PARKS AND RECREATION SYSTEM DEVELOPMENT CHARGES METHODOLOGY UPDATE

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TUALATIN HILLS PARK & RECREATION DISTRICT

Parks and Recreation System Development Charges
Methodology Update

1.0 INTRODUCTION

System Development Charges (SDCs) are one-time fees charged to new development to help pay a portion of the costs associated with building capital facilities to meet needs created by growth. SDCs are authorized for five types of capital facilities including transportation, water, sewer, stormwater, and parks and recreation. The Tualatin Hills Park & Recreation District (District) adopted the current parks and recreation SDCs methodology in 1998.

In February 2007, the District engaged Don Ganer & Associates, Inc. (Consultant) to update the District's Parks and Recreation SDC methodology to reflect growth needs identified in the District's 2006 Comprehensive Plan. An ad hoc Citizen Advisory Committee (CAC) including community, government, and building industry representatives was formed to review the consultant's work and develop recommendations for consideration by the District Board of Directors. This report presents the CAC's recommended methodology and SDC rates.

Section 2.0 of this report presents authority and background information including (1) legislative authority for SDCs; (2) an explanation of "improvement fee" and "reimbursement fee" SDCs; and (3) requirements and options for credits, exemptions and discounts. Section 3.0 presents the methodology used to update the District's Parks and Recreation SDCs, section 4.0 presents the calculation of Residential Parks and Recreation SDC Rates, and section 5.0 presents the calculation of Non-Residential Parks and Recreation SDC Rates. The SDC Capital Improvements Plan that identifies projects that may be funded with SDC revenues is included as an Appendix to this report.

2.0 AUTHORITY AND BACKGROUND INFORMATION

A. Legislative Authority

The source of authority for the adoption of SDCs is found both in state statute and in the District's own plenary authority to adopt this type of fee. While SDCs have been in use in Oregon since the mid-1970's, State legislation regarding SDCs was not adopted until 1989, when the Oregon Systems Development Act (ORS 223.297 - 223.314) was passed. The purpose of this Act was to "…provide a uniform framework for the imposition of system development charges…". Additions and modifications to the Oregon Systems Development Act have been made in 1993, 1999, 2001, and 2003. Together, these pieces of legislation require local governments that enact SDCs to:

- adopt SDCs by ordinance or resolution;
- develop a methodology outlining how the SDCs were developed;
- adopt a capital improvements program to designate capital improvements that can be funded with "improvement fee" SDC revenues;
- provide credit against the amount of the SDC for the construction of certain "qualified public improvements";
- separately account for and report receipt and expenditure of SDC revenues, and develop procedures for challenging expenditures; and
- use SDC revenues only for capital expenditures (operations and maintenance uses are prohibited).

B. "Improvement fee" and "Reimbursement fee" SDCs

The Oregon Systems Development Act provides for the imposition of two types of SDCs: (1) "improvement fee" SDCs, and (2) "reimbursement fee" SDCs. "Improvement fee" SDCs may be charged for new capital improvements that will increase capacity. Revenues from "improvement fee" SDCs may be spent only on capacity-increasing capital improvements identified in the required capital improvements program that lists each project, and the expected timing, cost, and growth-required percentage of each project. "Reimbursement fee" SDCs may be charged for the costs of existing capital facilities if "excess capacity" is available to accommodate growth. Revenues from "reimbursement fees" may be used on *any* capital improvement project, including major repairs, upgrades, or renovations. Capital improvements funded with "reimbursement fee" SDCs do not need to increase capacity, but they must be included in the list of projects to be funded with SDC revenues.

C. Requirements and Options for Credits, Exemptions, and Discounts

(1) Credits

A credit is a reduction in the amount of the SDC for a specific development. The Oregon SDC Act requires that credit be allowed for the construction of a "qualified public improvement" which (1) is required as a condition of development approval, (2) is identified in the District's capital improvements program, and (3) either is not located on or contiguous to property that is the subject of development approval, or is located on or contiguous to such property and is required to be built larger or with greater capacity than is necessary for the particular development project. The credit for a qualified public improvement may only be applied against an SDC for the same type of improvement (e.g., a parks and recreation improvement can only be used for a credit for a parks and recreation SDC), and must be granted only for the cost of that portion of an improvement which exceeds the minimum standard facility size or capacity needed to serve the particular project. For multi-phase projects, any excess credit may be applied against SDCs that accrue in subsequent phases of the original development project.

In addition to these required credits, the District may, if it so chooses, provide a greater credit, establish a system providing for the transferability of credits, provide a credit for a capital improvement not identified in the District's SDC Capital Improvements Plan, or provide a share of the cost of an improvement by other means (i.e., partnerships, other District revenues, etc.).

(2) Exemptions

The District may "exempt" certain types of development, such as "non-residential development" from the requirement to pay parks SDCs. Exemptions reduce SDC revenues and, therefore, increase the amounts that must come from other sources, such as bonds and property taxes.

(3) Discounts

The District may "discount" the amount of the SDC by reducing the portion of growth-required improvements to be funded with SDCs. For example, the District currently charges new development an SDC rate sufficient to pay for 65% of growth-required costs identified in the 1998 SDC methodology report. Because discounts reduce SDC revenues, they increase the amounts that must come from other sources, such as bonds or general fund contributions in order for the District to maintain levels of service.

