





Chehalem Glenn Golf Clubhouse Study Site Concepts  
Chehalem Park and Recreation District

Ankrom Moisan Architects - Lango Hansen Landscape Architects



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# MARKET ANALYSIS FOR CHEHALEM GLENN GOLF COURSE IN NEWBERG, OREGON

PREPARED FOR  
CHEHALEM PARK AND RECREATION DISTRICT  
DECEMBER 2025

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## I. INTRODUCTION

JOHNSON ECONOMICS was retained by the Chehalem Parks and Recreation District to evaluate the market potential of a various program elements under consideration for inclusion in a new clubhouse at the Chehalem Glenn Golf Course in Newberg, Oregon. The main objectives of the study are to generate reliable assumptions with respect to food and beverage, event/meeting space, and upgraded amenities as well as to provide general program guidelines considering the competitive environment and anticipated market demand. The focus of this assessment is to find alternative program elements for the clubhouse and adjacent activity centers that enhance the attractiveness of the facility for users, enhance revenue potential, and provide a return commensurate with the capital investment and risk assumed.

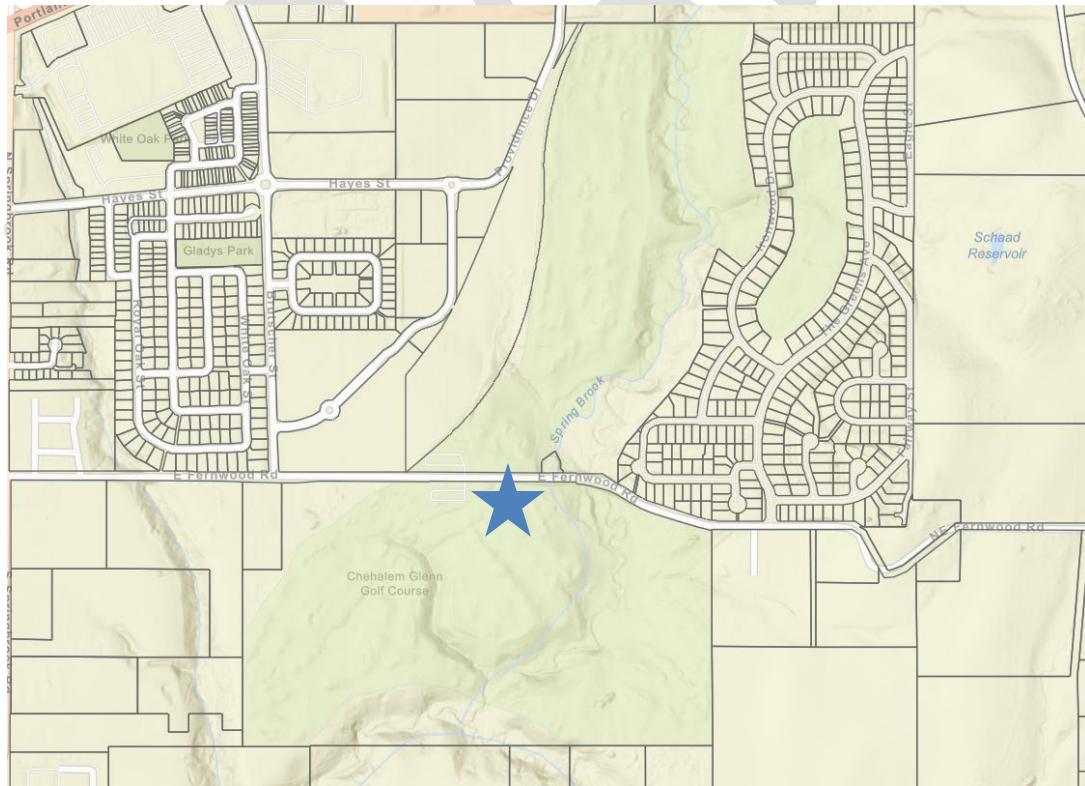
The main components of this study are:

- *Site evaluation*
- *Survey of the competitive restaurant environment and examples of golf course restaurant leases*
- *Recommendations for sizing and layout of food and beverage options and event/meeting space.*
- *Recommendations for course amenity upgrades.*

## II. THE SITE

The subject site includes two parcels accounting for a total of 184.48-acres, with frontage along East Fernwood Street in Newberg, Oregon. There are also two small neighborhoods to the east and west of the subject site which will provide a little bit of built in demand for an on-site restaurant.

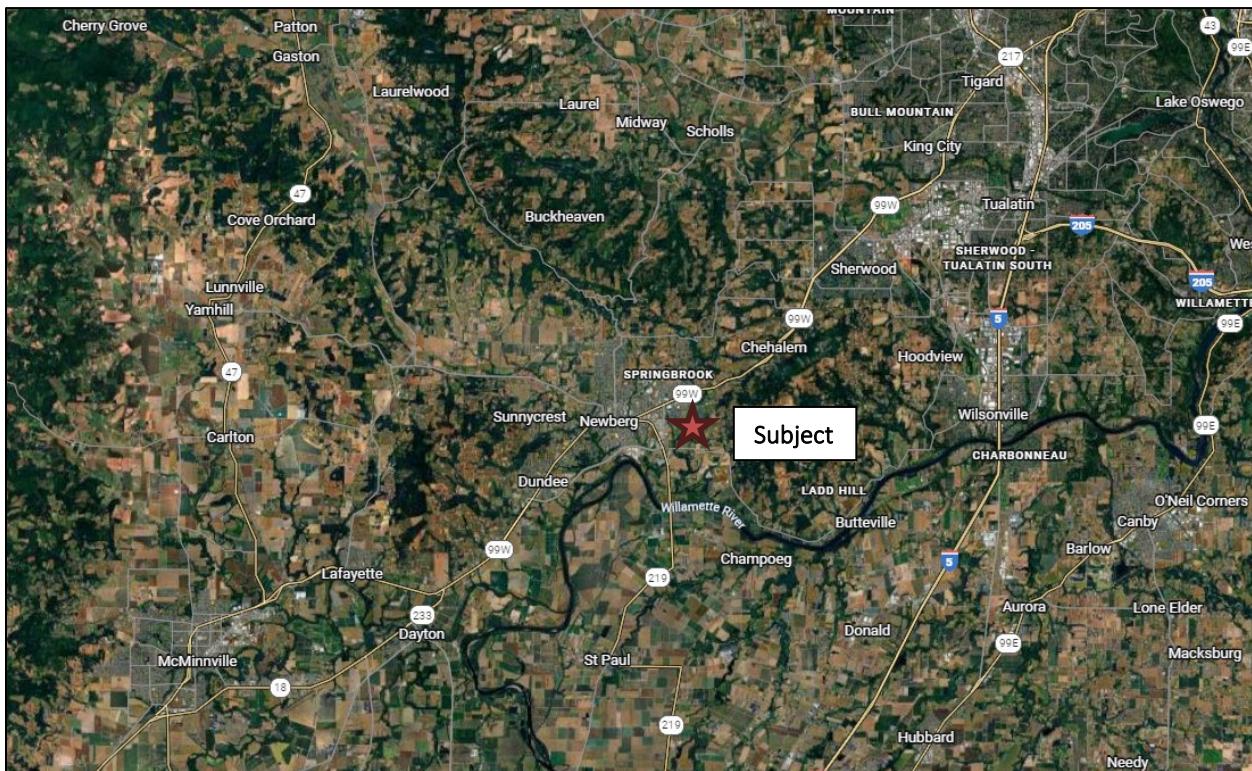
FIGURE 2.1: SUBJECT SITE



SOURCE: Yamhill County GIS

The site is located at the eastern edge of Newberg, south of OR-99W. Newberg is located roughly a 45-minute drive southwest of Portland and a 20-minute drive northeast of McMinnville. Newberg relies very heavily on OR-99W to provide access to the Portland metro area to the northeast and Dundee, Dayton, and McMinnville to the southwest.

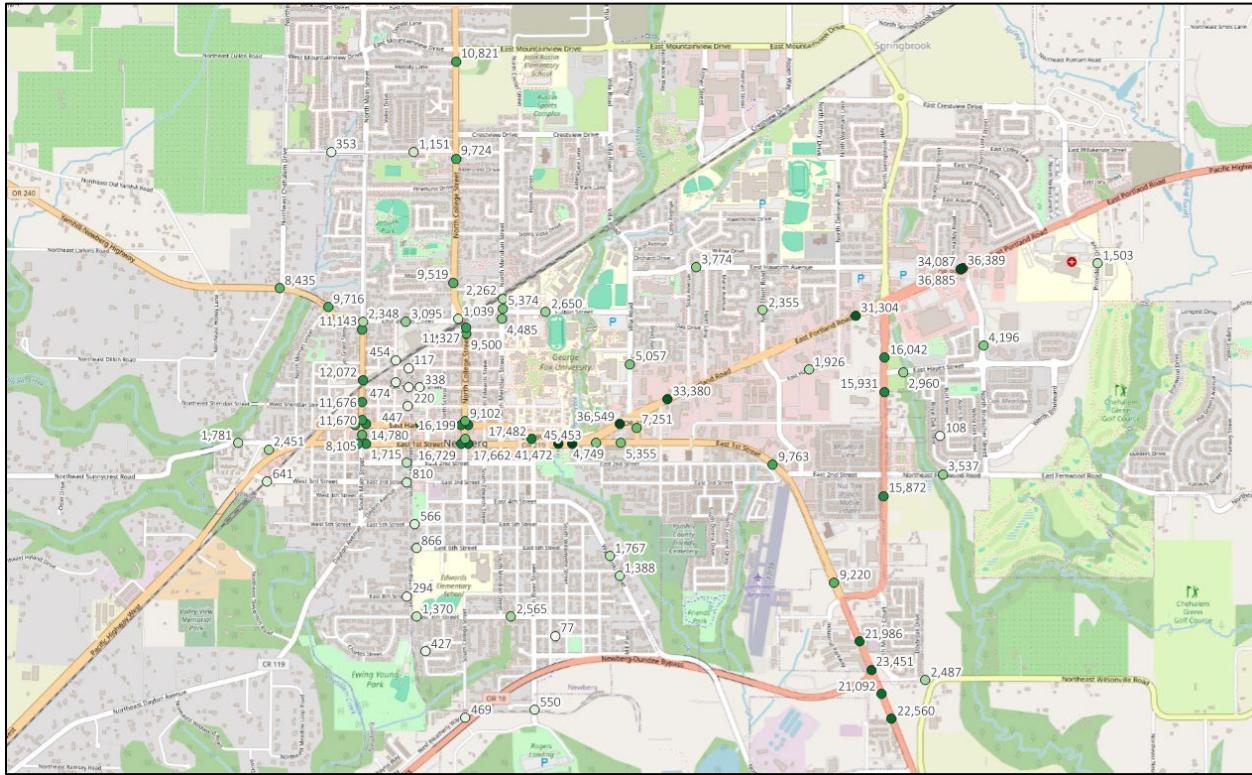
FIGURE 2.2: SITE CONTEXT



SOURCE: Google Earth, JOHNSON ECONOMICS

As would be expected, traffic counts are quite high along OR-99W with all recorded points seeing over 30,000 vehicles per day. The greatest level of traffic was on First Street in downtown Newberg, seeing over 45,000 average daily vehicles. The only other road segment seeing over 20,000 daily vehicles is OR-219 south of the intersection of Springbrook Road. Fernwood Road only saw roughly 3,500 daily vehicles, which will make it difficult for a full-sized restaurant to attract customers outside of the golf course. There may be enough traffic for a restaurant that also aims to serve the local residential, however it will need to be very small and locally oriented.

FIGURE 2.3: TRAFFIC COUNTS

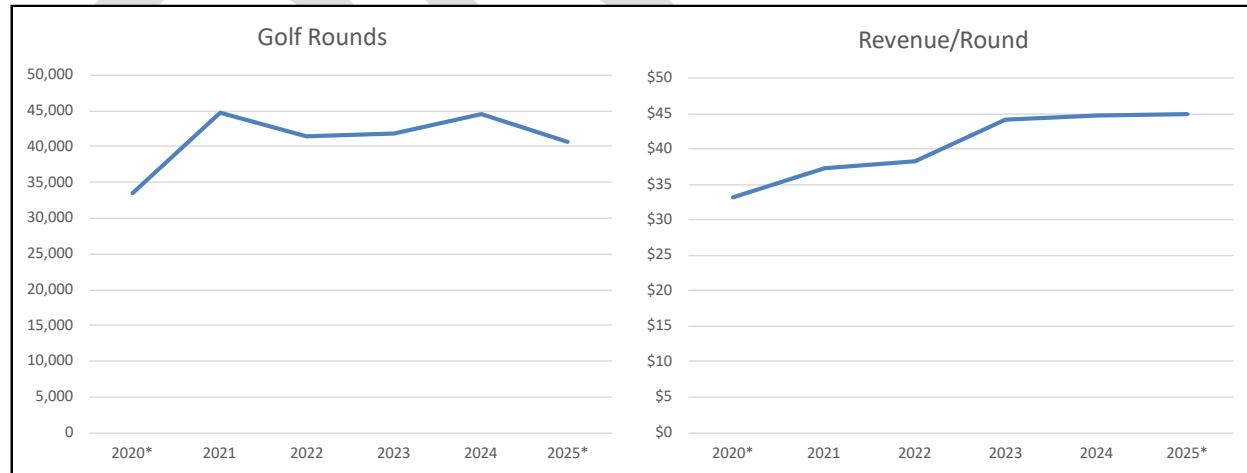


SOURCE: ODOT, JOHNSON ECONOMICS

## Golf-Related Trends

The Chehalem Glenn Golf Course is a municipal course operated by the Chehalem Park and Recreation District. The course attracts between 40,000 to 45,000 rounds per year, with gross revenue of roughly \$45 per round.

FIGURE 2.4: CHEHALEM GLENN GOLF-RELATED TRAFFIC



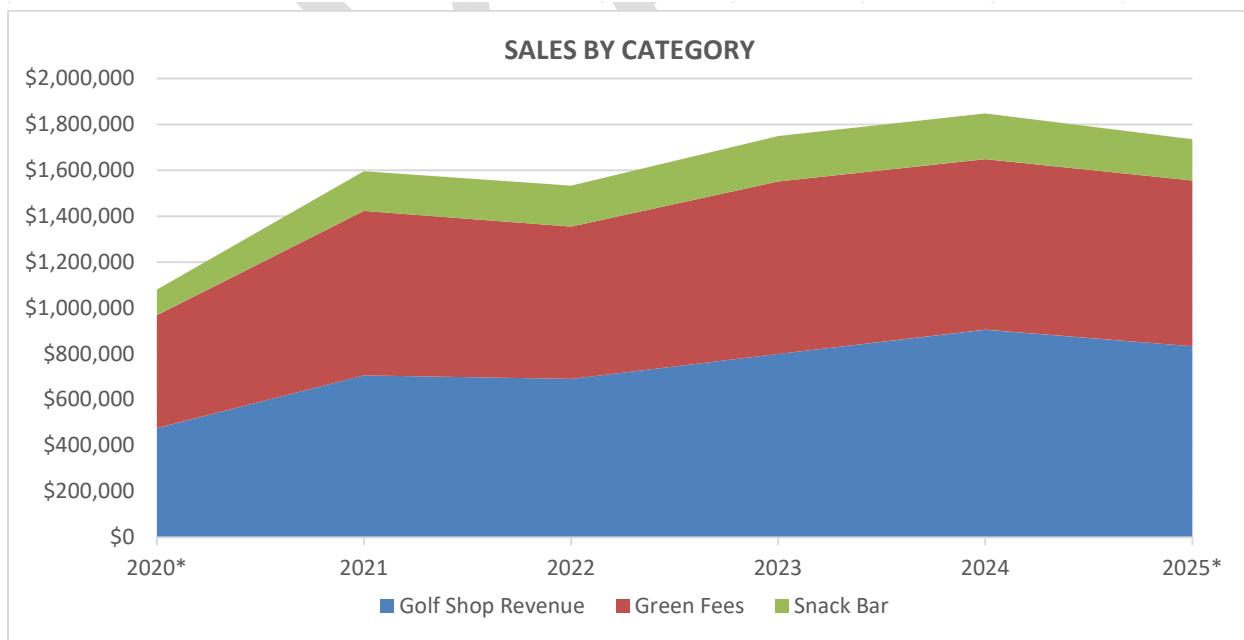
SOURCE: Chehalem Park and Recreation District

Revenues generated by the course operation by golf-related categories such as green and cart fees, membership, and driving range. Food and beverage sales represent roughly 10% of total revenue per year despite a limited operation.

FIGURE 2.5: SUMMARY OF SALES BY YEAR, CHEHALEM GLENN

	Sales by Year					
	2020*	2021	2022	2023	2024	2025*
<b>Golf Shop Revenue</b>	\$476,297	\$706,815	\$691,373	\$799,570	\$904,968	\$833,542
Cart Fees	\$219,705	\$315,127	\$291,880	\$336,266	\$362,900	\$334,198
Hard Goods	\$54,359	\$70,624	\$73,349	\$87,934	\$92,479	\$84,760
Instruction	\$9,970	\$17,483	\$11,130	\$13,398	\$10,530	\$8,905
Membership	\$80,323	\$127,682	\$135,872	\$159,347	\$225,348	\$194,544
Putting Course Revenue	\$4,585	\$3,814	\$3,446	\$1,340	\$1,775	\$345
Range	\$72,378	\$115,963	\$115,155	\$125,980	\$140,824	\$149,370
Soft Goods	\$18,411	\$25,157	\$25,097	\$30,588	\$29,168	\$27,046
Tournament Deposit	\$725	\$2,235	\$3,650	\$8,629	\$7,600	\$1,700
<b>Green Fees</b>	\$492,544	\$715,855	\$663,214	\$751,718	\$743,592	\$722,207
<b>Snack Bar</b>	\$111,172	\$173,698	\$178,098	\$198,255	\$199,347	\$179,562
Draft Alcohol	\$18,544	\$28,779	\$67,983	\$71,096	\$66,544	\$26,805
Fountain Drinks	\$884	\$1,239	\$932	\$1,673	\$1,715	\$1,824
Packaged Alcohol	\$62,576	\$94,284	\$57,157	\$68,476	\$56,345	\$79,060
Packaged Drinks	\$18,344	\$25,781	\$22,558	\$26,223	\$26,012	\$32,393
Packaged Foods	\$7,904	\$11,111	\$9,697	\$13,774	\$14,769	\$13,226
Prepared Foods	\$2,920	\$12,504	\$19,769	\$17,014	\$33,962	\$26,254
<b>Total</b>	<b>\$1,110,894</b>	<b>\$1,668,910</b>	<b>\$1,582,802</b>	<b>\$1,849,301</b>	<b>\$1,988,588</b>	<b>\$1,832,817</b>

\* 2020 numbers reflect April through December, while 2025 numbers are through mid-October



SOURCE: Chehalem Park and Recreation District

### III. MARKET AREA DELINEATION

The Primary Market Area (PMA) is defined as the geographic region from which the subject development is expected to draw most of its market support. Similarly, the market area is the geographic region from which similar projects compete on a comparable basis. In other words, it is the geographic region from which we would expect most potential tenants to “cross-shop” alternative options.

The market area will vary for components of the program. The current golf program at the site draws over 80% of its' support from residents of Yamhill County. We would expect the market area for improved golf-related amenities would be similar. If the program provides unique options not available

The market area for a restaurant tenant will be highly dependent upon the nature of the operation. Due to the low level of visibility at the subject site a full-service restaurant will likely need to have an established draw, being a destination that customers know and will seek out. This can be a restaurant with an established reputation and/or a niche such as a brewpub with a well-regarding brewer. This type of tenant may pull from the broad primary trade area. If the tenant does not have a destination draw, we would expect the market area to be generally constrained to the east side of Newberg, as there is plenty of competition in the center of Newberg along OR-99W. Regardless of final configuration, a significant share of the demand for the restaurant will come from the golfers themselves

For this analysis, we regard the PMA of a potential meeting space to be much larger than that of a restaurant. This is because attendants will live in various locations across the area, so there will be less aversion to travel. We expect this to cover the wine country to the northwest of Newberg, and we expect the subject site to have a bit more difficulty competing in Dundee, where there is significant existing competition.

(Does the golf course keep records of tee time volume by origin? This would be helpful here to assess the draw for recreational amenities)

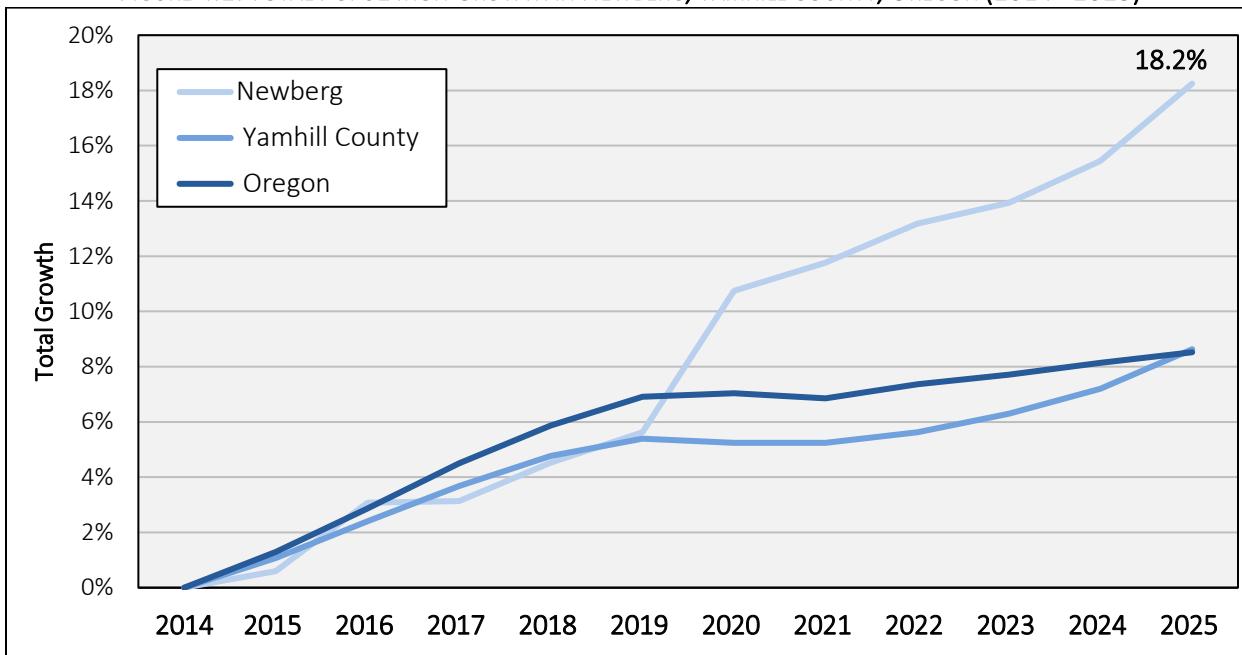
### IV. SOCIO-ECONOMIC CONTEXT

#### POPULATION

Yamhill County has consistently seen slower population growth than the state until 2025, when it surpassed the state for the first time in over a decade. Yamhill County grew by over 5% from 2014 to 2019, before growth plateaued until 2022. The county has seen growth pick up following the pandemic, with the population base expanding 8.6% from 2014 to 2025.

Before the pandemic, Newberg's population growth was generally in line with the county. Newberg greatly benefited from the pandemic, seeing 5.1% population growth from 2019 to 2020. Population numbers continued to grow following the pandemic even when the county and state plateaued and saw another large increase of 2.8% from 2024 to 2025. Newberg's population grew by 18.2% from 2014 to 2025, more than doubling the numbers of the state and county.

FIGURE 4.1: TOTAL POPULATION GROWTH IN NEWBERG, YAMHILL COUNTY, OREGON (2014 - 2025)



SOURCE: PSU PRC, JOHNSON ECONOMICS

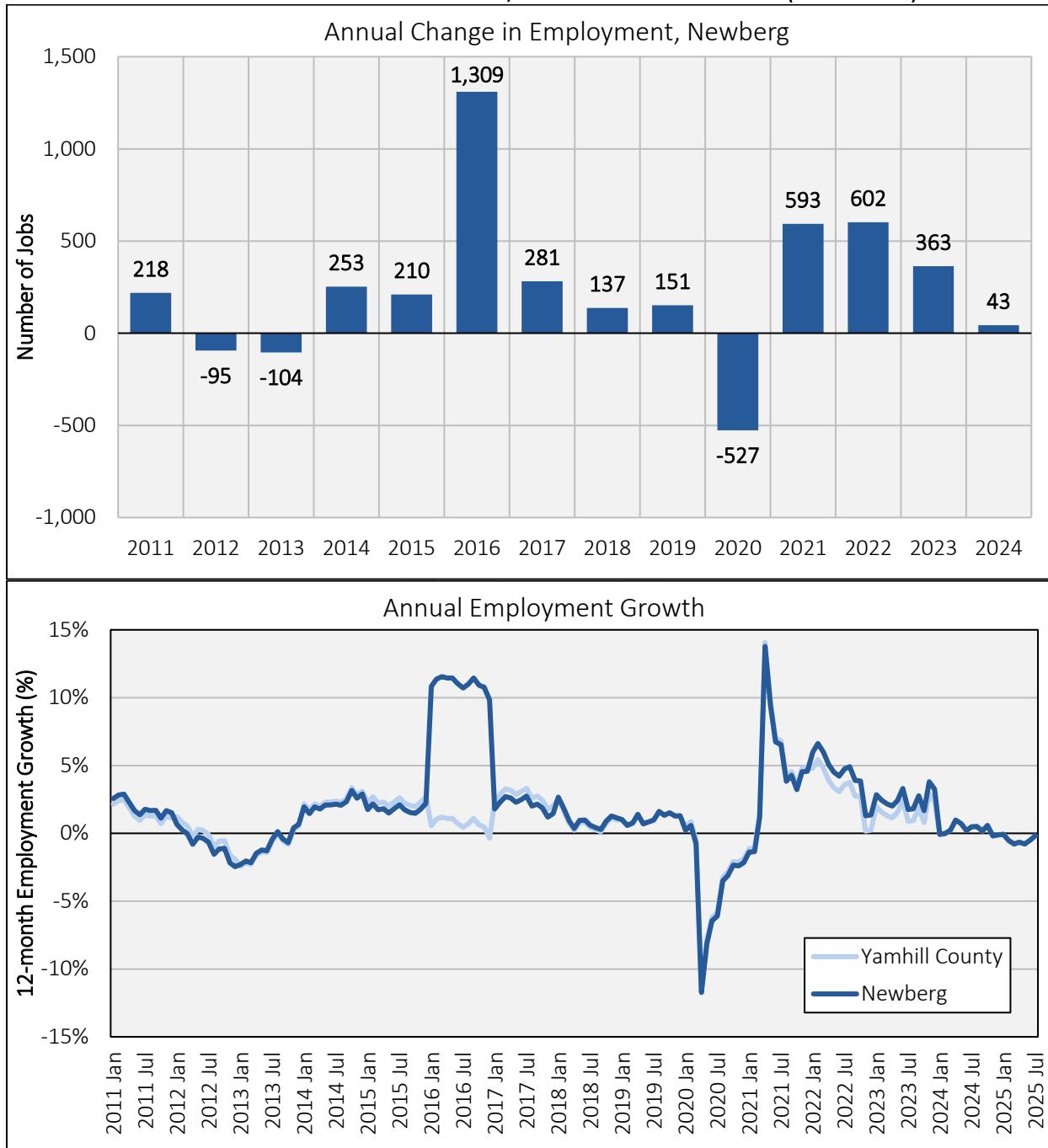
## EMPLOYMENT

### NEWBERG & YAMHILL COUNTY

Newberg had seen varying levels of employment growth, including two years of negative growth in 2012 and 2013, before exploding in 2016. This was not caused by one factor, with the likely largest factor being existing businesses changing their reporting address to Newberg as well as growth in manufacturing, particularly beverage manufacturing.

Newberg saw a significant decrease in employment at the beginning of the pandemic, losing roughly 530 jobs in 2020. However, the area rebounded quickly, seeing growth of roughly 600 jobs over the next two years. During this rebound period, Newberg's rate of growth stayed consistently higher than that of the county. The rate of employment growth in Newberg and the county decreased in 2024, seeing annual employment of 0.3%.

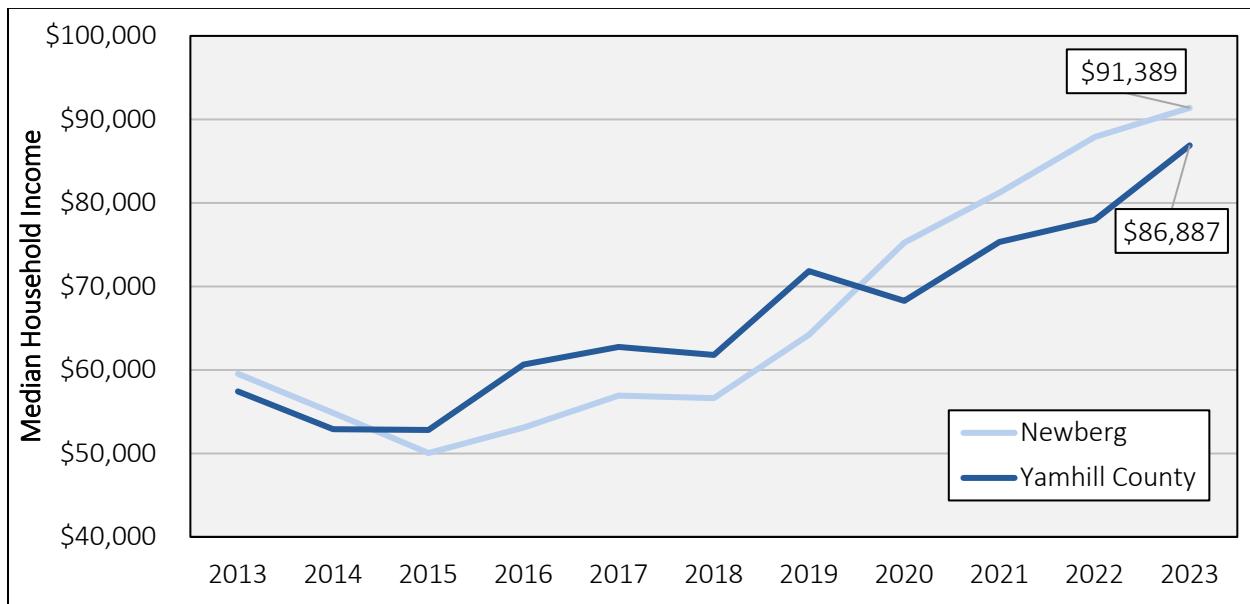
FIGURE 4.2: TOTAL EMPLOYMENT TRENDS, NEWBERG & YAMHILL COUNTY (2011 - 2023)



SOURCE: Bureau of Labor Statistics, JOHNSON ECONOMICS

Median household income in Newberg is currently roughly \$4,500 higher than the median household income in the county at \$91,389. Newberg has seen high and consistent growth every year since 2018, while Yamhill County has been more volatile. After seeing a decrease in median household income from 2019 to 2020, the county got back to seeing growth the next year, seeing a median household income of just under \$87,000 in 2023.

