	50,000	-	-	50,000	-
Repair asphalt - Little People's Park	17,100	-	-	17,100	-
Repair concrete and remove tree - FCSC	6,000	-	-	-	6,000
Repave around office - Camp Rivendale	31,000	-	-	31,000	-
Space planning implementation	200,234	24,536	42,561	157,673	-
Trail Crossing & drainage improvement - Westside Trail	80,000	-	80,000	-	-
Waterhouse Trail ADA curb cuts - Washington County Project	120,000	-	-	120,000	-
Beaverton Creek Trail Engineering and Construction	250,000	49,210	49,210	200,790	-
Carryover Projects Total	12,537,004	467,756	5,771,915	6,727,863	37,226
Carryover Projects/Grant Funded					
Community Project Grant - Air Filtration (Federal Grant)	129,568	-	13,891	115,677	-
Community Project Grant - Cooling/Heating (Federal Grant)	446,194	-	50,000	396,194	-
Community Project Grant - Seismic and Solar Assessment (Federal Grant)	70,000	-	-	70,000	-
Community Project Grant - Technology Upgrades (Federal Grant)	301,194	-	-	301,194	-
Fanno Crk Regional Trail Imp	1,490,615	631,273	780,868	709,747	-
Westside Trail Bridge	2,513,528	8,573	8,573	2,504,955	-
Rock Creek Trail Pollinator Project	163,150	-	-	163,150	-
Nature Park Vine Maple Trail	72,000	48,569	53,309	-	18,691
Carryover Projects/Grant Funded Total	5,186,249	688,416	906,641	4,260,917	18,691
Advisory Committee - Facility Projects					
Advisory Committee Projects	25,000	4,942	25,000	-	-
Advisory Committee - Facility Projects Total	25,000	4,942	25,000	-	-
Athletic Facility Replacement					
Air structure repairs - Babette Horenstein Tennis Center	15,000	-	-	15,000	-
Replace lamps - HMT, PCC, Sunset sports fields	30,000	29,636	29,636	-	364
Replace tennis windscreens, and protective netting near PCC plaza area	20,000	-	20,000	-	-
Replace windscreens on baseball outfield fencing, and protective backstop netting	20,000	-	20,000	-	-
Athletic Facility Replacement Total	85,000	29,636	69,636	15,000	364
Building Replacements					
AC window units - Cedar Hills Recreation Center	14,000	7,697	14,000	-	-
ADA Elevator - Jenkins Estate Stables	100,000	41,769	100,000	-	-
Aquatic equipment replacements - Tualatin Hills Aquatic Center	10,000	-	10,000	-	-
Boiler heater - Aloha	63,000	31,714	60,000	-	3,000
Brick patio with concrete - Tualatin Hills Nature Center	55,000	-	-	55,000	-
Cardio & Weight Equipment	40,000	17,382	40,000	-	-
Compressor Roof Top Unit Weight Room - Conestoga Recreation & Aquatic Center	15,000	12,232	13,325	-	1,675
Dive board reconditioning/replacement - HMT Aquatic Center	10,000	4,072	4,072	-	5,928
Emergency Repairs	100,000	24,922	100,000	-	-
Energy Efficiency Projects	50,000	2,859	50,000	-	-
Ergonomic Equipment/Fixtures	6,000	122	6,000	-	-
Gas line - Aloha	8,500	-	8,500	-	-
Hot water heater - Conestoga Recreation & Aquatic Center	55,000	-	55,000	-	-
Interior concrete restrooms - Tualatin Hills Nature Center	9,000	-	9,000	-	-
Main circulation pump/motor - Beaverton Swim Center	8,500	-	8,500	-	-
Main circulation pump/motor - Raleigh Swim Center	7,500	-	7,500	-	-
Main circulation pump/motor - Sunset Swim Center	8,000	-	8,000	-	-
Pool Tank and underwater lights - Somerset West Swim Center	150,157	353	150,157	-	-
Relocate air compressor in boiler room to filter room - Conestoga Rec & Aquatic Center	5,000	-	5,000	-	-
Replace safety door to filter pit - Tualatin Hills Aquatic Center	8,500	-	8,500	-	-
Sand filter - Somerset West Swim Center	6,000	-	6,000	-	-
Sand filter - Sunset Swim Center	10,000	-	-	10,000	-
Split system Lobby - Tualatin Hills Nature Center	50,000	-	50,000	-	-
Split system Manzanita Room - Elsie Stuhr Center	150,000	-	-	150,000	-
Split system Office area - Tualatin Hills Nature Center	35,000	-	35,000	-	-
Wood Floor Screen & Coat - AC	37,000	27,000	40,000	-	(3,000)
Building Replacements Total	1,011,157	170,123	788,554	215,000	7,603

