

Greenspaces Advisory Policy Committee

Agenda

May 25, 2006

Status reports:

- Finance (Jeff Tucker)
- Institutions (Christy Owen)
- NRPA Conference: Urban Parks and Recreation Conference (Jim Desmond/Zari Santner/Mike Houck)

Council Work session (June 27, 2006)

Systems Status:

- Data inventory /mapping (Jennifer Budhabhatti)
- Park Directors' report (Kim Gilmer/Zari Santner/Dan Zinzer)
- Systems committee (Mike Houck)
- Systems criteria (Jim Desmond)

GPAC Finance Report
Part 1 – Existing Financial Environment

Prepared for
Metro Greenspaces Policy Advisory Committee
May 25, 2006

- I. Purpose of the Report**
- II. Methodology**
- III. Fees, Charges and Enterprise Revenue**
 - A. Generally
 - B. System Development Charges
 - C. Enterprise Revenues
- IV. Grants and Government Contributions**
- V. Other / Miscellaneous Revenues**
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 - B. Sale of Assets
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 - A. Generally
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 - 2. Tax Limitation Measure - Measure 50
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 - 5. Urban Renewal Authority / Local Improvement Districts
 - C. Real Estate Excise Tax (Transfer Tax)
- VII. Part 1 Summary & Conclusion**
 - A. Property Tax Options
 - B. Capital vs. Operating Expenses
 - C. System Development Charges
 - D. Grants

GPAC Finance Report

Part 1 – Existing Financial Environment

I. Purpose of the Report

In the spring and summer of 2005, the Metro Greenspaces Policy Advisory Committee created a task force to develop the workplan necessary to answer the “funding questions” related to the Regional System Plan. What ensued was the development of a Preliminary Work Plan for developing a regional funding strategy. The first steps were to survey local parks providers to identify current sources of funding, examine operations and capital expenditures, interview parks directors about shortfalls in the current financial environment, and identify obstacles to obtaining financial support for local and regional parks.

Part 1 of this report examines the question, “What are the current sources of revenue used by local and regional parks providers for maintenance, operations and capital needs?” It provides current financial information (FY 2005-06 Budget) as well as a foundational explanation of each of the revenue types currently available. Part 1 also explores some conclusions that can be drawn, based on the research, about the ability to expand revenue within the existing financial environment.

II. Methodology

Information for this report was compiled from a variety of sources. Some of the information was from official sources, while other data was collected verbally through discussions with staff in Parks, Community Development, Accounting and Budgeting Departments at the cities, counties and special districts discussed and compared in this report. Data sources include published budget documents for fiscal year 2005-06, Comprehensive Annual Financial Reports (CAFR) for fiscal year 2004-05, and Federal A-133 Single Audits published by the various jurisdictions. Information also came from reports previously completed, including “2004 Oregon Population Report” (Population Research Center College of Urban and Public Affairs Portland State University, March 2005), “Overview of Incentives for Natural Area Protection” (Winterbrook Planning and Adolfson Associates, August 2001), “Implementation Strategies for Natural Area Protection” (ECONorthwest; Davis, Hibbits & McCaig; Winterbrook Planning, February 2002). The websites of several non-profit organizations and governments outside the Portland Metropolitan Area were also used, including the Trust for Public Lands, The League of Oregon Cities, the State of Oregon, and the National Conference of State Legislatures.

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III. Fees, Charges and Enterprise Revenue

A. Generally

Nearly three-quarters of the jurisdictions in the Metro Area that have parks departments collect some form of enterprise fees, and all but three impose System Development Charges for parks.

B. System Development Charges

System Development Charges (SDCs), also called Development Impact Fees, are charges that have been established to fund new development within a jurisdiction. SDCs are one-time payments from developers to local governments for off-site infrastructure improvements that are necessitated by new development. These fees are used exclusively for capital improvements or land acquisitions, and not for general operating costs (ORS §223.297-223.314). SDCs are common for funding water, wastewater, stormwater drainage, transportation, and parks developments.

All local jurisdictions in the Portland Metropolitan Area that have parks departments collect a System Development Charge (SDC) specifically for Parks, Recreation, or Open Space development, with the exception of Gladstone, Wood Village and Damascus. Multnomah County does not collect an SDC or maintain a parks and recreation department. Metro maintains a regional park system but does not collect an SDC.

The methodology for determining the rate of the SDC varies by jurisdiction along with the type of development that is charged an SDC. In Oregon, local jurisdictions establish their own methodology for determining the collection rate and the use for SDC revenues. Common methodology for fee assessment on residential units includes: type of dwelling unit, square footage, number of bedrooms, number of bathrooms or other general housing characteristics. Some jurisdictions impose an SDC for commercial or industrial developments based upon any one of the following: number of parking spaces, number of employees, square footage, or size of the proposed lot.