3.0 PARKS AND RECREATION SDC METHODOLOGY

The District's 2006 Comprehensive Plan includes projects designed to address both growth and non-growth needs within the District's planning area. The SDC Capital Improvements Plan list (Appendix) includes growth-related projects included in the Comprehensive Plan and identifies the growth-required percentage, the estimated cost, and the estimated timing priority of each project through the year 2025. Projects include both land acquisition and development components. Items identified as "Priority 1" are expected to be completed within ten years, and those listed as "Priority 2" should be completed within eighteen years (by 2025).

The District provides a variety of park and recreational facilities and a wide-range of services, including aquatics, community athletics, special events, specialized recreation, and senior programs. District parks, facilities, and services are important community resources benefiting both existing and future District residents, businesses, non-resident employees, and visitors. The methodology used to update the District's Parks and Recreation SDCs establishes the required connection between the demands of growth and the SDC by identifying specific types of parks and recreation facilities and analyzing the proportionate need of each type of facility for use by residents and employees. The SDCs to be paid by a development meet statutory requirements because they are based on the nature of the development and the extent of the impact of the development on the types of parks and recreation facilities for which they are charged. The Parks and Recreation SDCs are based on population and employment, and the SDC rates are calculated based on the specific impact a development is expected to have on the District's population and employment. For facilities that are not generally used by employees (e.g., neighborhood parks), only a residential parks and recreation SDC may be charged. For facilities that benefit both residents and employees (i.e., community parks, trails, etc.), parks and recreation SDCs may be charged for both residential and non-residential development.

A. Population and Employment Growth

The Parks and Recreation SDCs are based on costs per "capita" (person). Table 3.1, page 7, shows estimates of current and projected population and employment growth for the District's planning area through the year 2025. The estimates were developed through analysis of current Metro data for Transportation Analysis Zones (TAZs) included within the District's planning area.

TABLE 3.1

PROJECTED POPULATION AND EMPLOYMENT INCREASES FROM NEW DEVELOPMENT (2007 - 2025)

	2025 (Projected)		Estimated 2007		Projected Increase
Population:	319,988	-	239,371	=	80,617
Employment:	141,730	-	107,074	=	34,656

B. Persons Per Dwelling Unit

The Residential Parks and Recreation SDC rates are based on costs per capita and are calculated based on the number of persons per dwelling unit. To determine the appropriate number of persons per dwelling unit, data gathered for the Beaverton School District for the 2005 American Community Survey (ACS) was analyzed, and the resulting calculations are displayed in Table 3.2, below. Beaverton School District data was analyzed because the school district's boundaries are the closest approximation for which ACS data are available

TABLE 3.2

AVERAGE PERSONS PER DWELLING UNIT

	2005 ACS Avg. Persons Per Dwelling Unit
Single Family Dwelling Unit	2.86
Multi-Family Dwelling Unit	2.10

C. Benefit of Facilities

Facility needs must consider the proportionate benefit each type of facility has for residents and employees. A resident is any person whose place of residence is within the District's planning area. An employee is any person who receives remuneration for services, and whose services are directed and controlled either by the employee (self-employed) or by another person or organization.

The parks and recreation facilities discussed in this report are identified in the 2006 Comprehensive Plan. Upon acquisition, all natural areas included in the SDC Capital Improvements Plan list (Appendix) will be open to the public for use as parks and recreation facilities.

For purposes of this report, neighborhood parks are considered to be used by residents, rather than by non-resident employees. All other parks and recreation facilities including community parks, linear parks, trails, etc., are considered to be used by both residents and non-resident employees.

The amount of time parks and recreation facilities are available for use by non-resident employees is not the same as for residents. In order to equitably apportion facilities between non-resident employees and residents, a non-resident-employee-to-resident demand ratio was developed based on the potential time these facilities are available for use.

First, estimates for the average number of hours per day these facilities are available for use were identified. Children's ages, adult employment status, work location (inside or outside the District), and seasonal variances were taken into account and are displayed in Table 3.3, page 8.

The Annual Weighted Average Hours of availability was calculated for each category of resident and employee using the following formula:

(Summer Hours/Day X 3 months
\+ *Spring/Fall Hours/Day X 6 months*
\+ *Winter Hours/Day X 3months)*
÷ *12 months*
= *Annual Average Weighted Hours of Daily Availability*

TABLE 3.3

ESTIMATES OF AVERAGE DAILY AVAILABILITY OF PARKS AND RECREATION FACILITIES

	Non-Employed Adult (18+)	5-17 Kids	Live In/ Work In	Live In/ Work Out	Live Out/ Work In	Total
Summer (June-Sept)						
Weekday						
Before Work			1		1	2
Meals/Breaks			1		1	2
After Work			2		2	4
Other Leisure	12	12	2	2		28
Sub-Total	12	12	6	2	4	36
Weekend						
Leisure	12	12	12	12	0	48
Sub-Total	12	12	12	12	0	48
Summer Hrs/Day	12	12	7.71	4.86	2.86	39.43
Spring/Fall (April-May, Oct-Nov)						
Weekday						
Before Work			0.5		0.5	1
Meals/Breaks			1		1	2
After Work			1		1	2
Other Leisure	10	4	2	2		18
Sub-Total	10	4	4.5	2	2.5	23
Weekend						
Leisure	10	10	10	10	0	40
Sub-Total	10	10	10	10	0	40
Spring/Fall Hours/Day	10	5.71	6.07	4.29	1.79	27.86
Winter (December-March)						
Weekday						
Before Work			0.5		0.5	1
Meals/Breaks			1		1	2
After Work			0.5		0.5	1
Other Leisure	8	2	1	1		12
Sub-Total	8	2	3	1	2	16
Weekend						
Leisure	8	8	8	8	0	32
Sub-Total	8	8	8	8	0	32
Winter Hours/Day	8	3.71	4.43	3	1.43	20.57
Annual Weighted Avg. Hours	**10**	**7.14**	**6.07**	**4.05**	**2.02**	**29.29**

Next, the Annual Weighted Average Hours (from Table 3.3, above) were applied to population and employment data for the District (2005 American Community Survey and 2005 Metro TAZ Data) to determine the Total Annual Weighted Average Hours for each category of Resident and Employee. The results are displayed in Table 3.4, page 9.