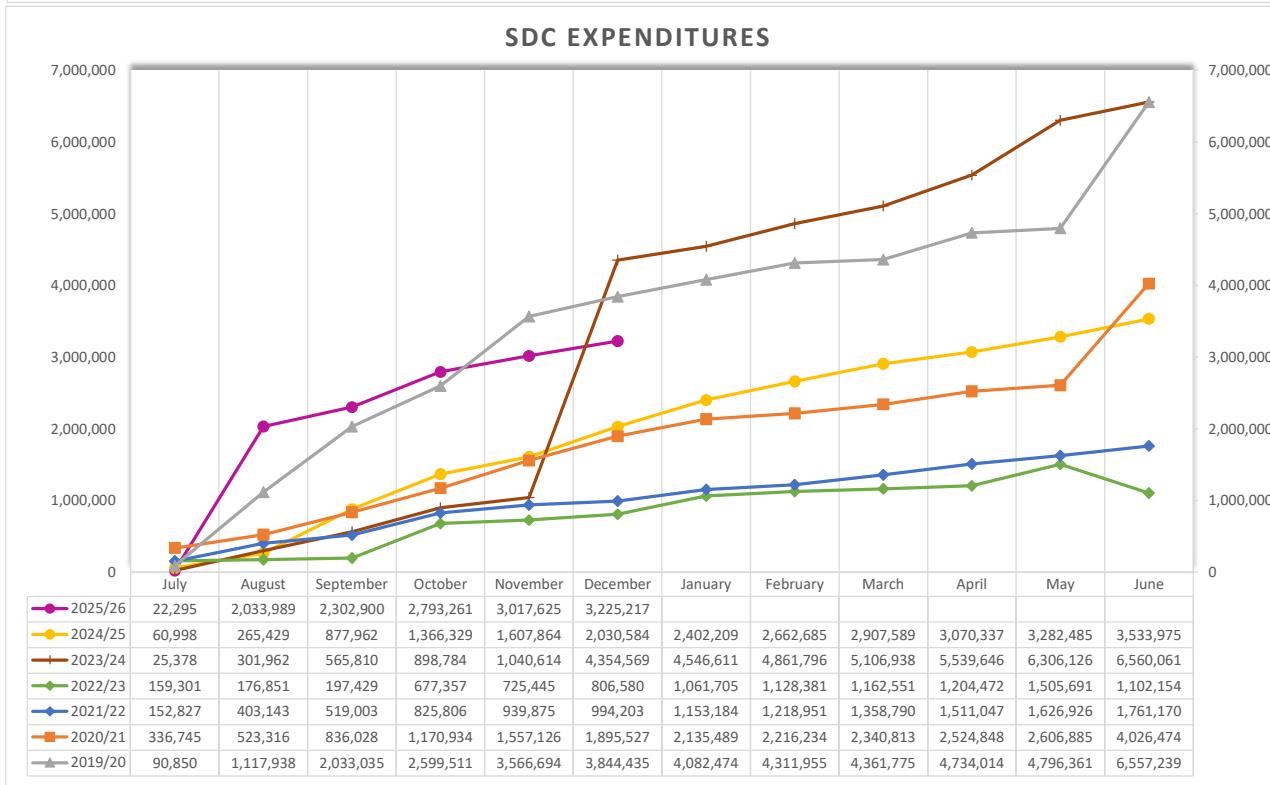
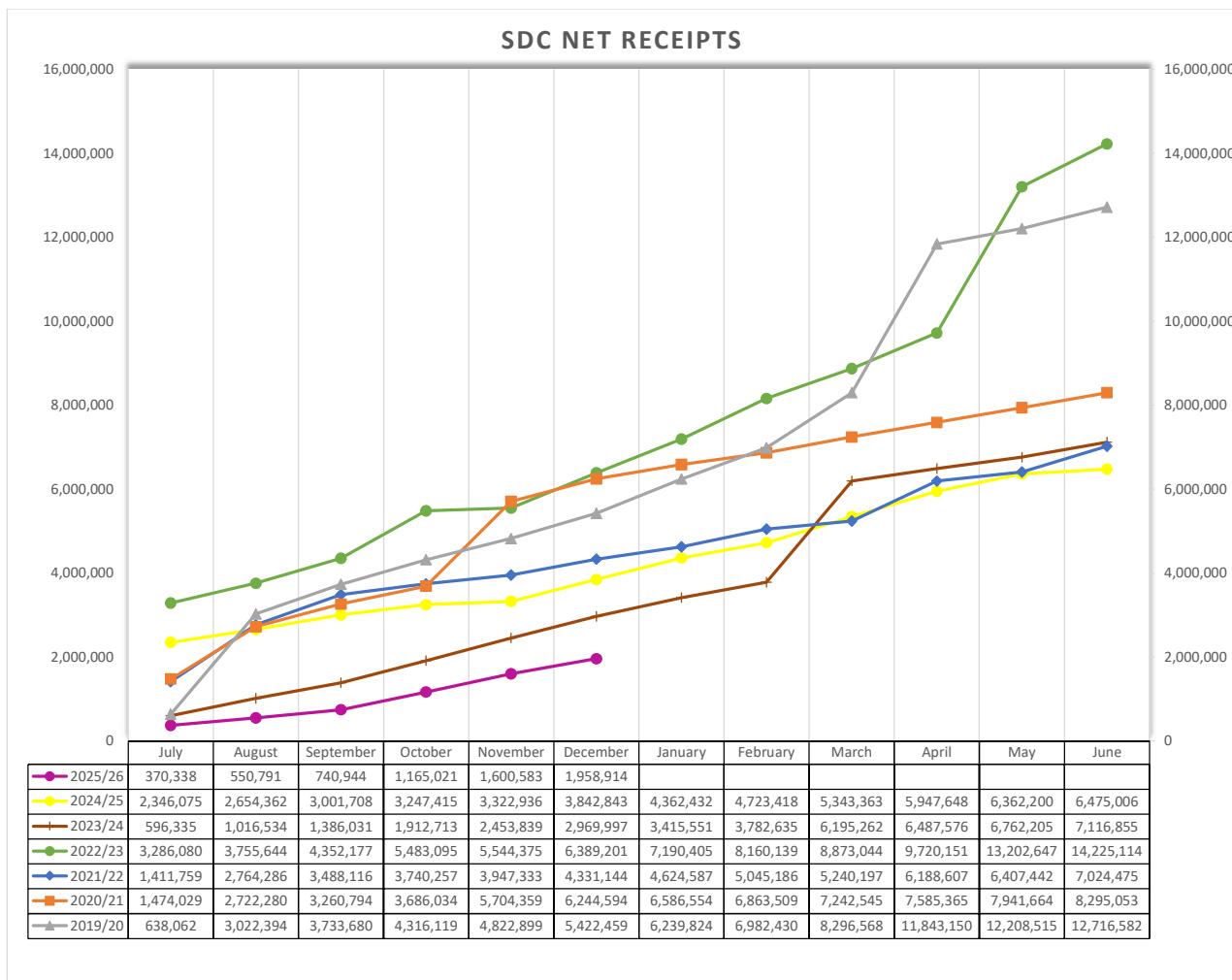
Tualatin Hills Park and Recreation District
Monthly Capital Projects Report - General Fund
Estimated Cost vs. Budget
Through 12/31/2025