All cities, counties and special districts that collect Parks SDCs do so for Single Family Dwelling Units (SFDU) and Multi-Family Dwelling Units (MFDU). Seven of the 22 cities surveyed charge an SDC rate for manufactured homes, two of the 22 cities charge for accessory dwelling units, and ten charge for non-residential and commercial development. Some cities have built in inflationary factors allowing the rate to grow in order to keep pace with the increased costs of development. The average SFDU rate for the 22 cities is \$3,168 and the average MFDU is \$2,663. West Linn charges the highest SDC fee at \$8,029 for a SFDU and the city of Durham charges the least at \$1,200 for a SFDU (Table 5, attached to this report as an appendix, provides additional information on SDCs by jurisdiction).

There are two parks and recreation districts in the Portland Metropolitan area: the Tualatin Hills Park and Recreation District (THPRD) and the North Clackamas Parks and Recreation District (NCPRD). The Districts determine the Parks SDC rates for city or county properties that are served by the district. These special districts collect SDCs from the participating cities and counties within their boundaries and utilize these funds for capital projects. THPRD collects SDC fees from the city of Beaverton and from the areas of Washington County served by the district, and NCPRD collects SDC fees from the city of Milwaukee and the areas of Clackamas County served by the district.

Status of SDC Fund Balances

Reviews of the adopted 2005-06 budgets and the 2004-05 CAFRs reveal that most jurisdictions have been spending the SDC revenues they have been collecting, while a few jurisdictions are accumulating fund balances in the SDC or Capital Development Funds that are disproportionately large when compared to the annual revenues flowing to those funds. Four jurisdictions have fund balances that exceed three times annual revenues. The reasons for accumulating fund balance vary, including saving for significant capital projects or land acquisition and other economic factors.

Rate of Recovery and Value of Land

The methodology for calculating Park SDCs is complex and is different for each jurisdiction. As such, the calculation methodology will not be addressed in this report. Generally the fees are calculated to include all of the capital costs (land, permits, design, construction, etc.) associated with providing new parkland. Once calculated, the next step for a jurisdiction is to set the percentage of cost recovery anticipated for its fee. As a matter of policy, the local jurisdiction may choose any recovery rate it believes to be justified.

Table 5, in the appendix to this report, provides information on the cost capture rate that is anticipated for each jurisdiction's SDC rate. However, all jurisdictions have commented that the actual capture rates are only a fraction of the anticipated capture rate. Six cities report setting the SDC to capture the full amount and in actuality the rate is recovering anywhere from 50%-85% of the costs. The city of West Linn set its rate to capture 100% of the costs associated with new development, with the actual rate of recovery closer to 50%.

The city of Portland's SDC rate captures 35% of the cost and when affordable housing credits are included, the rate recovers 30%. This rate was not set to capture 100%, as the rate necessary to recover full costs in the city of Portland was seen to be too great. When the city of Troutdale set its rate in 2003, the original staff recommendation was to seek 100% cost recovery for development. However, the city of Troutdale opted to compromise with a rate that captures approximately 50% of the costs after assessing the political landscape. NCPRD and THPRD set rates that would not capture 100% of the development within their respective boundaries.

At issue, both in the determination of the full cost recovery amount and in the SDC capturing its anticipated recovery rate, is the price of land in the Portland Metropolitan area. Land values have increased to the point in many communities where a fully-loaded SDC would be politically infeasible, and increases in SDC amounts cannot keep pace with land value inflation. As a result, jurisdictions are forced to look for supplemental revenue sources to make up the difference between the SDC portion and the remaining project costs. The main sources of backfill revenue for the capital projects are grants and donations.

C. Enterprise Revenues

Enterprise fees, also called user fees, are imposed by a jurisdiction for providing services or for the sale of products in connection with general government activities. Examples of enterprise fees for parks and recreation services include: park entrance fees, park reservation fees, recreation and aquatic center fees or memberships, boat launch and marina fees, tennis and golf course fees, and the general sales of goods and services. (See Table 2.)

Most enterprise fees generate insufficient revenue to cover the costs associated with the operations of a facility, and are typically intended only to supplement general revenues. The main exception to this is Golf Course and Tennis Center revenues. These facilities are often operated (in addition to their community and recreation purposes) for their positive cash flow and ability to support other facets of parks operations. For example, Metro's operation of Glendoveer Golf Course contributes in excess of \$700,000 annually in positive cash flow used to offset the operating costs of Blue Lake, Oxbow and other parks in its portfolio. The city of Portland, city of Lake Oswego and Clackamas County also operate golf course and/or tennis facilities for these purposes.

IV. Grants and Government Contributions

Grants are another form of revenue that several jurisdictions use to buy land, develop new parks, expand existing parks, or conduct habitat restoration and enhancement. The sources of these grants vary. Most grants are project-specific and require personnel time to administer and provide periodic reports to the granting authority. In FY 2005-06 there was \$13.25 million dollars in budgeted grant monies for all surveyed parks departments in the region, with an additional \$5.2 million budgeted by the Portland Bureau of Environmental Services for natural area land acquisition and restoration. Most jurisdictions indicate that they do not budget for a grant unless there is a reasonable expectation that they will receive the grant and meet all requirements of the grant. This being the case, it is possible that there are additional grant monies flowing into the system that have not been captured in the budget review process. Grants are not a stable revenue source and fluctuate from year to year. Some smaller jurisdictions may be limited in their ability to obtain grants because of insufficient staffing to research and write grants, administer grants, or provide the necessary matching requirements.