TABLE 3.4

TOTAL ANNUAL AVAILABILITY OF PARKS AND RECREATION FACILITIES

	Non-Employed Adult (18+)	5-17 Kids	Live In/ Work In	Live In/ Work Out	Live Out/ Work In	Total
Population & Employment Data (2005 Amer. Community Survey and Metro TAZ data)	77,065	44,304	19,664	79,929	84,125	305,087
X Annual Weighted Avg. Hours	10	7.14	6.07	4.05	2.02	29.29
Total Annual Weighted Avg. Hours	770,650	316,457	119,389	323,522	170,253	1,700,271

Next, the available hours (from Table 3.4, above) were allocated between residents and non-resident employees, as displayed in Table 3.5, below.

TABLE 3.5

TOTAL RESIDENCE AND NON-RESIDENT EMPLOYMENT RELATED AVAILABILITY OF PARKS AND RECREATION FACILITIES

	Hours
Resident Demand	
Non-Employed Adult	770,650
5-17 Kids	316,457
Live In/Work In	119,389
Live In/Work Out	323,522
Total Resident Hours	1,530,018
Non-Resident Employment Demand	
Non-Resident Employee Hours	170,253

Finally, the Non-Resident Employee-to-Resident Parks Demand Percentage was calculated by dividing the total non-resident employee hours by the total resident hours (from Table 3.5, above), with results summarized in Table 3.6, below.

TABLE 3.6

NON-RESIDENT EMPLOYEE-TO-RESIDENT PARKS DEMAND PERCENTAGE

Weighted Average Hours/Non-Resident Employee		Weighted Average Hours Resident		Non-Resident Employee To Resident Demand Percentage
170,253	÷	1,530,018	=	11.1%

D. Facility Needs

The District's 2006 Comprehensive Plan is incorporated into this report by reference. The Comprehensive Plan identifies projects designed to address both growth and non-growth needs within the District's planning area. The SDC Capital Improvements Plan list (Appendix) includes growth-related projects from the Comprehensive Plan and identifies the growth-required percentage, the estimated cost, and the estimated timing (priority) of each project through the year 2025.

Table 3.7, below, presents a summary of facility needs through the year 2025. The "Current Need" is the proportionate share needed to provide facilities to current residents and non-resident employees (if applicable) at the levels of service resulting from facilities planned for 2025. The "Growth Need" is the proportionate share needed to provide facilities to future residents and non-resident employees (if applicable) at the levels of service resulting from facilities planned for 2025.

TABLE 3.7

FACILITY NEEDS FOR POPULATION AND NON-RESIDENT EMPLOYMENT GROWTH AND DEFICIENCY REPAIR

Facility Type	2025 LOS (Units/1000)	Current Inventory	Current Need	Surplus (Defic.)	2025 Planned Units	Growth Need
Neighborhood Parks (acres)	0.82	193.00	196.74	(3.74)	263.00	66.26
Community Parks/Special Use Facilities (acres)	1.93	534.00	485.72	48.28	649.00	115.00
Natural Areas* (acres)	2.02	507.00	507.00	0.00	677.44	170.44
Linear Parks/Trail Corridors* (acres)	0.89	223.00	223.00	0.00	297.97	74.97
Regional & Community Trails (miles)	0.20	16.56	50.32	(33.76)	67.24	16.92
Community Recreation/Aquatics Centers (sq. ft.)	1211.10	276592.00	304297.50	(27705.50)	406592.00	102294.50
Regulation Baseball/Softball Fields (each)	0.16	34.00	40.41	(6.41)	54.00	13.59
Youth Baseball/Softball Fields (each)	0.46	97.00	109.22	(12.22)	146.00	36.78
Regulation Field Sports** Fields (each)	0.26	74.00	65.11	8.89	87.00	13.00
Youth Field Sports** Fields (each)	0.35	100.00	86.03	13.97	115.00	15.00
Cricket Fields (each)	0.01	3.00	2.25	0.75	3.00	0.00

* increases in acres for these facilities are based on maintaining the current (2007) LOS.
** includes soccer, football, lacrosse, field hockey, and rugby.

There are deficiencies in Neighborhood Parks, Community Recreation/Aquatics Centers, Regional and Community Trails, Regulation Baseball/Softball Fields, and Youth Baseball/Softball Fields. Improvement fee SDC revenues must be used only for growth needs, and may not be used to remedy deficiencies. Alternative revenues must be used to repair deficiencies.

E. New Facility Costs

The Parks SDC Capital Improvements Plan list, included as an Appendix, identifies new facilities needed to serve parks and recreation needs of the District's planning area through the year 2025. Table 3.8, below, shows total new facility costs, new facility growth costs, and the residential and non-residential shares of costs.