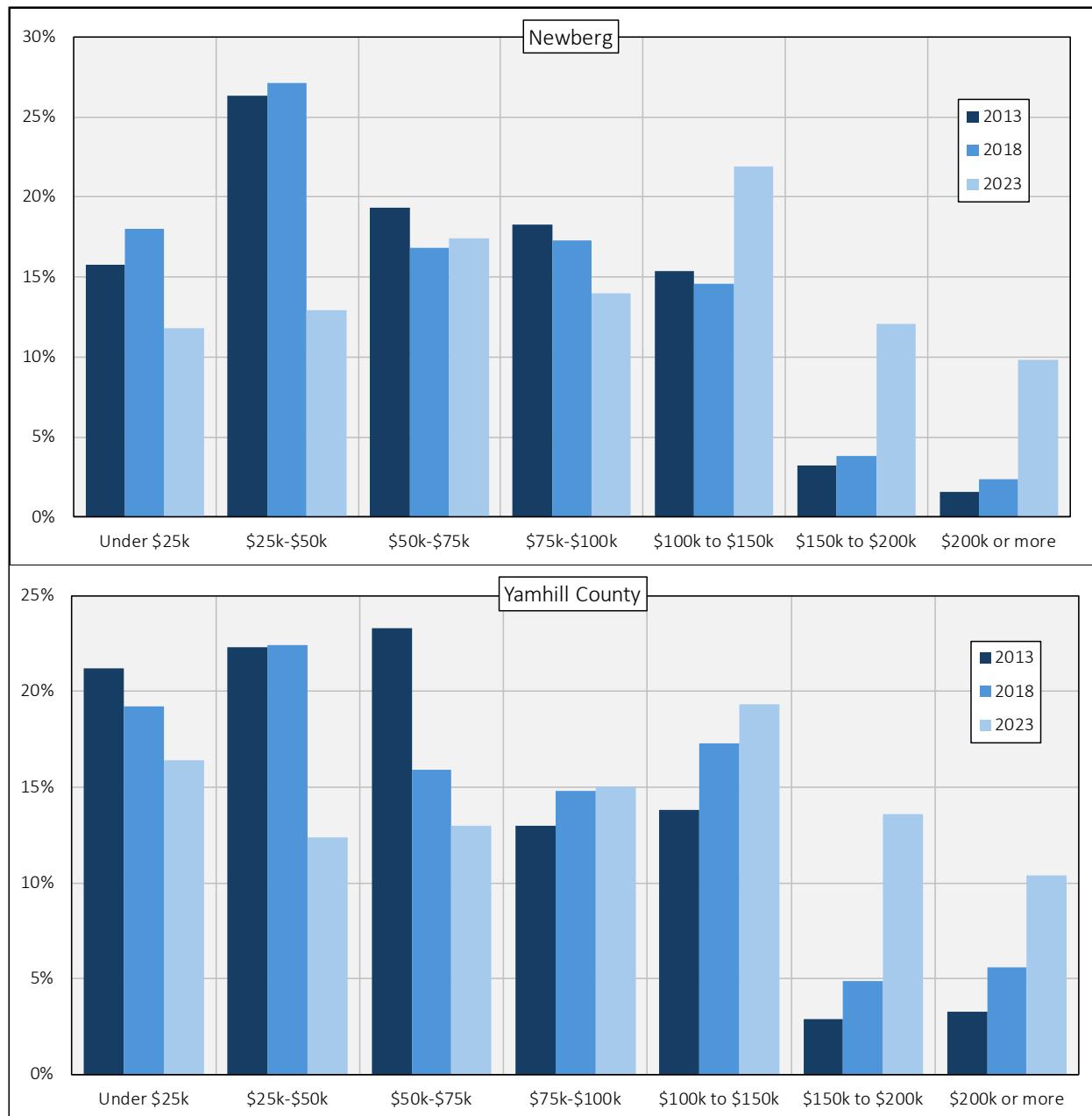
FIGURE 4.3: MEDIAN HOUSEHOLD INCOME, NEWBERG & YAMHILL COUNTY (2013 - 2023)



SOURCE: US Census Bureau, JOHNSON ECONOMICS

Over the last decade the City of Newberg and Yamhill County have become more affluent, with net growth most pronounced in households earning \$100,000 or more.

FIGURE 4.4: DISTRIBUTION OF HOUSEHOLDS BY INCOME, NEWBERG & YAMHILL COUNTY (2013 - 2023)



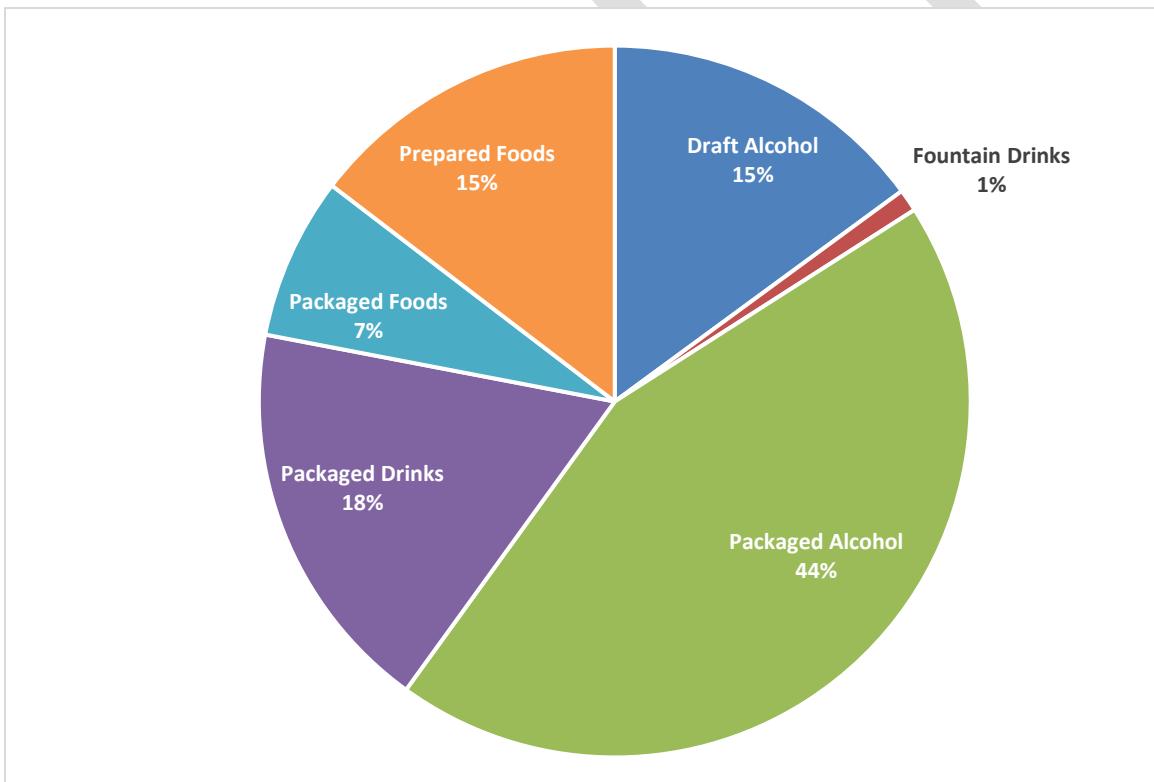
## VI. FOOD AND BEVERAGE PROGRAM

The food and beverage component of the program will serve as an amenity to the golf and recreation traffic but can also serve as a broader community amenity and revenue enhancer for the facility. This section evaluates the appropriate service level and configuration of the food service component of the program.

### EXISTING FACILITIES TRENDS

The current facility has limited food and beverage service which would be categorized as largely a grab-and-go program. Snack bar revenues have been running at just under \$200,000 per year and represent roughly 10% of Chehalem Glenn's gross income. Packaged and draft alcohol sales combined accounted for 59% of snack bar revenues in 2025, while packaged food and drinks accounted for 25% of revenues. The facility has very limited prepared foods, with hot dogs the most significant prepared food option.

FIGURE 5.1: SNACK BAR REVENUE BY CATEGORY, 2025



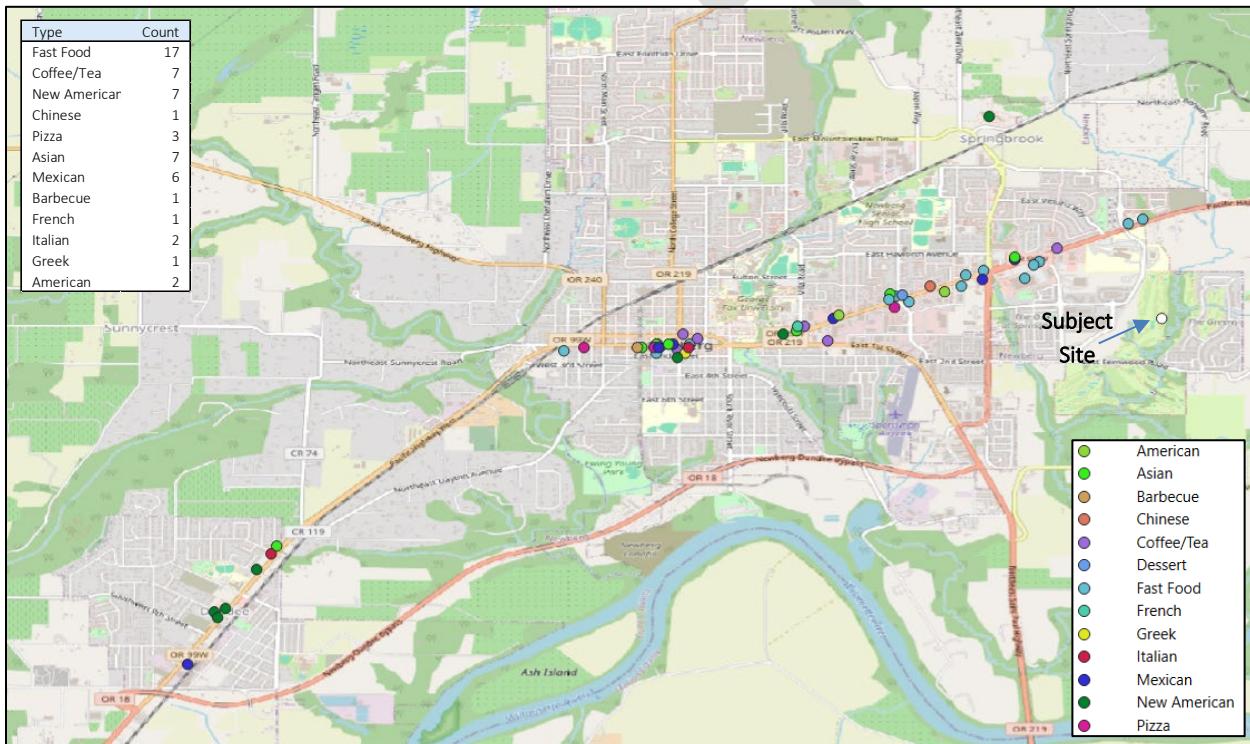
SOURCE: Chehalem Glenn

Snack bar revenues averaged \$4.41 per golf round in 2025, a number that has remained relatively constant over the last few years. The relatively high proportion of revenues associated with alcohol sales is consistent with a grab-and-go format.

## COMPETITIVE ENVIRONMENT

Most of the restaurants in Newberg and Dundee are located along OR-99W, with the only real exception being JORY (located within the Allison Inn). The highest concentration of restaurants is in Downtown Newberg, between First Street and Hancock Street. The largest proportion of these are fast food chains, followed by coffee shops, Asian restaurants, and “New American” restaurants. These New American restaurants are typically high quality and moderately expensive that benefit from the abundance of wineries and subsequent customers they bring to Newberg. The subject site has relatively poor visibility as it is not located on or near OR-99W, which will make it difficult to attract and sustain a full-service restaurant. The site is also on the southeast edge of the Newberg area as opposed to centrally located within the trade area population base.

FIGURE 5.2: EXISTING RESTAURANTS BY TYPE OF FOOD (NEWBERG & DUNDEE)



SOURCE: U.S Census Bureau, JOHNSON ECONOMICS

In addition to local restaurants, we collected available information on lease structures for food and beverage operators at various golf facilities outside of the trade area. These include full-service tenants as smaller grab-and-go operations are almost always run by the facility.

It is very common for municipal golf courses to sign restaurant tenants to percentage leases, where the tenant has a tiered payment lease based on percentage of gross revenue. This reduces the fixed-cost overhead and risk for the operator, while allowing for revenue sharing if the operator is successful. The following table and descriptions provide examples of golf course restaurant leases across different menu types and locations.

FIGURE 5.3: GOLF COURSE RESTAURANT LEASE STRUCTURES

Golf Course Name/ Location	Lease Start	Lease Length	Base Rent	% Lease
1) <b>Billy Baroo's Foster Golf Links</b> Tukwila, WA	2023	7 Year Renewal option: 7-year	\$0	<i>Restaurant</i> 6% of gross <\$2M 5% of gross >\$2M <i>Catering/room rental</i> 6% of gross <\$500k 5% of gross >\$500k <i>Out catering</i> 2% of gross
2) <b>Ringside - Glendoveer Golf Course</b> Portland, OR	2012	10 Year Renewal option: 3 5-year	\$5,000 Increase 2% annually	4% of gross (\$3M-\$4M) 3% of gross (\$4M-\$5M)
3) <b>Fairways BBQ &amp; Grille - Newport News Golf Club</b> Newport News, VA	2020	5 Year	\$1,000 Increase 2% annually	3% of gross (\$100k-\$200k) 5% of gross (\$200k-\$300k) 7% of gross (> \$700k)
4) <b>Hole 55 Bar &amp; Grille - Mill Creek Golf Course</b> Boardman, OH	2025	3 Year	\$2,000	<i>Beverage only</i> 20% of all net revenue

SOURCE: *Municipal Lease Agreements*; JOHNSON ECONOMICS

### Billy Baroo's – Foster Golf Links

Billy Baroo's at the Foster Golf Links in Tukwila has a casual but extensive menu, offers burgers and sandwiches, salads, barbecue, steak, and fish and chips. Their lease structure is tiered at \$2,000,000 gross revenue, decreasing from 6% of gross revenue to 5% of gross revenue. They have a different percentage lease structure for catering, decreasing from 6% of gross revenue to 5% of gross revenue after passing the \$500,000 mark. Outside catering is charged at 2% of gross revenue.

### Ringside - Glendoveer

Ringside at the Glendoveer Golf Course, which signed their lease in 2012, has since moved out. They paid \$5,000 monthly with a 2% annual escalator, while also paying a percentage lease of 4% starting at \$3,000,000 gross revenue. This number decreased to 3% after surpassing \$4,000,000 gross revenue. This restaurant offered the most extensive menu of any of the comparables and was a full-service steak house geared towards bringing in outside customers. The new operator in the space is Von Ebert Brewing, a well-regarded brewery with a full-service restaurant and bar. Von Ebert makes significant use of an outdoor area adjacent to the course for additional seating in season, while also brewing beer on-site. The parking field for both restaurants is separate from the golf course parking.

### Fairways BBQ & Grille - Newport News Golf Club

The Deer Run Golf Club in Newport News, Virginia is the only comparable listed where the percentage lease increases with rising revenue. They pay \$1,000 monthly, with 2% annual increases, with a percentage lease starting at \$100,000 with percentage increasing at the \$200,000 mark and the \$700,000 mark. The Fairways BBQ & Grille has a relatively basic menu, offering sandwiches, hot dogs, barbecue, wings, and basic sides. This lease covers the main restaurant as well as the on-site snack bar.

### **Hole 55 Bar & Grille - Mill Creek Golf Course**

The Hole 55 Bar & Grille has a lease structure where they pay \$2,000 monthly base rent, and a percentage lease of 20% of all net revenue coming from beverage sales. They offer basic food options, including sandwiches, chicken strips, French fries, and basic breakfast options.

## **RESTAURANT SIZING NEEDS**

There are multiple options to address the food and beverage needs at Chehalem Glenn. These offer an amenity to the golf community as well as a broader market depending upon the option. The simplest solution with the lowest level of required investment and risk is a grab-and-go operation similar to what is currently offered. This type of facility would be almost exclusively supported by golf-related traffic. Other options include more substantive prepared food options and likely a full bar. Golf traffic alone is unlikely to support a full-service restaurant but there are many permutations of smaller format restaurants that have a lower level of kitchen improvement that can still offer a solid prepared food menu. This scale of facility would likely need to draw some support from the broader community but could be viable with expanded golf-related activity if improvements were made to the putting green and driving range to attract higher traffic levels with less seasonal fluctuation. The larger food and beverage options would require a significant level of support from the broader market, including dinner traffic. Under any of the options alcoholic beverage sales will be a primary driver of profitability.

The following table highlights some basic restaurant sizing recommendations based on industry standards for restaurants in three different sizing options: a small 20-seat restaurant with very basic food and a bar, a 40-seat casual full-service restaurant, and a larger full-size restaurant and bar with space for 60 to 80 seats. All these restaurant sizes include a sandwich station, a fryer, griddle, and storage. Also included is sizing recommendations for a grab and go style food establishment offering beer, hot dogs, burgers, and sandwiches. While we include sizing for a cookline and a cold prep station, it is possible to remove these and bring food in from the on-site restaurant. Other components necessary for a grab and go option are a service window and beer cooler.

**FIGURE 5.4: RESTAURANT SIZING RECOMMENDATIONS**

	20 Seats	40 Seats	60-80 Seats	Grab and Go - Quick Turn
Kitchen Size	180-260 SF	250-325 SF	500-650 SF	-
Bar Back	50-80 SF	80-120 SF	120-250 SF	-
Dry Storage	20-30 SF	30-50 SF	90-150 SF	15-25 SF
Walk-in refrigerator	35-50 SF	40-60 SF	60-160 SF	-
Cookline	45-70 SF	110 SF	150-260 SF	30-50 SF
Cold prep/sandwich station	20-35 SF	40 SF	50-130 SF	25-40 SF
Dishwashing/pot sink area	35-50 SF	40 SF	60-140 SF	-
Staff corridor/passing/staging	10-20 SF	20-30 SF	100-120 SF	10-20 SF
Bar Counter	100-140 SF	170-260 SF	290-360 SF	-

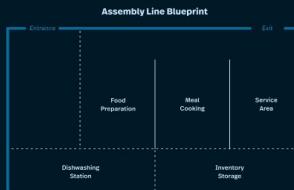
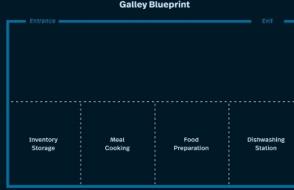
*SOURCE: Toast, JOHNSON ECONOMICS*

Golf and recreation traffic is expected to only support the grab-and-go and smaller restaurant configuration, with limited food service and a bar. A larger configuration would require attracting a significant share of support from the non-golf community to the facility. The location of the site will require targeting tenants that can draw without

visibility, particularly in the evening when support from golf activities is not present. To the extent that the food service operator draws non-golf traffic during the daytime, the additional parking demand will need to be accommodated.

The following figure describes the five common ways to lay out a commercial kitchen as well as their advantages and disadvantages. As we recommend a smaller kitchen, the most suitable layout for the recommended restaurant is the galley layout followed by the assembly line layout and the open kitchen layout.

**FIGURE 5.5: TYPICAL KITCHEN LAYOUT OPTIONS**

Kitchen Layouts	
<b>Assembly Line Layout</b>	
Advantages	Works best for multiple cooks, each responsible for one part of production
	Ideal for quick service type of restaurants
	"Built for speed"
Disadvantages	Can limit flexibility to change the menu
<b>Island layout</b>	
Advantages	Has "command center"
	Easy to manage employees
Disadvantage	Uses a lot of space
<b>Zone-style layout</b>	
Advantages	Keeps organized
	Allows different types of dishes to be prepared at the same time
	Divide and conquer
Disadvantages	More expensive
	Each zone might require separate ventilation, etc
	Bad for smaller menus
<b>Galley layout</b>	
Advantages	Multiple cooks, easily rotate
	Best for tight spaces with few staff
Disadvantages	Generally only works for smaller operations
	Limited room for food prep
<b>Open Kitchen layout</b>	
Advantages	Meant for entertaining guests
Disadvantages	Loud and hectic, can be distracting

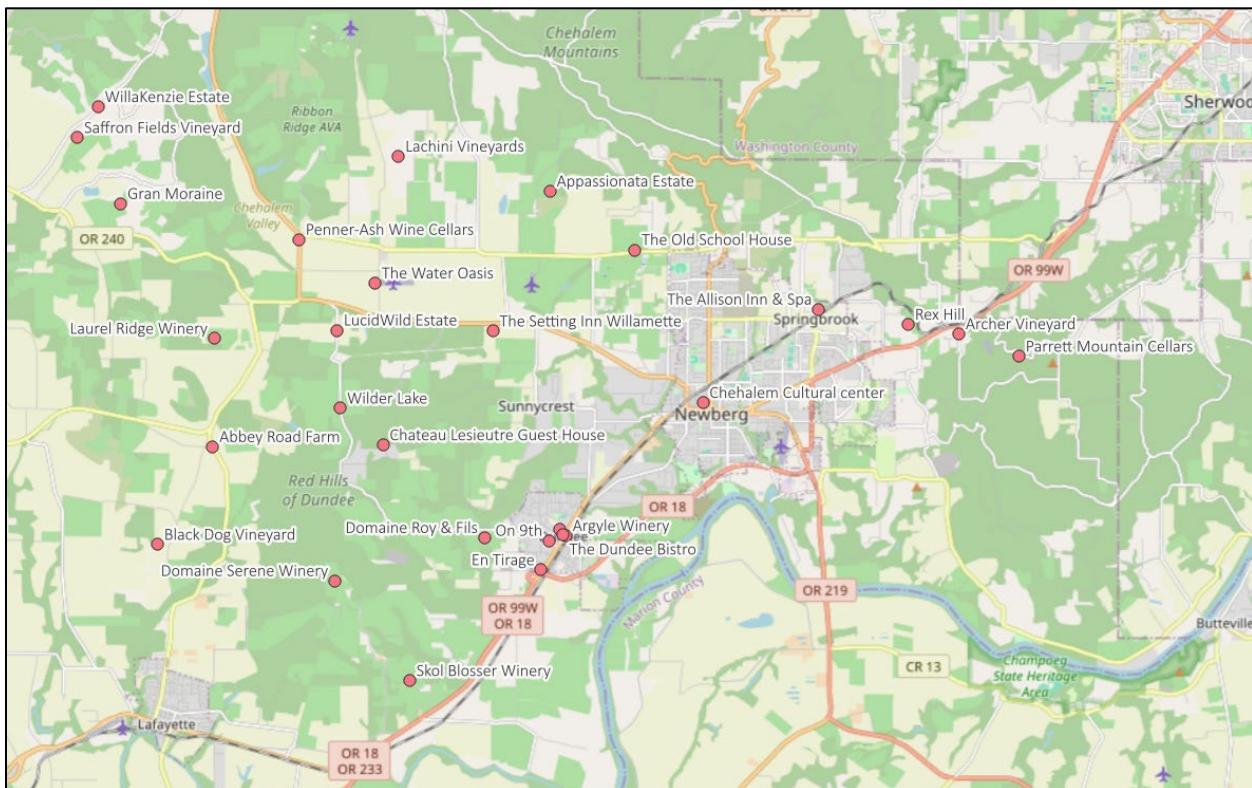
SOURCE: LightspeedHQ, JOHNSON ECONOMICS

## VII. EVENT SPACE

### EVENT SPACE COMPETITORS

There are 29 event venues in the Newberg-Dundee area, with the largest capacity being 350 people. Many of these are vineyards operating in the hills west of Newberg, with a few off OR-99W. There are also two hotels in pre-development in Dundee, with construction set to begin in 2026. These will both include meeting space.

FIGURE 6.1: EXISTING EVENT SPACE (NEWBERG & DUNDEE)



SOURCE: Eventective, JOHNSON ECONOMICS

Of the 29 event venues in the area, half are wineries. These are often oriented towards large events such as weddings, while many fewer are aimed at capturing corporate events and other smaller events. Pricing ranges from \$100 at the Chehalem Cultural Center for small events to \$20,000 at the Lucid Wild Estate for large events and weddings. Pricing structure varies from pricing per event and per person, with a premium being charged for weddings. Most event venue options in the area are expensive, with the only options for under \$500 per event being the Chehalem Cultural Center, On 9<sup>th</sup>, the Dundee Wine Country Getaway, and En Tirage. Because of this, we believe that there will be enough demand for an inexpensive event space fit for 30 to 50 people.

FIGURE 6.2: EVENT VENUES CAPACITY AND PRICING

Event Space	City	Type	Capacity	Price
Chehalem Cultural center	Newberg	Event Venue	300	\$100-\$3,300
Rex Hill	Newberg	Vineyard	130	\$1,500-\$12,500
Parrett Mountain Cellars	Newberg	Vineyard	85	\$1,800-\$6,200
Wilder Lake	Newberg	Outdoor venue	80	\$1,500-\$5,000
Lachini Vineyards	Newberg	Vineyard	200	\$3,750-\$6,500/50 guests
The Water Oasis	Newberg	Wedding/event	350	\$2,500-\$5,200/wedding
The Old School House	Newberg	Country house	200	-
The Setting Inn Willamette	Newberg	Boutique inn	20	-
Appassionata Estate	Newberg	Winery	40	-
Archer Vineyard	Newberg	Vineyard	75	-
Penner-Ash Wine Cellars	Newberg	Vineyard	100	\$250-\$450/person
The Allison Inn & Spa	Newberg	Hotel	250	\$800-\$6,000/event
LucidWild Estate	Dundee	Vineyard	250	\$4,000-\$20,000
Dundee Wine Country Getaway	Dundee	Event Venue	20	\$125-\$400/event
On 9th	Dundee	Farmhouse	25	\$300/event
En Tirage	Dundee	Restaurant	50	\$400-\$600/event
Argyle Winery	Dundee	Winery	200	\$1,000-\$5,000
Domaine Roy & Fils	Dundee	Estate	100	\$3,000-\$4,000/event
Chateau Lesieutre Guest House	Dundee	Estate	40	-
The Dundee Bistro	Dundee	Bistro	60	-
Skol Blosser Winery	Dundee	Vineyard	-	-
Gran Moraine	Yamhill	Winery	100	\$190-\$450/person
WillaKenzie Estate	Yamhill	Vineyard	150	\$190-\$450/person
Saffron Fields Vineyard	Yamhill	Vineyard	100	-
Domaine Serene Winery	Dayton	Winery	350	\$79-\$250/person
Joel Palmer House	Dayton	Estate	180	\$7,000/wedding
Black Dog Vineyard	Carlton	Vineyard	207	-
Abbey Road Farm	Carlton	Wedding/event	200	\$2,500-\$9,600/wedding
Laurel Ridge Winery	Carlton	Winery	75	-

SOURCE: Eventective; JOHNSON ECONOMICS

The descriptions below detail four affordable event space options in and around Newberg. These will provide the most competition for the recommended event space on the Chehalem Glenn Golf Course, with the Chehalem Cultural Center likely being the biggest competitor.

### Chehalem Cultural Center

The Chehalem Cultural Center offers many different packages for large events, corporate events, short term meeting spaces, and academic spaces. These spaces are highly sought after and often booked far in advance. The venue offers vastly different packages geared towards different events, including corporate events, quinceañeras, weddings, theater rental, and independent room rentals. Their corporate event packages for \$2,500 to \$5,700 per event, depending on whether the rental is for eight or fourteen hours and if the rental is on a weekday or weekend. Quinceañera packages include a 14-hour rental of the Grand Central Ballroom, a 5,200 square foot space, dressing rooms, and catering space for \$3,300. The wedding package is similar, offering the same space and time for \$4,000. Theater rentals are rented for \$1,500 for a 215-capacity space. There are two general

meeting rooms; the board room which is a 320 square foot meeting space with capacity for 15 people and rented for \$35 per hour, and the community room which is a 725 square foot meeting space with capacity for 20 people and rented for \$40 per hour.

#### **The Setting Inn Willamette**

The Setting Inn Willamette is a boutique hotel located northwest of Newberg on OR-240. The location is in the middle of wine country. The venue includes two different 600 square foot meeting spaces, with a capacity of 20 people. The price is not fixed but is instead based on the price of the customer's personalized needs.

#### **En Tirage**

En Tirage is a champagne and cocktail bar off OR-99W near the southern edge of Dundee. The venue is 1,200 total square feet and has a maximum capacity of 50 people. While this venue also can provide a space for corporate and business-related events, it is more tailored to provide a space for personal events such as birthdays, wedding rehearsals, and celebrations of life.

#### **Dundee Wine Country Getaway**

The Dundee Wine Country Getaway is a farm-style house that is used as an event center with a capacity for 20 people. The property rents for \$75 an hour during the week and \$100 an hour during the weekend, while weekend after hour events cost \$125 to \$400 per event.

## **VIII. CONCLUSIONS AND RECOMMENDATIONS**

### **CONCLUSIONS**

- The Newberg area is a relatively small market in terms of market depth, but with easy access to the Portland metro area and a natural attraction due to its wine country. The population has seen significant growth over the past decade, almost exclusively among high-income earners. This implies there is a market for higher-end commercial amenities.
- The Chehalem Glenn Golf Course is located on the eastern side of Newberg, south of OR-99W. While the golf course will be a destination that will bring its own traffic to an on-site restaurant, it will be challenging to attract outside customers due to its low visibility. Traffic counts on Fernwood Road see roughly 3,500 vehicles daily, which is at the very low end of a typical restaurant's visibility standard. To make a full-size restaurant viable, the restaurant tenant would need to be a destination in itself, such as a restaurant with an established clientele or well-known brew pub. A smaller restaurant geared towards golfers serving basic food such as sandwiches, burgers, fried foods, and breakfast with a focus on alcohol sales is much more likely to be feasible and will have a higher chance of success.
- Restaurant leases on golf courses are typically structured as a tiered percentage lease based on gross revenue. Some of these also contain a fixed monthly rental rate or only charge a percentage rent based on beverage sales, but at a higher rate. There are also experienced operating firms that will run both the food and beverage as well as pro shop on a fee and revenue sharing model.

- There is a remarkably high concentration of event space for a city the size of Newberg due primarily to the local concentration of vineyards. Most of this space is quite expensive and focused on larger events. For inexpensive and smaller event or meeting space, the most significant competition will be from the Chehalem Cultural Center. These rooms see high levels of occupancy, indicating there is demand for a space with a capacity of 30 to 50 people. These rooms can be offered relatively inexpensively, with the primary financial driver being a marginal increase in food and beverage service.

## **RECOMMENDATIONS**

### **Food and Beverage**

Maintaining the current grab-and-go type services at the facility represents a low-risk solution, although providing only the minimum level of amenity to the facility. A more robust food and beverage offering would be expected to increase the amenity level for golfers, as well as potentially increasing the draw of the facility.

The most feasible restaurant option at Chehalem Glenn Golf Course is likely a relatively small, 40-seat restaurant with a menu designed to minimize the necessary kitchen space. The restaurant could offer sandwiches, burgers, hot dogs, basic fried food, salads, and breakfast to serve golfers. There are optional programs that could expand the menu without increasing kitchen requirements, with food prepared off-site or in an outdoor smoker on-site. A full bar should be included, as alcohol sales will likely be the primary income driver. A smaller patio with outdoor seating is also a preferred option, particularly if the restaurant has an attractive view. We also recommend a grab and go style food stand between the 9<sup>th</sup> and 10<sup>th</sup> holes. This stand can bring over ready made food from the restaurant and serve water, beer, ciders, and hard seltzers.