The city of Forest Grove, for example, has applied for \$823,000 from three separate grants for trails projects. Should the city be awarded the full amount from the grantors, the city would be required to contribute another \$823,000 in matching funds. Often, cities use SDCs or other “one-time-only” (non-recurring) sources to leverage grants. (See Table 4 for a listing of grant revenues by jurisdiction.)

Grants will be discussed in further detail in Part 2 of this report, when consideration is given to specific grant sources for additional financial support to local parks providers.

V. Other / Miscellaneous Revenues

A. Interest Earnings

Interest earnings refers to the amount of interest earned on reserves or fund balance in a particular fund during the fiscal year. Interest earned in parks-specific funds, such as a dedicated parks operations fund, Parks SDC fund or capital fund, is available for the same purposes as the principal being invested. Investing of public funds is highly regulated in the state of Oregon, with allowable instruments yielding only limited returns. Typically, interest earnings from investments are not adequate to keep up with inflationary pressures. (See Table 2.)

B. Sale of Assets

Clackamas County is anticipated to generate \$1.4 million in FY 2005-06 through the sale of timber and land, with revenues dedicated to the Parks Trust Fund, with transfers from this fund to the Parks Operating Fund. No other local government in the Portland Metropolitan region receives funds specifically from the sale of timber. While the sale of assets is not uncommon for local jurisdictions, it is uncommon to dedicate the revenue from these sales for parks purposes.

C. Intergovernmental Transfers

Intergovernmental transfers refer to funds transferred from outside governmental agencies. Examples of these transfers include: transfers from the State or from the Federal government as an allocated pass-through revenue source, RV registration fees, and gasoline tax transfers. (See Table 2.)

VI. General Fund Support

A. Generally

All local governments in the region fund their parks departments out of the jurisdiction’s general fund, except for the city of Lake Oswego and Clackamas Counties. NCPRD and THPRD, as special districts, have their own general fund and general property tax base. By being in the jurisdiction’s general fund, parks

operations compete with other government operations, such as police, fire, community development, courts and general government, for limited revenue dollars. (See Table 1.)

The largest single source of revenue for a local government's general fund is property taxes. Two specific ballot measures have significantly changed the environment in which local governments levy property taxes for general government purposes, as explained below, resulting in fewer resources generally, and resources available for parks specifically.

B. Property Taxes

1. Tax Limitation Measure - Measure 5

Oregon voters approved Ballot Measure 5 in 1990, providing for a constitutional limit on property tax millage rates for education and government operations. Schools are limited to \$5.00 per \$1,000 of taxable assessed value (TAV), with governments limited to \$10.00 per \$1,000 of TAV. Voter-approved general obligation bonds are exempt from this limitation.

Measure 5 affects local government jurisdictions differently; some areas are at the maximum rate of \$10.00 per \$1,000 TAV while others have not reached this limit. When an area reaches the maximum amount, property tax rates are "compressed," or reduced to fit within the limits. Compression is calculated on individual tax accounts, according to an established hierarchy. Measure 5 requires that local option levies be compressed before permanent levies are reduced. All local option levies would be reduced proportionately until the tax rates comply with Measure 5 limits. If all local options are reduced and the tax rates still exceed Measure 5 limits, then the permanent levies are reduced proportionately until the limits are met.

2. Tax Limitation Measure - Measure 50

Measure 50 (replacement for Measure 47), first impacted property taxes for the 1997-98 fiscal year by decreasing property taxes on individual property to either the 1994-95 levels or to 10% less than 1995-96 levels, whichever was lower. The measure further limits property taxes by decoupling the TAV from the market value of the property and restricting growth in TAV to the market value or 3% above the prior year TAV, whichever is lower.

Measure 50 also rolled all property taxes for each individual jurisdiction into a "permanent levy" for that government's general government purposes. New taxing districts can create a new permanent rate. The measure requires that new property taxes be voter approved, and that for general obligation bond elections, the purpose is restricted to capital improvements to (1) things intrinsically part of a structure that do not constitute reasonably anticipated maintenance and repairs and (2) public safety vehicles with useful lives of five years or the bond repayment period, whichever is greater. The vote must be at a general election or get at least 50% voter turnout.

3. Local Option Levies

Local option levies, also called operating levies, are property tax levies imposed in addition to the permanent levy a jurisdiction may have. Local option levies must be referred to the voters for approval at a general election (or at an election that receives at least 50% voter turnout) and can last up to five years.

Measure 5 and Measure 50 combine to create an environment where imposing a local option levy to generate additional property tax revenue in support of parks operations and maintenance requires voter approval, is limited to 5 years, and could result in certain areas exceeding the \$10.00 per \$1,000 of TAV limit, leading to compression and other jurisdictions with local option levies losing revenue.