TABLE 3.8

RESIDENTIAL AND NON-RESIDENTIAL GROWTH-REQUIRED NEW FACILITY COSTS

	Total New Facility Costs	SDC-Eligible Growth Costs	Residential Growth Costs	Non-Residential Growth Costs
Neighborhood Parks	$52,500,000	$49.696,500	$49,696,500	$0
Community Parks	73,500,000	73,500,000	70,119,000	3,381,000
Natural Areas	1,700,000	1,700,000	1,621,800	78,200
Linear Parks & Trails	31,907,400	11,150,140	10,637,234	512,906
Recreation and Sports Facilities	97,800,000	78,783,690	75,159,640	3,624,050
Total All Facilities	**$257,407,400**	**$214,830,330**	**$207,234,174**	**$7,596,156**
Percentage of Growth Costs			96.46%	3.54%

F. SDC Fund Balance

The District has an SDC fund balance of approximately $3.4M that is not committed to projects and is available for use on the projects included in the updated Parks SDC Capital Improvements Plan (Appendix).

The SDC fund balance is allocated between population and employment based on the growth share percentages included in Table 3.8, above, and are shown in Table 3.9, below.

TABLE 3.9

SDC FUND BALANCE ALLOCATIONS

Type of Development	Share of Growth Costs	SDC Fund Balance	SDC Fund Balance Allocation
Population (Residential)	96.46%	$3,400,000	$3,279,471
Employment (Non-residential)	3.54%	3,400,000	120,220

G. Compliance/Administrative Costs

The District incurs costs in the development and administration of the SDCs and may recoup a portion of those costs in accordance with ORS 223.307(5). Compliance/administrative costs during the planning period have been estimated as follows:

Comprehensive Plan Updates (3 X $220,000 for consulting and staff services)	$660,000
Annual CIP Management, Accounting and Reporting Costs (approximately $35,000 per year for consulting, legal, audit, financial reporting and staff services)	$630,000
City/County Collection Costs (1.6% of total SDCs collected)	$3,437,285
Total Estimated Compliance/Administrative Costs	$4,727,285

These costs are allocated between population and employment based on the growth share percentages included in Table 3.8, page 11, and are shown in Table 3.10, below.

TABLE 3.10

COMPLIANCE/ADMINISTRATIVE COST ALLOCATIONS

Type of Development	Share of Growth Costs	Estimated 18-year Compliance/ Administrative Costs	Compliance/ Administrative Cost Allocation
Population (Residential)	96.46%	$4,727,285	$4,560,134
Employment (Non-residential)	3.54%	4,727,285	167,151

H. Net Total SDC-Eligible Costs

The District's total SDC-eligible costs include growth costs and compliance/administrative costs. The SDC-eligible costs are the facilities costs from Table 3.8, page 11, less the SDC fund balance from Table 3.9, page 11, and the compliance/administrative costs from Table 3.10, above. The Net Total SDC-eligible costs are shown in Table 3.11, below.

TABLE 3.11

NET TOTAL SDC-ELIGIBLE COSTS

Type of Development	Total SDC Eligible Costs	Residential SDC Eligible Costs	Non-Residential SDC Eligible Costs
Facility Costs	$214,830,330	$207,234,174	$7,596,156
LESS: SDC Fund Balance	(3,400,000)	(3,279,780)	(120,220)
PLUS: Compliance/Admin Costs	4,727,285	4,560,134	167,151
Net Total SDC-Eligible Costs	$216,157,616	$208,514,528	$7,643,087

4.0 RESIDENTIAL PARKS AND RECREATION SDC RATES

The District's Residential Parks and Recreation SDC rates are calculated using a series of sequential formulas which, when completed, yield the total SDC rates for each new dwelling unit in the planning area. The formulas identify:

a) the residential improvements cost per capita (Formula 4a, below),
b) the residential improvements cost per dwelling unit (Formula 4b, page 14),
c) the residential SDC tax credit per dwelling unit (Formula 4c, page 15), and
d) the residential SDC per dwelling unit (Formula 4d, page 15).

The Residential SDC rate is an "improvement fee" only, and does not include a "reimbursement fee" component.

A. Formula 4a: Residential Improvements Cost Per Capita

The residential improvements cost per capita is calculated by dividing the residential SDC-eligible costs (identified in Table 3.10, page 12) by the increase in population expected to be created by new development through 2025 (from Table 3.1, page 6).

4a.	Residential SDC-Eligible Costs	÷	Population Increase	=	Residential Improvements Cost Per Capita

Table 4.1, below, presents the calculations of the residential improvements costs per capita.

TABLE 4.1

RESIDENTIAL IMPROVEMENTS COST PER CAPITA

Residential SDC Eligible Costs		Population Increase		Residential Improvements Cost Per Capita
$208,514,528	÷	80,617	=	$2,586

B. Formula 4b: Residential Improvements Cost Per Dwelling Unit

The residential improvements cost per dwelling unit is calculated by multiplying the average number of persons per dwelling unit (from Table 3.2, page 6) by the residential improvements cost per capita (from Table 4.1, page 13).

4b.	Persons Per Dwelling Unit	X	Residential Improvements Cost Per Capita	=	Residential Improvements Cost Per Dwelling Unit

The results of these calculations are displayed in Table 4.2, below.

TABLE 4.2

RESIDENTIAL IMPROVEMENTS COST PER DWELLING UNIT

	Average Persons Per Dwelling Unit	X	Residential Improvements Cost Per Capita	=	Residential Improvements Cost Per Dwelling Unit
Single Family Dwelling Unit:	2.86		$2,586		$7,397
Multi-Family Dwelling Unit:	2.10		$2,586		$5,432

C. Formula 4c: Residential SDC Tax Credit Per Dwelling Unit

Debt instruments have been used to fund existing facilities and will likely be used as a source for funding improvements needed to repair deficiencies. A portion of funds used to repay these debts may come from property taxes paid by growth. A tax credit has been calculated to account for potential payments in order to avoid charging growth twice; once through the SDC, and a second time through property taxes. A credit has been calculated for each type of dwelling unit using the following assumptions:

- outstanding debt for existing facilities,
- $30M in 20 year G.O. bonds at 5.5 % (issued in 2009),
- 6.0% average annual increase in total District property valuation for taxes,
- 3.0% annual increase in assessed property valuations,
- 3.0% annual inflation (decrease in value of money),
- average 2007 property valuations for new construction at $350,000 for single family and $200,000 for multi-family dwelling units.