### **Event/Meeting Space**

We believe there is demand for event/meeting space with a capacity for 30 to 50 people in Newberg. This event space could take advantage of the natural beauty of the golf course, as well as the built-in amenities provided by an on-site restaurant. If the event space is connected to or near the restaurant, bathrooms could be shared between the two spaces. As there is little additional cost to marginally increase the size of the building shell for a simple event space, but revenue potential may also be limited. The event/meeting space can increase support for food and beverage sales.

We would recommend incorporating an event space with capacity for 40 to 50 people if done, with a flexible layout that allows the seating to be used by the food and beverage operator when not in use. We would also recommend using room separating dividers to allow for two smaller event spaces if necessary.

### **Golf Amenities**

**GGA Partners**

## FEEDBACK NEEDED:

- RESTAURANT SCALE AND OFFERINGS
- AMENITIES THAT HAVE VALUE
  - WHAT HAS FINANCIAL RETURN ON INVESTMENT
  - WHAT CREATES COMMUNITY ENGAGEMENT AND VIBRANCY
- SITE
  - LOCATION OF THE CART BARN
  - RELOCATION OF THE EXISTING PUTTING GREEN



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## Board Letter

**Hearing Date:** January 22, 2026

**Staff:** Clay Downing, Superintendent

**Subject:** Informational Presentation related to System Development Charge Methodology Report, Transfer of \$45,000 in General Fund monies from Contingency to Administration, and direction to initiate an update of the District's System Development Charge Methodology Report

**Order on Agenda:** Action Item

### RECOMMENDATION

1. Receive an informational presentation from John Ghilarducci related to System Development Charges and the District's current System Development Charge Methodology Report (2017);
2. Make a motion to adopt Resolution 2026-01, directing staff to transfer \$45,000 in General Fund monies from Contingency to Administration for the completion of a System Development Charge Methodology Report; and
3. Direct staff to initiate an update of the District's System Development Charge Methodology Report.

### DISCUSSION

On August 28, 2025, your board received a briefing from staff related to the District's existing system development charge (SDC) rates and the methodology report upon which they are based. In order to continue advising the board on SDC-related issues, the District invited John Ghilarducci, President and Principal at FCS Group and co-author of the District's SDC Rate Methodology (2017). Mr. Ghilarducci is prepared to provide your board with an informational presentation related to system development charges (SDC), SDC methodologies, and their influence on the District. Presentation materials are provided in Attachment 1.

During the August 28<sup>th</sup> board meeting, your board received an update related to the District's current SDC Methodology Report (Attachment 2) and expressed an interest in initiating a SDC methodology update. Because such a project was not previously anticipated, a transfer of General Fund monies from Contingency (001-480) to Administration (001-413) will be required for the project to proceed. It is anticipated that such a project would cost the District \$25,000 to \$50,000 to complete. Once initiated, such a project would likely be approximately six months in duration and be led by a selected consulting firm. However, it is noted that some local governments – such as the City of Newberg – choose to create and maintain their SDC model and methodology internally. This alternative is not recommended by District staff at this time based on the need for specialized knowledge and skill as well as lack of available staff resources.



The District maintains publicly available information related to its current SDC rates and methodology online at <https://www.cprdnewberg.org/general/page/system-development-charges-sdcs>.

## BACKGROUND INFORMATION

### *Rationale for an Updated SDC Methodology Report*

On June 28, 2017, the Chehalem Park and Recreation District's Board of Directors adopted Resolution No. 06-05-17 which adopted system development charge rates and corresponding methodology that became effective on July 1, 2017. Approximately 8 years later, the District continues to operate under the SDC Methodology Report published in 2017.

In the opinion of staff, the District's current SDC Methodology Report requires an update to ensure that the SDCs are calibrated accurately, acknowledge successfully completed projects, account for changes in District priorities, and ensure that the report provides an accurate project list that new development will be expected to contribute towards. A completed SDC Methodology update would recalibrate rates to match current District priorities, account for inflation of anticipated project costs, address a lack of park master plan implementation goals within the current SDC Methodology, address districtwide replacement needs, and remove completed projects from the improvement fee list of the Methodology Report.

### *Acknowledgement of Rate Adjustments Based on Periodic Indexing of System Development Charges for Inflation*

The District's SDC Methodology Report recommends that the District annually adjust its SDC rates by indexing SDC's to the Engineering News Record (ENR) Construction Cost Index for the District of Seattle. This is a common and allowed practice if the adopted SDC rate methodology contemplates such adjustments. As described in the District's SDC Methodology Report, Oregon law (ORS 223.304) allows for the periodic indexing of system development charges for inflation, as long as the index used is:

- "(A) A relevant measurement of the average change in prices or costs over an identified time period for materials, labor, real property or a combination of the three;
- (B) Published by a recognized organization or agency that produces the index or data source for reasons that are independent of the system development charge methodology; and
- (C) Incorporated as part of the established methodology or identified and adopted in a separate ordinance, resolution or order."

Although the District has inconsistently conducted annual indexing, when ENR-based adjustments have occurred, they have ranged from just under 1% up to approximately 9%. As a result of these index-based adjustments, the District's SDC's have changed over time to their present levels of:

SDC Fee Type*	Initial Rate (2017) (\$)/dwelling unit	Current Rate (\$)/dwelling unit
Single Family	6,866.00	9,389.00



SDC Fee Type*	Initial Rate (2017) (\$)/dwelling unit	Current Rate (\$)/dwelling unit
Multi-Family	6,046.00	8,296.00
Manufactured Home	4,719.00	6,454.00
Accessory Dwelling Unit**	n/a	3,518.00

*\*Note: Although an impact on District facilities was identified in the 2017 Report, the District does not collect SDC's for commercial, industrial, or institutional development.*

*\*\*Note: New fee type added in 2022.*

It is noted that during the last update to the District's SDC Methodology, CPRD's Board of Directors chose not to collect fees from commercial, industrial, or institutional development. This policy choice results in a fee structure based on the completion of dwelling units and focused on assessment of residential development.

## FISCAL IMPACT

The proposed SDC Report Methodology update is not budgeted within the current fiscal year. The proposed project would require a transfer of funds from Contingency to the Administration Department as noted below:

General Ledger Information Fund-Department-Line Item (###-##-##-##-##)	Current Budget (\$)	Current Funds Available (\$)	Budget Following Transfer (\$)
General Fund- Contingency-Reserve for Contingency (001-480-800000)	3,906,618	3,906,618	3,861,618
General Fund-Administration-Consultant Services (001-413-380007)	26,000	26,000	71,000

According to ORS 294.463, transfers of appropriations may be made within a fund when authorized by ordinance or resolution of the governing body of a municipal corporation. The ordinance or resolution must state the need for the transfer, the purpose for the authorized expenditure and the amount transferred. Because the proposed transfer, in aggregate for the fiscal year, does not exceed 15% of the general operating contingency appropriations of the adopted budget, no supplemental budget is required to be prepared.

## ATTACHMENTS

Resolution 2026-01

1. Presentation Materials from John Ghilarducci of FCS Group
2. System Development Charge Methodology Report (2017)

**CHEHALEM PARK AND RECREATION DISTRICT  
RESOLUTION 2026-01**

---

*A Resolution Approving the Transfer of \$45,000 of General Fund monies from Contingency to Administration.*

---

**WHEREAS**, ORS 223.297 provides a uniform framework for the imposition of system development charges by local governments, to provide equitable funding for orderly growth and development in Oregon's communities and to establish that the charges may be used only for capital improvements.

**WHEREAS**, June 28, 2017, the Chehalem Park and Recreation District last updated its system development charge methodology pursuant to ORS 223.304 and other applicable requirements.

**WHEREAS**, on June 26, 2025, Chehalem Park and Recreation District's Board of Directors adopted an operating budget and appropriations for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

**WHEREAS**, Chehalem Park and Recreation District desires to update its System Development Charge Methodology, recognizes that the required expenditure was not contemplated within the current operating budget or appropriations, and that additional expenditure from contingency funds is needed to complete the required activity.

**WHEREAS**, it is reasonably anticipated that completion of an update to Chehalem Park and Recreation District's System Development Charge Methodology will \$45,000 in monies beyond what is available within existing appropriations.

**WHEREAS**, ORS 294.463 allows special districts as a form of local government to transfer appropriations within a fund when authorized by ordinance or resolution of the governing body so long as the ordinance or resolution states the need for the transfer, the purpose for the authorized expenditure and the amount transferred.

**NOW THEREFORE BE IT RESOLVED**, the Chehalem Park and Recreation District's Board of Directors authorizes staff to transfer of \$45,000 in General Fund monies from Contingency to Administration in order to complete an update of the Recreation District's System Development Charge Methodology.

Signed this 22nd day of January, 2026.

---

Jim McMaster, Board President

Matt Smith, Secretary of Board

Attachment 1. Presentation Materials from John Ghilarducci of FCS  
Group

**PLACEHOLDER**

# Chehalem Park and Recreation District

## PARKS SYSTEM DEVELOPMENT CHARGE METHODOLOGY REPORT

FINAL REPORT  
April 2017

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 **FCS GROUP**  
Solutions-Oriented Consulting

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Appendix A – Improvement Fee Project List

# Section I. INTRODUCTION

---

This section describes the policy context and project scope upon which the body of this report is based.

## I.A. SYSTEM DEVELOPMENT CHARGES

Oregon Revised Statutes (ORS) 223.297 to 223.314 authorize local governments to establish system development charges (SDCs), one-time fees on new development paid at the time of development. SDCs are intended to recover a fair share of the cost of existing and planned facilities that provide capacity to serve future growth.

ORS 223.299 defines two types of SDCs:

- A reimbursement fee designed to recover “costs associated with capital improvements already constructed, or under construction when the fee is established, for which the local government determines that capacity exists”
- An improvement fee designed to recover “costs associated with capital improvements to be constructed”

ORS 223.304(1) states, in part, that a reimbursement fee must be based on “the value of unused capacity available to future system users or the cost of existing facilities” and must account for prior contributions by existing users and any gifted or grant-funded facilities. The calculation must “promote the objective of future system users contributing no more than an equitable share to the cost of existing facilities.” A reimbursement fee may be spent on any capital improvement related to the system for which it is being charged (whether cash-financed or debt-financed) and on the costs of compliance with Oregon’s SDC law.

ORS 223.304(2) states, in part, that an improvement fee must be calculated to include only the cost of projected capital improvements needed to increase system capacity for future users. In other words, the cost of planned projects that correct existing deficiencies or do not otherwise increase capacity for future users may not be included in the improvement fee calculation. An improvement fee may be spent only on capital improvements (or portions thereof) that increase the capacity of the system for which it is being charged (whether cash-financed or debt-financed) and on the costs of compliance with Oregon’s SDC law.

## I.B. UPDATING THE PARKS SDC

The Chehalem Park and Recreation District (District) contracted with FCS GROUP to perform an SDC update. We conducted the study using the following general approach:

- **Policy Framework for Charges.** In this step, we worked with District staff to identify and agree on the approach to be used and the components to be included in the analysis.
- **Technical Analysis.** In this step, we worked with District staff to isolate the recoverable portion of facility costs and calculate SDC rates.
- **Methodology Report Preparation.** In this step, we documented the calculation of the SDC rates included in this report.

## I.C. CALCULATION OVERVIEW

In general, SDCs are calculated by adding a reimbursement fee component and an improvement fee component—both with potential adjustments. Each component is calculated by dividing the eligible cost by growth in units of demand. The unit of demand becomes the basis of the charge. **Table 1** shows this calculation in equation format:

Table 1. SDC Equation

Eligible costs of available capacity in existing facilities	+	Eligible costs of capacity-increasing capital improvements	+	Pro-rata share of costs of complying with Oregon SDC law	=	SDC per unit of growth in demand
Units of growth in demand		Units of growth in demand				

### I.C.1. Reimbursement Fee

The reimbursement fee is the cost of available capacity per unit of growth that such available capacity will serve. In order for a reimbursement fee to be calculated, unused capacity must be available to serve future growth. For facility types that do not have available capacity, no reimbursement fee may be calculated.

### I.C.2. Improvement Fee

The improvement fee is the cost of planned capacity-increasing capital projects per unit of growth that those projects will serve. The unit of growth becomes the basis of the fee. In reality, the capacity added by many projects serves a dual purpose of both meeting existing demand and serving future growth. To compute a compliant improvement fee, growth-related costs must be isolated, and costs related to current demand must be excluded.

We have used the capacity approach to allocate costs to the improvement fee basis.<sup>1</sup> Under this approach, the cost of a given project is allocated to growth by the portion of total project capacity that represents capacity for future users. That portion, referred to as the improvement fee eligibility percentage, is multiplied by the total project cost for inclusion in the improvement fee cost basis.

<sup>1</sup> Two alternatives to the capacity approach are the incremental approach and the causation approach. The incremental approach requires the computation of hypothetical project costs to serve existing users. Only the incremental cost of the actual project is included in the improvement fee cost basis. The causation approach, which allocates 100 percent of all growth-related projects to growth, is vulnerable to legal challenge.

### I.C.3. Level of Service

The reimbursement and improvement SDC-eligible costs for the parks system are determined by a level of service (LOS), which is typically expressed as a quantity of facility (e.g., acres) per 1,000 residents.

A reimbursement fee is possible if the current LOS exceeds the ultimate identified LOS for the park type. For example, if the District currently has 11 acres of neighborhood parks but only needs 10 acres to serve its current population based on the identified LOS, the district is able to include the one acre above the current required LOS in a reimbursement fee cost basis.

An improvement fee is calculated for the portions of planned projects identified to serve the future population based on the LOS. For example, if a District currently has 10 acres of neighborhood parks and will have 15 acres at the end of the planning period, the five acres added in the planning period would be improvement fee eligible if the LOS determines five acres will serve future users at the identified LOS.

Any park land in the project list that cures an existing deficiency (e.g. if the District needed 10 acres to meet the identified current LOS) or is built in excess of the LOS (e.g. if the District plans to build six acres but only needs five acres for the future population) may not be included in the improvement fee cost basis, as per statute.

In this report, we use three approaches to determining LOS which are described below.

- **Current Level of Service.** This method determines the facility needs using the level of service currently provided to residents. The current amount of parks facilities is divided by the current population amount to derive the current level of service. The level of service is then multiplied by the projected population to determine the facility needs in the future. The current level of service aspiration means that the existing inventory of facilities will have no surpluses or deficiencies. However, if completion of the project list would result in a higher level of service than currently exists, the eligibility percentage would be reduced.
- **Planned Level of Service.** This method determines the facility needs using the level of service targeted by the District in a previously adopted policy such as a comprehensive plan. The targeted level of service is multiplied by the current and projected population to determine both current facility needs and future facility needs. A planned level of service can lead to surpluses if the level of service is lower than the current level of service or deficiencies if facility needs are larger than the current inventory.
- **Realized Level of Service.** This method determines the facility needs using the level of service that the District will have at the end of the planning period after constructing all the projects on its project list. That future level of service is then applied to current population to determine any surpluses or deficiencies in the current inventory.

For purposes of this SDC methodology, each of the District's existing and future park facilities falls into one of the following nine categories.

- Aquatic Centers
- Camp Ground Sites
- Community Recreation Centers

- Cultural Centers
- District Parks
- Holes of Golf
- Recreation, Youth, and Senior Centers
- Soccer Fields
- Trails

#### I.C.4. Adjustments

Two cost basis adjustments are potentially applicable in the SDC calculation: fund balances and compliance costs.

##### I.C.4.a Fund Balance

To the extent that SDC revenue is currently available in a fund balance, that revenue should be deducted from its corresponding cost basis. This prevents a jurisdiction from double-charging for projects that will be constructed with fund balance monies.

##### I.C.4.b Compliance Costs

ORS 223.307(5) authorizes the expenditure of SDCs for “the costs of complying with the provisions of ORS 223.297 to 223.314, including the costs of developing system development charge methodologies and providing an annual accounting of system development charge expenditures.” To avoid spending monies for compliance that might otherwise have been spent on growth-related projects, this report includes an estimate of compliance costs in the SDC calculation.

## Section II. COMMON ASSUMPTIONS

This section provides detailed calculations related to common assumptions for the three LOS calculations. Common assumptions include growth, the reimbursement fee-eligible costs, project list, and adjustments.

### II.A. GROWTH

Growth is the denominator in both the improvement and reimbursement fee calculations, measured in units that most directly reflect the source of demand. The District's park system serves residents and employees in the Cities of Newberg and Dundee along with portions of unincorporated Yamhill County. For Park SDCs, the most applicable unit of growth is population. Current population for the cities is based on the PSU Population Research Center estimates and the unincorporated population is derived from the District Park Master Plan.

**Table 2** shows projected growth in population during the planning period by area within the District. 2034 is the horizon year for the analysis based on conversations with the District. Population is escalated from current levels based on the Yamhill County Population Forecast by respective area.

**Table 2. Population Growth**

	2010	2016	2017	2034	2017-2034 Change
Newberg	22,110	23,465	23,986	34,832	10,847
Dundee	3,170	3,190	3,249	4,438	1,189
Unincorporated Area	7,439	7,506	7,518	7,713	195
Total Population	32,719	34,161	34,753	46,983	12,230

**Source:** Chehalem Park and Recreation Park Master Plan, PSU Population Research Center, and Yamhill County Population Forecast.

### II.B. REIMBURSEMENT FEE COST BASIS

In order for the District to determine a reimbursement fee cost basis, the District must have a unit cost per park type and total cost of the current parkland. The only easily available data for this is for the District's golf course. **Table 3** shows the original inventory costs for the District net of grants and contributions, current inventory, and a price per hole of golf.

**Table 3. Available Inventory Cost Basis**

	Unit of Measure	Inventory	Original Cost	Cost per Unit
Holes of Golf	Holes	18.00	\$6,500,000	\$361,111

Source: Chehalem Park and Recreation District.

If the LOS calculation provides for a reimbursement fee, the available capacity (measured in holes of golf) is multiplied by the price per hole of golf to arrive at total reimbursable costs. After defining the total reimbursable costs, we must deduct a pro rata share of debt principle related to the golf course from the calculation to avoid double charging for debt that will be repaid in the future. **Table 4** shows the debt principal related to the golf course for the District.

**Table 4. Available Inventory Cost Basis**

Full Faith & Credit Obligations	
Total Principal	4,770,000

Source: District staff.

The total cost of the district inventory is only marginally higher than debt principal. This means that any reimbursement costs will be downwardly adjusted by approximately 73 percent to reflect total debt as a share of total inventory costs.

## II.C. PROJECT LIST

The District provided a project list which will serve as the basis for calculating the improvement fee. **Table 5** shows the total project costs and the development size by park type. See **Appendix A** for detailed project list.

**Table 5. Improvement Fee Cost Basis Summary**

	Cost	Amount
Aquatic Centers	\$1,000,000	18,808 sf
Camp Ground Sites	\$3,000,000	75.00
Community Recreation Centers	\$3,000,000	1.00
Cultural Centers	\$9,000,000	1.00
District Parks	\$20,000,000	327.00 ac.
Holes of Golf	\$3,000,000	9.00
Recreation/ Youth/ Sr Centers	\$4,500,000	2.00
Soccer Fields	\$3,000,000	9.00
Trails	\$80,000,000	18.00 mi.
<b>Total</b>	<b>\$126,500,000</b>	

Source: Appendix A.

## II.D. ADJUSTMENTS

We must adjust the total SDC cost basis upward for the compliance cost fee basis and downward for existing fund balance. The District will make four adjustments for each SDC calculation, two of which are dependent on the LOS used:

- **District Cost of Administering the SDC.** The District estimates the cost of administering the SDC at eight percent of the SDC cost basis.
- **City/County Cost of Collecting the SDC.** The City and County collect SDCs for the District and collects five percent of the fee as an administrative charge.
- **Cost of SDC Methodology.** During the analysis period, the District estimates it will complete four SDC methodology studies at a total cost of \$80,000 during the analysis period. This amount stays constant in each LOS calculation.
- **Fund Balance.** The outstanding fund balance is deducted from each LOS calculation, totaling \$342,550.

## Section III. SDC CALCULATIONS

This section provides detailed SDC calculations based on each level of service.

### III.A. CURRENT LEVEL OF SERVICE

This section calculates the SDC based on the current LOS. This method determines the facility needs using the level of service currently provided to residents.

#### III.A.1. Facility Needs Determination

Facility needs are determined by the current level of service, expressed as a quantity of facility (e.g., acres) per 1,000 residents. **Table 6** shows how the inputs of inventory, growth, and projects come together to determine the proportion of project costs that can be recovered in an improvement fee.

**Table 6. Inventory and Needs**

Inventory and Needs	Aquatic Centers	Camp Ground Sites	Community Recreation Centers	Cultural Centers	District Parks	Holes of Golf	Recreation/ Youth/ Sr Centers	Soccer Fields	Trails
Units of Measurement	SF	Sites	Count	Count	Acres	Holes	Count	Fields	Miles
<b>Inventory</b>									
Current Inventory	21,192 sf	96.00	0.00	1.00	469.29 ac.	18.00	3.00	3.00	4.67 mi.
Planned Projects	18,808 sf	75.00	1.00	1.00	327.00 ac.	9.00	2.00	9.00	18.00 mi.
Inventory at Completion of Planned Projects	40,000 sf	171.00	1.00	2.00	796.29 ac.	27.00	5.00	12.00	22.67 mi.
<b>Level of Service - Current</b>									
Level of Service per 1,000 Residents	609.80	2.76	0.00	0.03	13.50	0.52	0.09	0.09	0.13
<b>Required Inventory Based on Level of Service</b>									
Required in 2017	21,192 sf	96.00	0.00	1.00	469.29 ac.	18.00	3.00	3.00	4.67 mi.
Required to Accommodate Growth	7,458 sf	33.78	0.00	0.35	165.15 ac.	6.33	1.06	1.06	1.64 mi.
Required in 2034	28,650 sf	129.78	0.00	1.35	634.44 ac.	24.33	4.06	4.06	6.31 mi.
<b>Analysis of Planned Park Development</b>									
Curing Deficiency	0 sf	0.00	0.00	0.00	0.00 ac.	0.00	0.00	0.00	0.00 mi.
Accommodating Growth	7,458 sf	33.78	0.00	0.35	165.15 ac.	6.33	1.06	1.06	1.64 mi.
Excess	11,350 sf	41.22	1.00	0.65	161.85 ac.	2.67	0.94	7.94	16.36 mi.
Total Park Development	18,808 sf	75.00	1.00	1.00	327.00 ac.	9.00	2.00	9.00	18.00 mi.
<b>Improvement Fee Eligibility</b>									
Percent of Total Project Costs	39.65%	45.05%	0.00%	35.19%	50.51%	70.38%	52.79%	11.73%	9.13%
<b>Reimbursement Fee Eligibility</b>									
Eligible Inventory	0 sf	0.00	0.00	0.00	0.00 ac.	0.00	0.00	0.00	0.00 mi.

Source: Chehalem Park and Recreation District.

The table above begins the analysis of future needs by looking at the current inventory of park facilities by category. For example, in the 'Inventory' section for district Parks, the District currently has 469.29 acres and plans to develop an additional 327 acres, totaling 796.29 acres at the end of the planning period.

The next section, ‘Level of Service – Current’ shows the LOS used to define SDC-eligible needs. The District has a current LOS for district parks of 13.50 acres per 1,000 residents. This will be different for each LOS calculation method.

The next section, ‘Required Inventory Based on Level of Service’, shows the amount of park development required based on the LOS identified above. Applying the LOS to the future population results in the required inventory in 2034, 634.44 acres. The difference, 165.15 acres, is improvement fee eligible.

The next section, ‘Analysis of Planned Development’, divides the planned project acreage into three categories. The ‘Curing Deficiency’ portion is the amount of acreage that the District must add to achieve the LOS as dictated in 2017. Put differently, the ‘Current Inventory’ must at least equal the ‘Required in 2017’ inventory before any improvement fee eligible costs can be calculated. The ‘Accommodating Growth’ portion is the acreage that is improvement fee eligible. Improvement fee eligible acreage has an upward limit equal to the amount in ‘Required to Accommodate Growth’. The final portion, ‘Excess’, is any park development which increases the LOS for the District during the planning period. That portion of the project list which increases the LOS for district parks beyond 13.5 acres per 1,000 residents is not included (or includable) in the improvement fee calculation.

The next section, ‘Improvement Fee Eligibility’, calculates the percent of project costs by park type that can be included in the improvement fee. This is the row ‘Accommodating Growth’ divided by the row ‘Total Park Development’.

The final section, ‘Reimbursement Fee Eligibility’, shows the amount of inventory that is eligible for the reimbursement cost basis. If the ‘Current Inventory’ is greater than the ‘Required Inventory in 2017’, the excess is here and considered in the reimbursement cost basis.

Based on the current LOS, the improvement fee eligibility is reduced because the District intends to increase the LOS beyond what is currently available for all park types. The Community Center is not SDC eligible because the District currently has none so the current LOS is zero.

There is also no inventory eligible for the reimbursement fee and therefore no reimbursement fee using the current LOS approach. This makes analytical sense because using the current LOS precludes the District from having current inventory in excess of the current LOS.

### III.A.2. Improvement Fee Calculation

To derive the improvement fee, we must apply the improvement fee eligibility percentages from **Table 6** to the project list costs. The improvement fee eligibility reflects the amount of the project list that will provide capacity for future residents at the end of the planning period. **Table 7** shows the improvement fee eligible costs by category. After calculating the total improvement eligible costs, we divide by the total project costs by the population growth during the planning period. The result is the per capita improvement fee unit cost.

**Table 7. Project Cost Improvement Fee Eligibility**

	Total Project Costs	Percent Eligible for Improvement Fee	Improvement Fee Eligible Costs
Aquatic Centers	\$1,000,000	39.65%	\$396,529
Camp Ground Sites	\$3,000,000	45.05%	\$1,351,378
Community Recreation Centers	\$3,000,000	0.00%	\$0
Cultural Centers	\$9,000,000	35.19%	\$3,167,291

	Total Project Costs	Percent Eligible for Improvement Fee	Improvement Fee Eligible Costs
District Parks	\$20,000,000	50.51%	\$10,101,109
Holes of Golf	\$3,000,000	70.38%	\$2,111,528
Recreation/ Youth/ Sr Centers	\$4,500,000	52.79%	\$2,375,469
Soccer Fields	\$3,000,000	11.73%	\$351,921
Trails	\$80,000,000	9.13%	\$7,304,321
<b>Total</b>	<b>\$126,500,000</b>		<b>\$27,159,545</b>
<i>Population Growth 2017-2034</i>			12,230
<b>Improvement Fee per Capita</b>			<b>\$2,221</b>

Source: Previous tables.

### III.A.3. Adjustment Calculation

The total adjustment amount is based on an estimate of accounting costs associated with the SDC program along with the cost of SDC methodology studies and reduction in fund balance. **Table 8** shows the adjustments based on the current LOS.

Table 8. Adjustments

	Amount
District Cost of Administering the SDC (8% of cost basis)	\$2,172,764
City/County Cost of Collecting the SDC (5% of cost basis)	1,357,977
Cost of SDC Methodology (\$20k, 4 studies)	80,000
Fund Balance	(342,550)
<b>Total Adjustments</b>	<b>\$3,268,191</b>
<i>Population Growth 2017-2034</i>	12,230
<b>Adjustment per capita</b>	<b>\$267</b>

Source: District staff.

### III.A.4. Total SDC Summary

A summary of the SDC unit cost is listed in **Table 9**. The total SDC includes the improvement fee and compliance fee. As noted above, the LOS approach taken precludes a reimbursement fee cost basis.

Table 9. SDC Component Summary

	Reimbursement Fee	Improvement Fee	Compliance Fee and Adjustments	Total
SDC per Capita	\$0	\$2,221	\$267	\$2,488

Source: Previous tables.

## III.B. ADOPTED LEVEL OF SERVICE

This section calculates the SDC based on the adopted LOS. This method determines the facility needs using the level of service targeted by the District in a previously adopted policy such as a comprehensive plan.

### III.B.1. Facility Needs Determination

Facility needs are determined by the adopted level of service from the Chehalem Park and Recreation Master Plan, expressed as a quantity of facility (e.g., acres) per 1,000 residents. We have included adopted levels of service for all park types available in the Master Plan. The LOS for certain park types without an identified LOS in the Master Plan are calculated as the current LOS because the Master Plan noted residents were satisfied with the current LOS.

Facility needs are determined by the adopted level of service, expressed as a quantity of facility (e.g., acres) per 1,000 residents. **Table 10** shows how the inputs of inventory, growth, and projects come together to determine the proportion of project costs that can be recovered in an improvement fee.

**Table 10. Inventory and Needs**

Inventory and Needs	Aquatic Centers	Camp Ground Sites	Community Recreation Centers	Cultural Centers	District Parks	Holes of Golf	Recreation/ Youth/ Sr Centers	Soccer Fields	Trails
Units of Measurement	SF	Sites	Count	Count	Acres	Holes	Count	Fields	Miles
<b>Inventory</b>									
Current Inventory	21,192 sf	96.00	0.00	1.00	469.29 ac.	18.00	3.00	3.00	4.67 mi.
Planned Projects	18,308 sf	75.00	1.00	1.00	327.00 ac.	9.00	2.00	9.00	18.00 mi.
Inventory at Completion of Planned Projects	40,000 sf	171.00	1.00	2.00	796.29 ac.	27.00	5.00	12.00	22.67 mi.
<b>Level of Service - Adopted</b>									
Level of Service per 1,000 Residents	848	2.76*	0.02	0.04	13.50*	0.36	0.04	0.27**	0.20**
<b>Required Inventory Based on Level of Service</b>									
Required in 2017	29,459 sf	96.00	0.70	1.39	469.29 ac.	12.51	1.39	9.27	6.95 mi.
Required to Accommodate Growth	10,367 sf	33.78	0.24	0.49	165.15 ac.	4.40	0.49	3.26	2.45 mi.
Required in 2034	39,826 sf	129.78	0.94	1.88	634.44 ac.	16.91	1.88	12.53	9.40 mi.
<b>Analysis of Planned Park Development</b>									
Curing Deficiency	8,267 sf	0.00	0.70	0.39	0.00 ac.	0.00	0.00	6.27	2.28 mi.
Accommodating Growth	10,367 sf	33.78	0.24	0.49	165.15 ac.	0.00	0.00	2.73	2.45 mi.
Excess	174 sf	41.22	0.06	0.12	161.85 ac.	9.00	2.00	0.00	13.27 mi.
Total Park Development	18,308 sf	75.00	1.00	1.00	327.00 ac.	9.00	2.00	9.00	18.00 mi.
<b>Improvement Fee Eligibility</b>									
Percent of Total Project Costs	55.12%	45.05%	24.46%	48.92%	50.51%	0.00%	0.00%	30.36%	13.59%
<b>Reimbursement Fee Eligibility</b>									
Eligible Inventory	0 sf	0.00	0.00	0.00	0.00 ac.	5.49	1.61	0.00	0.00 mi.

Source: Chehalem Park and Recreation District and Parks Master Plan.