The city of Hillsboro has a voter approved operating levy, with 90% dedicated for Police and Fire departments services and the remaining 10% (approximately \$500,000) dedicated to parks operations. The city of Portland is the only other city with a parks-dedicated operating levy (see Table 3).

4. General Obligation Bonds

General obligation bond indebtedness is restricted to voter-approved capital projects, as discussed in the Measure 5 and Measure 50 sections above. Several cities and special districts are paying debt service for general obligation bond issues (see Table 3). Some of the recent voter-approved measures include:

- In November 1994, voters in the city of Portland approved a \$58.8 million general obligation bond indebtedness for improvements to the city parks system are were used exclusively in support of capital improvements (work was completed in 2000).
- In 1994, residents of the Tualatin Hills Park and Recreation District approved a bond levy for the Nature Park Interpretive Center to be built, along with trail improvements and interpretive signs.
- In May 1995, voters in the Metro jurisdictional boundaries approved a \$135.6 million general obligation bond indebtedness to purchase regionally significant open spaces and provide \$25 million to local parks providers in support of locally significant natural area capital improvements and land acquisitions.
- In 1996, voters in Gresham approved a \$10,285,000 general obligation bond indebtedness to acquire natural areas.
- In 1998 and 2002, citizens of Lake Oswego passed park bonds to purchase open space and initiate capital improvements to park facilities.
- In 2004, the city of Hillsboro issued general obligation bond indebtedness for a new Civic Center and Aquatic Center.

5. Urban Renewal Authority / Local Improvement Districts

Urban Renewal Authorities (URAs) and Local Improvement District (LIDs) property taxes can only be used to pay indebtedness and are subject to the millage rate limits of Measure 5. For Urban Renewal, tax revenue for a specific

area is frozen. The excess collected after the rate is frozen is attributed to the Urban Renewal account. Urban Renewal agencies (those party to the Urban Renewal Plan) share in the tax compression losses from the division ("freezing") of the tax.

Presently, the city of Wilsonville is the only local city using URA funds for parks purposes, in the Villebois development (see Table 3). The city of Wilsonville has an agreement with the developer to include parks space in the new development and to maintain the parks for the first five years. At that point, the city will assume maintenance costs of the parks within Villebois. Although this development is within a URA, the funding mechanism is more accurately described as public-private partnership. Because of the limitations of Measure 5, the utilization of URA financing or other Tax Increment Financing specifically for parks development is not common in Oregon.

C. Real Estate Excise Tax (Transfer Tax)

Real Estate Excise Tax (REET), also called a Real Estate Transfer Tax, is a tax imposed at the point of sale or transfer of real property. The tax is usually paid by the seller, but not necessarily. The state legislature has disallowed the use of this tax; however, Washington County was collecting the tax at the time of legislative action and was "grandfathered in" to allow continued collection. FY 2005-06 tax collections are anticipated to bring \$4.3 million into the county's general fund from this source. Revenue from REET is a significant tax revenue source in Washington County.

VII. Part 1 Summary & Conclusion

A. Property Tax Options

Most parks providers in the Metropolitan area receive general fund support, which is predominantly property tax based. The limitations of Measures 5 and 50 significantly reduce the ability of local jurisdictions to increase parks funding from existing sources.

A voter-approved operating levy is an option for increasing the amount of property tax to fund ongoing maintenance and operations for Parks departments. To accomplish this, the requesting agency would have to comply with the election guidelines mandated by Measures 5 and 50 and have the voters approve the measure. There are positive and negative results from operating levies.

- 1) Pros: The revenue generated by the measure could be designated specifically for parks and recreation use. This gives the taxing authority the options to spend the money on areas within the Parks and Recreation operating budgets that need attention.
- 2) Cons: Measure 50 limits operating levies to five-year terms; the levy would have to be referred to the voter's every five years to maintain this source of dedicated revenue. Additionally, with several jurisdictions in compression,

a new local option levy could result in reduced revenues for other voter-approved government services.

General obligation indebtedness is an option available to all local government jurisdictions. This method of accumulating resources for capital improvement projects has been used successfully by some jurisdictions. However, as these resources can only be used for capital improvements, it is not a viable option for those jurisdictions that have insufficient operations and maintenance support, as new improvements result in increased ongoing maintenance costs.

B. Capital vs. Operating Expenses

Generally, the review of existing revenue sources indicates that while it is difficult to obtain resources generally, it is more difficult for jurisdictions to obtain ongoing sources of funding (general fund subsidy, enterprise revenue, operating levies) than one-time-only sources (G.O. bonds, grants, SDCs). The inability to expand ongoing revenue sources will inevitably limit the expansion of the parks and parks-related programming.

C. System Development Charges

While almost all local jurisdictions impose parks SDCs, there is inconsistency in the amount that each jurisdiction charges, due to the different calculation methodologies, varying costs of land, and the policy decisions made about capture rates. There is no solid evidence to suggest that, in general, SDCs are not being spent because there is inadequate operations support, although there may be specific instances where this has been the case. As land costs increase annually at double-digit rates, SDCs collected based on current land costs become increasingly inadequate to meet future parks needs. Most cities review the SDC rates each fiscal year to determine if the present rate is adequate.