4c.	Present Value of Future Property Tax Payments	=	SDC Tax Credit Per Dwelling Unit

The amount of this credit is shown in Table 4.3, below.

TABLE 4.3

TAX CREDIT PER DWELLING UNIT

	Tax Credit Per Dwelling Unit
Single Family Dwelling Unit:	$614
Multi-Family Dwelling Unit:	$361

D. Formula 4d: Residential SDC Per Dwelling Unit

The residential SDC rate per dwelling unit is calculated by subtracting the tax credit per dwelling unit (Table 4.3, above) from the residential improvements cost per dwelling unit (Table 4.2, page 14).

4d.	Residential Improvements Cost Per Dwelling Unit	-	SDC Tax Credit Per Dwelling Unit	=	Residential SDC Per Dwelling Unit

The results of these calculations are shown in Table 4.4, below.

TABLE 4.4

RESIDENTIAL SDC PER DWELLING UNIT

	Residential Improvements Cost Per Dwelling Unit	-	SDC Tax Credit Per Dwelling Unit	=	Residential SDC Per Dwelling Unit
Single-Family:	$7,397		($614)		$6,783
Multi-Family:	$5,432		($361)		$5,071

5.0 NON-RESIDENTIAL SDC RATES

The District's Non-Residential Parks and Recreation SDC rates are calculated using a series of sequential formulas which, when completed, yield the total SDC rates for each new employee added by new development in the District. The formulas identify:

a) the Non-Residential Improvements Cost Per Employee (Formula 5a, below),
b) the Tax Credit Per Employee (Formula 5b, page 17), and
c) the Non-Residential SDC Per Employee (Formula 5c, page 17).

The Non-Residential SDC rate is an "improvement fee" only and does not include a "reimbursement fee" component. The SDC rate is based on costs required for and benefits received by new development only, and does not assume that costs are necessarily incurred for capital improvements when an employer hires an additional employee. SDCs are charged for the activity of development, not employment, and the non-residential parks SDC is based on the impacts new capacity for employees will have on the need for parks facilities.

A. Formula 5a: Non-Residential Improvements Cost Per Employee

The non-residential improvements cost per employee is calculated by dividing the non-residential SDC-eligible costs (identified in Table 3.10, page 12) by the increase in employment expected to be created by new development through 2025 (from Table 3.1, page 6).

5a.	Non-Residential SDC-Eligible Costs	÷	Employment Increase	=	Non-Residential Improvements Cost Per Employee

Table 5.1, below, presents the calculations of the non-residential improvements costs per employee.

TABLE 5.1

NON-RESIDENTIAL IMPROVEMENTS COST PER EMPLOYEE

	Non-Residential SDC Eligible Costs		Employment Increase		Non-Residential Improvements Cost Per Employee
Non-Residential SDC-Eligible Costs	$7,643,087	÷	34,656	=	$211

B. Formula 5b: Non-Residential Tax Credit Per Employee

Debt instruments have been used to pay for existing facilities and will likely be used as a source for funding improvements to repair deficiencies. A portion of funds used to repay these debts may come from property taxes paid by growth. A tax credit has been calculated to account for potential payments in order to avoid charging growth twice; once through the SDC, and a second time through property taxes. A credit has been calculated using the following assumptions:

- outstanding debt for existing facilities,
- $30M in 20 year G.O. bonds at 5.5 % (issued in 2009),
- 6.0% average annual increase in total District property valuation for taxes,
- 3.0% annual increase in assessed property valuations,
- 3.0% annual inflation (decrease in value of money),
- average 2007 property valuation for non-residential (office) development at $53 per sq. ft.,
- an average of 470 square feet per employee (retail).

5b.	Present Value of Tax Payments Per Employee	=	Tax Credit Per Employee

The amount of this credit is shown in Table 5.2, below.

TABLE 5.2

TAX CREDIT PER EMPLOYEE

		Tax Credit Per Employee
Present Value of Tax Payments	=	$45

C. Formula 5c: Non-Residential SDC Per Employee

The non-residential SDC rate per employee is calculated by subtracting the tax credit per employee (from Table 5.2, above) from the improvements cost (Table 5.1, page 16).

5c.	Non-Residential Improvements Cost Per Employee	-	SDC Tax Credit Per Employee	=	Non-Residential SDC Per Employee

The results of these calculations are shown in Table 5.3, page 18.

TABLE 5.3

NON-RESIDENTIAL SDC PER EMPLOYEE

SDC-Eligible Cost Per Employee	-	Tax Credit Per Employee	=	Non-Residential SDC Per Employee
$221		($45)		$176

The parks and recreation SDC for a particular non-residential development is determined by:

1) dividing the total building space (square feet) in the development by the number of square feet per employee (from the guidelines in Table 5.4, below), and

2) multiplying the result (from step 1) by the Non-Residential SDC Per Employee (Table 5.3, above).

For example, the SDC for a 40,000 sq. ft. office building for services such as finance and real estate would be calculated as follows:

1) 40,000 (sq. ft. building size) ÷ 370 (sq. ft. per employee) = 108 employees,

2) 108 employees X $176 (SDC rate) = $19,008

For non-residential development where more than one SIC may be used, multiple SICs may be applied based on their percentage of the total development.