Description	Current Year Budget Amount	Expended Year-to-Date	Estimated Total Costs	Carryover	(Over) Under Budget
Park & Trail Improvements					
Bridge Design and Permitting - Rock Creek Trail	129,000	-	81,000	48,000	-
Bridge Erosion Prevention - Fanno Creek Trail	40,000	-	40,000	-	-
Erosion Prevention - Bethany Lake	50,000	-	-	50,000	-
Memorial Benches	25,000	6,326	6,326	-	18,674
Rock Creek Trail Pollinator Project - Matching	81,575	-	-	81,575	-
Nature Park Vine Maple Trail - Matching	72,000	48,419	53,309	-	18,691
Park & Trail Improvements Total	397,575	54,745	180,635	179,575	37,365
Park & Trail Improvements - Grant Funded					
Commonwealth Lake Prk Bridge	449,096	-	-	449,096	-
Connecting People and Habitat in Aloha - Recuerdo Park (Community Choice Grant)	166,400	-	-	166,400	-
NWQ-8 Heckman Rd NewNghbrhdPk	1,300,000	-	-	1,300,000	-
To Make it all Good Again (Community Choice Grant)	164,667	-	-	164,667	-
Revolutionary War Memorial (ORPD)	61,000	30,000	61,000	-	-
Regional Trail Signage	56,446	-	56,446	-	-
Park & Trail Improvements - Grant Funded Total	2,197,609	30,000	117,446	2,080,163	-
Park & Trail Replacements					
Asphalt Overlay - Fanno Creek Trail at Scholls Ferry underpass	19,000	13,200	13,200	-	5,800
Park Sign Replacement	10,000	9,956	9,956	-	44
Playground Components	20,000	12,661	20,000	-	-
Upgrade Howard M Terpenning Irrigation	65,000	-	65,000	-	-
Park & Trail Replacements Total	114,000	35,817	108,156	-	5,844
ADA Improvements					
Facility Access Improvements	75,000	-	75,000	-	-
Park Access Improvements	75,000	10,601	75,000	-	-
ADA Improvements Total	150,000	10,601	150,000	-	-
Building Improvement - Grant Funded					
Nature Center - Elec Veh (PGE Grnt)	106,970	35,518	106,970	-	-
Nature Center - Elec Veh ChgStation	101,822	-	101,822	-	-
Building Improvement Total	208,792	35,518	208,792	-	-
Total Capital Outlay Division	21,912,386	1,527,554	8,326,775	13,478,518	107,093
Departments					
Fleet Maint Capital Replacement					
72" Zero-Turn Mowers	37,139	37,139	37,139	-	-
Aeravator	6,000	5,513	5,513	-	487
Athletic field groomers	48,949	48,949	48,949	-	-
Compact utility loader	42,152	42,152	42,152	-	-
Electric workman vehicles	21,566	21,566	21,566	-	-
Grandstand mowers	33,862	33,862	33,862	-	-
One-person lift	15,000	-	13,386	-	1,614
Sand top dresser	36,836	36,836	36,836	-	-
Small equipment	20,000	5,261	20,000	-	-
Utility trailers	27,287	27,099	27,099	-	188
Work trucks	179,209	136,910	179,209	-	-
Mobile LED Screen & Trailer	-	-	125,000	-	(125,000)
Fleet Maint Capital Replacement Total	468,000	395,288	590,711	-	(122,711)
Fleet Maint Capital Replacement/Carryover					
Hi-production Mowers	158,005	158,005	158,005	-	-
Fleet Maint Capital Replacement/Carryover Total	158,005	158,005	158,005	-	-
Information Technology Capital Improvements					
Asset Management Software	60,000	-	90,000	-	(30,000)
New Equipment - new positions	10,000	-	10,000	-	-
New Equipment - tech cap req	25,000	-	25,000	-	-
Technology - New Cap Exp Requests	16,500	-	16,500	-	-
Workstation/Notebooks - Windows 11	17,000	-	17,000	-	-
Information Technology Capital Improvements Total	128,500	-	158,500	-	(30,000)
Information Technology Capital Replacement					
AEDs	10,000	9,310	9,310	-	690
Credit Card Readers	15,000	-	15,000	-	-
Desktop/laptop computers	110,000	73,740	110,000	-	-
Firewalls	8,000	-	8,000	-	-
Key Card Readers	10,000	-	5,000	-	5,000
LAN/WAN	20,000	-	20,000	-	-
Paging Systems	20,000	-	20,000	-	-
Security Cameras	45,000	21,363	125,000	-	(80,000)