D. Grants

Grants are used by almost every parks provider to fund some portion of their financial needs. While a thorough analysis has yet to be completed, initial research indicates that the vast majority of these grants is for capital or restoration projects, and is not available for general operations and maintenance support. Still, grants provide a significant resource to the community, as evidenced by the over \$13.25 million in grant revenue budgeted by parks providers in the FY 2005-06 budget year. Part Two of this report will further explore the use of grants and the potential for local jurisdictions to increase grant revenues.

Table 1
Survey of Parks by Jurisdiction
2005-06 Adopted Budget

City	Entire General Fund	General Fund Parks- Budgeted Expenses	Percent of General Fund allocated to Parks	General Fund Contribution	Parks Fund O&M budgeted expense	Parks FTE	Parks GF Expense Per Capita
Beaverton	All funds located in the THPR Budget						
Cornelius	4,068,546	118,338	2.91%	118,338		1.00	11.66
Damascus	na	na	na	na	na	na	na
Durham	420,438	25,554	6.08%	680			18.25
Fairview **	6,579,360	469,952	7.14%	6,000		5.00	50.81
Forest Grove***	12,445,582	988,689	7.94%	668,089		14.36	51.49
Gladstone	5,740,515	267,275	4.66%	265,775		7.00	22.02
Gresham	40,970,883	1,684,634	4.11%	1,669,634		15.08	17.87
Happy Valley	5,716,000	207,800	3.64%	190,800		2.00	31.30
Hillsboro	64,249,673	8,629,719	13.43%	7,637,219		30.00	107.95
King City	1,137,007	-	0.00%	-			0.00
Lake Oswego *	8,732,037	-	0.00%	-	6,494,977	44.30	180.77
Milwaukie	All funds located in the NCPR Budget						0.00
Oregon City***	13,769,242	2,053,268	14.91%	1,373,603		24.56	72.37
Portland	439,037,343	73,636,915	16.77%	55,087,541		371.41	133.75
Sherwood	9,295,962	1,344,045	14.46%	1,309,045		19.50	94.72
Tigard **	17,882,884	1,001,944	5.60%	783,064		10.75	22.44
Troutdale	8,834,698	423,290	4.79%	308,790		3.35	29.44
Tualatin	14,781,508	1,449,749	9.81%	711,269		12.00	58.13
West Linn	10,188,747	1,915,209	18.80%	1,661,729		13.00	79.90
Wilsonville	17,905,550	1,303,027	7.28%	1,145,668		7.50	80.19
Wood Village	3,879,655	97,748	2.52%	97,748		2.00	34.06

County							
Clackamas	126,388,973	n/a	-	-	6,715,034	23.80	18.85
Multnomah	-	-	-	-	-	-	-
Washington	160,802,952	593,597	-	-	161,422	5.00	2.10

Special Districts							
Tualatin Hills Parks and Recreation	28,818,763	28,818,763	100.00%	-	-	153.00	237.73
North Clackamas Parks and Recreation	14,268,920	14,268,920	100.00%	-	-	29.53	na
Metro	77,892,254	6,389,599	8.20%	3,537,388	-	45.15	3.35
Region Total	1,093,807,492	145,688,035	13.32%		13,371,433		83.47

* Lake Oswego adopts a Biennial Budget. These numbers represent 1/2 of the adopted biennial budget.

** Parks and Recreation operations are a division of the Public Works Departments in Tigard and Fairview.

Washington County population does not include population serviced by THPRD

*** Budgets for Hillsboro, Forest Grove, Oregon City include aquatics center budgets in the general fund

	Entire Biennial General Fund	General Fund - Parks Expenses	Percent of General Fund allocated to Parks			Parks FTE	Parks Annual GF Expense Per Capita
State of Oregon							
Oregon State Parks	11,877,300,000	166,289,580	1.40%			539.61	22.84
State Parks - Portland Metro Region		741,008	0.45%				0.19

State Parks spends less than 1% of its budget in the Portland Metro Area, while the metro area represents about 52% of the state population.