\*Current Level of Service assumed to be adopted level of service based on Parks Master Plan statement: "The following are the facility needs as projected by the standards listed above and current inventory. In 1992 prior to 1994 Park Master Plan the patrons of the District were satisfied with the current services. Our recent surveys seem to indicate satisfaction by the District patrons."

\*\*Levels of service identified are a combination of two separate but similar facility types from the Parks Master Plan.

Based on the adopted LOS, the District has several park types which are currently deficient and therefore have decreased improvement fee eligibility. Additionally, the District plans to build above the adopted LOS for several park types.

The two park types with no eligibility have enough capacity to satisfy current and future users. Both of these park types, holes of golf and recreation/youth/senior centers, are eligible for a reimbursement fee.

### III.B.2. Reimbursement Fee Calculation

In order to determine a reimbursement fee, we must apply the price per unit of land from **Table 3** to the reimbursable inventory derived from **Table 10**. **Table 11** multiplies the reimbursable inventory by the price per hole of golf to arrive at total reimbursable costs.

**Table 11. Level of Service Surplus Calculation**

Park Type	Unit of Measure	Inventory Exceeding LOS	Less: Facilities Funded by Grants	Total Surplus	Price per Unit of Land	Inventory Surplus Cost Basis
Holes of Golf	Holes	5.49	0.00	5.49	\$361,111	\$1,982,175

**Source:** Previous tables and Chehalem Park and Recreation District.

After arriving at total reimbursable costs, we must deduct a pro rata share of the debt principal based on total inventory costs. **Table 12** shows the deducted share of debt principal to arrive at a reimbursement fee cost basis. The resulting reimbursement fee per capita is approximately \$43 because of the ratio of debt principal to total inventory costs as noted above.

**Table 12. Reimbursement Fee Eligibility Calculation**

Level of Service Surpluses	Cost
Reimbursable Costs	\$1,982,175
Less: Pro Rata Share of Debt Principal Related to Golf Course	-1,454,611
<b>Reimbursement Fee Cost Basis</b>	<b>\$527,563</b>
Population Growth 2017-2034	12,230
<b>Reimbursement Fee per Capita</b>	<b>\$43</b>

**Source:** District staff.

### III.B.3. Improvement Fee Calculation

To derive the improvement fee, we must apply the improvement fee eligibility percentages from **Table 10** to the project list costs. The improvement fee eligibility reflects the amount of the project list that will provide capacity for future residents at the end of the planning period. **Table 13** shows the improvement fee eligible costs by category. After calculating the total improvement eligible costs, we divide by the total project costs by the population growth during the planning period. The result is the per capita improvement fee unit cost.

**Table 13. Project Cost Improvement Fee Eligibility**

	Total Project Costs	Percent Eligible for Improvement Fee	Improvement Fee Eligible Costs
Aquatic Centers	\$1,000,000	55.12%	\$551,215
Camp Ground Sites	\$3,000,000	45.05%	\$1,351,378
Community Recreation Centers	\$3,000,000	24.46%	\$733,809
Cultural Centers	\$9,000,000	48.92%	\$4,402,852
District Parks	\$20,000,000	50.51%	\$10,101,109
Holes of Golf	\$3,000,000	0.00%	\$0
Recreation/ Youth/ Sr Centers	\$4,500,000	0.00%	\$0
Soccer Fields	\$3,000,000	30.36%	\$910,889
Trails	\$80,000,000	13.59%	\$10,871,239
<b>Total</b>	<b>\$126,500,000</b>		<b>\$28,922,489</b>
Population Growth 2017-2034			12,230
<b>Improvement Fee per Capita</b>			<b>\$2,365</b>

**Source:** Previous tables.

### III.B.4. Adjustment Calculation

The total adjustment amount is based an estimate of accounting costs associated with the SDC program along with the cost of SDC methodology studies and reduction in fund balance. **Table 14** shows the adjustments based on the adopted LOS.

**Table 14. Adjustments**

	<b>Amount</b>
District Cost of Administering the SDC (8% of cost basis)	\$2,356,004
City/County Cost of Collecting the SDC (5% of cost basis)	1,472,503
Cost of SDC Methodology (\$20k, 4 studies)	80,000
Fund Balance	(342,550)
<b>Total Adjustments</b>	<b>\$3,565,957</b>
<i>Population Growth 2017-2034</i>	12,230
<b>Adjustment per capita</b>	<b>\$292</b>

**Source:** District staff.

### III.B.5. Total SDC Summary

A summary of the SDC unit cost is listed in **Table 15**. The total SDC includes the reimbursement fee, improvement fee, and compliance fee.

**Table 15. SDC Component Summary**

	Reimbursement Fee	Improvement Fee	Compliance Fee and Adjustments	Total
SDC per Capita	\$43	\$2,365	\$292	\$2,700

**Source:** Previous tables.

## III.C. REALIZED LEVEL OF SERVICE

This section calculates the SDC based on the realized LOS. This method determines the facility needs using the level of service that the District will have at the end of the planning period after constructing all the projects on its project list.

### III.C.1. Facility Needs Determination

Facility needs are determined by the LOS the District will have at the end of the planning period, expressed as a quantity of facility (e.g., acres) per 1,000 residents. **Table 16** shows how the inputs of inventory, growth, and projects come together to determine the proportion of project costs that can be recovered in an improvement fee.

**Table 16. Inventory and Needs**

Inventory and Needs	Aquatic Centers	Camp Ground Sites	Community Recreation Centers	Cultural Centers	District Parks	Holes of Golf	Recreation/ Youth/ Sr Centers	Soccer Fields	Trails
Units of Measurement	SF	Sites	Count	Count	Acres	Holes	Count	Fields	Miles
<b>Inventory</b>									
Current Inventory	21,192 sf	96.00	0.00	1.00	469.29 ac.	18.00	3.00	3.00	4.67 mi.
Planned Projects	18,808 sf	75.00	1.00	1.00	327.00 ac.	9.00	2.00	9.00	18.00 mi.
Inventory at Completion of Planned Projects	40,000 sf	171.00	1.00	2.00	796.29 ac.	27.00	5.00	12.00	22.67 mi.
<b>Level of Service - Realized</b>									
Level of Service per 1,000 Residents	851.38	3.64	0.02	0.04	16.95	0.57	0.11	0.26	0.48
<b>Required Inventory Based on Level of Service</b>									
Required in 2017	29,588 sf	126.49	0.74	1.48	589.01 ac.	19.97	3.70	8.88	16.77 mi.
Required to Accommodate Growth	10,412 sf	44.51	0.26	0.52	207.28 ac.	7.03	1.30	3.12	5.90 mi.
Required in 2034	40,000 sf	171.00	1.00	2.00	796.29 ac.	27.00	5.00	12.00	22.67 mi.
<b>Analysis of Planned Park Development</b>									
Curing Deficiency	8,396 sf	30.49	0.74	0.48	119.72 ac.	1.97	0.70	5.88	12.10 mi.
Accommodating Growth	10,412 sf	44.51	0.26	0.52	207.28 ac.	7.03	1.30	3.12	5.90 mi.
Excess	0 sf	0.00	0.00	0.00	0.00 ac.	0.00	0.00	0.00	0.00 mi.
Total Park Development	18,808 sf	75.00	1.00	1.00	327.00 ac.	9.00	2.00	9.00	18.00 mi.
<b>Improvement Fee Eligibility</b>									
Percent of Total Project Costs	55.36%	59.35%	26.03%	52.06%	63.39%	78.09%	65.08%	34.71%	32.78%
<b>Reimbursement Fee Eligibility</b>									
Eligible Inventory	0 sf	0.00	0.00	0.00	0.00 ac.	0.00	0.00	0.00	0.00 mi.

Source: Chehalem Park and Recreation District.

Based on the realized LOS, the District has several park types which are currently deficient. However, there is also no ‘excess’ parks capacity since the realized LOS at the end of the planning period is the metric by which we determine the improvement fee eligibility.

### III.C.2. Improvement Fee Calculation

To derive the improvement fee, we must apply the improvement fee eligibility percentages from **Table 16** to the project list costs. The improvement fee eligibility reflects the amount of the project list that will provide capacity for future residents at the end of the planning period. **Table 17** shows the improvement fee eligible costs by category. After calculating the total improvement eligible costs, we divide by the total project costs by the population growth during the planning period. The result is the per capita improvement fee unit cost.

**Table 17. Project Cost Improvement Fee Eligibility**

	Total Project Costs	Percent Eligible for Improvement Fee	Improvement Fee Eligible Costs
Aquatic Centers	\$1,000,000	55.36%	\$553,620
Camp Ground Sites	\$3,000,000	59.35%	\$1,780,534
Community Recreation Centers	\$3,000,000	26.03%	\$780,936
Cultural Centers	\$9,000,000	52.06%	\$4,685,615
District Parks	\$20,000,000	63.39%	\$12,677,908
Holes of Golf	\$3,000,000	78.09%	\$2,342,808
Recreation/ Youth/ Sr Centers	\$4,500,000	65.08%	\$2,928,509
Soccer Fields	\$3,000,000	34.71%	\$1,041,248
Trails	\$80,000,000	32.78%	\$26,227,875
<b>Total</b>	<b>\$126,500,000</b>		<b>\$53,019,053</b>
<i>Population Growth 2017-2034</i>			12,230
<b>Improvement Fee per Capita</b>			<b>\$4,335</b>

Source: Previous tables.

### III.C.3. Adjustment Calculation

The total adjustment amount is based an estimate of accounting costs associated with the SDC program along with the cost of SDC methodology studies and reduction in fund balance. **Table 14** shows the adjustments based on the realized LOS.

**Table 18. Adjustments**

	Amount
District Cost of Administering the SDC (8% of cost basis)	\$4,241,524
City/County Cost of Collecting the SDC (5% of cost basis)	2,650,953
Cost of SDC Methodology (\$20k, 4 studies)	80,000
Fund Balance	(342,550)
<b>Total Adjustments</b>	<b>\$6,629,927</b>
<i>Population Growth 2017-2034</i>	12,230
<b>Adjustment per capita</b>	<b>\$542</b>

Source: District staff.

### III.C.4. Total SDC Summary

A summary of the SDC unit cost is listed in **Table 19**. The total SDC includes the reimbursement fee, improvement fee, and compliance fee. As noted above, there are no eligible reimbursement fee costs.

**Table 19. SDC Component Summary**

	Reimbursement Fee	Improvement Fee	Compliance Fee and Adjustments	Total
SDC per Capita	\$0	\$4,335	\$542	\$4,877

Source: Previous tables.

## Section IV. CONCLUSION

This section summarizes the calculated SDCs for residential development. It also addresses policies related to implementation of the SDC program.

### IV.A. CALCULATED SDC

**Table 20** shows calculated SDC unit costs as shown above for each LOS methodology. The unit costs are expressed as per capita because the number of residents serves as the growth calculation for the SDC.

**Table 20. SDC Component Summary – Per Capita Charge**

	Reimbursement Fee	Improvement Fee	Compliance Fee and Adjustments	Total
Current LOS per 1,000 residents	\$0	\$2,221	\$267	\$2,488
Adopted LOS per 1,000 residents	\$43	\$2,365	\$292	\$2,700
Realized LOS per 1,000 residents	\$0	\$4,335	\$542	\$4,877

**Source:** Previous tables.

Each methodology produces different fees. The current LOS produces the lowest SDC calculation while the realized LOS produces the highest. It is notable that the adopted LOS also produces the only reimbursement fee calculation because of the relatively low adopted standard for holes of golf compared to what is actually provided.

The per capita SDC unit cost shown above must be converted to dwelling units to reflect a basis for SDCs levied by the District. SDCs for residential development are calculated by multiplying the average number of occupants (by housing category) by the corresponding unit cost. The data used to determine people per dwelling unit type is based on Newberg and Dundee Census data.

**Table 21. SDC Fee Summary**

	Number of People	Adopted LOS	Current LOS	Realized LOS
Single Family per Unit	2.76	\$7,450	\$6,866	\$13,459
Multifamily per Unit	2.43	\$6,561	\$6,046	\$11,853
Manufactured Home per Unit	1.90	\$5,120	\$4,719	\$9,251

**Source:** Previous tables and U.S. Census American Community Survey.

### IV.B. CREDITS, EXEMPTIONS, AND WAIVERS

The District will continue to establish local policies for issuing credits, exemptions, and other administrative procedures.

#### IV.B.1. Credits

A credit is a reduction in the amount of the SDC for a specific development. ORS 223.304 requires that SDC credits be issued for the construction of a qualified public improvement which is: required as a condition of development approval; identified in the District's adopted SDC project list; and either "not located on or contiguous to property that is the subject of development approval," or 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...."

Additionally, a credit 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 up to the amount of the improvement fee. For multi-phase projects, any "excess credit may be applied against SDCs that accrue in subsequent phases of the original development project."

#### IV.B.2. Exemptions & Waivers

The District may exempt or waive specific classifications of development from the requirement to pay SDCs. However, to do so it must have a cost or demand-based justification. The District may not arbitrarily exempt customers or customer types from SDCs.

### IV.C. INDEXING

Oregon law (ORS 223.304) also allows for the periodic indexing of system development charges for inflation, as long as the index used is:

- "(A) A relevant measurement of the average change in prices or costs over an identified time period for materials, labor, real property or a combination of the three;
- (B) Published by a recognized organization or agency that produces the index or data source for reasons that are independent of the system development charge methodology; and
- (C) Incorporated as part of the established methodology or identified and adopted in a separate ordinance, resolution or order."

We recommend that the District index its charges to the Engineering News Record Construction Cost Index for the District of Seattle and adjust its charges annually.

### IV.D. SDC COMPARISONS

**Table 22** compares the calculated maximum defensible SDCs to the current SDCs adopted by the District. All three LOS approaches produce a higher maximum defensible SDC than the current SDC levied by the District.

**Table 22. SDC Fee Comparison**

	Single Family	Multi-Family	Manufactured Home
Current Fee	\$2,017	\$1,475	\$1,475
Current LOS	\$6,866	\$6,046	\$4,719
Adopted LOS	\$7,450	\$6,561	\$5,120
Realized LOS	\$13,459	\$11,853	\$9,251

**Source:** Previous tables and Chehalem Park and Recreation District.

**Table 23** compares the District's SDCs compared to surrounding jurisdictions and Park and Recreation Districts (PRDs). The District currently has the lowest surveyed SDC but, depending on the LOS approach, can have a higher SDC than some or all surrounding jurisdictions. The realized LOS approach produces the highest SDC among jurisdictions surveyed. The adopted and current LOS approaches produce SDCs that are in relatively similar rank among jurisdictions surveyed.

**Table 23. Single Family Parks SDC Fee Comparison by Jurisdiction**

	<b>Fee</b>
<b>Chehalem PRD - Realized LOS</b>	\$13,459
Lake Oswego	\$13,110
Tualatin Hills PRD - District-wide	\$10,800
West Linn	\$10,216
Sherwood	\$7,669
<b>Chehalem PRD - Adopted LOS</b>	\$7,450
Tigard - Citywide	\$7,178
<b>Chehalem PRD - Current LOS</b>	\$6,866
North Clackamas PRD - West of I-205	\$6,760
North Clackamas PRD - East of I-205	\$6,075
Wilsonville	\$5,374
North Clackamas PRD - Milwaukie	\$3,985
Willamalane PRD	\$3,636
McMinnville	\$2,118
<b>Chehalem PRD - Current</b>	\$2,017

**Source:** Respective jurisdictions.



## APPENDIX A – IMPROVEMENT FEE PROJECT LIST

Project #	Project	Description	Type	Timing	Size	Units	Total Project Cost	District Non-Bond Cost Share	Adjusted Project Cost	Source
CIP 1A	Pool - Current Project	Construct a new 40,000 square foot aquatic facility. Square footage added by facility is reduced to reflect replacement of the current 21,192 square foot facility.	Aquatic Centers	0-5 Years	18,808	SF	1,000,000	100%	1,000,000	District staff
CIP 1B	Fitness Area & Gym Area	Repurpose existing aquatic facility as a fitness area with gym.	Recreation/Youth/Sr Centers	0-5 Years	1.00	Site	2,500,000	100%	2,500,000	District staff
CIP 2A	Third Nine Golf Course		Holes of Golf	0-5 Years	9	Holes	3,000,000	100%	3,000,000	District staff & Parks Master Plan
CIP 2B	Golf Course Club House	Expected to be between 9,000 and 12,000 square feet.	Recreation/Youth/Sr Centers	0-5 Years	1.00	Site	2,000,000	100%	2,000,000	District staff & Parks Master Plan
CIP 3	Camp Ground	75 RV sites and primitive sites.	Camp Ground Sites	0-5 Years	75	Site	3,000,000	100%	3,000,000	District staff
CIP 4	Soccer Complex	Youth soccer fields.	Soccer Fields	6-10 Years	9.00	Fields	3,000,000	100%	3,000,000	District staff & Parks Master Plan
CIP 5	Dundee Community Center		Community Recreation Centers	6-10 Years	1	Site	3,000,000	100%	3,000,000	District staff
CIP 6	Rilee Park Development		District Parks	6-17 Years	327.00	Acres	20,000,000	100%	20,000,000	District staff & Parks Master Plan
CIP 7	Chehalem Heritage Trail	The project is 18 miles of asphalt trail system at 8 foot wide. The system would be from the bridge at 219 (property owned by the District) to 99W at Hoover Park along Hess Creek. Then from property on Hess Creek in Newberg along the Willamette River to corner of 8th street in Dundee and the River; then from the corner of 8th street and river in Dundee to the Dundee Hills at Crabtree Park.	Trails	6-17 Years	18	Miles	80,000,000	100%	80,000,000	District staff & Parks Master Plan
CIP 8	Chenalem Cultural Center and District		Cultural Centers	2-9 Years	1.00	Site	9,000,000	100%	9,000,000	District staff
<b>Totals</b>							<b>126,500,000</b>		<b>126,500,000</b>	

Source: Chehalem Park and Recreation District Park Master Plan and District staff.



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## Board Letter

**Hearing Date:** January 22, 2026

**Staff:** Clay Downing, Superintendent

**Subject:** 2024 Audit Report, Adoption of a Resolution for a Proposed Plan of Action, and Authorization for Payment of \$31,300 to Pauly Rogers & Co. for Audit Services

**Order on Agenda:** Action Items

### RECOMMENDATION

1. Receive the District's 2024 Audit for the fiscal year beginning July 1, 2023 and ending June 30, 2024.
2. Adopt Resolution 2026-02, approving a Plan of Action to address findings communicated by the auditor in the 2024 Audit and directing staff to submit the Plan of Action to the Oregon Secretary of State's Audits Division.
3. Make a motion authorizing payment of Pauly Rogers and Co. in the amount of \$31,300 for completion of audit services and delivery of the 2024 Audit.

### DISCUSSION

On January 2, 2026, the District received the results of the 2024 Audit for the fiscal year beginning July 1, 2023, and ending June 30, 2024. The filing was transmitted directly to the Audits Division of the Oregon Secretary of State and is available to the public at <https://secure.sos.state.or.us/muni/public.do> along with previously completed annual audits. The auditor has provided a communication to the District's Board (Exhibit A) as well as the financial report for the 2024 Audit (Exhibit B).

Completion of the 2024 Audit included filing a *Summary of Revenues and Expenditures* with the Audits Division of the Oregon Secretary of State. This filing noted:

- District gross and net revenues of \$12,246,982 for the reporting period, and
- District gross and net expenditures of \$11,272,639 for the reporting period.

However, the 2024 audit also identified deficiencies in internal controls which were identified as significant deficiencies related to (1) audit preparedness / balance sheet accounts and (2) bank reconciliation. Because the results of the financial audit identified significant deficiencies, it is recommended that the District adopt a *Plan of Action* to address these issues. Staff also note that a substantial time period has passed since the 2024 fiscal year, and that some internal control issues are believed to be resolved already through organizational changes that occurred following the fiscal period evaluated in the 2024 audit.



### ***Plan of Action Required to Address Findings Communicated by Auditor in 2024 Annual Audit***

In the current situation relating to annual audit requirements, a "Plan of Action" is documentation of the governing body's intention for planned actions and timelines for addressing and correcting the financial audit deficiencies noted by the auditor. When such a Plan of Action is required, a special district or municipality prepares a document for submission to the Oregon Secretary of State which must be signed and dated by the governing body. The proposed Plan of Action must:

- Address all financial audit deficiencies communicated by the auditor;
- Include the estimated period of time necessary to complete the planned actions;
- Be adopted by the governing body; and
- Be filed with the Oregon Secretary of State's Audits Division within 30 days of filing the audit report.

The proposed Plan of Action related to the 2024 Audit is provided as Exhibit C. Additional information related to these requirements is also provided in the attached Municipal Audit Plan of Action Fact Sheet (Attachment 1) which is publicly available from the Oregon Secretary of State.

### ***Next Steps for CPRD Staff and Future Audits***

Although the District has only just received the results of the 2024 Audit, the 2025 Audit is already due. Therefore, the District remains behind schedule for completion of annual audits but has budgeted funds to initiate an additional audit within our current fiscal year.

Staff have initiated a request for informal competitive quotes for auditing services. Upon completion of this review, an engagement letter will be signed with the successful firm to promptly initiate the 2025 Audit for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

### **FISCAL IMPACT**

Staff have already paid the filing fee (\$450) associated with submission of the District's Summary of Revenues and Expenditures to the Oregon Secretary of State's Audits Division. However, payment is due to Pauly Rogers and Co. in the amount of \$31,300 as shown in Attachment 2.

This expenditure is budgeted and will be paid from the General Fund monies budgeted with the Administration Department (Audit Services, 001-413-380003). Staff is seeking authorization of the Board to remit payment in full.

### **ATTACHMENTS**

Resolution 2026-02

Exhibit A. Communication to the Governing Body for the 2024 Annual Audit

Exhibit B. Financial Report for the 2024 Audit



### Exhibit C. Plan of Action

Attachment 1. Plan of Action Informational Flyer (Secretary of State, Oregon Audits Division)

Attachment 2. Invoice from Pauly Rogers & Co. for Audit Services

**CHEHALEM PARK AND RECREATION DISTRICT  
RESOLUTION 2026-02**

---

*A Resolution approving a Plan of Action for the 2024 Audit and directing staff to submit the Plan of Action to the Oregon Secretary of State's Audits Division.*

---

**WHEREAS**, on March 18, 2025, the Chehalem Park and Recreation District authorized an engagement agreement with Pauly Rogers & Co. for the completion of certified auditing services.

**WHEREAS**, Pauly Rogers and Co. conducted an audit of the financial statements of the Chehalem Park and Recreation District for governmental activities occurring for a period beginning July 1, 2023, and ending June 30, 2024.

**WHEREAS**, on January 2, 2026, Pauly Rogers and Co. delivered the financial report of the 2024 Audit for a period beginning July 1, 2023, and ending June 30, 2024, to the Oregon Secretary of State and Chehalem Park and Recreation District which identified a material weakness and two significant deficiencies relating to financial controls.

**WHEREAS**, Oregon Revised Statute 297.425 requires that the accounts and fiscal affairs of every municipal corporation shall be audited and reviewed at least once each calendar or fiscal year, and more often if considered advisable by the governing body or managing or executive officer of the municipal corporation.

**WHEREAS**, Oregon Revised Statute 297.466 requires that upon receipt of an audit report under standards for audits the governing body of a municipal corporation shall determine the measures it considers necessary to address any deficiencies disclosed in the report and adopt a plan of action to address the deficiencies.

**WHEREAS**, the Chehalem Park and Recreation District desires to maintain a stable foundation of fiscal affairs relating to the facilities and services used to carry out the mission of the District including the strengthening of internal controls associated with District finances.

**NOW THEREFORE BE IT RESOLVED**, by order of the Chehalem Park and Recreation District's Board of Directors, that a plan of action be submitted to the Oregon Secretary of State and implemented by District personnel to resolve a material weakness and significant deficiencies which were identified during an independent audit of financial statements for governmental activities occurring between July 1, 2023, and June 30, 2024.

Signed this 22nd day of January, 2026.

---

Jim McMaster, Board President

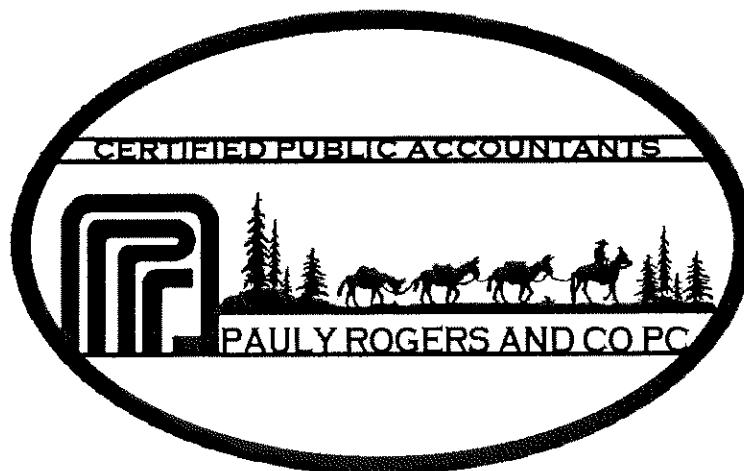
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Matt Smith, Secretary of Board

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**COMMUNICATION TO THE GOVERNING BODY**

**FOR THE YEAR ENDED JUNE 30, 2024**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**



PAULY, ROGERS AND CO., P.C.  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
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December 8, 2025

To the Board of Directors  
Chehalem Park & Recreation District  
Yamhill County, Oregon

We have audited the basic financial statements of the governmental activities and each major fund of Chehalem Park and Recreation District (the District) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

#### **Purpose of the Audit**

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

#### **Our Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the system of internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Planned Scope and Timing of the Audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any control related matters that are required to be communicated under professional standards.

### **Results of Audit**

1. Audit opinion letter – an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 35 of the financial report.
3. Management letter – We issued a separate management letter dated December 8, 2025 detailing significant deficiencies in internal control.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the basic financial statements were Management’s estimate of Receivables, postemployment benefits and deferrals for Health Insurance, Inventory, Capital Asset Depreciation, and the fair market value of investments which are based on estimated collectability of receivables, actuarial assumptions, estimated value of inventory, useful lives of assets, and market values or significant observable inputs. We have evaluated the methods, assumptions and data to develop these estimates in determining that they were reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered difficulties in performing and completing our audit due to the significant deficiencies noted in our management letter.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period basic financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as your auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Required Supplementary Information*

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it, except for the budgetary comparison schedule presented as required supplementary information.

*Supplementary Information*

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information accompanying the basic financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

*Other Information*

We were not engaged to report on the other information, as listed in the table of contents, or the listing of board members, located before the table of contents, which accompany the basic financial statements but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Matters – Future Accounting and Auditing Issues**

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

**GASB 101 – COMPENSATED ABSENCES**

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

**Other Matters – Future Accounting and Auditing Issues (Continued)**

**GASB 102 – CERTAIN RISK DISCLOSURES**

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

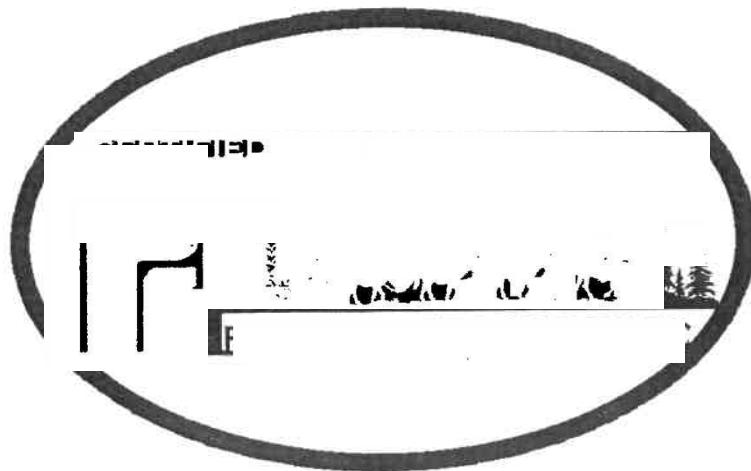
This information is intended solely for the use of the Board and management and is not intended to be and should not be used by anyone other than these specified parties.

  
ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2024**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**

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CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024

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**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**2023-24 FINANCIAL REPORT**

<b>BOARD MEMBERS</b>	<b>TERM EXPIRES</b>
Mathew Smith, President	June 30, 2027
Jason Fields, Vice President	June 30, 2027
Gayle Bizeau, Secretary / Treasurer	June 30, 2025
Lisa Rogers	June 30, 2025
Jim McMaster	June 30, 2025

Board members receive mail at the District address listed below

**ADMINISTRATION**

Clay Downing, Superintendent and Registered Agent  
125 S Elliott Road  
Newberg, Oregon 97132

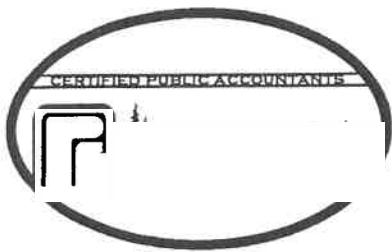
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**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

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**PAULY, ROGERS, AND CO., P.C.**  
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December 8, 2025

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Chehalem Parks and Recreation District  
Yamhill County, Oregon

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying basic financial statements of the governmental activities and each major fund of Chehalem Parks and Recreation District (the District), as of and for the year ended June 30, 2024, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the basic financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the basic financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the basic financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the basic financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the basic financial statements.
- Obtain an understanding of the District's system of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's system of internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, except for the budgetary schedule included as RSI.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 8, 2025, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.

CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON

MANAGEMENT DISCUSSION AND ANALYSIS

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**CHEHALEM PARKS AND RECREATION DISTRICT  
NEWBERG, OREGON  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

This section of Chehalem Parks and Recreation District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2024. Please read it in conjunction with the District's financial statements and notes, which follow this section.

### **FINANCIAL HIGHLIGHTS**

- The District's total net position was \$30,556,454 at June 30, 2024.
- During the year, the District's net position increased by \$974,343.
- The general fund reported a fund balance this year of \$6,622,791.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

This annual report consists of four parts: *management's discussion and analysis* (this section), the *basic financial statements*, *supplementary information*, and *other information*. The basic financial statements include two kinds of statements that present different views of the District:

#### **Government-wide Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. These statements include:

The *Statement of Net Position*: The Statement of Net Position presents information on all of the assets and liabilities of the District at year-end. Net position is what remains after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net position serves as a useful indicator of whether the financial position of the District is improving or deteriorating. It also provides the basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

The *Statement of Activities*: The Statement of Activities presents information showing how the net position of the District changed over the year tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused compensated absences).

In the government-wide financial statements the District's activities are shown in one category:

- *Governmental activities* - The District's basic functions are shown here, such as parks and facilities expense. These activities are primarily financed through user fees and property taxes.

## Fund Financial Statements

The fund financial statements provide more detailed information about the District's *funds* - not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes. The District has five funds, all of which are considered to be major funds under the provisions of GASB 34.

The District's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's main sources of revenue are taxes. The District's main disbursements are personnel services.