TABLE 5.4

SQUARE FEET PER EMPLOYEE
(recommended guidelines from *Metro Employment Density Study*)

Standard Industry Classification (SIC)*		Square Feet Per Employee
1 – 19	Ag., Fish & Forest Services; Construction; Mining	590
20	Food & Kindred Products	630
22,23	Textile & Apparel	930
24	Lumber & Wood	640
25, 32, 39	Furniture; Clay, Stone, & Glass; Misc.	760
26	Paper and Allied	1,600
27	Printing, Publishing & Allied	450
28 - 31	Chemicals, Petroleum, Rubber, Leather	720
33, 34	Primary & Fabricated Metals	420
35	Machinery Equipment	300
36, 38	Electrical Machinery, Equipment	400
37	Transportation Equipment	700
40 – 42, 44, 45, 47	Transportation and Warehousing	3,290
43, 46, 48, 49	Communications and Public Utilities	460
50, 51	Wholesale Trade	1,390
52 - 59	Retail Trade	470
60 – 68	Finance, Insurance & Real Estate	370
70 – 79	Non-Health Services	770
80	Health Services	350
81 - 89	Educational, Social, Membership Services	740
90 – 99	Government	530

* Source: U.S. Department of Commerce Standard Industrial Classification Manual

TUALATIN HILLS PARK AND RECREATION DISTRICT
SDC CAPITAL IMPROVEMENTS PLAN

A. NEIGHBORHOOD PARKS

Project ID	Facility / Action		Estimated Project Cost ($)	Growth-Required Portion (%)	SDC-Eligible Growth Share ($)	Project Priority
NP-1	**NEW NEIGHBORHOOD PARK**					1
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-2	**NEW NEIGHBORHOOD PARK**					1
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-3	**NEW NEIGHBORHOOD PARK**					1
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-4	**NEW NEIGHBORHOOD PARK**					1
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-5	**NEW NEIGHBORHOOD PARK**					1
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-6	**NEW NEIGHBORHOOD PARK**					1
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	

TUALATIN HILLS PARK AND RECREATION DISTRICT
SDC CAPITAL IMPROVEMENTS PLAN

A. NEIGHBORHOOD PARKS

Project ID	Facility / Action		Estimated Project Cost ($)	Growth-Required Portion (%)	SDC-Eligible Growth Share ($)	Project Priority
NP-7	**NEW NEIGHBORHOOD PARK**					1
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-8	**NEW NEIGHBORHOOD PARK**					1
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-9	**NEW NEIGHBORHOOD PARK**					1
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-10	**NEW NEIGHBORHOOD PARK**					1
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-11	**NEW NEIGHBORHOOD PARK**					2
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-12	**NEW NEIGHBORHOOD PARK**					2
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	

TUALATIN HILLS PARK AND RECREATION DISTRICT
SDC CAPITAL IMPROVEMENTS PLAN

A. NEIGHBORHOOD PARKS

Project ID	Facility / Action		Estimated Project Cost ($)	Growth-Required Portion (%)	SDC-Eligible Growth Share ($)	Project Priority
NP-13	**NEW NEIGHBORHOOD PARK**					2
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-14	**NEW NEIGHBORHOOD PARK**					2
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-15	**NEW NEIGHBORHOOD PARK**					2
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-16	**NEW NEIGHBORHOOD PARK**					2
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-17	**NEW NEIGHBORHOOD PARK**					2
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-18	**NEW NEIGHBORHOOD PARK**					2
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	

TUALATIN HILLS PARK AND RECREATION DISTRICT

SDC CAPITAL IMPROVEMENTS PLAN

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A. NEIGHBORHOOD PARKS

Project ID	Facility / Action		Estimated Project Cost ($)	Growth-Required Portion (%)	SDC-Eligible Growth Share ($)	Project Priority
NP-19	**NEW NEIGHBORHOOD PARK**					**2**
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	
NP-20	**NEW NEIGHBORHOOD PARK**					**2**
	Acquire land and develop a new neighborhood park to meet growth and non-growth needs within the District.					
	acres = 3.50	***Acquisition***	$1,750,000	94.66%	$1,656,550	
		Development	$875,000	94.66%	$828,275	
		Total Cost	$2,625,000	94.66%	$2,484,825	

TOTAL	**$52,500,000**	**$49,696,500**
PRIORITY 1	$26,250,000	$24,848,250
PRIORITY 2	$26,250,000	$24,848,250
ACQUISITION	$35,000,000	$33,131,000
DEVELOPMENT	$17,500,000	$16,565,500
	$52,500,000	$49,696,500