Table 2
Parks Dedicated/ Parks Generated Revenue
5/25/2006

2005-06 Adopted Budget

City	Parks Grants (Total)	Intergovernmental Transfers *	Enterprise fees **	SDC fees- Budget	Donations	Misc. Revenue ***	Sale of property
Beaverton	THPRD	THPRD	THPRD	THPRD	THPRD	THPRD	THPRD
Cornelius	-	-	-	-	-	-	-
Damascus	-	-	-	-	-	-	-
Durham	40,000	-	-	51,381	-	680	-
Fairview	100,000	25,155	-	90,000	-	6,000	-
Forrest Grove	823,000	-	300,600	186,000	-	20,000	-
Gladstone	20,000	-	1,500	-	-	-	-
Gresham	416,338	64,480	-	3,110,888	-	15,000	-
Happy Valley	-	-	17,000	545,000	-	-	-
Hillsboro	1,038,637	-	988,000	1,500,000	500	4,000	-
King City	-	-	-	36,648	-	955	-
Lake Oswego	100,000	-	1,359,000	300,000	52,000	68,000	-
Milwaukee	NCPRD	NCPRD	NCPRD	NCPRD	NCPRD	NCPRD	NCPRD
Oregon City	400,000	181,900	644,665	675,000	9,500	25,500	-
Portland	5,211,622	4,326,973	17,261,432	3,572,900	578,091	319,301	390,550
Sherwood	45,791	143,881	-	1,000,000	-	35,000	-
Tigard	865,694	865,694	42,500	1,608,286	105,000	71,380	-
Troutdale	110,000	-	57,500	550,900	-	57,000	-
Tualatin	1,287,000	321,200	32,480	372,930	200,000	506,000	-
West Linn	133,000	-	242,000	273,520	-	11,480	-
Wilsonville	-	28,300	51,000	186,734	29,500	76,859	-
Wood Village	-	-	-	-	-	-	-

County							
Clackamas	-	599,586	2,921,800	-	1,000	18,200	1,446,310
Multnomah	-	116,000	-	-	-	-	-
Washington	-	103,975	632,003	101,000	-	16,000	573,051

Special Districts							
Tualatin Hills Parks and Recreation	996,262	-	6,186,083	10,555,278	-	408,500	-
North Clackamas Parks and Recreation	746,490	1,859,812	1,195,362	2,270,798	171,850	91,725	-
Metro	924,697	577,987	2,589,866	-	29,845	91,272	-

* Includes transfers from outside governmental agencies, counties, BLM transfers and identified state transfers

** Includes user fees, admissions, rentals, marina charges, golf and tennis sales, and other general admissions charges.

*** Includes revenues identified as miscellaneous, interest earnings, and sundry

Table 3
Parks- Dedicated Property Tax

2005-06 Adopted Budget

City	Parks Local Option Levy	Urban Renewal Authority	Parks G.O. Bond Debt Service Payment
Beaverton	THPRD	THPRD	THPRD
Cornelius	none	none	none
Damascus	none	none	none
Durham	none	none	none
Fairview	none	none	none
Forrest Grove	none	none	420,863
Gladstone	none	none	none
Gresham	none	none	1,019,375
Happy Valley	none	none	
Hillsboro	564,439	none	1,452,813 ***
King City	none	none	none
Lake Oswego	7,748,000	none	1,240,000 *
Milwaukee	NCPRD	NCPRD	NCPRD
Oregon City	none	none	none
Portland	10,578,075	none	7,794,485
Sherwood	none	830,000	370,000
Tigard	none	none	282,876 ****
Troutdale	none	none	none
Tualatin	none	none	666,924
West Linn	none	none	843,246
Wilsonville	none	5,000,000	none
Wood Village	none	none	none

County			
Clackamas	none	none	none
Multnomah	none	none	none
Washington	none	none	none

Special Districts			
Tualatin Hills Parks and Recreation	none	none	2,148,055
North Clackamas Parks and Recreation	none	none	797,072
Metro	none	none	10,454,214

* 2003 G.O. Bond for Parks, Fields and Pahtways

*** G.O. Bond issued in 2004 for Civic Center and Aquatic Center

**** OECDL Loan for Cook Park development 5 year life of the loan

Table 4
Parks Grant Revenue
5/25/2006

Parks Grants Identified in the Adopted 2005-06 Budget

City	Federal Grants	State Grants	Local Grants	Unable to identify source	Total Grants
Beaverton	-	-	-	-	-
Cornelius	-	-	-	-	-
Damascus	-	-	-	-	-
Fairview	-	-	-	100,000	100,000
Forrest Grove	-	823,000	-	-	823,000
Durham	-	-	40,000	-	40,000
Gladstone	-	20,000	-	-	20,000
Gresham	-	416,338	-	-	416,338
Happy Valley	-	-	-	-	-
Hillsboro	-	-	-	1,038,637	1,038,637
King City	-	-	-	-	-
Lake Oswego	100,000	-	-	-	100,000
Milwaukee	-	-	-	-	-
Oregon City	-	400,000	-	-	400,000
Portland	-	-	-	5,211,622	5,211,622
Sherwood	45,791	-	-	-	45,791
Tigard	578,451	287,243	-	-	865,694
Troutdale	-	110,000	-	-	110,000
Tualatin	-	1,287,000*	-	-	1,287,000
West Linn	-	-	-	133,000	133,000
Wilsonville	-	-	-	-	-
Wood Village	-	-	-	-	-

County					
Clackamas	-	-	-	-	-
Multnomah	-	-	-	-	-
Washington	-	-	-	-	-

Special Districts					
Tualatin Hills Park and Recreation	-	-	-	996,262	996,262
North Clackamas Parks and Recreation	-	-	-	746,490	746,490
Metro	489,997	370,700	64,000	-	924,697
Total Parks Department Grants Budgeted for in the Region for 2005/2006					13,258,531

Other Government Departments - Acquisition and/or Restoration-related Grants					
Portland - BES	1,040,850	685,156	20,000	3,475,260	5,221,266
Clean Water Services	-	-	-	-	-
Water Environmental Svcs	-	-	-	-	-

* Total grant award spread over three years. Grantor is ODOT for a pedestrian brige crossing the Tualatin River.