### STATEMENT OF NET POSITION

	2023-2024	2022-2023
<b>Assets</b>		
Current Assets	\$ 12,441,576	\$ 12,221,938
Capital Assets (Net)	38,363,859	39,347,962
Right-to-Use Assets (Net)	2,373	4,153
Total Assets	50,807,808	51,574,053
Deferred Outflows	9,708	10,152
Total Assets and Deferred Outflows	50,817,516	51,584,205
<b>Liabilities</b>		
Current Liabilities	\$ 2,000,288	\$ 2,240,410
Noncurrent Liabilities	18,250,640	19,750,684
Total Liabilities	20,250,928	21,991,094
Deferred Inflows	10,134	11,000
Total Liabilities and Deferred Inflows	20,261,062	22,002,094
<b>Net Position</b>		
Net Investment in Capital Assets	18,620,420	18,196,155
Restricted for Debt Service	959,817	638,483
Restricted for Acquisition and Development	4,274,975	4,680,561
Unrestricted	6,701,242	6,066,912
Total Net Position	\$ 30,556,454	\$ 29,582,111

## STATEMENT OF ACTIVITIES

	2023-24	2022-23
<b>Revenues</b>		
Charges for Services	\$ 6,396,915	\$ 6,359,709
Property Taxes	5,079,506	4,893,273
Interest and Investment Earnings	792,197	401,007
Gain (Loss) on Adjustment to Capital Assets	21,636	12,768
<b>Total Assets</b>	<b>12,246,982</b>	<b>11,641,221</b>
 <b>Expenses</b>		
Parks	10,525,582	9,171,642
Interest on Long-Term Debt	747,057	802,947
<b>Total Expenses</b>	<b>11,272,639</b>	<b>9,974,589</b>
 Change in Net Position	974,343	1,666,632
 Restatement of Net Position	-	(62,507)
 Beginning Net Position	29,582,111	27,977,986
 Ending Net Position	\$ 30,556,454	\$ 29,582,111

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental fund balances totaled \$11,857,583 on June 30, 2024. A summary of changes in governmental fund balances follows:

	2023-2024	2022-2023	\$ Chan e
<b>Governmental Funds</b>			
General Fund	\$ 6,622,791	\$ 6,049,825	\$ 572,966
System Development Charge Fund	4,274,975	4,680,561	(405,586)
2015 Bond Debt Service Fund	923,118	603,531	319,587
Debt Service Fund	36,699	34,952	1,747
 Total Governmental Fund Balance	 \$ 11,857,583	 \$ 11,368,869	 \$ 488,714

## **CAPITAL ASSETS**

At June 30, 2024, the District had \$38,363,859 invested in capital assets net of depreciation. More detailed information about the District's capital assets is presented in the notes to the financial statements.

## **LONG-TERM DEBT**

At June 30, 2024, the District had outstanding debt payable of \$19,748,274. More detailed information about the District's long-term debt is presented in the notes to the financial statements.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

Our financial report is designed to provide our taxpayers, ratepayers, investors and creditors with an overview of the District's finances. If you have any questions about this report or need any clarification of information please contact Clay Downing at the Chehalem Parks and Recreation District. Our address is 125 S Elliott Rd., Newberg, OR 97132.

CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON

BASIC FINANCIAL STATEMENTS

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**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**STATEMENT OF NET POSITION  
June 30, 2024**

<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 11,674,372
Accounts Receivable	340,375
Taxes Receivable	247,799
Interest Receivable	22,345
Supply Inventory	57,226
Prepaid Expenses	99,459
Capital Assets not being depreciated	12,712,725
Capital Assets, net of accumulated depreciation	25,651,134
Right-to-Use-Asset, Net of Amortization	2,373
 Total Assets	50,807,808
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
OPEB related deferrals (Health Insurance)	4,836
Deferred Charge on Refunding	4,872
 Total Assets and Deferred Outflows of Resources	50,817,516
<b>LIABILITIES</b>	
<b>Current Liabilities:</b>	
Accounts Payable	258,629
Payroll Liabilities	17,334
Accrued Interest Payable	30,365
Unearned Revenue	39,493
Compensated Absences	124,333
Long-term Debt – Current Portion	1,498,240
Current Lease Liability	1,804
NET OPEB Liability - Health Insurance	30,090
 Total Current Liabilities	2,000,288
<b>Noncurrent Liabilities:</b>	
Long-term Lease Liability	606
Long-term Debt	18,250,034
 Total Noncurrent Liabilities	18,250,640
 Total Liabilities	20,250,928
<b>DEFERRED INFLOWS OF RESOURCES</b>	
OPEB related deferrals (Health Insurance)	
 Total Liabilities and Deferred Inflows of Resources	20,250,928
<b>NET POSITION</b>	
Net Investment in Capital Assets	
Restricted for Debt Service	
Restricted for Acquisition and Development	
Unrestricted	
 Total Net Position	20,250,928

See accompanying notes to the basic financial statements

**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2024**

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND DONATIONS	
Parks	\$ 10,525,582	\$ 6,396,915	\$ -	\$ (4,128,667)
Interest on Long-term Debt	747,057	-	-	<u>(747,057)</u>
Total Governmental Activities	\$ 11,272,639	\$ 6,396,915	\$ -	\$ (4,875,724)
 General Revenues:				
Property Taxes, Levied for General				3,740,216
Property Taxes, Levied for Debt Service				1,339,290
Interest and Investment Earnings				792,197
Gain (Loss) on Deletions to Capital Assets				(21,636)
Total General Revenues				5,850,067
Changes in Net Position				974,343
Net Position – Beginning				29,582,111
Net Position – Ending				<u>\$ 30,556,454</u>

See accompanying notes to the basic financial statements

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**BALANCE SHEET – GOVERNMENTAL FUNDS**

June 30, 2024

	GENERAL FUND	SYSTEM DEVELOPMENT FUND	DEBT SERVICE FUND	2015 BOND DEBT SERVICE FUND	TOTAL
<b>ASSETS</b>					
Cash and Investments	\$ 6,460,740	\$ 3,935,237	\$ 36,699	\$ 1,241,696	\$ 11,674,372
Accounts Receivable	234,136	73,610	-	32,629	340,375
Taxes Receivable	179,216	-	-	68,583	247,799
Interest Receivable	5,594	16,222	-	529	22,345
Prepaid Expenditures	99,459	-	-	-	99,459
Due from Other Funds	361,559	250,000	-	-	611,559
<b>Total Assets</b>	<b>\$ 7,340,704</b>	<b>\$ 4,275,069</b>	<b>\$ 36,699</b>	<b>\$ 1,343,437</b>	<b>\$ 12,995,909</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Liabilities					
Payroll Liabilities	\$ 17,334	\$	\$	-	\$
Accounts Payable	258,535				
Due to Other Funds	250,000	-			
Deferred Revenue	39,493	-			
<b>Total Liabilities</b>	<b>565,362</b>				
Deferred Inflows of Resources					
Unavailable Revenue - Property Taxes	152,551	-	-	58,760	-
<b>Total Liabilities and Deferred Inflows</b>	<b>717,913</b>	<b>94</b>	<b>-</b>	<b>420,319</b>	<b>1,138,326</b>
Fund Balance					
Nonspendable	99,459	-	-	-	-
Restricted for Acquisition and Development	-	4,274,975	-	-	-
Restricted for Debt Service	-				
Unassigned	6,523,332	-	-	-	-
<b>Total Fund Balance</b>	<b>6,622,791</b>	<b>4,274,975</b>	<b>36,699</b>	<b>923,118</b>	<b>11,857,583</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 7,340,704</b>	<b>\$ 4,275,069</b>	<b>\$ 36,699</b>	<b>\$ 1,343,437</b>	<b>\$ 12,995,909</b>

See accompanying notes to the basic financial statements

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2024**

Total Fund Balances - Governmental Funds	\$ 11,857,583
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The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets as a whole.

Net Capital Assets	38,363,859
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Inventory is not accounted for in the governmental funds as it is recorded on the purchase method instead of the consumption method.

Inventory	57,226
-----------	--------

OPEB Liability for Health Insurance	(30,090)
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Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

Deferred Outflows - OPEB Health Insurance	4,836
Deferred Inflows - OPEB Health Insurance	(10,134)

Long-term liabilities applicable to the governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.

Long term Liabilities	
Bonds payable	\$ (19,360,000)
Bond premium	(388,274)
Deferred charge on refunding	4,872
	<u>(19,743,402)</u>

Compensated Absences Payable not accounted for in governmental funds	(124,333)
--	-----------

Accrued Interest Payable not accounted for in governmental funds	(30,365)
--	----------

Property taxes receivable and other receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resource in the fund financial statements.

211,311

Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.

Right-to-use asset, Net	
-------------------------	--

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities, both current and long-term, are reported in the statements of Net Position

Lease Payable	(2,410)
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Net Position	<u>\$ 30,556,454</u>
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See accompanying notes to the basic financial statements

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2024**

	GENERAL FUND	SYSTEM DEVELOPMENT FUND	DEBT SERVICE FUND	2015 BOND DEBT SERVICE FUND	TOTALS
<b>REVENUES</b>					
Property Taxes - Current Year	\$ 3,482,939	\$ -	\$ -	\$ 1,228,047	\$ 4,710,986
Property Taxes - Prior Year	221,491	- -	- -	101,168	322,659
Earnings on Investments	513,829	193,156	1,747	83,465	792,197
Parks	45,654	- -	- -	- -	45,654
Concession Income	10,700	- -	- -	- -	10,700
Sports Receipts	431,937	- -	- -	- -	431,937
Recreation	153,927	- -	- -	- -	153,927
Preschool	37,864	- -	- -	- -	37,864
Community School	14,508	- -	- -	- -	14,508
Community Center/Scout House	127,514	- -	- -	- -	127,514
Pool Receipts	1,563,368	- -	- -	- -	1,563,368
Playgrounds/Centers	1,010,416	- -	- -	- -	1,010,416
Golf Club House	2,108,715	- -	- -	- -	2,108,715
SDC Income	- -	788,443	- -	- -	788,443
Miscellaneous Income	(174,762)	- -	- -	278,631	103,869
 Total Revenues	 9,548,100	 981,599	 1,747	 1,691,311	 12,222,757
 <b>EXPENDITURES</b>					
Current:					
Personal Services	4,409,075	- -	- -	- -	4,409,075
Materials and Services	3,727,242	- -	- -	- -	3,727,242
Capital Outlay	838,817	596,839	- -	- -	1,435,656
Debt Service	- -	790,346	- -	1,371,724	2,162,070
 Total Expenditures	 8,975,134	 1,387,185	 - -	 1,371,724	 11,734,043
 Net Change in Fund Balance	 572,966	 (405,586)	 1,747	 315,587	 488,714
 Beginning Fund Balance	 6,049,825	 4,680,561	 34,952	 603,531	 11,368,869
 Ending Fund Balance	 \$ 6,622,791	 \$ 4,274,975	 \$ 36,699	 \$ 923,118	 \$ 11,857,583

See accompanying notes to the basic financial statements

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and  
Changes in Fund Balances to the Statement of Activities  
For the Year Ended June 30, 2024**

Total Net Changes in Fund Balances - Governmental Funds	\$ 488,714
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Repayment of bond principal, capital leases and post-retirement obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Additions to bond principal, capital leases and post-retirement obligations is an expense for the Statement of Net Position, but not the governmental funds.

Long-term Debt Principal Reduction	\$ 1,390,000
Reduction in Premium	23,240
Deferred Charge on Refunding	(4,873) 1,408,367

Compensated Absences

Change in Net OPEB Liability for Health Insurance

Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeds depreciation.

Capital Asset Additions	
Depreciation Expense	

Capital asset deletions are reported as a proceed from the disposal of assets. In the Statement of Activities, the disposal of capital assets is reported as loss or gain. This is the amount by which the capital asset deletions exceed the proceeds from the sale of assets.

Capital Asset Deletions	(349,607)
Accumulated Depreciation Deletion	327,971 (21,636)

In the governmental funds, inventory is accounted for with a reserve account. In the Statement of Activities, the changes in inventory during the year is recognized as an expense.

Change in Inventory

Change in accrued interest

Because some property taxes will not be collected for several months after the District's fiscal year end, they are not considered as "available" revenues in the governmental funds, and are instead recorded as unavailable revenue. They are, however, recorded as revenue in the Statement of Activities.

General Fund	35,786
Debt Service Fund	10,075

Payment on Lease Liability decreases liabilities in the Statement of Net Position.

Payment on Lease Liability	1,781
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Amortization Expense increases the expenses on the Statement of Activities.

Amortization Expense	(1,780)
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Change in Net Position of Governmental Activities	\$ 974,343
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See accompanying notes to the basic financial statements

CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of Chehalem Parks and Recreation District (the District) have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The basic financial statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**A. THE FINANCIAL REPORTING ENTITY**

The Chehalem Parks and Recreation District is a municipal corporation governed by an elected board. Accounting principles generally accepted in the United States of America require that these financial statements present Chehalem Parks and Recreation District (the primary government) and all component units, if any. Component units, as established by the GASB Statement No. 61, are separate organizations that are included in the reporting entity because of the significance of their operational or financial relationships with the District. There are no component units.

**B. MEASUREMENT FOCUS BASIS OF ACCOUNTING AND BASIS OF PRESENTATION**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS GWFS**

The Statement of Net Position and Statement of Activities display information about the District as a whole.

The Statement of Net Position and Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting for exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting for nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the general revenues.

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

In the process of aggregating data for the Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

**FUND FINANCIAL STATEMENTS**

The accounts are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

**FUND E UITY**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement was to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, there are five balance classifications: *non-spendable*, *restricted*, *committed*, *assigned* and *unassigned*.

- Non-spendable represents amounts that are not in a spendable form. The Non-spendable fund balance represents prepaid items.
- Restricted represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirement or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as *restricted* or *committed*. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The District has approved the following order of spending regarding fund balance categories: restricted resources are spent first when both restricted and unrestricted (*committed*, *assigned* or *unassigned*) resources are available for expenditures. When unrestricted resources are spent, the order of spending is *committed* (if applicable), *assigned* (if applicable) and *unassigned*.

There were no assigned or committed fund balances as of June 30, 2024.

**GOVERNMENTAL FUNDS**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, OPEB costs, and claims and judgments, are recorded only when payment is due.

Property taxes, fees and interest associated with the current fiscal period are all considered to be susceptible to accrual, except as noted above, and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable that is due within the current fiscal period is considered to be measurable to accrue as revenue of the current period.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

All other revenue items are considered to be measureable and available only when cash is received.

The District maintains the following major funds:

**GENERAL FUND**

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes, pool receipts, golf receipts, recreational income and state grants.

**SYSTEM DEVELOPMENT FUND**

The System Development Fund was established to handle monies received from new homes built within the District limits. It helps fund expansions due to a larger volume of residents in the area utilizing the facilities.

**DEBT SERVICE FUND**

The Debt Service Fund was established to account for payments made to retire lease purchases. The principal financing source is transfers from the General Fund.

**2015 BOND DEBT SERVICE FUND**

This fund provides for the payment of principal and interest on the 2015 General Obligation Bond. The principal revenue source is property taxes.

**C. BUDGET**

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles, except for budgetary purposes, depreciation is not recorded; capital outlay, prepaid items and supply inventory are expensed when purchased; taxes are recorded as revenue when received and debt is an expenditure when paid.

Expenditure budgets are appropriated at the following levels for each fund:

Personnel Services  
Materials and Services  
Operating Contingencies  
Capital Outlay, Development, Improvement and Acquisition  
Debt Service  
Interfund Transfers

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

Expenditures cannot legally exceed appropriations except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal levels of control) are not changed. Supplemental appropriations may occur if the Board approves them due to a need which exists which was not determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements include the original budget amounts and approved transfers between appropriations. Appropriations lapse at the end of the year.

Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2024, except for the System Development Fund – Debt Service, which was over expended by \$267 and 2015 Bond Debt Service Fund – Debt Service which was over expended by \$16,499.

**D. PROPERTY TAXES RECEIVABLE**

In the government-wide financial statements, uncollected property taxes are recorded in the Statement of Net Position. In the fund financial statements, property taxes that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue. The remaining balance is recorded as unavailable revenue because it is not deemed available to finance operations of the current period. An allowance for doubtful accounts is not deemed necessary by management, as uncollectible taxes become a lien on the property. Property taxes are levied on all taxable property as of July 1, the beginning of the fiscal year, and become a lien on that date. Property taxes are payable on November 15, February 15 and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

**E. CAPITAL ASSETS**

Capital assets are recorded at their original or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial cost of more than \$5,000 and an estimated life in excess of one year. Interest incurred during construction, maintenance and repairs that do not add to the value of the asset or materially extend assets' lives is not capitalized. Costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and Improvements	30 years
Vehicle and Equipment	5 to 20 years
Land Improvements	5 to 51 years

**F. PENSION PLAN**

A defined contribution 401(k) pension plan is participated in through Principal Mutual Life Insurance Company. See Note 4 for more information.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

**G. VESTED COMPENSATED ABSENCES**

It is the policy to permit employees to accumulate earned unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since there is no policy to pay any amounts when employees separate from service. All unused vacation pay is accrued when earned in the government-wide financial statements.

**H. SUPPLY INVENTORIES**

Inventories purchased are valued at cost (first-in, first-out method). Any donated inventories are valued at their estimated fair market value. Inventories purchased have been charged as expenditures in the financial statements when purchased in the budgetary statements.

**I. ESTIMATES**

The preparation of the basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

**J. LONG-TERM OBLIGATIONS**

In the government-wide financial statements, long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, bond premiums and discounts are recognized when incurred and not deferred. The face amount of the debt issued, premiums received on debt issuances and discounts are reported as other financing sources and uses.

**K. NET POSITION**

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

**K. NET POSITION Continued**

When both restricted and unrestricted assets are available, it is policy to first use restricted assets, then unrestricted as needed.

**L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods, and so will not be recognized as an outflow of resources (expenditure) until then. At June 30, 2024, there were deferred outflows representing OPEB related deferrals for health insurance and a deferred charge on refunding reported in the Statement of Net Position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2024, there were deferred inflows representing OPEB related deferrals for health insurance reported in the Statement of Net Position. There is also a deferred inflow reported in the governmental fund balance sheet representing unavailable revenue from property tax.

**M. CASH AND CASH EQUIVALENTS**

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**N. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

**N. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY CONTINUED**

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety

**O. RIGHT TO USE ASSETS & LEASE LIABILITY**

**Lease Assets**

Lease assets are assets which the government leases for a term of more than one year. The value of the leases at the District's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

**Leases Payable**

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

**2. CASH AND INVESTMENTS**

Cash and investments at June 30, 2024 (recorded at fair value) consisted of:

Demand Deposits	\$ 555,752
Investments	11,118,620
Total	<u>\$ 11,674,372</u>

There are the following investments and maturities:

Investment Type	Fair Value	Less than 3	Maturity in months	18 - 59
State Treasurer's Investment Pool	_____	_____	_____	_____

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**2. CASH AND INVESTMENTS (CONTINUED)**

**DEPOSITS**

Deposits with financial institutions consist of bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

**CREDIT RISK – DEPOSITS**

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2024, the total bank balance per the bank statements was \$835,609 of which, \$250,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program.

**INVESTMENTS**

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2024. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value.

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2024, the fair value of the position in the **LGIP is 100.39%** of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

<http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-OSTF.aspx>

If the link has expired please contact the Oregon Short Term Fund directly.

**INTEREST RATE RISK**

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date beyond three months.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**2. CASH AND INVESTMENTS (CONTINUED)**

**CUSTODIAL CREDIT RISK**

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from U. S. Government agencies or USGSE. The State Investment Pool is not rated.

**CONCENTRATION OF CREDIT RISK**

At June 30, 2024, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in either of these instruments. Oregon Revised Statutes require no more than 25% of the monies of a local government to be invested in banker's acceptances or any qualified financial institution. At June 30, 2024, investments appeared to be in compliance with all percentage restrictions.

**3. CAPITAL ASSETS**

The changes in capital assets for the year ended June 30, 2024 are as follows:

	Balance Jul 1 2023	Additions	Deletions	Balance June 30 2024
<b>Non-Depreciable:</b>				
Land	\$ 12,712,725	\$ -	\$ -	\$ 12,712,725
CIP	-	-	-	-
<b>Total</b>	<b>12,712,725</b>	<b>-</b>	<b>-</b>	<b>12,712,725</b>
<b>Depreciable:</b>				
Land Improvements	2,041,612	116,630	-	2,158,242
Buildings and Improvements	30,556,369	8,805	-	30,565,174
Equipment	7,225,506	34,866	(312,600)	6,947,772
Vehicles	874 745	369 302	37 007	1 207 040
<b>Total Depreciable Capital Assets</b>	<b>40,698,232</b>	<b>529,603</b>	<b>(349,607)</b>	<b>40,878,228</b>
<b>Accumulated Depreciation</b>				
Land Improvements	1,605,810	45,920	-	1,651,730
Buildings and Improvements	6,627,217	966,142	-	7,593,359
Equipment	5,390,460	374,351	(290,964)	5,473,847
Vehicles	439 508	105 657	37 007	508 158
<b>Total Accumulated Depreciation</b>	<b>14 062 995</b>	<b>1 492 070</b>	<b>327 971</b>	<b>15 227 094</b>
<b>Depreciable Capital Assets, Net</b>	<b>26 635 237</b>	<b>962 467</b>	<b>21 636</b>	<b>25 651 134</b>
<b>Total Capital Assets, Net</b>	<b>\$ 39 347 962</b>			<b>\$ 38 363 859</b>

Depreciation of \$1,492,070 was allocated to the Parks function.

Deletions included disposed assets in the current year with a net book value of \$21,636. The deletion was related to lawn equipment and treadmills in Equipment, and a pickup and golfboards in Vehicles.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**4. PENSION PLAN**

Pension benefits are provided to all full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. A 401(k) plan offered through Principal Mutual Life Insurance is available to employees. Employees may contribute 1 to 10 percent of their salary to the plan. In addition, the District will pay 8 percent of the employee's salary if the employee contributes 4 or more percent. If the employee contributes less than 4 percent, the District will pay according to a sliding scale. Contributions paid by the District were \$108,936, \$90,222, and \$154,493, respectively, for the years ended June 30, 2024, and 2023, and 2022. The plan was fully funded on June 30, 2024. The assets of the plan are held by the Plan Administrator for the benefit of the employees and thus are not included in the District's basic financial statements.

**5. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE**

**Post-Employment Health Care Benefits**

**Plan Description:**

The District maintains a single employer retiree benefit plan that provides post-employment health, dental, vision and life insurance benefits to eligible employees and their spouses. Both active and retired members are eligible for the plan. Benefits and eligibility for members are established through the collective bargaining agreements. The plan does not issue separate basic financial statements.

The District's post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District's implicit employer contribution.

The District reports Other Postemployment Benefits under GASB Statement No. 75. This allows the District to report its liability for other post-employment benefits consistent with established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

**Annual OPEB Cost and Total OPEB Liability** – The annual other postemployment benefit (OPEB) cost is calculated based on the Total OPEB Liability, an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. For detailed information and a table showing the components of the District's annual OPEB costs and liabilities, see page 24.

**Total Other Post Employment Benefit Liability**

The District's total other post-employment benefits were measured as of June 30, 2024 and determined by an actuarial valuation as of June 30, 2024.

**Actuarial Methods and Assumptions** - The total other post-employment benefit liability in the June 30, 2024 actuarial valuation was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date. Discount Rate 3.93%, Inflation 2.50%, Salary Increases 3.0%, and Actuarial Cost Method is Entry Age Normal Level Percent of Pay. The annual premium increase was assumed to fluctuate between 5.5% to 5.0% until 2038, in accordance with the Society of Actuaries – Getzen Long Term Healthcare Trends Resource Model, updated 2017. Mortality rates are based on RP 2014, Employee/Healthy Annuitant, sex distinct, generational. Turnover, Disability and Retirement rate assumptions are based off the valuation of benefits under Oregon PERS.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE CONTINUED**

Changes in Net Other Post-Employment Benefit Liability		
Total OPEB Liability	\$	23,832
Changes for the year:		
Service Cost		2,718
Interest		913
Changes of benefit terms		-
Differences between expected and actual experience		4,951
Changes of assumptions or other input		(803)
Benefit payments		(1,521)
Net changes		6,258
Total OPEB Liability at June 30, 2024	\$	30,090

Sensitivity of the Total Post-Employment Benefit Liability to changes in the discount and trend rates

The following presents the Total OPEB Liability of the plan, calculated using the discount rate as of the measurement date, as well as what the Plan's Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	2.93%	3.93%	4.93%
Total OPEB Liability	\$ 32,646	\$ 30,090	\$ 27,807
	1%	Current Healthcare	1%
	Decrease	Cost Trend Rate	Increase
	\$ 27,010	\$ 30,090	\$ 33,898

As of the June 30, 2024 valuation date, the following employees were covered by the benefit terms:

Participant Counts	Total
Number of Active Participants	30
Number of Inactive Participants	0
Total Number of Participants	30

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE CONTINUED**

At June 30, 2024, the District reported deferred outflows and inflows of resources related to OPEB as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ (9,406)	\$ 4,488
Changes of assumptions	728	348
Total as of June 30, 2024	\$ (10,134)	\$ 4,836

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ended June 30, 2025.

Subtotal amounts related to OPEB Health Insurance reported as deferred inflows of resources (\$10,134), and deferred outflows of resources, \$4,836, net to (\$5,298) and will be recognized in OPEB expense as follows:

Year ended June 30,	Annual Recognition
2025	\$ (1,147)
2026	(1,147)
2027	(1,147)
2028	(1,147)
2029	(1,147)
Thereafter	437
	\$ (5,298)

**6. JOINT VENTURES**

During the year ended June 30, 1995, an inter-governmental agreement was entered into with the Newberg School District and the City of Newberg. The agreement was made to undertake the Combined Crater Site Projects, which includes, among other things, construction of an elementary school, a middle school, a Senior Center and four official tournament-sized softball fields on property owned by the School District and the District. The District is responsible for costs related to operation of the Senior Center and softball fields. The agreement also includes an operating lease whereby the District leases the property for the Senior Center from the School District for \$1 per year for a term of 99 years.

The School District shall have sole responsibility for the cost of maintenance of the facilities located upon the school site, except that the District shall have the sole responsibility for the cost of maintenance for the Senior Center on property leased from the School District. The District and the School District have each capitalized their own portion of the above projects; therefore, there is no separate financial statement for the joint venture.

**7 RISK MANAGEMENT**

There is exposure to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omission; injuries to employees; or natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims for the last three fiscal years have not exceeded this commercial coverage.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**8. PROPERTY TAX LIMITATIONS**

The voters of the State of Oregon imposed a constitutional limit on property taxes for schools and non-school government operations. School operations include community colleges, local school districts and education service districts. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

The state voters further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction was accomplished by rolling property values back to their 1995-96 values, less 10%, and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and now bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.

**9 LONG-TERM OBLIGATIONS**

All long-term debt obligations are payable from the General Fund and the Debt Service Fund. Interest rates vary between 3.0 percent and 4.75 percent.

The following changes occurred in long-term debt for the year ended June 30, 2024:

	Outstanding 7/1/2023	Issued	Matured and Redeemed	Outstanding 6/30/2024	Due Within One Year
<b>Governmental Activities:</b>					
Full Faith and Credit 2014 Refunding	375,000	-	185,000	190,000	190,000
Pool GO Bond 2015	15,110,000	-	825,000	14,285,000	890,000
Full Faith and Credit 2018 Refunding	5 265 000	-	380 000	4 885 000	395 000
Total Debt	20,750,000	-	1,390,000	19,360,000	1,475,000
Bond Premium	51,534	-	4,295	47,239	4,294
Full Faith and Credit 2018 Premium	359 980	-	18 945	341 035	18 946
Total Premium	411,514	-	23,240	388,274	23,240
<b>Total governmental activities</b>	<b>\$ 21 161 514</b>	<b>\$</b>	<b>\$ 1 413 240</b>	<b>\$ 19 748 274</b>	<b>\$ 1,498,240</b>
Deferred Outflow - Refunding 2014	\$ 9,745	\$	\$ 4 873	\$ 4,872	

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**9. LONG-TERM OBLIGATIONS CONTINUED**

Future Governmental bonds debt service requirements are as follows:

Year ending June 30	Bonds		Year ending June 30	FF & Credit 2018 Refun	
	Princi al	Interest		Princi al	Interest
2025	\$ 890,000	\$ 505,475	2025	\$ 395,000	\$ 201,313
2026	950,000	460,975	2026	410,000	185,513
2027	1,025,000	432,475	2027	185,000	169,113
2028	1,105,000	401,725	2028	195,000	161,713
2029	1,190,000	365,813	2029	200,000	153,913
2030-34	7,340,000	1,147,144	2030-34	1,135,000	642,163
2035-39	1,785,000	64,706	2035-39	1,385,000	389,725
2040-2042	-	-	2040-42	980 000	84 360
Total	\$ 14 285 000	\$ 3 378 313	Total	\$ 4 885 000	\$ 1 987 813

Year Ending June 30	FF & Credit 2014 Refundin		Year ending June 30	Premiums		Year ending June 30	Refundin Char e 2014	
	Princi al	Interest		Amortization	Total		Amortization	
2025	\$ 190 000	\$ 3 230	2025	\$ 23,240	23,240	2025	\$	4 872
Total	\$ 190 000	\$ 3 230	2026	23,240		Total	\$	<u>4,872</u>
			2027	23,241				
			2028	23,240				
			2029	23,240				
			2030-34	116,205				
			2035-39	99,029				
			2040-42	56 839				
			Total	\$ 388 274				

**FULL FAITH AND CREDIT BONDS**

Full faith and credit obligation bonds are direct obligations and pledge the full faith and credit of the District. Full faith and credit obligation bonds are issued to provide funds for the acquisition and construction of a golf course and an aquatic and fitness center.

In May 2014, \$1,735,000 of full faith and credit obligation bonds were issued to refinance \$1,640,000 of the 2004 full faith and credit obligation bonds. A portion of the net proceeds of \$1,676,528 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds.

In June 2018, \$7,540,000 of full faith credit obligation bonds were issued to refinance the 2006 and 2007 full faith and credit obligation bonds. A portion of the net proceeds of \$2,259,664 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**9. LONG-TERM OBLIGATIONS CONTINUED**

The following full faith and credit obligations were outstanding at June 30, 2024.

Amount	Rates	Maturi	Balance
1,735,000	4.00-4.75%	2025	\$ 190,000
7,540,000	3.00-4.25%	2042	4,885,000
Total			<u>\$ 5,075,000</u>

**POOL GENERAL OBLIGATION BOND 2015**

In April of 2015, general obligation bonds-Series 2015 were issued in the amount of \$19,900,000 with current interest bonds at 4%. Bond interest payments began June 15, 2016 and end June 15, 2035.

There are no significant default remedies for any obligations requiring disclosure under GASB 88.

**10. LEASE LIABILITY**

The basic financial statements included the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 11/01/2021, the District entered into a 48 month lease as Lessee for the use of Konica Rec. An initial lease liability was recorded in the amount of \$7,119. As of 06/30/2024, the value of the lease liability is \$2,410. The District is required to make monthly fixed payments of \$152. The lease has an interest rate of 1.2600%. The value of the right to use asset as of 06/30/2024 is \$7,119 with accumulated amortization of \$4,746.