TUALATIN HILLS PARK AND RECREATION DISTRICT
SDC CAPITAL IMPROVEMENTS PLAN

B. COMMUNITY PARKS

Project ID	Facility	Action	Estimated Project Cost ($)	Growth-Required Portion (%)	SDC-Eligible Growth Share ($)	Project Priority
CP-1	**NEW COMMUNITY PARK** Acquire land and develop a new commmunity park to meet growth needs within the District.					1
	acres = 20.00	***Acquisition***	$10,000,000	100.00%	$10,000,000	
		Development	$4,000,000	100.00%	$4,000,000	
		Total Cost	$14,000,000	100.00%	$14,000,000	
CP-2	**NEW COMMUNITY PARK** Acquire land and develop a new commmunity park to meet growth needs within the District.					1
	acres = 25.00	***Acquisition***	$12,500,000	100.00%	$12,500,000	
		Development	$5,000,000	100.00%	$5,000,000	
		Total Cost	$17,500,000	100.00%	$17,500,000	
CP-3	**NEW COMMUNITY PARK** Acquire land and develop a new commmunity park to meet growth needs within the District.					2
	acres = 20.00	***Acquisition***	$10,000,000	100.00%	$10,000,000	
		Development	$4,000,000	100.00%	$4,000,000	
		Total Cost	$14,000,000	100.00%	$14,000,000	
CP-4	**NEW COMMUNITY PARK** Acquire land and develop a new commmunity park to meet growth needs within the District.					2
	acres = 20.00	***Acquisition***	$10,000,000	100.00%	$10,000,000	
		Development	$4,000,000	100.00%	$4,000,000	
		Total Cost	$14,000,000	100.00%	$14,000,000	
CP-5	**NEW COMMUNITY PARK** Acquire land and develop a new commmunity park to meet growth needs within the District.					2
	acres = 20.00	***Acquisition***	$10,000,000	100.00%	$10,000,000	
		Development	$4,000,000	100.00%	$4,000,000	
		Total Cost	$14,000,000	100.00%	$14,000,000	
TOTAL			**$73,500,000**		**$73,500,000**	
PRIORITY 1			$31,500,000		$31,500,000	
PRIORITY 2			$42,000,000		$42,000,000	
ACQUISITION			$52,500,000		$52,500,000	
DEVELOPMENT			$21,000,000		$21,000,000	
			$73,500,000		$73,500,000	

TUALATIN HILLS PARK AND RECREATION DISTRICT
SDC CAPITAL IMPROVEMENTS PLAN

C. NATURAL AREAS

Project ID	Facility / Action		Estimated Project Cost ($)	Growth-Required Portion (%)	SDC-Eligible Growth Share ($)	Project Priority
NR-1	**NEW NATURAL AREA ACREAGE** Acquire natural area acreage to complement existing District facilities and provide additional interpretive and educational opportunities.					1
	acres = 30.00	***Acquisition***	$300,000		$300,000	
		Total Cost	$300,000	100.00%	$300,000	
NR-2	**NEW NATURAL AREA ACREAGE** Acquire natural area acreage to complement existing District facilities and provide additional interpretive and educational opportunities.					1
	acres = 30.00	***Acquisition***	$300,000		$300,000	
		Total Cost	$300,000	100.00%	$300,000	
NR-3	**NEW NATURAL AREA ACREAGE** Acquire natural area acreage to complement existing District facilities and provide additional interpretive and educational opportunities.					1
	acres = 30.00	***Acquisition***	$300,000		$300,000	
		Total Cost	$300,000	100.00%	$300,000	
NR-4	**NEW NATURAL AREA ACREAGE** Acquire natural area acreage to complement existing District facilities and provide additional interpretive and educational opportunities.					2
	acres = 30.00	***Acquisition***	$300,000		$300,000	
		Total Cost	$300,000	100.00%	$300,000	
NR-5	**NEW NATURAL AREA ACREAGE** Acquire natural area acreage to complement existing District facilities and provide additional interpretive and educational opportunities.					2
	acres = 30.00	***Acquisition***	$300,000		$300,000	
		Total Cost	$300,000	100.00%	$300,000	
NR- 6	**NEW NATURAL AREA ACREAGE** Acquire natural area acreage to complement existing District facilities and provide additional interpretive and educational opportunities.					2
	acres = 20.00	***Acquisition***	$200,000		$200,000	
		Total Cost	$200,000	100.00%	$200,000	
TOTAL			**$1,700,000**		**$1,700,000**	
PRIORITY 1			$900,000		$900,000	
PRIORITY 2			$800,000		$800,000	
ACQUISITION			$1,700,000		$1,700,000	
DEVELOPMENT			$0		$0	
			$1,700,000		$1,700,000	

TUALATIN HILLS PARK AND RECREATION DISTRICT
SDC CAPITAL IMPROVEMENTS PLAN

D. LINEAR PARKS & TRAILS

Project ID	Facility	Action	Estimated Project Cost ($)	Growth-Required Portion (%)	SDC-Eligible Growth Share ($)	Project Priority
LT-1	**NEW LINEAR PARKS AND TRAILS** Work with regional partners to acquire land for and develop linear parks, trail corridors and regional and community trails.					1
	acres = 15.00	***Acquisition***	$150,000	100.00%	$150,000	
	miles = 10.00	***Develop***	$6,150,000	33.38%	$2,052,870	
		Total Cost	$6,300,000		$2,202,870	
LT-2	**NEW LINEAR PARKS AND TRAILS** Work with regional partners to acquire land for and develop linear parks, trail corridors and regional and community trails.					1
	acres = 15.00	***Acquisition***	$150,000	100.00%	$150,000	
	miles = 10.00	***Develop***	$6,150,000	33.38%	$2,052,870	
		Total Cost	$6,300,000		$2,202,870	
LT-3	**NEW LINEAR PARKS AND TRAILS** Work with regional partners to acquire land for and develop linear parks, trail corridors and regional and community trails.					2
	acres = 15.00	***Acquisition***	$150,000	100.00%	$150,000	
	miles = 10.00	***Develop***	$6,150,000	33.38%	$2,052,870	
		Total Cost	$6,300,000		$2,202,870	
LT-4	**NEW LINEAR PARKS AND TRAILS** Work with regional partners to acquire land for and develop linear parks, trail corridors and regional and community trails.					2
	acres = 15.00	***Acquisition***	$150,000	100.00%	$150,000	
	miles = 10.00	***Develop***	$6,150,000	33.38%	$2,052,870	
		Total Cost	$6,300,000		$2,202,870	
LT-5	**NEW LINEAR PARKS AND TRAILS** Work with regional partners to acquire land for and develop linear parks, trail corridors and regional and community trails.					2
	acres = 14.97	***Acquisition***	$149,700	100.00%	$149,700	
	miles = 10.68	***Develop***	$6,557,700	33.38%	$2,188,960	
		Total Cost	$6,707,400		$2,338,660	
	new acres	miles				
TOTAL	**74.97**	**50.68**	**$31,907,400**		**$11,150,140**	
PRIORITY 1			$12,600,000		$4,405,740	
PRIORITY 2			$19,307,400		$6,744,400	
ACQUISITION			$749,700		$749,700	
DEVELOPMENT			$31,157,700		$10,400,440	
			$31,907,400		$11,150,140	