Table 5
Survey of Parks System Development Charges
5/25/2006

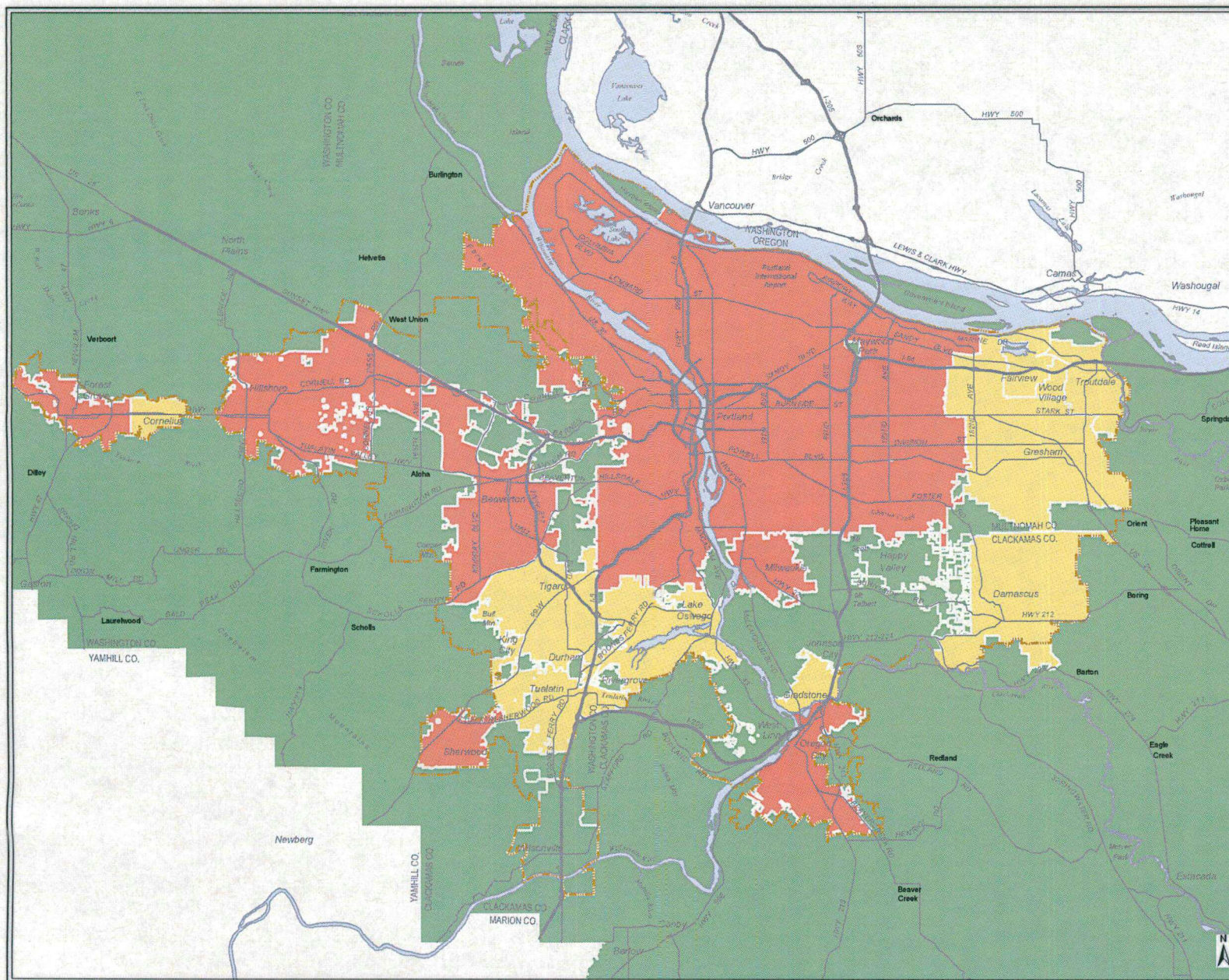
City	SDC for Parks	Cost recovery	Year Rate last changed	Residential SFDU	Residential MFDU	Manufactured homes	Accessory Dwelling Unit	Non-res. Dev (Commercial & Industrial)	SDC Revenue FY 04-05 Audited value	FY 05-06 Budget SDC Fees Only	Park Development Ending Fund Balance (Audited)	Park Development Beginning Fund Balance (Budgeted)
Beaverton	Yes	65%	2005	2,981	2,293	2,103	-	\$93 per employee	Amounts are in the Tualatin Hills Parks and Recreation Budget/ CAFR			
Cornelius	Yes	59%	2004***	2,720	2,720	-	-	2,830	56,102	-	-	-
Damascus	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Durham	Yes	100% *	1996	1,200	1,200	-	-	3,225	19,280	21,800	309,200	59,154
Fairview	Yes	100%	2006	1,315	1,315	-	-	-	61,738	90,000	471,165	698,483
Forest Grove	Yes	30%	2002	2,000	2,000	-	-	-	286,000	186,000	931,548	915,345
Gladstone	none	none	none	none	none	none	none	none	none	none	none	none
Gresham	Yes	100% *	2006	3,185	3,185	-	-	\$105/ emp	550,000	3,110,888	470,647	380,000
Happy Valley	Yes	100%	2004	4,222	4,222	-	-	-	1,017,333	545,000	2,046,702 **	2,370,000
Hillsboro	Yes	100%*	2005	2,276	2,276	-	-	\$382/ parking space	716,872	1,500,000	267,617	47,800
King City	Yes	100%	2005	1,629	-	-	-	-	new in 04-05	36,648	n/a	-
Lake Oswego	Yes	100%	2006	3,271	2,581	-	-	\$296/ employee	268,544	300,000	286,494	-
Milwaukie	yes	33%	2006***	1,817	1,498	1,516	-	-	Amounts are in the North Clackamas Parks and Recreation Budget/ CAFR			
Oregon City	Yes	50%	2006	2,839	2,245	2,292	1,249	\$154/ per employee	667,156	675,000	1,410,515	1,202,794
Portland	Yes	35%	2005	2,961	1,926	3,125	1,683	-	3,797,163	3,572,900	5,317,685	-
Sherwood	Yes	100%	2004	6,039	4,532	6,468	-	\$63/ emp	2,369,760	1,000,000	-	1,108,793
Tigard	Yes	100%	2005	4,023	3,234	-	-	\$273/ emp	704,520	1,608,286	2,500,397	1,659,749
Troutdale	Yes	50%	2005***	3,600	3,600	3,600	-	-	605,600	550,900	816,426	-
Tualatin	Yes	100%	2006***	3,697	3,697	3,697	-	-	342,848	372,930	351,399	293,047
West Linn	Yes	100% *	2002	8,029	5,677	-	-	-	876,370	273,520	800,000 **	743,467
Wilsonville	Yes	100%	2005	2,394	1,820	-	-	\$63/ per emp	693,674	186,734	2,352,678	650,736
Wood Village	none	none	none	none	none	none	none	none	none	none	none	none
Average				3,168	2,633	1,200	154					
County												
Clackamas	Yes****	33%	2006***	2,859	2,277	2,297	2,445	none	Amounts are in the North Clackamas Parks and Recreation Budget/ CAFR			
Multnomah	none	none	none	none	none	none	none	none	none	none	none	none
Washington	Yes****	65%	2005	2,981	2,293	2,103	none	\$93 per employee	Amounts are in the Tualatin Hills Parks and Recreation Budget/ CAFR			
Special Districts												
Tualatin Hills Parks and Recreation	Yes	65%	2005	2,981	2,293	2,103	-	\$93 per employee	1,801,600	2,877,571	10,555,278	12,281,120
North Clackamas Parks and Recreation	Yes	33%	2006***	2,859	2,277	2,297	2,445	none	1,327,808	1,739,216		
Metro	none	none	none	none	none	none	none	none	none	none	none	none