On 11/28/2022, the District entered into a 48 month lease as Lessee for the use of office equipment supplied by Pacific Office Automation. The District is required to make monthly fixed payments of \$655 and are considered immaterial to the District under GASB 87

**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**10. LEASE LIABILITY (CONTINUED)**

	Outstanding 7/1/2023	Issued	Matured and Redeemed	Outstanding 7/1/2024	Due Within One Year
<b>Equipment</b>					
Konica Rec	\$ 4,191	\$ -	\$ 1,781	\$ 2,410	\$ 1,804
<b>Total</b>	<u>\$ 4,191</u>	<u>\$ -</u>	<u>\$ 1,781</u>	<u>\$ 2,410</u>	<u>\$ 1,804</u>

Principal and Interest requirements to Maturity  
 Governmental Activities  
 Equipment

Fiscal Year Ending	Princi al Pa ments	Interest Pa ments
June 30.		
2025	\$ 1,804	\$ 20
2026	606	2
	<u>\$ 2,410</u>	<u>\$ 65</u>

**11 RIGHT TO USE ASSET**

The right to use asset applies to the lease disclosure in Note 10.

	Balance Beginning of Year	Additions	<u>(Deletions)</u>	Balance End Of Year
Right-to-Use Asset				
Equipment	\$ 11,507	\$ -	\$ (4,388)	\$ 7,119
		-	(4,388)	7,119
Accumulated Amortization				
Equipment	7,354	1,780	(4,388)	4,746
Total	7,354	1,780	(4,388)	4,746
Net Right-to-Use Assets	\$ 4,153			\$ 2,373

The deletion of a lease represents a Konica Minolta copier that was fully amortized over the life of the lease and was not renewed during the fiscal year ended June 30, 2024.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**12. TAX ABATEMENTS**

As of June 30, 2024, the District potentially had tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these basic financial statements, the amount of abatements for the year ended June 30, 2024 is deemed immaterial by management.

**13. INTERFUND TRANSFERS AND INTERFUND RECEIVABLES/PAYABLES**

Interfund receivables/payables at June 30, 2024, consisted of the following:

Fund	Due from	Due to
General Fund	\$ 361,559	\$ 250,000
System Development Fund	250,000	-
2015 Bond Debt Service Fund	-	361,559
Total Funds	\$ 611,559	\$ 611,559

Transfers and receivables/payables activities are used to move unrestricted revenues to finance various programs that the District must account for in other funds in accordance with budgetary authorization.

**14. RELATED PARTIES**

The Chehalem Park Foundation is a 501(c)3 nonprofit organization that collects donations committed to the District that are designated for certain purposes that donors wish to support. The District shares management personnel with the Foundation as well as oversight of the Foundation by the District Board. Foundation funds are not considered available to the District for general purposes and are not included or disclosed in the District financial statements.

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CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**OTHER POST EMPLOYMENT BENEFITS**  
**June 30, 2024**

**OPEB: (HEALTH INSURANCE)**  
**SCHEDULE OF FUNDING PROGRESS**

Year Ended June, 30	OPEB Liability		Changes				OPEB Liability		Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
	Beginning of Year	Service Cost	Liability Interest	Changes of Benefit Terms	of Assumptions	Benefit Payments	End of Year			
2024	\$ 23,832	\$ 2,718	\$ 913	\$ -	\$ 4,148	\$(1,521)	\$ 30,090	\$ 1,798,381	1.67%	
2023	20,870	2,639	823	-	-	(500)	23,832	1,229,328	1.94%	
2022	30,817	2,548	1,168	-	(13,663)	-	20,870	1,193,522	1.75%	
*** 2021	27,301	2,474	1,042	-	-	-	30,817	1,181,968	2.61%	
2020	24,490	2,402	932	-	-	(523)	27,301	1,147,542	2.38%	
2019	21,330	2,332	828	-	-	-	24,490	1,114,118	2.20%	
** 2018	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
* 2017	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	N/A	

The above table presents the most recent calculation of the post-retirement health insurance under GASB 75 and it provides information about the total plan. This Schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

\* Client's valuation in FY 2017 estimated \$0 in OPEB liability

\*\* Client elected not to obtain a valuation in FY 2018 or FY 2021

\*\*\* Actuarial valuation obtained in 2022 also included 2021 valuation, so 2021 actuary and ending liability balance were restated.

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

**GENERAL FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Property Tax - Current Year	\$ 3,685,020	\$ 3,685,020	\$ 3,482,939	(202,081)
Property Tax - Prior Years	-	-	221,491	221,491
Fees and Charges	4,469,931	4,469,931	-	(4,469,931)
Earnings on Investments	-	-	513,829	513,829
Parks	-	-	45,654	45,654
Sports:				
Concession Income	-	-	10,700	10,700
Sports Receipts	-	-	431,937	431,937
Recreation:				
Recreation	-	-	153,927	153,927
Preschool	-	-	37,864	37,864
Community School	-	-	14,508	14,508
Community Center/Scout House	-	-	127,514	127,514
Pool Receipts	-	-	1,563,368	1,563,368
Playgrounds/Centers	-	-	1,010,416	1,010,416
Golf Club House	-	-	2,108,715	2,108,715
Grants & Interest	30,000	30,000	-	(30,000)
Miscellaneous Income	50,000	50,000	(174,762)	(224,762)
Total Revenues	8,234,951	8,234,951	9,548,100	1,313,149

Continued on page 25b

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>EXPENDITURES</b>				
Personnel Services	\$ 5,074,100	\$ 5,074,100 (1)	\$ 4,409,075	\$ 665,025
Materials and Services	3,861,495	3,861,495 (1)	3,727,242	134,253
Capital Outlay, Development, Improvement and Acquisition	5,181,454	5,181,454 (1)	838,817	4,342,637
Contingency	117,902	117,902 (1)	-	117,902
Total Expenditures	14,234,951	14,234,951	8,975,134	5,259,817
Net Change in Fund Balance	(6,000,000)	(6,000,000)	572,966	6,572,966
Beginning Fund Balance	6,000,000	6,000,000	6,049,825	49,825
Ending Fund Balance	-	\$ -	\$ 6,622,791	\$ 6,622,791

(1) Appropriation level

Continued from page 25a

\* Expenditure detail by Department follows on pages 29A through 29N.

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CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON

SUPPLEMENTARY INFORMATION

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**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

**SYSTEM DEVELOPMENT FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
SDC Income				)
Interest Earned				
Total Revenues				
<b>EXPENDITURES:</b>				
Debt Service	790,079	790,079 (1)	790,346	(267)
Capital Outlay, Development, Improvement and Acquisition	2,012,421	2,012,421 (1)	596,839	1,415,582
Total Expenditures	2,802,500	2,802,500	1,387,185	1,415,315
Net Change in Fund Balance	(2,000,000)	(2,000,000)	(405,586)	1,594,414
Beginning Fund Balance	2,000,000	2,000,000	4,680,561	2,680,561
Ending Fund Balance	\$ -	\$ -	\$ 4,274,975	\$ 4,274,975 =

(1) Appropriation level

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended June 30, 2024**

**DEBT SERVICE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Interest Earned	\$			-
Total Revenue				-
<b>EXPENDITURES:</b>				
Capital Outlay	34,888	34,888 (1)	-	34,888
Total Expenditures	34,888	34,888	-	34,888
Net Change in Fund Balance	(34,628)	(34,628)	1,747	36,375
Beginning Fund Balance	34,628	34,628	34,952	324
Ending Fund Balance	<u>\$</u> <u>-</u>	<u>\$</u> <u>-</u>	<u>\$</u> <u>36,699</u>	<u>\$</u> <u>36,699</u>

(1) Appropriation level

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended June 30, 2024**

**2015 BOND DEBT SERVICE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Property Taxes - Current Year	\$ 1,355,225	\$ 1,355,225	\$ 1,228,047	\$ (127,178)
Property Taxes - Prior Years	-	-	101,168	101,168
Miscellaneous	-	-	278,631	278,631
Interest Earned	-	-	83,465	83,465
Total Revenue	1,355,225	1,355,225	1,691,311	336,086
<b>EXPENDITURES:</b>				
Debt Service				
Total Expenditures				
Net Change in Fund Balance				
Beginning Fund Balance				
Ending Fund Balance	\$ -	\$ -		

(1) Appropriation level

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CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON

OTHER INFORMATION

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**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET	
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
<b>EXPENDITURES - Department 413</b>					
<b>ADMINISTRATION</b>					
Personnel Services					
Superintendent	\$ 117,777	\$ 117,777	\$ 117,776	\$ 1	
Administrative Coordinator	64,436	64,436	36,874.00	27,562	
Public Information Director	71,040	71,040	74,148.00	(3,108)	
Event Marketing/Admin Specialist	45,793	45,793	47,796.00	(2,003)	
Administrative Specialist	43,613	43,613	107,255.00	(63,642)	
Assistant Superintendent	110,207	110,207	115,028	(4,821)	
Part-Time & Temp Salaries	159,219	159,219	104,580	54,639	
Payroll Taxes and Benefits	237,506	237,506	199,755	37,751	
Total Personnel Services	849,591	849,591	803,212	46,379	
Materials and Services					
Office Supplies	11,600	11,600	14,295	(2,695)	
Postage Supplies	1,500	1,500	84	1,416	
Program Supplies	9,300	9,300	4,669	4,631	
Promotional Supplies	1,000	1,000	-	1,000	
Classifieds	1,000	1,000	67	933	
Brochures	2,000	2,000	2,000	-	
Flyers and Schedules	1,000	1,000	11,930	(10,930)	
Publicity	1,000	1,000	-	1,000	
Directors Fees	360	360	262	98	
Professional Dues	9,000	9,000	9,982	(982)	
Conferences/Workshops	5,500	5,500	7,588	(2,088)	
Staff Mileage	1,000	1,000	124	876	
Staff Expenses	7,750	7,750	9,435	(1,685)	
Telephone	4,500	4,500	3,447	1,053	
Fees	7,000	7,000	6,092	908	
Internet and Communication	2,194	2,194	4,448	(2,254)	
Maintenance	1,000	1,000	-	1,000	
Legal Services	50,000	50,000	61,518	(11,518)	
Audit Services	27,500	27,500	18,000	9,500	
Program Contracts	15,000	15,000	9,057	5,943	
Insurance Services	13,500	13,500	13,924	(424)	
Interest	1,500	1,500		1,500	
Equipment Maintenance Contracts	1,500	1,500		1,500	
Consultants	32,000	32,000	16,317	15,683	
Property Taxes	18,500	18,500	18,719	(219)	
Elections	28,000	28,000	-	28,000	
Rental/Lease	750	750	-	750	
Total Materials and Services	254,954	254,954	211,958	42,996	
<b>TOTAL ADMINISTRATION</b>	<b>1,104,545</b>	<b>1,104,545</b>	<b>1,015,170</b>	<b>89,375</b>	

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET	
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
<b>EXPENDITURES - Department 450</b>					
<b>PARKS DEPARTMENT</b>					
Personnel Services					
Building Coordinator	\$ 61,367	\$ 61,367	\$ 64,052	\$ (2,685)	
Park Grounds Coordinator Lead	61,367	61,367	64,052	(2,685)	
Maintenance/Basic Service Supervisor	81,600	81,600	85,170	(3,570)	
Park Specialist/Ground/Bldg/IT System Technicians	267,545	267,545	268,622	(1,077)	
Park Laborer/Secretaries	198,237	198,237	245,486	(47,249)	
Payroll Taxes and Benefits	382,989	382,989	266,729	116,260	
Total Personnel Services	1,053,105	1,053,105	994,111	58,994	
Materials and Services					
Office Supplies	3,251	3,251	10,684	(7,433)	
Postage Supplies	1,079	1,079	791	288	
Program Supplies	14,855	14,855	20,842	(5,987)	
Small Tools	11,534	11,534	3,706	7,828	
Janitorial Supplies	26,642	26,642	39,079	(12,437)	
Chemical and Agricultural Supplies	48,699	48,699	5,604	43,095	
Gas and Oil Supplies	28,374	28,374	38,695	(10,321)	
Classifieds	-	-	63	(63)	
Flyers	2,359	2,359	2,219	140	
Professional Dues	4,890	4,890	4,338	552	
Conferences/Workshops	8,050	8,050	4,161	3,889	
Staff Mileage	264	264	461	(197)	
Staff Expense	800	800	6,791	(5,991)	
Electricity	79,957	79,957	89,758	(9,801)	
Natural Gas	49,484	49,484	42,007	7,477	
Water/Sewer	282,868	282,868	230,529	52,339	
Fees/Computer Cable Internet&CO	13,991	13,991	876	13,115	
Telephone	4,980	4,980	5,947	(967)	
Garbage Expense	23,062	23,062	13,949	9,113	
Internet & Communication	-	-	22,481	(22,481)	
Building Maintenance	54,669	54,669	76,022	(21,353)	
Structure Maintenance	23,536	23,536	18,171	5,365	
Equipment Maintenance	53,313	53,313	50,880	2,433	
Grounds Maintenance	78,799	78,799	76,765	2,034	
Program Contracts	355,744	355,744	316,103	39,641	
Insurance Services	48,468	48,468	46,802	1,666	
Equipment Rental	5,253	5,253	961	4,292	
Buildings and Structures	5,279	5,279	-	5,279	
Total Materials and Services	1,230,200	1,230,200	1,128,685	101,515	
<b>TOTAL PARKS DEPARTMENT</b>	<b>2,283,305</b>	<b>2,283,305</b>	<b>2,122,796</b>	<b>160,509</b>	

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>EXPENDITURES - Department 451</b>				
<b>AQUATICS</b>				
Personnel Services				
Special Service Supervisor	\$ 22,667	\$ 22,667	\$ 23,658	\$ (991)
Aquatic Coordinator	58,448	58,448	58,448	-
Aquatic Specialist	48,083	48,083	48,090	(7)
Guards, Instructors and Cashiers/Fitness Staff	415,035	415,035	398,466	16,569
Coaches	-	-	3,499	(3,499)
Fitness Staff/Child Minder	107,656	107,656	26,315	81,341
Payroll Taxes and Benefits	189,302	189,302	148,385	40,917
Total Personnel Services	841,191	841,191	706,861	134,330
Materials and Services				
Office Supplies	5,510	5,510	3,810	1,700
Postage Supplies	350	350	95	255
Program Supplies	21,995	21,995	30,021	(8,026)
Chemical and Agricultural Supplies	50,000	50,000	50,576	(576)
Store Supplies	5,500	5,500	3,075	2,425
Classifieds	500	500	416	84
Brochures	750	750	-	750
Flyers	2,000	2,000	509	1,491
Professional Dues	7,276	7,276	9,035	(1,759)
Conferences/Workshops	2,000	2,000	979	1,021
Staff Mileage	350	350	-	350
Staff Expenses	500	500	528	(28)
Electricity	244,812	244,812	236,387	8,425
Natural Gas	81,294	81,294	114,609	(33,315)
Water/Sewer	63,716	63,716	89,631	(25,915)
Telephone	6,000	6,000	967	5,033
Computer & Cable	67,635	67,635	108,041	(40,406)
Internet and Communication	1,832	1,832	935	897
Program Contracts	23,100	23,100	21,684	1,416
Insurance Services	50,000	50,000	46,042	3,958
Refunds	450	450	576	(126)
Total Materials and Services	635,570	635,570	717,916	(82,346)
<b>TOTAL AQUATICS</b>	<b>1,476,761</b>	<b>1,476,761</b>	<b>1,424,777</b>	<b>51,984</b>

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>EXPENDITURES - Department 452</b>				
<b>RECREATION - ADULT SPORTS</b>				
Personnel Services				
Special Services Supervisor	\$ 4,533	\$ 4,533	\$ 4,732	\$ (199)
Sports Coordinator	9,205	9,205	750	8,455
Facility Leaders	1,725	1,725	1,324	401
Payroll Taxes and Benefits	8,290	8,290	2,592	5,698
Total Personnel Services	23,753	23,753	9,398	14,355
Materials and Services				
Office Supplies	2,000	2,000	1,547	453
Postage Supplies	175	175	8	167
Program Supplies	13,500	13,500	14,789	(1,289)
Classifieds	100	100		100
Brochures/Classified Add/ Flyers	800	800		800
Professional Dues	1,700	1,700	236	1,464
Staff Expenses	250	250	41	209
Electricity	4,000	4,000		4,000
Telephone/Computer and Cable	2,050	2,050	1,266	784
Fees	-	-	1,337	(1,337)
Internet and Communication	750	750	\$774.00	(24)
Equipment Maintenance	200	200		200
Program Contracts	18,000	18,000	17,779	221
Insurance	4,300	4,300	4,269	31
Refunds	500	500	76	424
Equipment Rental	200	200		200
Total Materials and Services	48,525	48,525	42,122	6,403
<b>TOTAL ADULT SPORTS</b>	<b>72,278</b>	<b>72,278</b>	<b>51,520</b>	<b>20,758</b>

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>EXPENDITURES - Department 453</b>				
<b>RECREATION - YOUTH SPORTS</b>				
Personnel Services				
Special Services Supervisor	\$ 18,133	\$ 18,133	\$18,927.00	\$ (794)
Sports Coordinator	52,162	52,162	\$51,538.00	624
Sports Leaders/Secretaries	60,375	60,375	\$18,382.00	41,993
Sports Technician	39,558	39,558	34,602	4,956
Payroll Taxes and Benefits	94,493	94,493	64,361	30,132
Total Personnel Services	264,721	264,721	187,810	76,911
Materials and Services				
Office Supplies	3,500	3,500	6,710	(3,210)
Postage Supplies	175	175	313	(138)
Program Supplies	80,000	80,000	112,221	(32,221)
Gas and Oil Supplies	400	400		400
Classifieds	100	100		100
Brochures	800	800		800
Flyers	1,000	1,000	290	710
Professional Dues	1,500	1,500	869	631
Conferences/Workshops	300	300	18	282
Staff Mileage	700	700	457	243
Staff Expenses	1,200	1,200	1,156	44
Electricity	2,000	2,000	4,613	(2,613)
Telephone	2,000	2,000	1,388	612
Fees/Computer & Cable	8,000	8,000	4,523	3,477
Internet and Communication	2,036	2,036	774	1,262
Equipment Maintenance	2,000	2,000	\$360.00	1,640
Program Contracts	95,000	95,000	\$94,046.00	954
Insurance Services	5,000	5,000	\$4,991.00	9
Refunds	1,000	1,000	897	103
Equipment Rental	10,000	10,000		10,000
Total Materials and Services	216,711	216,711	233,626	(16,915)
<b>TOTAL YOUTH SPORTS</b>	<b>481,432</b>	<b>481,432</b>	<b>421,436</b>	<b>59,996</b>

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>EXPENDITURES - Department 454</b>				
<b>RECREATION - CLASSES &amp; ACTIVITIES</b>				
Personnel Services				
Special Services Supervisor	\$ 9,067	\$ 9,067	\$ 9,463	\$ (396)
Recreation Coordinator	30,684	30,684	32,026	(1,342)
Instructors/Secretaries	38,677	38,677	30,111	8,566
Payroll Taxes and Benefits	34,502	34,502	27,526	6,976
Total Personnel Services	112,930	112,930	99,126	13,804
Materials and Services				
Office Supplies	2,000	2,000	1,185	815
Postage Supplies	400	400	30	370
Program Supplies	8,300	8,300	8,250	50
Gas and Oil Supplies	100	100	\$95.00	5
Classifieds	150	150		150
Brochures	100	100	-	100
Flyers	250	250	-	250
Professional Dues	950	950	553	397
Conferences/Workshops	1,000	1,000	-	1,000
Staff Mileage	200	200	-	200
Staff Expenses	800	800	69	731
Telephone	400	400	-	400
Fees/ Computer & Cable	4,000	4,000	1,501	2,499
Internet and Communication	1,050	1,050	774	276
Program Contracts	28,500	28,500	34,537	(6,037)
Insurance Services	5,000	5,000	4,371	629
Refunds	150	150	-	150
Total Materials and Services	53,350	53,350	51,365	1,985
<b>TOTAL CLASSES &amp; ACTIVITIES</b>	<b>166,280</b>	<b>166,280</b>	<b>150,491</b>	<b>15,789</b>

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>EXPENDITURES - Department 455</b>				
<b>RECREATION - PLAYGROUNDS &amp; CENTERS</b>				
Personnel Services				
Special Services Supervisor	\$ 9,067	\$ 9,067	\$ 9,463	\$ (396)
Recreation Coordinator	12,273	12,273	12,810	(537)
Care/Recreation Specialist/Care Technic	43,613	43,613	45,520	(1,907)
Care Director/Staff	350,175	350,175	\$408,918	(58,743)
Payroll Taxes and Benefits	106,919	106,919	102,326	4,593
Total Personnel Services	522,047	522,047	579,037	(56,990)
Materials and Services				
Office Supplies	3,500	3,500	1,381	2,119
Postage Supplies	500	500	184	316
Program Supplies	25,000	25,000	4,455	20,545
Gas and Oil Supplies	300	300	-	300
Summer Playground Supplies	4,000	4,000	793	3,207
Classifieds	300	300	-	300
Brochures	1,000	1,000	1,026	(26)
Flyers	500	500	-	500
Professional Dues	815	815	550	265
Conferences/Workshops	700	700	20	680
Staff Mileage	200	200	-	200
Staff Expenses	2,000	2,000	825	1,175
Telephone	5,500	5,500	5,093	407
Care Snacks	14,000	14,000	12,098	1,902
Fees/ Computer & Cable	42,000	42,000	53,803	(11,803)
Internet and Communication	1,900	1,900	774	1,126
Structure Maintenance & Repair	-	-	\$13.00	(13)
Program Contracts	8,000	8,000	11,420	(3,420)
Insurance Services	6,000	6,000	4,269	1,731
Refunds	3,000	3,000	1,530	1,470
Contracts - Admissions	10,000	10,000	\$1,851	8,149
Rental/Lease	5,000	5,000	-	5,000
Total Materials and Services	134,215	134,215	100,085	34,130
<b>TOTAL PLAYGROUNDS &amp; CENTERS</b>	<b>656,262</b>	<b>656,262</b>	<b>679,122</b>	<b>(22,860)</b>

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

GENERAL FUND				VARIANCE WITH FINAL BUDGET	
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL			
<b>EXPENDITURES - Department 456</b>					
<b>COMMUNITY CENTER/SCOUT HOUSE</b>					
Personnel Services					
Special Services Supervisor	\$ 4,533	\$ 4,533	\$ 4,732	\$ (199)	
Recreation Coordinator	12,273	12,273	12,810	(537)	
Senior Center Specialist	43,613	43,613	42,870	743	
Building Leaders	7,244	7,244	1,844	5,400	
Payroll Taxes and Benefits	53,577	53,577	43,387	10,190	
Total Personnel Services	121,240	121,240	105,643	15,597	
Materials and Services					
Office Supplies	1,000	1,000	1,448	(448)	
Postage Supplies	400	400	146	254	
Program Supplies	4,000	4,000	1,304	2,696	
Gas and Oil Supplies	100	100		100	
Classifieds	450	450	478	(28)	
Brochures	1,000	1,000	753	247	
Flyers	250	250	-	250	
Professional Dues	450	450	333	117	
Conferences/Workshops	600	600	-	600	
Staff Mileage	1,100	1,100	-	1,100	
Staff Expense	300	300	60	240	
Electricity	8,000	8,000	8,396	(396)	
Natural Gas	1,400	1,400	1,633	(233)	
Water/Sewer	30,000	30,000	28,518	1,482	
Telephone	1,900	1,900	1,392	508	
Fees/Computer & Cable	5,500	5,500	3,529	1,971	
Internet and Communication	1,050	1,050	774	276	
Equipment Maintenance	200	200	-	200	
Program Contracts	6,000	6,000	4,329	1,671	
Insurance Services	51,000	51,000	50,020	980	
Senior Trips	4,000	4,000	1,693	2,307	
Refunds	3,000	3,000	1,830	1,170	
Total Materials and Services	121,700	121,700	106,636	15,064	
<b>TOTAL COMMUNITY CENTER/ SCOUT HOUSE</b>	<b>242,940</b>	<b>242,940</b>	<b>212,279</b>	<b>30,661</b>	

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>EXPENDITURES - Department 457</b>				
<b>COMMUNITY SCHOOLS</b>				
Personnel Services				
Special Services Supervisor	\$ 10,880	\$ 10,880	\$ 11,356	\$ (476)
Part-time, Temporary and Full-time	26,420	26,420	2,384	24,036
Recreation Coordinator	6,137	6,137	6,405	(268)
Payroll Taxes and Benefits	14,762	14,762	8,737	6,025
Total Personnel Services	58,199	58,199	28,882	29,317
Materials and Services				
Office Supplies	2,000	2,000	1,159	841
Postage Supplies	400	400	80	320
Program Supplies	5,000	5,000	1,308	3,692
Snacks & Food	500	500		500
Classifieds	100	100		100
Brochures	50	50		50
Flyers	250	250		250
Professional Dues	400	400	236	164
Conferences/Workshops	400	400		400
Staff Mileage	100	100		100
Staff Expense	400	400		400
Telephone	500	500		500
Fees/Computer & Cable	1,000	1,000	93	907
Internet and Communication	1,050	1,050	774	276
Program Contracts	17,000	17,000	5,824	11,176
Insurance Services	2,000	2,000	1,989	11
Refunds	100	100		100
Total Materials and Services	31,250	31,250	11,463	19,787
<b>TOTAL COMMUNITY SCHOOLS</b>				
<b>PROGRAM</b>	<b>89,449</b>	<b>89,449</b>	<b>40,345</b>	<b>49,104</b>

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY ORE N**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

GENERAL FUND				VARIANCE WITH FINAL BUDGET	
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL			
<b>EXPENDITURES - Department 458</b>					
<b>GOLF COURSE MAINTENANCE</b>					
Personnel Services					
Golf Course Supervisor	\$ 9,067	\$ 9,067	\$ 9,463	\$ (396)	
Golf Course Technician	39,559	39,559	56,088	(16,529)	
Golf Mechanic	48,083	48,083	22,811	25,272	
Golf Course Landscaper	-	-	76,843	(76,843)	
Golf Course Maintenance Director	55,662	55,662	34,804	20,858	
Park/Golf Maint Specialist	55,662	55,662	-	55,662	
Part-time and Temporary	160,080	160,080	158,851	1,229	
Payroll Taxes and Benefits	175,935	175,935	87,147	88,788	
Total Personnel Services	544,048	544,048	446,007	98,041	
Materials and Services					
Office Supplies	1,852	1,852	3,561	(1,709)	
Postage Supplies	466	466	3	463	
Program Supplies	16,403	16,403	5,601	10,802	
Small Tools	6,425	6,425	7,857	(1,432)	
Janitorial Supplies	2,088	2,088	9,649	(7,561)	
Chemical and Agricultural Supplies	107,711	107,711	86,160	21,551	
Gas and Oil Supplies	40,857	40,857	61,560	(20,703)	
Snacks and Food	687	687	224	463	
Uniforms	960	960	718	242	
Classifieds	530	530	95	435	
Professional Dues	2,650	2,650	4,122	(1,472)	
Conferences & Workshops	3,615	3,615	3,139	476	
Staff Mileage	131	131	-	131	
Staff Expense	260	260	659	(399)	
Electric	20,845	20,845	8,496	12,349	
Natural Gas	8,112	8,112	5,828	2,284	
Water & Sewer	123,310	123,310	167,210	(43,900)	
Telephone	3,500	3,500	2,412	1,088	
Garbage Expense	791	791	991	(200)	
Internet and Communication	441	441	316	125	
Buildings	7,308	7,308	3,740	3,568	
Structures		-	894	(894)	
Grounds	110,403	110,403	86,430	23,973	
Vehicles	1,600	1,600	554	1,046	
Program Contracts	72,160	72,160	79,556	(7,396)	
Insurance Services	13,000	13,000	11,935	1,065	
Equipment Maintenance Contracts	7,530	7,530	-	7,530	
Consultant Services	2,500	2,500		2,500	
Equipment Rentals	1,000	1,000	71	929	
Total Materials and Services	603,623	603,623	625,861	(22,238)	
<b>TOTAL GOLF COURSE MAINTENANCE</b>	<b>1,147,671</b>	<b>1,147,671</b>	<b>1,071,868</b>	<b>75,803</b>	

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2024**

GENERAL FUND				VARIANCE WITH FINAL BUDGET	
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL			
<b>EXPENDITURES - Department 459</b>					
<b>GOLF CLUB HOUSE</b>					
Personnel Services					
Special Services Supervisor	\$ 11,787	\$ 11,787	\$ 12,302	\$ (515)	
Golf Course Director	78,322	78,322	-	78,322	
Golf Course Specialist	45,793	45,793	-	45,793	
Club House Coordinator	-	-	81,748	(81,748)	
Club House Assistants	-	-	47,796	(47,796)	
Golf Clerks	260,125	260,125	83,943	176,182	
Marshall/Starter Staff	-	-	5,072	(5,072)	
Outside Service Staff	-	-	57,620	(57,620)	
Catering Staff	-	-	6,790	(6,790)	
Payroll Taxes and Benefits	115,611	115,611	87,937	27,674	
Total Personnel Services	511,638	511,638	383,208	128,430	
Materials and Services					
Office Supplies	1,000	1,000	1,252	(252)	
Postage Supplies	1,000	1,000	829	171	
Program Supplies	46,750	46,750	43,343	3,407	
Small Tools	200	200	161	39	
Janitorial Supplies	6,000	6,000	9,760	(3,760)	
Store Supplies	170,500	170,500	244,393	(73,893)	
Gas and Oil Supplies	250	250	149	101	
Snacks and Food	500	500	553	(53)	
Uniforms	3,500	3,500	-	3,500	
Classifieds	200	200	132	68	
Flyers	26,900	26,900	8,826	18,074	
Prof Dues/ Fees/ Mag/ Books	3,750	3,750	1,737	2,013	
Conferences/Workshops	4,000	4,000	855	3,145	
Staff Mileage	750	750	-	750	
Staff Expense	750	750	1,734	(984)	
Electric	41,825	41,825	38,018	3,807	
Water/Sewer	18,500	18,500	21,962	(3,462)	
Telephone	3,000	3,000	-	3,000	
Fees	-	-	56,645	(56,645)	
Computer and Cable	46,000	46,000	2,623	43,377	
Garbage Expense	5,500	5,500	2,973	2,527	
Internet and Communication	1,427	1,427	774	653	
Buildings Maintenance	5,000	5,000	1,654	3,346	
Structures	5,000	5,000	2,095	2,905	
Equipment/Building	10,000	10,000	13,058	(3,058)	
Grounds	3,000	3,000	-	3,000	
Program Contracts	15,000	15,000	15,432	(432)	
Insurance Services	9,000	9,000	12,802	(3,802)	
Consultant Services	4,000	4,000	-	4,000	
Refunds	2,000	2,000	-	2,000	
Equipment Rentals	3,000	3,000	-	3,000	
Total Materials and Services	438,302	438,302	482,121	(43,819)	
<b>TOTAL GOLF CLUB HOUSE</b>	<b>949,940</b>	<b>949,940</b>	<b>865,329</b>	<b>84,611</b>	