Tualatin Hills Park and Recreation District
Monthly Capital Projects Report - General Fund
Estimated Cost vs. Budget
Through 12/31/2025

Description	Current Year Budget Amount	Expended Year- to-Date	Estimated Total Costs	Carryover	(Over) Under Budget
Servers	55,000	14,055	55,000	-	-
Switches	60,000	-	60,000	-	-
Time Clocks	60,000	-	60,000	-	-
Information Technology Capital Replacement Total	413,000	118,468	487,310	-	(74,310)
<u>Information Technology Capital Replacement/Carryover</u>					
New Building Technology requests	80,000	-	80,000	-	-
Registration System	900,000	19,451	400,000	500,000	-
Information Technology Capital Replacement/Carryover Total	980,000	19,451	480,000	500,000	-
Departments Total	2,147,505	691,212	1,874,526	500,000	(227,021)
Grand Total General Fund	24,059,891	2,218,766	10,201,301	13,978,518	(119,928)

Tualatin Hills Park and Recreation District SDC FUND



Tualatin Hills Park and Recreation District

Monthly Capital Projects Report - SDC Fund

Estimated Cost vs. Budget

Through 12/31/2025

Description	Current Year Budget Amount	Expended Year-to-Date	Estimated Total Costs	Carryover	(Over) Under Budget
Carryover Projects					
Cedar Hills Park & Ath Field	43,793	-	33,793	10,000	-
Design & Develop Natural Areas for Public Access - South Cooper Mountain	500,000	-	-	500,000	-
Functional Plan - Develop Facilities Functional Plan	25,359	-	-	25,359	-
Metro Community Choice Grant Match - Recuerdo Park Gleaning Garden Expansion	83,200	-	-	83,200	-
Natural Area Concept Plan	100,000	-	-	100,000	-
New Amenities in existing parks	120,000	-	-	120,000	-
New Neighborhood Park Development, Construction: NEQ-3 (SW Pointer Rd & SW Canyon Ln)	3,546,878	1,300,179	1,691,436	225,000	1,630,442
New Neighborhood Park Development, Construction: NWQ-5 (Abbey Creek Phase II)	85,868	15,803	15,803	5,000	65,065
New Neighborhood Park Development, Construction: SEQ-2 (La Raiz Park)	38,382	4,868	4,868	-	33,514
New Neighborhood Park Development, Design & Permitting: SWQ-5 (SW Miller Hill Rd & SW Mill Ter)	1,297,426	-	-	1,297,426	-
New Regional Trail Development - Westside Trail #14, #16/#18	13,000	-	-	13,000	-
North Bethany Park and Trail Development - Proj. Mgmt.	30,000	-	-	30,000	-
North Bethany Park and Trail Improvements	120,000	-	-	120,000	-
Regional Trail Development - Westside Trail, Segment #14	1,601,900	-	-	1,601,900	-
SDC Methodology Update	80,000	-	-	80,000	-
So. Cooper Mtn Park and Trail Development - Project Mgmt.	30,000	1,799	1,799	28,201	-
Sunset Town Center Park and North Johnson Creek Trail - Project Mgmt	10,000	-	-	10,000	-
Westside Trail Bridge	220,083	-	-	220,083	-
Pickleball Facility	9,149,531	269,833	468,256	8,681,275	-
Beaverton Creek Trail Engineering and Construction	3,993,310	60,143	60,143	3,933,167	-
Carryover Projects Total	21,088,730	1,652,625	2,276,098	17,083,611	1,729,021
Development / Improvements					
New Neighborhood Park Development: NWQ-11 (NW Eleanor Ave and NW Evelyn St)	750,000	321,220	321,220	40,000	388,780
Trail Development - Westside Trail Bridge - Segment 15	7,000,000	-	-	7,000,000	-
Development / Improvements Total	7,750,000	321,220	321,220	7,040,000	388,780
Land Acquisition					
Land Acq Neighborhood Park-Cooper Mtn	2,444,809	-	-	2,444,809	-
Land Acq Infill/Cooper Mtn	7,481,266	-	-	7,481,266	-
Land Acq- Sparks Property – Infill CM	15,000	5,568	5,568	9,432	-
Land Acq Natural Area-Cooper Mtn	2,600,000	-	-	2,600,000	-
Land Acq Natural Area-South Cooper Mtn	846,000	3,088	3,088	400,000	442,912
Land Acq Trails-South Cooper Mtn	1,236,464	-	-	1,236,464	-
Land Acq-Wishcamper Main St. - SCMT	5,000	-	-	5,000	-
Land Acq-Wishcamper Blackbird Farms - SCMT	5,000	-	-	5,000	-
Land Acq-S Cooper Mtn Heights	5,000	-	-	5,000	-
Land Acq-Vineyard S Cooper Mtn - SCMT	5,000	-	-	5,000	-
Land Acq Nghbrhd Park-South Cooper Mtn	7,699,146	366	1,693,566	4,218,750	1,786,830
Land Acq-S Cooper Mountain Heights - SCMNP	10,000	5,329	5,329	-	4,671
Land Acq-Scholls Heights - SCMNP	5,000	203	203	-	4,797
Land Acq-Wishcamper Main St. - SCMNP	727,672	621	621	-	727,051
Land Acq-Wishcamper Blackbird Farms - SCMNP	5,000	1,378	1,378	-	3,622
Land Acq Community Park-North Bethany	5,535,535	-	-	5,535,535	-
Land Acq Trails-North Bethany	85,000	-	-	85,000	-
Land Acq-Abby Crk Terrace/Hosford - NBT	10,000	8,279	8,279	1,721	-
Summit Meadow - NBT	5,000	284	284	4,716	-
Land Acq Neighborhood Prk-NorthBethany	137,150	523	523	-	136,627
Land Acq-Ridgeline/Polygon – NBNP	1,962,850	1,195,165	1,195,165	-	767,685
Land Acq Neighborhood Prk-Bonny Slope W	1,500,000	-	-	1,500,000	-
Land Acq Trails-Bonny Slope West	250,000	-	-	250,000	-
Land Acquisition Total	32,575,892	1,220,801	2,914,004	25,787,693	3,874,195
Undesignated Projects					
Undesignated Projects-SDC	11,289,115	-	-	11,289,115	-
Undesignated Projects Total	11,289,115	-	-	11,289,115	-
Grand Total SDC Fund	72,703,737	3,194,646	5,511,322	61,200,419	5,991,996