* Rate is capturing less than 100%

** Does not break out Parks SDC, reports on total SDC funds

*** Rate has an inflationary component to adjust each fiscal year

**** Washington and Clackamas Counties only impose a Parks SDC in the Parks District Boundaries.



R L I S
REGIONAL LAND INFORMATION SYSTEM

Compression by City 2005 - 2006

Note: Compression calculations are estimates. They approximate compression status for a typical taxlot in each city. Results for individual tax lots may vary.

Compression - by City

- Not In Compression
- Close To Compression
- In Compression

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1 inch equals 3.21 miles



Location Map



METRO DATA RESOURCE CENTER
600 NORTHEAST GRAND AVENUE | PORTLAND, OREGON 97232-2738
TEL (503) 797-1742 FAX (503) 797-1909
drc@metro.dst.or.us | www.metro-region.org

MEMORANDUM

April 28, 2006

Joel Schoening
2406 NE 32nd Ave
Portland, OR 97212

Dear Joel:

After reviewing GPAC's work to date, I have decided to terminate the internship, effective Wednesday, May 3, 2006. You have helped us set an appropriate course for GPAC's institutions research, Joel and we appreciate your effort; I have, however, after last night's discussion at GPAC, decided to co-mingle the finance and institutions work using existing staff.

Your last day of work will be Wednesday, May 3, 2006. Please plan on coming into the office in the afternoon, say noon to three, for one to a maximum of three hours to gather the materials you have prepared to date. Your final paycheck will reflect the work completed on May 3.

We have appreciated your assistance on GPAC, Joel, and wish you the best in your dissertation work. You are welcome to use the internship on your resume. Feel free to request a reference from me, should you need one from Metro Parks.

Please don't hesitate to contact me if you have questions.

Thank you.

Sincerely,
Chris Carlson Manager, Planning Division
Metro Parks and Natural Areas
503-797-1854
carlsonc@metro.dst.or.us