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>EXPENDITURES - Department 472</b>				
<b>JAQUITH CONCESSION</b>				
Personnel Services				
P/T & Temp Staff	\$ 27,854	\$ 27,854	\$ -	\$ 27,854
Payroll Taxes and Benefits	4,717	4,717	-	4,717
Total Personnel Services	32,571	32,571	-	32,571
Materials and Services				
Office Supplies	60	60	-	60
Postage	30	30	-	30
Program Supplies	16,100	16,100	-	16,100
Classifieds	75	75	-	75
Flyers	125	125	-	125
Conferences/Workshops	700	700	-	700
Professional Dues	1,050	1,050	-	1,050
Staff Mileage	200	200	-	200
Telephone	1,400	1,400	-	1,400
Insurance	2,100	2,100	1,989	111
Electricity	1,600	1,600	-	1,600
Equipment Maintenance/Building	500	500	240	260
Total Materials and Services	23,940	23,940	2,229	21,711
<b>TOTAL JAQUITH CONCESSION</b>	<b>56,511</b>	<b>56,511</b>	<b>2,229</b>	<b>54,282</b>

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>EXPENDITURES - Department 474</b>				
<b>PRESCHOOL</b>				
Personnel Services				
Special Service Technician	\$ 43,613	\$ 43,613	\$ 28	\$ 43,585
Preschool Instructors	13,695	12,200	45,520	(33,320)
Payroll Taxes and Benefits	23,032	22,219	20,232	1,987
Total Personnel Services	80,340	78,032	65,780	12,252
Materials and Services				
Office Supplies	900	900	431	469
Postage	300	300	142	158
Program Supplies	2,905	2,905	597	2,308
Classifieds	250	250	132	118
Brochures	600	600	285	315
Flyers	200	200	-	200
Dues	450	450	261	189
Staff Expenses	100	100	2	98
Electricity	600	600	624	(24)
Natural Gas	1,200	1,200	1,176	24
Water/Sewer	1,700	1,700	1,720	(20)
Telephone	1,200	1,200	688	512
Fees/Computer&Cable	2,500	2,500	2,734	(234)
Internet and Communication	1,050	1,050	774	276
Refunds	1,000	1,000	1,329	(329)
Insurance	2,700	2,700	2,280	420
Total Materials and Services	17,655	17,655	13,175	4,480
<b>TOTAL PRESCHOOL</b>	<b>97,995</b>	<b>95,687</b>	<b>78,955</b>	<b>16,732</b>

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2024**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>EXPENDITURES - Department 470</b>				
<b>ACQUISITION AND IMPROVEMENT</b>				
Capital Outlay, Development, Improvement, and Acquisition	\$ 5,181,454	\$ 5,181,454	\$ 838,817	\$ 4,342,637
<b>TOTAL ACQUISITION AND IMPROVEMENT</b>	<b>5,181,454</b>	<b>5,181,454</b>	<b>838,817</b>	<b>4,342,637</b>
<b>MISCELLANEOUS DEPARTMENTS</b>				
Materials and Services				
Babe Ruth League - Department 504	8,000	8,000	-	8,000
Quilt Club - Department 506	1,500	1,500	-	1,500
Newberg Theatre Group - Department 507	10,000	10,000	-	10,000
Tualatin Valley Youth Football - Department 509	22,000	22,000	-	22,000
Lacrosse REPMT - Department 510	10,000	10,000		10,000
<b>TOTAL MISCELLANEOUS DEPARTMENTS</b>	<b>51,500</b>	<b>51,500</b>		<b>51,500</b>
<b>CONTINGENCY</b>	<b>117,902</b>	<b>117,902</b>		<b>117,902</b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 5,350,856</u></b>	<b><u>\$ 5,350,856</u></b>	<b><u>\$ 8,975,134</u></b>	<b><u>(3,624,278)</u></b>

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

Chehalem Park & Recreation District  
Outstanding Indebtedness  
(As of June 30, 2024)

Obligation	Date of Issue	Date of Maturity	Amount Issued	Outstanding Principal Amount
<b>Long-term Indebtedness</b>				
<i>Voter-Approved Unlimited Property Tax Supported</i> General Obligation Bonds, Series 2015	6/4/2015	6/15/2035	19,900,000	14,285,000
<i>Limited Property Tax Supported</i> Full Faith & Credit Refunding Obligations, Series 2014	5/12/2014	8/1/2025	1,735,000	
Full Faith & Credit Refunding Obligations, Series 2018	6/20/2018	6/15/2042	7,540,000	
Total Long-Term Debt				<u><u>19,360,000</u></u>

Source: The District

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

Outstanding Indebtedness  
June 30, 2024

**General Obligation Bonds Series, 2015**

Base CUSIP	Maturity Date	Interest Rate	Principal Amount
16310F	15-Jun		
CR6	2025	5.00%	890,000
CS4	2026	3.00%	950,000
CT2	2027	3.00%	1,025,000
CU9	2028	3.25%	1,105,000
CV7	2029	3.38%	1,190,000
CW5	2030	3.50%	1,275,000
CX3	2031	3.50%	1,365,000
CY1	2032	3.50%	1,465,000
CZ8	2033	3.625%	1,565,000
DA2	2034	3.625%	1,670,000
DB0	2035	3.625%	1,785,000
			\$ 14,285,000

**Full Faith & Credit Refunding Obligations, Series 2014**

CF2	2024	3.40%	190,000
			\$ 190,000

**Full Faith & Credit Refunding Obligations, Series 2018**

ase CUSIP	Maturity Date	Interest Rate	Principal Amount
16310F	15-Jun		
DJ3	2025	4.00%	395,000
DK0	2026	4.00%	410,000
DL8	2027	4.00%	185,000
DM6	2028	4.00%	195,000
DN4	2031	4.00%	630,000
DP9	2034	4.00%	705,000
DQ7	2038	4.25%	1,085,000
DR5	2042	4.25%	1,280,000
			\$ 4,885,000

**Chehalem Park & Recreation District**  
**Major Taxpayers - 2023-24 Fiscal Year**

Owner of Record (Taxpayer)	Taxes Imposed <sup>(1)</sup>	Taxable Assessed Value <sup>(2)</sup>	Percent of Value
Portland General Electric Co.	\$ 99,977	\$ 81,534,355	1.76%
Friendsview Manor Inc.	45,045	36,735,246	0.79%
The Allison Inn & Spa LLC	39,375	32,111,551	0.69%
ADEC Inc.	36,402	29,687,033	0.64%
Northwest Natural Gas Co.	35,536	28,980,920	0.63%
A to Z Wineworks LLC	34,835	28,408,543	0.61%
K & J Real Estate LLC	33,029	26,935,679	0.58%
Aspen Way West LLC	28,311	23,088,063	0.50%
Fred Meyer Stores Inc.	25,176	20,531,656	0.44%
Springbrook Investment LLC	17,304	14,111,997	0.31%
<b>Subtotal - Top Ten of District's Largest Taxpayers</b>		<b>322,125,043</b>	<b>6.97%</b>
<b>All Other District Taxpayers</b>		<b>4,298,852,780</b>	<b>93.03%</b>
<b>Total District</b>		<b>4,620,977,823</b>	<b>100.00%</b>

(1) Tax amount is the total paid by by the taxpayer within the boundaries of the County. This amount is distributed to individual local governments by Yamhill County

(2) Assessed value does not exclude offsets such as urban renewal and farm tax credits

*Source: Yamhill County Assessment and Taxation*

**Yamhill County**  
**Major Taxpayers - 2023-24 Fiscal Year**

Portland General Electric Co.	\$ 506,203	\$ 196,393,138	1.56%
Cascade Steel Rolling Mills Inc.	282,727	109,690,450	0.87%
MPT of McMinnville-Capella LLC	171,570	66,564,440	0.53%
Northwest Natural Gas Co.	157,523	61,114,708	0.49%
Stoller Vineyards Inc	115,314	44,738,855	0.36%
Friendsview Manor Inc.	94,685	36,735,246	0.29%
Northwest Fiber LLC DBA Ziply	94,601	36,702,625	0.29%
Foxglove Properties	86,881	33,707,559	0.27%
Comcast Corporation	84,281	32,698,890	0.26%
The Allison Inn and Spa LLC	82,768	32,111,551	0.26%
Subtotal - Top Ten of County's Largest Taxpayers		650,457,462	5.17%
All Other County Taxpayers		11,933,810,456	94.83%
<b>Total County</b>		<b>12,584,267,918</b>	<b>100.00%</b>

(1) Tax amount is the total paid by by the taxpayer within the boundaries of the County. This amount is distributed to individual local governments by Yamhill County

(2) Assessed value does not exclude offsets such as urban renewal and farm tax credits

*Source: Yamhill County Assessment and Taxation*

**Chehalem Park & Recreation District**  
**Tax Rate History and Tax Collection Record**  
(Yamhill County, Oregon)

Fiscal Year	Real Market Value	Value Used to Compute Rates	Tax Rates per \$1,000 of Assessed Value				Percentage of Taxes Collected	
			Operating Tax Rate	Option Tax Rate	Bond Tax Rate	Taxes Imposed <sup>(1)</sup>	Year of Levy	As of 30-Jun-24
2023-24	\$ 9,692,552,022	\$ 4,304,495,785	\$ 0.9076	-	\$ 0.3186	\$ 5,229,887	97.44%	97.44%
2022-23	9,164,156,841	4,059,899,479	0.9076	-	0.3338	5,036,251	97.74%	97.74%
2021-22	7,633,677,839	3,220,825,584	0.9076	-	0.4024	5,152,181	97.75%	99.12%
2020-21	6,850,591,075	3,770,180,227	0.9076	-	0.3690	4,827,487	97.98%	99.20%
2019-20	6,510,524,047	3,589,894,257	0.9076	-	0.3876	4,668,921	97.74%	99.64%
2018-19	6,050,663,269	3,381,807,410	0.9076		0.4042	4,440,903	97.29%	99.63%
2017-18	5,555,570,014	3,280,613,131	0.9076		0.4132	4,333,034	97.16%	99.46%
2016-17	4,312,924,281	3,153,599,588	0.9076	-	0.4202	4,207,019	96.78%	99.38%
2015-16	3,830,818,773	2,987,874,460	0.9076	-	0.4190	3,967,987	96.40%	99.31%
2014-15	3,698,673,773	2,866,377,271	0.9076	-	-	2,601,524	95.92%	99.70%

N/A - Not Available

(1) Amount to be raised from the District's permanent operating tax rate of \$0.9076/\$1,000 of taxable assessed value plus a bond rate of \$0.3338/\$1,000 of taxable assessed value

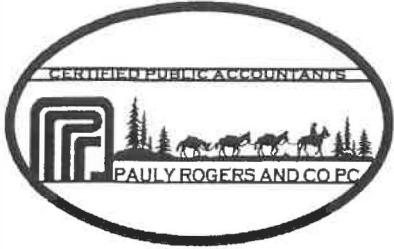
(2) In process of collections.

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CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON

INDEPENDENT AUDITORS REPORT RE UIRED BY OREGON STATE REGULATION

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**PAULY, ROGERS, AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632  
[www.paulyrogersandcocpas.com](http://www.paulyrogersandcocpas.com)

December 8, 2025

**Independent Auditors' Report Required by Oregon State Regulations**

We have audited the basic financial statements of the Chehalem Parks and Recreation District (the District) as of and for the year ended June 30, 2024 and have issued our report thereon dated December 8, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grants, including the provision of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to, the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment**
- **Budgets legally required (ORS Chapter 294)**
- **Insurance and fidelity bonds in force or required by law**
- **Authorized investment of surplus funds (ORS Chapter 294)**
- **Public contracts and purchasing (ORS Chapters 279A, 279B and 279C)**
- **Programs funded by outside sources**

In connection with our testing, nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts and grants, including the provisions Oregon Revised Statutes as specific in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except as noted below:

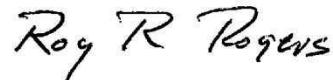
1. Expenditures were within authorized appropriations except as noted on page 10.

**OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

We noted matters involving the internal control structure and its operation that we consider to be significant deficiencies under standards established by the American Institute of Certified Public Accountants, which are noted in our management letter dated December 8, 2025.

This report is intended solely for the information and use of the Board of Directors, management and the Oregon Secretary of State, and is not intended to be, and should not be, used by anyone other than these parties.



ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.



## EXHIBIT C: PLAN OF ACTION FOR CPRD

503-537-2909  
fax 503-538-9669  
125 South Elliott Road  
Newberg, OR 97132  
[cprdnewberg.org](http://cprdnewberg.org)

January 13, 2026

Attn: Audits Division  
Oregon Secretary of State, Audits Division  
255 Capitol St. NE, Suite #180  
Salem, OR 97310

### **Plan of Action for Chehalem Park and Recreation District**

Chehalem Park and Recreation District respectfully submits the following corrective action plan in response to deficiencies reported in the audit of fiscal year ended June 30, 2024. The audit was completed by the independent auditing firm Pauly Rogers & Co., delivered to the District on January 2, 2026, and reported the deficiencies listed below. The plan of action was adopted by the members of the governing body at their meeting on January 22, 2026, as indicated by signatures below.

The deficiencies are listed below, including the adopted plan of action and timeframe for each.

#### **1. DEFICIENCY #1: AUDIT PREPAREDNESS / BALANCE SHEET ACCOUNTS**

**a. Significant Deficiency:** During audit testing, the auditor observed that cash and payroll liabilities were not correctly reconciled to the general ledger. It was recommended that all accounts be reconciled to the general ledger at year end and any necessary adjustments be made prior to the audit.

**b. Plan of Action**

- i. Adopt a Practice of Conducting an Annual Year-End Reconciliation: The District will operationalize a practice of conducting year-end reconciliations for all accounts to the general ledger at the close of its fiscal year.
- ii. Adopt a Practice of Conducting Pre-Audit Preparations: The District will operationalize a practice of conducting pre-audit preparations annually including, but not limited to, reconciliation of all accounts to the general ledger.

**c. Implementation Timeframe**

- i. Adopt a Practice of Conducting an Annual Year-End Reconciliation: To be implemented by August 1, 2025.
- ii. Adopt a Practice of Conducting Pre-Audit Preparations: To be implemented by October 1, 2025

#### **2. DEFICIENCY #2: BONK RECONCILIATION**

**a. Significant Deficiency:** Auditors noted that one bank reconciliation was not reviewed by a person independent of the preparation. It was recommended



that someone independent of the bank reconciliation preparation process review the monthly bank reconciliations in a timely manner and document their review by initialing and dating the reconciliation.

**b. Plan of Action**

- i. Identify Personnel for Bank Reconciliation Review: The District will designate a trained employee who is independent of the statement preparation to review and initialize all bank reconciliation statements.
- ii. Schedule Regular Review of Monthly Bank Reconciliation and Related Bank Statements: The District's designated independent reviewer of bank reconciliation and related bank statement shall do so on a regular basis (monthly or bi-monthly).

**c. Implementation Timeframe**

- i. Identify Personnel for Bank Reconciliation Review: To be completed by July 1, 2025.
- ii. Schedule Regular Review of Monthly Bank Reconciliation and Related Bank Statements: To be completed by July 1, 2025.

Respectfully submitted by Chehalem Park and Recreation District in response to audit report findings for the period beginning July 1, 2023, and ending June 30, 2024.

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Jim McMaster, Board President

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Date

---

Matt Smith, Board Secretary/Treasurer

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Date

---

Clay Downing, Superintendent

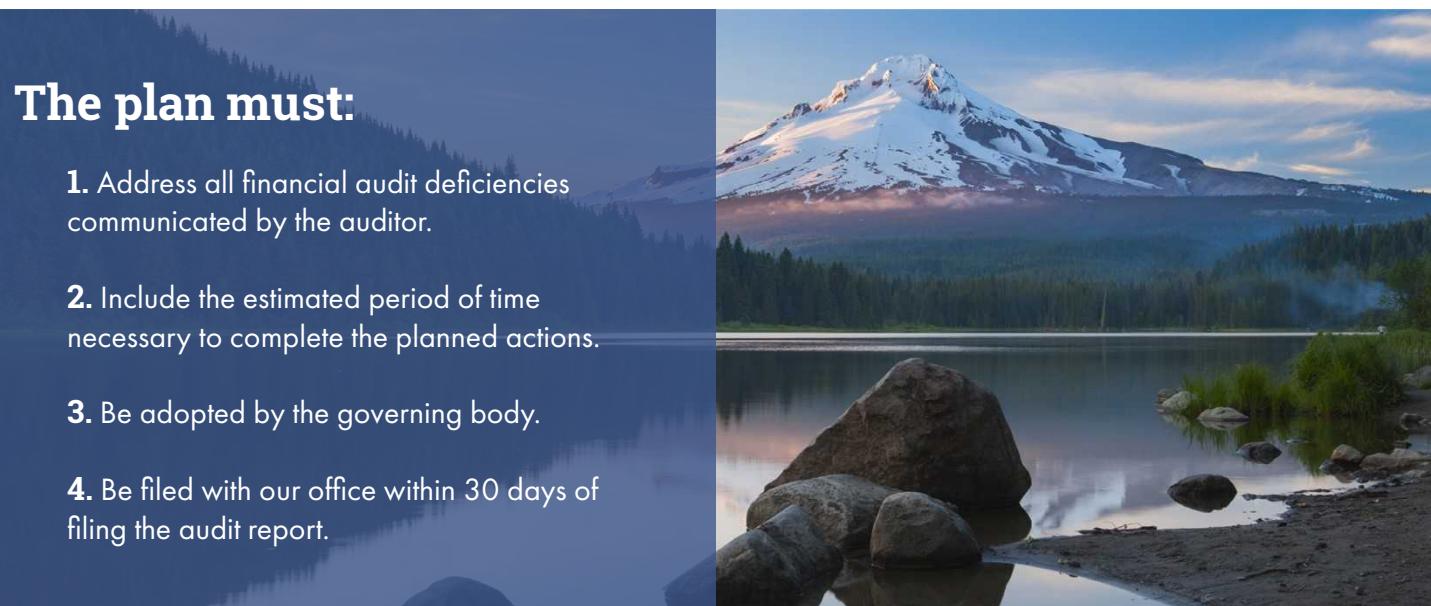
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Date



# Plan of Action

When a municipality's financial audit results in deficiencies (findings) communicated by the auditor, the municipality must adopt a plan of action to address those deficiencies. A copy of that plan must be filed with the Secretary of State (ORS 297.466(2)).



Plans filed with the Secretary of State that have not been signed by an elected or appointed member of the governing body will not be accepted as fulfillment of this requirement.

An adopted plan is required for all financial statement audit deficiencies. At a minimum, the plan must include actions addressing all deficiencies classified by the auditor as either a material weakness or a significant deficiency. Single Audit findings related to federal compliance, and not part of the financial statement audit results, are not required to be included in the Plan of Action filed with the Oregon Secretary of State.

Documenting the plan and its adoption to comply with the requirements may still be confusing. Refer to the following table for acceptable documentation.



## Acceptable

- » Governing body adopts the plan through motion or resolution and signs a copy of the plan
- » Official copy of approved meeting minutes where the plan was adopted with clear indication of adoption



## Not Acceptable

- » Management's response to auditor findings
- » Acceptance of the audit report by the governing body
- » A plan signed by management or superintendent who is not an elected or appointed member of the governing body

# Frequently Asked Questions

## How do I know whether I have deficiencies or findings that apply to this requirement?

Auditors may report deficiencies as follows:

1. In the auditor's report on internal controls over financial reporting in accordance with Government Auditing Standards;
2. In the financial findings section of the schedule of findings and questioned costs issues as part of a single audit;
3. They may make reference to deficiencies and other matters that are communicated in a separate management letter; or
4. In the auditor's report on compliance with state regulations. Auditor comments regarding non-compliance that are not defined as a material weakness or significant deficiency do not require a plan of action to be filed with the Secretary of State.

If you are unsure, ask your auditor if there are any deficiencies subject to this requirement.

## What format should the plan take and how can I ensure it will be accepted by the Secretary of State?

A template is available on our website; [Plan of Action template](#). Tailor the template to your specific entity and deficiencies reported. The plan must include:

1. The deficiency
2. Planned corrective actions
3. The timeline for implementation, and
4. Clear demonstration it was adopted by the governing body.

## What if the government does not plan to correct the deficiency?

The governing body may choose to accept responsibility for the risks and deficiencies noted by the auditor and not take corrective action. For example, smaller entities may struggle to adequately segregate key functions of cash handling, record keeping, and related duties. In this case, the governing body's plan of action can be an acknowledgement of the deficiency and statement that no action will be taken. This statement should be accompanied by the reason no action will be taken and this matter must still be approved by the governing body through motion or resolution.

## What if the deficiency reported is a repeat from prior years?

If the deficiency is repeated in following years, the plan of action, or indication that no action will be taken, is still required to be adopted and filed with the Secretary of State each year.

## Who is the governing body?

The governing body includes elected (or appointed) officials who serve as oversight for the municipality. Examples include county commissioners, city counselors, elected Mayors and Fire Chiefs who serve as a member of city council or board of directors, and board members. It does not include school district superintendent, city administrator, or county clerk unless those are elected positions that also serve as a voting member of the governing body.

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### Questions? Get in touch:

(503) 986-2255

municipalfilings.sos@oregon.gov



# Pauly, Rogers and Co., P.C.

12700 SW 72nd Ave, Tigard, OR 97223  
 Phone (503) 620-2632 Fax (503) 684-7523  
 Website: [www.paulyrogersandcocpas.com](http://www.paulyrogersandcocpas.com)

Chehalem Park & Recreation District  
 125 S Elliott Road  
 Newberg, OR 97132

DATE	INVOICE #
1/2/2026	15722

Mission Statement: Pauly, Rogers and Co., P.C., provides high quality, timely and cost effective auditing and consulting services to meet our clients' needs with an emphasis on improving their performance and accountability.

## Invoice

DESCRIPTION	CONTRACT PRICE	PRIOR BILLS	AMOUNT DUE
Chehalem Park & Recreation District Audit - June 30, 2024 Financial Statement Prep Assistance			24,800.00 6,500.00
			<b>Payments/Credits</b> \$0.00
			<b>Balance Due</b> \$31,300.00

PLEASE MAKE CHECKS PAYABLE TO:  
 PAULY, ROGERS AND CO., P.C.



503-537-2909  
fax 503-538-9669  
125 South Elliott Road  
Newberg, OR 97132  
[cprdnewberg.org](http://cprdnewberg.org)

## Board Letter

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**Hearing Date:** January 22, 2026

**From:** Jim McMaster, Board President

**Subject:** Approve the Superintendent's Contract with Clay Downing for a period beginning on February 15, 2026

**Order on Agenda:** Action Items

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### RECOMMENDATION

1. Motion to approve a contract with Clay Downing to serve as Superintendent of Chehalem Park and Recreation District for a period beginning February 15, 2026, and ending June 30, 2029.

### DISCUSSION

Board members Jim McMaster and Brandon Slyter, board-appointed representatives of the District's Financial and Personnel Committee, met with Mr. Downing as previously discussed with the board. Their activities were related to conducting the annual performance evaluation and contract negotiation for the District's Superintendent. Mr. Downing's performance evaluation was completed on January 8, 2026, following a special meeting of the District's board.

The term of the Superintendent's existing contract ends on February 14, 2026. For this reason, it is recommended that the board approve a new contract with Mr. Downing as provided in Attachment 1.

### FISCAL IMPACT

Monies associated with this contract are budgeted in the Administration Department from the General Fund (001-413). The contract includes changes in compensation that will not take effect until July 1, 2026, and therefore will not impact the existing budget.

### ATTACHMENTS

1. Superintendent Contract with Clay Downing

**CHEHALEM PARK AND RECREATION DISTRICT**

**SUPERINTENDENT'S CONTRACT**

**BETWEEN:** Name      Clay Downing

Address

Address

Phone Num

[REDACTED]

**AND:** Chehalem Park and Recreation District  
125 S Elliot Rd.  
Newberg, Oregon 97132

**EFFECTIVE DATE:** February 15, 2026

**RECITALS:**

- A. Chehalem Park and Recreation District (CPRD) is a special purpose parks and recreation district organized and operated pursuant to ORS Chapter 266.
- B. The Board of Directors of CPRD ("Board") are authorized pursuant to ORS 266 to enter into contracts on behalf of CPRD and to appoint and fix the salary of the Superintendent.
- C. The Board, on behalf of CPRD, desire to enter into this employment agreement ("Agreement" or "Contract") to define the terms under which Clay Downing shall serve as Superintendent of CPRD

**AGREEMENT:**

THEREFORE, in consideration of the foregoing and the mutual covenants contained herein, the parties agree as follows:

1. **Duties and Job Responsibilities.** Superintendent agrees to fulfill the usual and customary duties and responsibilities of Superintendent of CPRD with integrity and to the best of his abilities. Superintendent shall comply with the requirements of ORS Chapter 266 and 198, and all related Oregon laws; shall perform the functions and duties as provided in the Superintendent's job description, as established by the Board, from time-to-time; shall abide by and comply with CPRD's Employee Policy Manual and all other policies established by the Board, from time-to-time; and perform such other duties and functions as the Board shall, from time-to-time, specify and assign. CPRD shall act as Superintendent on the terms and conditions set forth in this Agreement, and agrees to devote his exclusive, full-time attention (reasonable periods of illness excepted) to the performance of his duties under this Agreement.

**2. Salary and Benefits.** CPRD agrees to provide Superintendent with the following salary and benefits at CPRD's expense.

**a. Salary.** During the term set forth in this Agreement, CPRD agrees to pay Superintendent for his services rendered pursuant hereto an annual salary of:

- Present period to June 30, 2026: One hundred forty-five thousand and no/100 **(\$145,000.00)**;
- July 1, 2026 to June 30, 2027: One hundred forty-seven thousand four hundred sixteen and 74/100 **(\$147,416.74)**;
- July 1, 2027 to June 30, 2028: One hundred forty-nine thousand eight hundred thirty-three and 41/100 **(\$149,833.41)**; and
- July 1, 2028 to June 30, 2029: One hundred fifty-two thousand two hundred fifty and 08/100 **(\$152,250.08)**.

Superintendent's salary shall be payable in equal semi-monthly installments, and shall be subject to all of the other rules, regulations, and practices of CPRD relating to the payment of wages, which shall include but not necessarily be limited to the making of appropriate deductions for such items as are properly chargeable against said salary (i.e. FICA, industrial insurance, pension deductions, etc.) and further shall be subject to the appropriate provisions and requirements of the annual Budget of CPRD.

**b. Medical Insurance.** CPRD shall pay the full cost of the premium for medical insurance (referred to herein as "group health insurance") under CPRD's normal group program, or compensation in the form of a health insurance opt out payment.

**c. Life and Disability Insurance.** CPRD shall provide life insurance in the amount of \$50,000.00 during the term of Superintendent's employment. Superintendent shall designate the intended beneficiary of such life insurance. CPRD shall provide disability insurance for Superintendent under CPRD's normal group program. To the fullest extent permitted by the applicable provider and policies, Superintendent shall be permitted to continue such life insurance coverage upon termination of employment at his cost.

**d. Retirement Program.** Superintendent shall be entitled to the same Retirement Program as other full-time employees, in accordance with CPRD's retirement program, with the following additions: Superintendent will be provided with a signing bonus of **\$4,300** that they may invest in a private IRA or other investment account of their choice. The bonus is to be paid in full no sooner than July 1, 2026, and no later than July 30, 2026.

**e. Vehicle Allowance or District Provided.** The district does not provide a vehicle allowance, or a District Provided vehicle.

**f. Vacation and Supervisory Leave.** Thereafter the Superintendent will accrue vacation leave starting at the 10-year service mark of 10 hours per month. Superintendent shall retain their existing bank of accrued Vacation, Supervisory, and other leave-related benefits. Superintendent shall continue accruing leave based on their existing service mark

(10-year) and shall advance in their accrual and service mark escalation schedule commensurate the district's adopted vacation benefit schedule. Superintendent shall not take more than 15 days of vacation or supervisory leave each calendar quarter, without prior approval of the Board.

**g. Sick Leave.** Superintendent shall be entitled to the same sick leave as other full-time employees, in accordance with CPRD policy. Superintendent, or a household member, must notify the appropriate staff of such illness prior to the start of the workday or otherwise as required in accordance with CPRD policy.

**h. Holidays.** Superintendent shall have the same holidays as defined in the CPRD Employee Policy Manual.

**i. Reporting.** The Superintendent shall report promptly and monthly the use of all discretionary holidays, if any, and vacation and sick leave, to the applicable staff.

**j. Professional Organizations and Conferences; Civic Involvement.** CPRD hereby agrees that it is in CPRD's best interest that the Superintendent set aside a reasonable period each year for his continuing education and professional development. CPRD agrees to pay the professional dues and subscriptions of the Superintendent necessary for his continuation and full participation in national, regional, state, and local associations and organizations necessary and desirable for his continued professional participation, growth, and advancement, and for the good of CPRD. CPRD also agrees to pay for the travel and subsistence expenses of the Superintendent for Board approved short courses, institutes, and seminars that are necessary for his professional development for the good of CPRD. CPRD recognizes the desirability of representation in and before local civic and other organizations, and the Superintendent is authorized to become a member of such civic clubs or organizations, for which CPRD shall pay all Board approved expenses. Expenses for items in this paragraph shall be designated in and not exceed the amounts specified in the approved annual budget.

**k. Injury Leave and Witness or Jury Duty.** Superintendent shall be entitled to injury leave, and witness or jury duty in accordance with the CPRD Employee Policy Manual.

**l. Other Terms and Conditions of Employment.** The Board may from time-to-time fix any other terms and conditions of employment as it may determine to be reasonable and appropriate, provided the terms and conditions are not inconsistent, or in conflict, with the provisions of this Agreement.

**m. No Bonus.** The Superintendent shall not receive any bonus, unless specifically approved by the Board for the Superintendent.

**n. No Fraternization.** Superintendent shall not fraternize, date, explore or develop personal relationships that go beyond the normal scope of employee interactions, or engage in flirtatious conduct with any employee of CPRD. Those terms shall be given the broadest interpretation possible, so as to prevent workplace romances or the appearance of favoritism.

**3. Terms of Employment.** This Contract shall begin on **February 15, 2026**, and shall terminate on **June 30, 2029**. However, it is understood and agreed that, notwithstanding the

contemplated term of employment, Superintendent is an “at will” employee. Superintendent may be removed by the Board and this Agreement may be terminated, at the Board’s sole discretion, based on an affirmative vote of a majority of the Board members. This Contract can be extended by mutual agreement of the parties. CPRD shall provide Superintendent no less than sixty (60) days advance written notice of its intent to not seek renewal of this Agreement.

**4. Performance Evaluation.** The Board shall review and evaluate the Superintendent’s performance no later than the last Board meeting of the calendar year, although the parties understand and agree that the date of evaluation may be extended in the sole discretion of the Board. Any adjustments to pay for the Superintendent will be based on performance and other relevant factors.

**5. Termination.** This Agreement is subject to termination upon the first of the following to occur:

**a. Death or Disability of Superintendent.** This Agreement is subject to termination upon the death or disability of the Superintendent. Disability means the permanent inability of Superintendent to perform Superintendent’s customary duties as Superintendent of CPRD due to a physical or mental condition. If the duration of the disability is uncertain, then this Agreement will terminate only after such disability has existed for ninety (90) days.

**b. Termination Without Notice.** This Agreement is subject to termination without notice by CPRD upon a reasonable, good-faith finding by the Board that Superintendent has stolen, embezzled, or converted to Superintendent’s own use and benefit significant assets of CPRD. If Superintendent is terminated under this Paragraph 5.b., he shall not be entitled to receive any severance benefits and shall be paid only the salary and benefits accrued through the date of such termination.