Tualatin Hills Park and Recreation District
Monthly Capital Projects Report - Bond Fund
Estimated Cost vs. Budget
Through 12/31/2025

Description	Current Year Budget Amount	Expended Year-to-Date	Estimated Total Costs	(Over) Under Budget
<u>Renovate and Redevelop Neighborhood Parks</u>				
Cedar Hills Park & Athletic Field	290,099	115,321	116,779	173,320
<u>Natural Area Preservation</u>				
Raleigh Park	19,382	550	550	18,832
Bronson Creek Greenway at Laidlaw	88,718	15,797	15,797	72,921
Bronson Creek New Properties	130,533	-	-	130,533
Rock Creek Greenway **	-	-	189,888	(189,888)
Natural Area Preservation Total	238,633	16,347	206,235	32,398
<u>New Linear Park and Trail Development</u>				
Miscellaneous Natural Trails	53,628	29,663	-	53,628
<u>New Linear Park and Trail Land Acquisition</u>				
New Linear Park and Trail Acquisitions	1,195	-	-	1,195
<u>New Community Park and Trail Land Acquisition</u>				
New Community Park and Trail Land Acquisition - Cooper Mountain	477,335	-	-	477,335
<u>New Neighborhood Park Land Acquisition</u>				
New Neighborhood Park Land Acquisition - NWQ Harvest Park (Ridgeline)	-	765,303	765,303	(765,303)
Land Acquisition - TBD	150,000	-	127,573	22,427
Materials & Services	24,990	-	20,000	4,990
Interfund Transfer	10	-	-	10
Grand Total Bond Fund	1,235,890	926,634	1,235,890	-

Tualatin Hills Park and Recreation District
Monthly Capital Projects Report - Metro Bond Local Share Capital Fund
Estimated Cost vs. Budget
Through 12/31/2025