TUALATIN HILLS PARK AND RECREATION DISTRICT
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E. RECREATION & SPORTS FACILITIES

Project ID	Facility	Action	Estimated Project Cost ($)	Growth Required Portion (%)	SDC-Eligible Growth Share ($)	Project Priority
RS-1	**COMMUNITY RECREATION & AQUATICS CENTER** Develop a new community recreation and aquatics facility to serve growth and non-growth needs.					1
	sq. ft. = 80000.00	***Plan & Develop***	$30,000,000		$23,607,000	
		Total Cost	$30,000,000	78.69%	$23,607,000	
RS-2	**COMMUNITY RECREATION & AQUATICS CENTER** Develop a new community recreation and aquatics facility to serve growth and non-growth needs.					2
	sq. ft. = 80000.00	***Plan & Develop***	$30,000,000		$23,607,000	
		Total Cost	$30,000,000	78.69%	$23,607,000	
RS-3	**REGULATION BASEBALL/SOFTBALL FIELDS** Increase capacity of existing fields and develop new ones in partnership with the Beaverton School District and other partners equivalent to 10 additional natural turf regulation baseball/softball fields.					1
	fields = 10.00	***Plan & Develop***	$4,000,000		$2,717,200	
		Total Cost	$4,000,000	67.93%	$2,717,200	
RS-4	**REGULATION BASEBALL/SOFTBALL FIELDS** Increase capacity of existing fields and develop new ones in partnership with the Beaverton School District and other partners equivalent to 10 additional natural turf regulation baseball/softball fields.					2
	fields = 10.00	***Plan & Develop***	$4,000,000		$2,717,200	
		Total Cost	$4,000,000	67.93%	$2,717,200	
RS-5	**YOUTH BASEBALL/SOFTBALL FIELDS** Increase capacity of existing fields and develop new ones in partnership with the Beaverton School District and other partners equivalent to 25 additional natural turf youth baseball/softball fields.					1
	fields = 25.00	***Plan & Develop***	$7,500,000		$5,630,250	
		Total Cost	$7,500,000	75.07%	$5,630,250	
RS-6	**YOUTH BASEBALL/SOFTBALL FIELDS** Increase capacity of existing fields and develop new ones in partnership with the Beaverton School District and other partners equivalent to 24 additional natural turf youth baseball/softball fields.					2
	fields = 24.00	***Plan & Develop***	$7,200,000		$5,405,040	
		Total Cost	$7,200,000	75.07%	$5,405,040	

TUALATIN HILLS PARK AND RECREATION DISTRICT
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E. RECREATION & SPORTS FACILITIES

Project ID	Facility	Action	Estimated Project Cost ($)	Growth Required Portion (%)	SDC-Eligible Growth Share ($)	Project Priority
RS-7	**REGULATION FIELD SPORT FIELDS** Increase capacity of existing fields and develop new ones in partnership with the Beaverton School District and other partners equivalent to 7 additional natural turf regulation soccer/lacrosse/football/field hockey/rugby fields.					1
	fields = 7.00	***Plan & Develop***	$4,900,000		$4,900,000	
		Total Cost	$4,900,000	100.00%	$4,900,000	
RS-8	**REGULATION FIELD SPORT FIELDS** Increase capacity of existing fields and develop new ones in partnership with the Beaverton School District and other partners equivalent to 7 additional natural turf regulation soccer/lacrosse/football/field hockey/rugby fields.					2
	fields = 6.00	***Plan & Develop***	$4,200,000		$4,200,000	
		Total Cost	$4,200,000	100.00%	$4,200,000	
RS-9	**YOUTH FIELD SPORT FIELDS** Increase capacity of existing fields and develop new ones in partnership with the Beaverton School District and other partners equivalent to 8 additional natural turf regulation soccer/lacrosse/football/field hockey/rugby fields.					1
	fields = 8.00	***Plan & Develop***	$3,200,000		$3,200,000	
		Total Cost	$3,200,000	100.00%	$3,200,000	
RS-10	**YOUTH FIELD SPORT FIELDS** Increase capacity of existing fields and develop new ones in partnership with the Beaverton School District and other partners equivalent to 8 additional natural turf regulation soccer/lacrosse/football/field hockey/rugby fields.					2
	fields = 7.00	***Plan & Develop***	$2,800,000		$2,800,000	
		Total Cost	$2,800,000	100.00%	$2,800,000	
TOTAL			**$97,800,000**		**$78,783,690**	
PRIORITY 1			$49,600,000		$40,054,450	
PRIORITY 2			$48,200,000		$38,729,240	
ACQUISITION			$0		$0	
DEVELOPMENT			$97,800,000		$78,783,690	
			$97,800,000		$78,783,690	