Description	Current Year Budget Amount	Expended Year-to-Date	Estimated Total Costs	Carryover	(Over) Under Budget
<u>Development / Improvements</u>					
NWQ-8 Heckman Road New Neighborhood Park & Trail	3,542,216	29,993	186,921	3,355,295	-
Accessible Play Structures	942,512	-	-	942,512	-
Willow Creek Greenway Boardwalk Replacement	1,883,090	1,389,460	1,587,248	-	295,842
Commonwealth Lake Park Bridge & Weir	1,257,393	-	-	1,257,393	-
Development / Improvements Total	7,625,211	1,419,453	1,774,169	5,555,200	295,842
<u>Undesignated Projects</u>					
Undesignated Projects	418,674	-	-	714,516	(295,842)
Grand Total Metro Bond Local Share Fund	8,043,885	1,419,453	1,774,169	6,269,716	-



FY 2025/26 Budget

Projected Budget

Five-year Projections



Tualatin Hills Park & Recreation District
General Fund
Projected Revenue Summary
Fiscal Year 2026/27

RESOURCES:	Amended Budget 2025/26	Estimated 2025/26	Projected 2026/27	Change in Budgets Amount	Change in Budgets Percent
Carryforward Resources					
Cash On Hand for Fiscal Year	\$ 33,038,991	\$ 40,224,717	\$ 32,489,000	\$ (549,991)	-1.66%
Balance Forward from Previous Year Projects	5,051,009	5,771,915	7,637,438	2,586,429	51.21%
Reserve for Future Expenditure	3,000,000	6,000,000	9,000,000	6,000,000	200.00%
Previously Levied Taxes estimated to be received during ensuing year	250,000	325,000	250,000	-	0.00%
Sub-total Carryforward	41,340,000	52,321,632	49,376,438	8,036,438	19.44%
Program Revenue					
Swim Center Revenue	3,020,451	3,683,550	3,003,654	(16,797)	-0.56%
Tennis Revenue	1,240,987	1,240,987	1,240,987	-	0.00%
Recreation Program Revenue	4,059,360	4,500,306	4,100,891	41,531	1.02%
Sports & Inclusion Services Revenue	3,471,538	3,452,787	3,460,747	(10,791)	-0.31%
Sub-total Program Revenues	11,792,336	12,877,630	11,806,279	13,943	0.12%
Other Revenue					
Miscellaneous Revenue	25,454,150	1,063,000	454,150	(25,000,000)	-98.22%
Interest Revenue	500,000	1,032,000	500,000	-	0.00%
Telecommunication Site Lease Revenue	200,000	239,000	200,000	-	0.00%
Facility Rental Revenue	340,000	678,000	340,000	-	0.00%
Grants and Intergovernmental Revenue	7,547,713	900,000	6,341,080	(1,206,633)	-15.99%
Sponsorships	280,000	12,000	280,000	-	0.00%
Debt Proceeds	-	-	4,500,000	4,500,000	#DIV/0!
Charges for Services	350,000	38,000	350,000	-	0.00%
Sub-total Other Revenues	34,671,863	3,962,000	12,965,230	(21,706,633)	-62.61%
Total Resources					
except taxes to be levied..... Sub Total	87,804,199	69,161,262	74,147,947	(13,656,252)	-15.55%
Current Years (Permanent Rate multiplied by Assessed Value)	58,077,143	59,878,000	61,520,000	3,442,857	5.93%
TOTAL RESOURCES	\$145,881,342	\$129,039,262	\$135,667,947	\$ (10,213,395)	-7.00%

Tualatin Hills Park & Recreation District

General Fund

Projected Expenditure Summary

Fiscal Year 2026/27

REQUIREMENTS BY DIVISION	Amended	Estimated 2025/26	Projected 2026/27	Change in Budgets	
	Budget 2025/26			Amount	Percent
Board of Directors	\$ 490,854	\$ 412,725	\$ 535,320	\$ 44,466	9.06%
Administration	17,523,677	15,951,053	17,620,412	96,735	0.55%
Park Services	18,442,510	17,184,259	18,800,052	357,542	1.94%
Recreation Services	33,476,105	32,038,012	34,598,298	1,122,193	3.35%
Capital Outlay	41,370,940	8,326,775	9,765,938	(31,605,002)	-76.39%
Contingency	3,500,000	-	3,500,000	-	0.00%
Reserve for Future	3,000,000	6,000,000	9,000,000	6,000,000	200.00%
Fund Balance	28,077,256	49,126,438	41,847,927	13,770,671	49.05%
TOTAL REQUIREMENTS	\$145,881,342	\$129,039,262	\$135,667,947	\$ (10,213,395)	-7.00%

EXPENDITURES BY ACCOUNT	Amended	Estimated 2025/26	Projected 2026/27	Change in Budgets	
	Budget 2025/26			Amount	Percent
Personnel Services	\$ 50,236,272	\$ 46,306,465	\$ 50,789,452	\$ 553,180	1.10%
Materials & Services	16,485,507	16,369,953	17,443,129	957,622	5.81%
Capital Outlay	43,518,445	10,201,301	11,637,439	(31,881,006)	-73.26%
Debt Service	1,063,862	1,035,105	1,450,000	386,138	36.30%
Contingency	3,500,000	-	3,500,000	-	0.00%
Reserve for Future	3,000,000	6,000,000	9,000,000	6,000,000	200.00%
Fund Balance	28,077,256	49,126,438	41,847,927	13,770,671	49.05%
TOTAL EXPENDITURES	\$145,881,342	\$129,039,262	\$135,667,947	\$ (10,213,395)	-7.00%

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 2026/27 through FY 2030/31

	Amended Budget 2025/26	Proposed Budget 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31
Cash on Hand	\$ 36,038,991	\$ 32,489,000	\$ 38,597,927	\$ 33,671,164	\$ 27,243,018	\$ 18,822,870
Program & Facility Fees ¹	11,792,336	11,806,279	12,160,467	12,525,281	12,901,040	13,288,071
Other Resources ²	34,921,863	12,965,230	2,115,577	2,179,044	2,244,416	2,311,748
Carryover Projects	5,051,009	7,637,438	-	-	-	-
Property Taxes ³	58,077,143	61,520,000	63,550,160	65,647,315	67,813,677	70,051,528
Total Resources	\$ 145,881,342	\$ 126,417,947	\$ 116,424,131	\$ 114,022,805	\$ 110,202,150	\$ 104,474,217
Personnel Services ⁴	\$ 50,236,272	\$ 50,789,452	\$ 53,638,819	\$ 56,359,148	\$ 59,560,697	\$ 62,954,339
Materials & Services ⁵	16,485,507	17,443,129	18,664,148	19,970,638	21,368,583	22,864,384
Capital Outlay	43,518,445	11,637,439	3,000,000	3,000,000	3,000,000	3,000,000
Debt Service - COP and TAN	1,063,862	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Contingency	3,500,000	3,500,000	3,000,000	3,000,000	3,000,000	3,000,000
Reserve for Future	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Ending Fund Balance	28,077,256	38,597,927	33,671,164	27,243,018	18,822,870	8,205,494
Total Expenditures	\$ 145,881,342	\$ 126,417,947	\$ 116,424,131	\$ 114,022,805	\$ 110,202,150	\$ 104,474,217
Reserve Requirement ⁶	\$ 6,672,178	\$ 6,823,258	\$ 7,230,297	\$ 7,632,979	\$ 8,092,928	\$ 8,581,872
Reserve Balance	\$ 6,000,000	\$ 9,000,000	\$ 12,000,000	\$ 15,000,000	\$ 18,000,000	\$ 21,000,000
Revenue Assumptions		2026/27		2027/28		2027/30
¹ Program Fee & Facility Annual Increase		Proposed Budget		3.00%		3.00%
² Other Resources		Proposed Budget		3.00%		3.00%
³ Property Tax Annual Increase (Based on Permanent Rate only)		Proposed Budget		3.30%		3.30%
Expenditure Assumptions						
⁴ Personnel Services		Proposed Budget		6.00%		6.00%
⁵ Materials & Services		Proposed Budget		7.00%		7.00%

⁶ DCP 6 Requires a minimum of 10% operating reserve at the end of each fiscal year.

Tualatin Hills Park Recreation District
Five-Year Forecast
Resources and Expenditures