**c. Termination For Cause.** This Agreement may be terminated by CPRD upon a reasonable good-faith finding of Good Cause, as defined herein. If Superintendent is terminated for Good Cause, he shall not be entitled to receive any severance benefits and shall be paid only the salary and benefits accrued through the date of such termination.

**d. Good Cause.** As used in Paragraph 5.c., above, “Good Cause” shall be defined and determined as follows:

(1) Any willful or intentional act or omission or course of conduct by Superintendent which materially disrupts the conduct of business by CPRD or unreasonably interferes with the ability of CPRD’s other employees to perform their duties; or

(2) The commission of any crime or intentional tortious act which is detrimental to the best interest of CPRD in any material way; or

(3) A good-faith finding by the Board of Directors that Superintendent has willfully violated the terms of this Contract or CPRD policies; or

(4) A good-faith finding by the Board of Directors of conduct by Superintendent unbecoming or inappropriate for the chief executive officer of CPRD.

e. **Notice.** The Board of Directors shall notify Superintendent, in writing, when the Board has reason to believe that Good Cause exists for the termination of Superintendent's employment and the basis for such belief. If Superintendent disagrees with such assertion, Superintendent shall, within five (5) days of receipt of notification, notify the Board in writing of such disagreement and the reasons therefor. Thereafter, a meeting shall be scheduled with the Board of Directors, at which meeting the Superintendent shall attend, and may be represented by counsel, and present any evidence in support of Superintendent's position that Good Cause does not exist. The Board of Directors shall then make a determination whether Good Cause exists, and such determination shall be final. In the event Superintendent does not notify the Board of Directors within five (5) days of receipt of notification, then it shall be conclusively presumed by all parties that Good Cause exists, and the termination of this Contract shall be final upon the sixth (6th) day following notification of Superintendent that CPRD believes Good Cause exists to terminate Superintendent's employment.

f. **Termination Without Cause.** In the event the Board, without cause, terminates Superintendent's employment, the Board shall provide Superintendent with a written notice of termination, which termination shall be effective at the date specified therein. The termination date shall be no less than sixty (60) days after the written notice of termination is sent to the Superintendent. The written notice of termination shall be final, and no other action shall be required of the Board. In the event the Board, without cause, terminates Superintendent's employment, Superintendent shall receive a three-month (3) severance payment of salary. The severance payment to Superintendent shall, at the Board's discretion, be due and payable in a lump sum.

g. **Termination at the Request of the Superintendent.** In the event the Superintendent wishes to terminate this Contract prior to the end date, he shall give CPRD no less than sixty (60) days advance written notice. The Superintendent will be paid for days actually worked, unused vacation and supervisory leave days, and sick leave pursuant to the CPRD Employee Policy Manual, and holidays that occur prior to contract termination.

6. **Litigation Expense.** In the event of any litigation or other legal proceedings arising out of or related in any way to this Agreement, the prevailing party in such proceeding shall be entitled to recover such party's reasonable attorney's fees and litigation expenses incurred therein and, in any appeal, therefrom. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon. Any action or proceeding seeking to enforce or interpret any portion of this Agreement shall be brought in the Yamhill County Circuit Court of the State of Oregon.

7. **Drugs and Alcohol.** Superintendent shall be subject to the Drug/Alcohol Policy in the CPRD Employee Policy Manual.

8. **Expense Account.** CPRD recognizes that certain expenses of a non-personal and job-related nature will be incurred by Superintendent during his employment and hereby agrees to reimburse him for any such business expenses incurred upon receipt of duly executed expense

vouchers accompanied by receipts, statements or personal affidavits in accordance with IRS laws and regulations and CPRD policy. Superintendent shall present a quarterly accounting of expenses to the Board President.

**9. No Assignment.** This Agreement is personal to Superintendent and cannot be assigned by him to any other person.

**10. Indemnification.** CPRD shall defend, hold harmless, and indemnify the Superintendent from any and all demands, claims, suits, and legal proceedings brought against the Superintendent in his official capacity as an agent and employee of CPRD, provided the incident arose while the Superintendent was acting within the scope of his employment and did not involve willful misconduct by Superintendent. In no case shall individual Board members be considered personally liable for indemnifying the Superintendent against such demands, claims, suits, actions, and legal proceedings.

**11. Entire Agreement.** This Agreement represents the entire agreement between the parties and supersedes any prior agreements or understandings, whether oral or written, between the parties.

**12. Amendments.** This Agreement cannot be changed or terminated orally and may be modified only by a written agreement executed by both parties that specifically refers to this Agreement.

**13. Notices.** Any notices required under this Agreement shall be mailed by First Class Mail or by hand delivery (a) for CPRD to the Board President and CPRD General Counsel, and/or (b) for Superintendent to his address as shown by the records of CPRD.

## Chehalem Park and Recreation District

---

By: Jim McMaster, Board President dated \_\_\_\_\_

---

By: Matt Smith, Board Secretary

## Superintendent

Name Clay Downing  
4901-1784-8082, v. 1 dated

# **Citizen Advisory Committees**

**Chehalem Heritage Trails  
Golf Clubhouse Development**

**AGENDA**  
CPRD CLUBHOUSE ADVISORY COMMITTEE  
CHEHALEM ADMINISTRATION OFFICE  
125 S. ELLIOTT ROAD NEWBERG, OREGON  
5:30 PM January 12, 2026

**Mission Statement:** The Committee's goal is to provide well-researched recommendations that reflect the community's vision for a state-of-the-art facility, promote inclusivity, and support the long-term sustainability of the Chehalem Glenn Golf Course. Through transparent and collaborative efforts, The Committee aims to create a welcoming and functional space that fosters community engagement and enjoyment for years.

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call
- IV. Approval of or Additions to the Agenda
- V. Approve Minutes from last meeting
- VI. Public Participation
  - a. Comments from Public
- VII. Action Items/Committee Reports
  - a. Update From Consultant on Study
  - b. Discuss Future Public Meeting on Consultant Study
- VIII. From the CPRD Board and Staff
  - a. Comments from CPRD Board Liaisons
  - b. Comments from CPRD Staff
- IX. New Business
  - a. Date for next Meeting
- X. Comments from Committee Members
- XI. Adjournment

Check CPRD website for zoom contact information for this meeting

**AGENDA**  
CPRD CLUBHOUSE ADVISORY COMMITTEE  
CHEHALEM ADMINISTRATION OFFICE  
125 S. ELLIOTT ROAD NEWBERG, OREGON  
5:30 PM December 08, 2025

**Mission Statement:** The Committee's goal is to provide well-researched recommendations that reflect the community's vision for a state-of-the-art facility, promote inclusivity, and support the long-term sustainability of the Chehalem Glenn Golf Course. Through transparent and collaborative efforts, The Committee aims to create a welcoming and functional space that fosters community engagement and enjoyment for years.

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call
- IV. Approval of or Additions to the Agenda
- V. Approve Minutes from last meeting
- VI. Public Participation
  - a. Comments from Public
- VII. Action Items/Committee Reports
  - a. Discuss sending final report to CPRD Board
  - b. Update from Staff on Consultant Study
  - c. Discuss Role of Advisory Committee
    - i. Discussion of subcommittee on future role
      - 1. Members of committee are Tony, Cory, Bob
    - ii. Discussion by Board Liaisons on recent Board meeting discussion on the roles of Citizen Advisory Committees
- VIII. From the CPRD Board and Staff
  - a. Comments from CPRD Board Liaisons
  - b. Comments from CPRD Staff
- IX. New Business
  - a. Date for next Meeting
- X. Comments from Committee Members
- XI. Adjournment

Check CPRD website for zoom contact information for this meeting

CHEHALEM PARK AND RECREATION DISTRICT  
CHEHALEM HERITAGE TRAILS CITIZENS' ADVISORY COMMITTEE AGENDA  
Administration Office  
125 S. Elliott Road  
January 14, 2025

**How to attend meetings**

Committee meetings take place in the Board room at the Cprd Administration Office at 125 S. Elliott Road in Newberg. These are public meetings and therefore open to the public. Attend either in person or remotely using the Zoom information below, or watch the livestream on the Cprd YouTube page.

To watch on Zoom:

<https://us02web.zoom.us/j/82509718207>  
Webinar ID 825 0971 8207

- I. Call to Order
- II. Roll Call
- III. Approval of the Minutes
- IV. Lessons learned from recruiting and conducting a National Trails Day with Cprd- Matt Dolphin, past advisory committee member
- V. Review of adopted trail signage standards- Matt Dolphin
- VI. Status of trail signage project and where we can assist, other trails needs- Bryan Stewart
- VII. Details of February Cprd trails field trip- Bryan Stewart
- VIII. Next Steps
- IX. Adjourn

**ADA STATEMENT**

Contact the Public Information Office for physical or language accommodations at least two (2) business days before the meeting. Call (971) 832-4222 or email [kricker@cprdnewberg.org](mailto:kricker@cprdnewberg.org).

CHEHALEM PARK AND RECREATION DISTRICT  
CHEHALEM HERITAGE TRAILS CITIZENS' ADVISORY COMMITTEE  
Administration Office  
125 S Elliott Road  
November 18, 2025  
MINUTES

I. Meeting called to order at 6:00 PM by Lauren Pfieffer

II. Roll Call

**Present**

Dennis Wiley  
Bob Freshman  
Danna Kemp  
Lauren Pfieffer  
John Rueter  
Anna Danes  
Bryan Stewart, CPRD  
Brandon Slyter, CPRD Board  
Jim McMaster, CPRD Board

III. Approval of the Minutes

MOTION TO APPROVE MINUTES

**Moved** Dennis Wiley

**Seconded** Bob Freshman

**Ayes** Danna Kemp, Lauren Pfieffer, John Rueter, Bob Freshman, Anna Danes, and Dennis Wiley

IV. Rilee Map Review

- a. Reviewed draft maps from CPRD staff. Staff to move forward with publishing.
- b. Next Steps: Kios Placement

V. Advisory Committee Recommendations/Decisions

- a. CPRD Board discussed whether to continue subcommittees or to dissolve the committees at the October board meeting.
- b. Committee member and Board comments:
  - i. Anna – There is additional trail work to be done with in the district. Would be helpful to continue as committee vs. volunteer group.
  - ii. John – The trail committee has assignable work vs. informational gathering which is different from other CPRD subcommittees. Would like to see a list of projects from the board.
  - iii. Jim – Community involvement is important! Would like to see more trails in town. Not sure of next steps with staff projects.

- iv. Bob – Would like to continue with the committee and be involved with other district trails. \*\*Survey may have skewed results due to the ability of multiple submissions from the same person, no survey knowledge gatekeeping.\*\*
- v. Brandon – Survey indicates community wants more trails. From a board members' view, 1) do the people on the committee represent the mission and for the project that board would be advised on, for example Bikes is not a good fit. Personally would dissolve the group.

c. Committee recommended holding off on a decision until after the Open House and next CPRD Board Meeting.

VI. Closing

- a. Board Report Out 12/4/25 – Danna Kemp
- b. Next Meeting Agenda
  - i. Board Direction – Brandon
  - ii. Survey Results
  - iii. Advisory Committee Decision
- c. Open House Attendance – 11/19 and/or 11/20
- d. No December Meeting

VII. The meeting was adjourned at 7:00 PM by Lauren Pfeiffer.

NEXT MEETING: January 13, 2026, at 6 PM

Recorded by: Danna Kemp

# Superintendent's Report

## Project Updates



503-537-2909  
fax 503-538-9669  
125 South Elliott Road  
Newberg, OR 97132  
[cprdnewberg.org](http://cprdnewberg.org)

## MEMORANDUM

Thursday, January 15, 2026

**TO** Chehalem Park & Recreation District Board of Directors

**FROM** Clay Downing, Superintendent

**SUBJECT** Superintendent Update

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The below update provides highlights from staff related to the District's activities.

### Fiscal Updates

#### ***2024 Audit Completed & Proceeding to 2025 Audit***

On January 2, 2026, Pauly Rogers & Co. delivered the completed 2024 Audit for the fiscal year beginning July 1, 2023, and ending June 30, 2024. As discussed in the past, the 2025 Audit is already due and funds were budgeted in the existing fiscal year to complete both the 2024 and 2025 Audits.

Before initiating the 2025 Audit, the District distributed a request for competitive quotes to multiple firms. It is unknown when CPRD last conducted this form of due diligence activity for auditing services, which is one of the primary motivations to conduct the action. Firms were given 30 days to respond to the request, and the firm providing the strongest proposal will be selected to conduct the 2025 Audit. Your board will be kept apprised of progress on this activity.

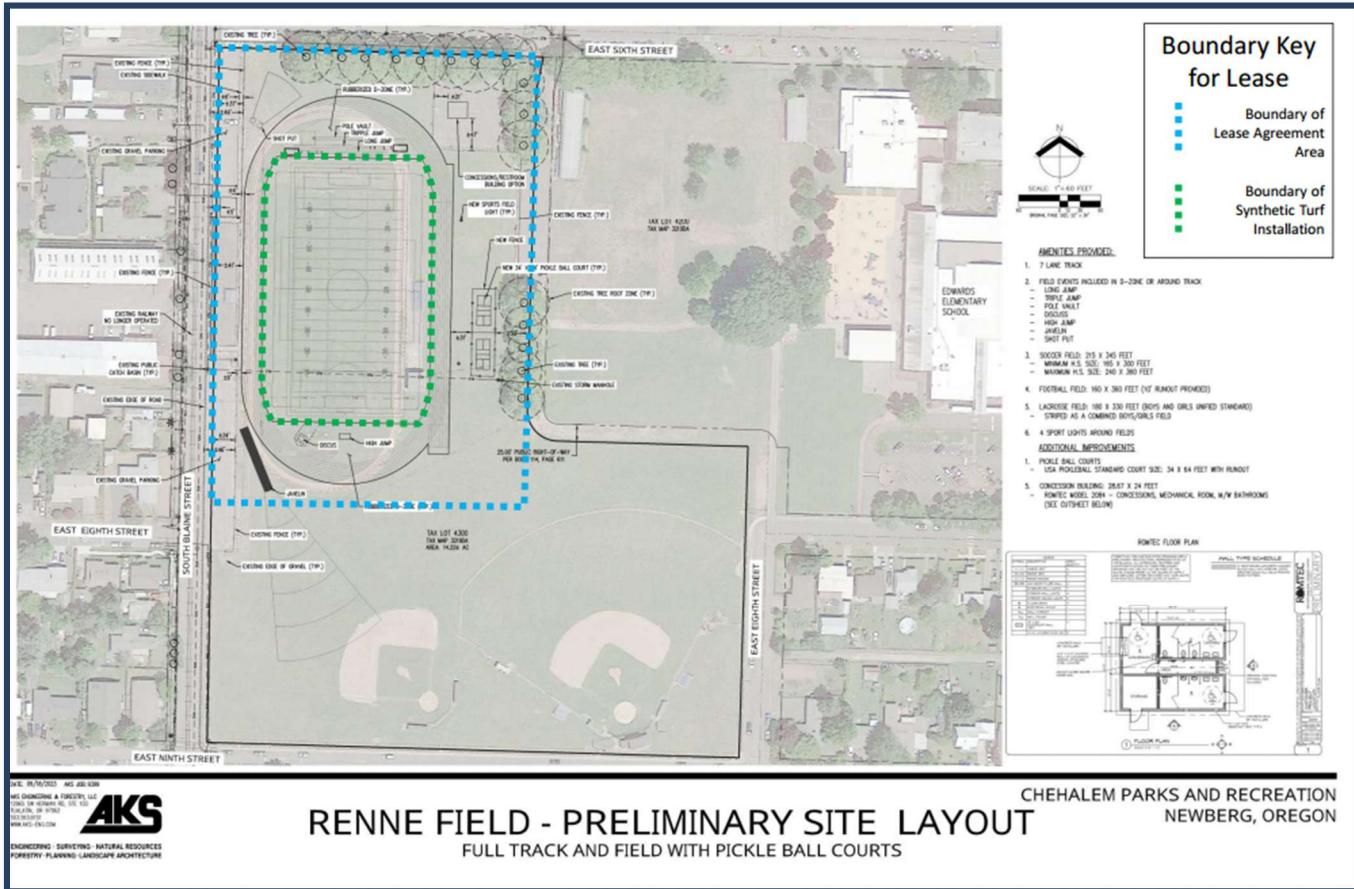
### Capital Projects Update

See the *Project Updates Report* for additional information about other active projects including Sander Estate Park, Jaquith Park, Newberg-Dundee Bypass Trail, and Chehalem Glenn Golf Course Feasibility Study Projects.

### ***Renne Field Project***

On January 13, 2026, the School Board for Newberg-Dundee Public Schools approved the lease agreement with CPRD for redevelopment of Renne Field to include a synthetic turf field, new track and related apparatus, and other improvements. As noted in the lease agreement, the purpose of the lease is to provide a framework for the design and construction of recreational improvements at Renne Field.

*Figure 1. Lease Agreement exhibit depicting site map and boundaries. (blue lines are lease boundary; green lines are anticipated boundary of synthetic turf)*



Project management and design activities continue for this project. It is anticipated that this project will rely on the District's membership in Intermountain ESD to utilize cooperative purchasing opportunities. Cooperative purchasing available through membership in Intermountain ESD enables the District to use design, planning and land use, procurement, and construction-related services to support the project.

### ***Ewing Young Bridge Project***

On February 12, 2026, the District is tentatively scheduled to present the results of public outreach and a request for a publicly-initiated zoning ordinance text amendment during a public meeting of the Yamhill County Commissioners. Timelines for subsequent portions of the project, including resubmittal of land use applications to both City of Newberg and Yamhill County, will be dependent on direction from County Commissioners to County staff.

District staff notified the project's consultant team of an interest in amending project scope of work to include the construction of a restroom at Ewing Young Park. This initial communication is related to the Board's Strategic Planning Priorities (Goal 2) and input from CPRD's recent community survey which demonstrated broad support for installation of a bathroom by multiple user groups including BMX, skateboard, hiking, and dog park users. Because some public infrastructure and parking area improvements are likely to be required as a result of such a



change, the exact impact to the scope of work and overall project cost is unknown at this time. However, it is believed that the addition of a bathroom in combination with other park improvements will be ripe for grant funding opportunities.

### ***Riverfront Reimagined Project***

The Riverfront Reimagined Project held a kick-off meeting and site visit with the selected consultant team on January 8<sup>th</sup>, 2026. The meeting was attended by CPRD personnel as well as representatives from the project's steering committee (Taste Newberg, Yamhill County Parks, City of Newberg), grantor (Travel Oregon), and consultant team members from Greenworks, Apex Companies, Flowing Solutions, and West Consultants. As scoped, the project management is delegated to Taste Newberg and the project outline includes:

Task Name	Task Status
Task 1: Existing Conditions Site Analysis	In Progress
Task 1.1 Kick-off Meeting and Site Visit	Completed
Task 1.2 Land Use Analysis	Initiated
Task 1.3 Planning-level Environmental Analysis	Initiated
Task 1.4 Geotechnical Feasibility Analysis	Not Initiated
Task 1.5 Permitting Feasibility	Not Initiated
Task 1.6 Hydraulics Analysis	Not Initiated
Task 1.7 Boundary / Land Survey	Not Initiated
Task 2: Initial Site Design Concepts	Not Initiated
Task 2.1 Design Coordination Meetings	Not Initiated
Task 2.2 Initial Site Design Concepts	Not Initiated
Task 3: Preferred Concept Site Design	Not Initiated
Task 3.1 Design Review Meetings	Not Initiated
Task 3.2 Refine Site Designs Based on Client Feedback	Not Initiated
Task 4: Preferred Concept Cost Estimate	Not Initiated
Task 4.1 Cost Estimate	Not Initiated
Task 5. Preferred Concept Site Design	Not Initiated
Task 5.1 Client Review Meeting	Not Initiated
Task 5.2 Summary Report	Not Initiated

On January 5, 2026, the District submitted an application to the Oregon Statement Marine Board's (OSMB) Waterway Access Grant Program to request \$36,000 in funding towards the Riverfront Reimagined Project's technical study involving CPRD's Highway 219 property. This OSMB grant program's funding cycle includes funding for non-motorized and motorized public recreational boating access improvements, renovations, enhancements and development. OSMB anticipates having \$200,000-\$400,000 Waterway Access Grant (non-motorized boating access) funding available. Eligible projects for this round of funding include hydraulic modeling, archaeological surveys, wetland delineations, permitting, design and engineering, boat ramps, boarding, short-term tie-up and non-motorized launching docks, sanitation, boat trailer and single car parking, gangways, debris booms, lighting, cameras, etc.

OSMB will consider grant applications at their April 2026 board meeting.



### ***Sander Estate Park – Urban Renewal Funding Request***

The decision is still pending for CPRD's funding request from the Dundee Urban Renewal Agency (DURA).

On April 15, 2025, the District submitted a request for funding associated with required public improvements within Phase 1 of Sander Estate Park. Staff requested funding support in the amount of \$1,119,700 which would support construction of 5th Street improvements, electrical, stormwater, sanitary sewer, water, and parking lot areas associated with the park's development. During the meeting, members of DURA expressed general support for the fulfilling the funding request in some form, but did not make a final decision regarding the amount of the request that would be awarded. Since this meeting, staff have continued to work with City of Dundee personnel to create an agreement which will facilitate funding, which is expected to occur in a form where CPRD expends funding and is later repaid by the urban renewal district when monies become available.

### **Legislative Issues Update**

#### ***Senate Bill 179 – Opt-in Immunity for Special Districts***

Based on new legislation, SB179, there is an opportunity for CPRD to reduce liability exposure associated with use of trails by the public through adoption of a resolution relating to ORS 105.668. Feedback from your board on this matter is welcome and encouraged.

The following message was sent to CPRD by the Special District Association of Oregon regarding new legislation relating to trail use and liability:

Oregon's trail-use immunity statute, ORS 105.668, offers targeted protection against negligence claims arising from the use of trails and similar structures located within public easements or unimproved rights of way by non-motorized users. Beginning January 1, 2026, Senate Bill 179 expands the authority to opt into this immunity to all local governments (including special districts), complementing the statute's automatic coverage for certain large cities and related parties. This overview explains when the immunity applies, who can benefit, and why districts with any connection to trail use should evaluate opting in as a practical way to reduce liability exposure – without creating any new duty to build, improve, maintain, or allow public access.

#### **Overview**

ORS 105.668 provides limited protection from lawsuits for personal injuries or property damage resulting from the use of a trail or other structure located within a public easement or unimproved right of way by users who are on foot, on an equine, or using a bicycle or other non-motorized conveyance. In those circumstances, users are barred from bringing a "private claim or right of action based on negligence."

#### **ORS 105.668(2) automatically extends this trail-use immunity to:**

- a) cities with a population of 500,000 or more;



- b) officers, employees, or agents of such a city to the extent they are entitled to defense and indemnification under ORS 30.285;
- c) owners of lands abutting public easements or unimproved rights of way in cities with a population of 500,000 or more; or
- d) nonprofit corporations and their volunteers who work on the construction or maintenance of trails or the structures in a public easement or unimproved right of way in a city with a population of 500,000 or more.

Previously, only smaller cities and counties could “opt in” to this immunity by adopting an ordinance, resolution, rule, order, or other regulation. Beginning January 1, 2026, Senate Bill 179 extends this opt-in authority to all “local governments,” as defined in ORS 174.116, which includes special districts.

Although the ORS 105.668 immunity only applies in limited circumstances, all special districts should evaluate whether opting in would provide meaningful protection. Districts that manage or maintain trails, paths, stairs, bridges, or related structures located within public easements or unimproved rights of way should strongly consider opting in. For example, a park district that constructs and maintains trails situated within public easements granted by subdivision developers or homeowners associations would not be covered simply because the city has opted in. Similarly, an irrigation district that has granted (or consented to) easements allowing the public to walk or bike along ditch-rider roads located on property the district does not own would not be protected unless it separately opts in.

**It is important to note that opting in does not create any new duty to construct, improve, or maintain trails or to allow public access. Rather, it may reduce liability exposure where public use already exists.**

When applicable, ORS 105.668(3) offers significant protections, and in some respects is broader than the recreational immunity available under ORS 105.682 because (1) it applies to all users, not just those engaged in “recreational purposes”, and (2) it extends beyond the owner of the land where the injury occurred. In short, for most districts with no public access or exposure, the benefit may be minimal, but districts with any connection to trail use should consider opting in. Below is a sample resolution that your district may use (or adapt into an ordinance, rule, order, or regulation) when opting into the trail-use immunity.

Because CPRD serves a population of less than 500,000 people, appears to be eligible for opt-in, and maintains trails and related structures which connect to public easements and unimproved right-of-way areas, it is staff’s recommendation that the Board consider adopting a resolution opting-in this statutory method of reducing liability exposure at a board meeting in the near future. A copy of the resolution template provided by Special District Association of Oregon is available from staff upon request.



## Local Relationships

### ***City of Dundee Welcome New City Administrator***

The City of Dundee selected Courtney Patterson as its next City Administrator. According to a message sent on behalf of Dundee's Mayor Ford:

*Following a thorough and competitive recruitment and interview process, the City Council is confident that Ms. Patterson brings the leadership experience, professionalism, and collaborative approach needed to guide the organization and support the Mayor, Council, City staff, partners, and stakeholders in serving the Dundee community. Ms. Patterson will begin her role with the City on January 12, 2026. On behalf of the City Council, I want to thank staff and stakeholders who participated in the interview process, and I look forward to working with Courtney as we continue advancing the City's priorities.*

The District has initiated outreach to City of Dundee to welcome Ms. Patterson and ensure CPRD continues to enjoy a productive working relationship on local issues.

### ***School Board Considers Boundary Committee Recommendations***

During its January 13<sup>th</sup> meeting, Newberg-Dundee's school board discussed a pair of recommendations from its Boundary Committee. The school district Boundary Committee is "...charged with examining school district enrollment patterns, school boundaries, and potential reconfigurations, and providing recommendations to the Superintendent and School Board by January 2026, for implementation in the Fall of 2026." During the meeting, it was shared that the school district continues to face persistent challenges following the budget crisis from a few years ago. It was also noted that despite more than 76 layoffs since the most dire of the financial issues were shared with the public, other "structural" issues persist which the school district and its Boundary Committee continue to consider.

Challenges noted in the January meeting included small student cohorts creating unstable class sizes, low and declined enrollment locally, and ongoing diminished birthrates statewide. Considering these issues, it was shared that the Boundary Committee is using student learning and opportunity, community input, class size balance, access and belonging, safety and transportation, neighborhood integrity, financial sustainability, and future growth as evaluation criteria for identifying potential solutions and alternatives. The Boundary Committee shared two recommendations with the school board that were aimed at restoring the school district's financial position following its recent financial emergency in order to create a stable and viable fund balance in the future:

Boundary Committee Recommendation #1: Implement a model with grade configurations of K - 4th elementary schools, 5th - 6th grade intermediate schools, and 7th - 8th middle schools; closure of Ewing Young School; and conversion of Edwards Elementary to a dual-language only magnet school with English-only students moved to Joan Austin, Crater, and Dundee Schools. Recommendation is expected to result in an estimated savings of approximately \$2.1M for the school district and a reduction of



approximately 16 full-time equivalent positions. However, additional reductions would still be required to attain target financial stability goals.

Boundary Committee Recommendation #2: Pursue a local option levy, which is a temporary voter-approved property tax that supplements state funding.

Special Service Supervisor, Julie Petersen, is the District's staff representative to the Boundary Committee and regularly attends the committee meeting to act as CPRD's liaison to the group. Director Slyter is the CPRD's board liaison to the school district. Details related to the school district's Boundary Committee are available online at

[https://www.newberg.k12.or.us/apps/pages/index.jsp?uREC\\_ID=4453763&type=d&pREC\\_ID=2711433](https://www.newberg.k12.or.us/apps/pages/index.jsp?uREC_ID=4453763&type=d&pREC_ID=2711433).

## **Forward-looking Calendar**

The following items are expected to appear before your Board in the coming months:

- CPRD Open House Summary Report and Presentation
- Employee Handbook Updates (purchasing authority and thresholds, IT and cybersecurity related modifications, state compliance revisions, and consideration of a working out-of-class policy)
- CPRD Annual Report
- Master Fee Schedule Update
- Informational Presentation from Brown & Brown (District Insurance Agent) regarding Insurance Coverage and Recent Renewal
- District, Board, and CAC Policy and Regulations Update
- Budget Committee Work Session(s) and Meeting(s)



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Newberg, OR 97132  
[cprdnewberg.org](http://cprdnewberg.org)

Thursday, January 8, 2026

To: CPRD Board of Directors

SUBJECT: Project Updates

**Jaquith Pickleball**

Drain inlet has been placed between the courts, along with the drain pipe into the stormwater pond. Storm pond inlets have been placed. Potholes have been dug near the existing drinking fountain, where the contractor attempted to find the existing potable water line. Straw has been placed over exposed soils, in the stormwater pond and the spoils on the south side of the courts. They are to continue working on the waterline and fencing as weather permits. Plans are to temporarily line courts until proper conditions exist to apply the four acrylic coats as permanent surfacing. They have provided a schedule which shows completion May of 2026.

Fencing procured.

Storm water alignment – Not complete

Waterline for fountain installed.

Park furnishings ordered.

We have contracted with NV5 to submit a modification to the approved Design Review File No. DR225-0001 to remove Condition A.3. This will be considered a major modification, and thus constitute a Type II Design Review, for modification of a previously approved condition of approval (Condition A.3) associated with the Jaquith Court Expansion Project. The City of Newberg imposed Condition A.3, which states:

***Mitigation: The Applicant is required to provide a noise mitigation strategy that reduces the typical pickleball decibel output (~65-70dB) by 50% (~12dB) with proven products and interventions, in addition to regulating hours of play at the subject property.***

This condition does not rely on existing City noise regulation standards as justification for the condition, as noted by the City staff report (Notice of Decision, Page 5, Analysis section):

***"As the City of Newberg does not have code dedicated to the regulation of pickleball court design, it was necessary that staff research appropriate case studies and proven noise mitigation strategies to address residents' concerns and align the intention of the design review criteria within the Newberg Municipal Code to the present application."***



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### Sander Estate Park

DEQ 1200-C Renewed in December.

Franchise Frontage, Vault, Undergrounding and Onsite Conduit installed.

Landscapers onsite with irrigation install - Ongoing

5th Street Curb and Gutter + Thickened Curb & Gutter in progress.

Stone Wall Construction + Splash Pad Equipment in process.

Offsite Storm to Stormwater Planters in progress.

Onsite Conduit and Light Pole Bases in progress.

Northwest Natural Gas is currently working on permitting. The Saunders Company has reached out to Northwest Natural Gas for ETA on lowering existing gas service to Caretaker's home. Still no word back on ETA. Currently, the gas service line is in the middle of thickened curb and gutter as well as stormwater planter facility B. Currently, the gas service line is in the middle of thickened curb and gutter as well as stormwater planter.

Romtec Restroom Construction began January 5<sup>th</sup>, 2026

### Newberg-Dundee Bypass Trail

The Newberg – Dundee Bypass Phase I is predominantly within the Oregon Department of Transportation Right-of Way except for the portion along Industrial Avenue and within the City of Newberg. CPRD Received a grant Extension for the NDBT until June 30, 2026. ODOT has reviewed the Newberg-Dundee Bypass Trail Project documents. After the Type II land use was completed in May we received the Land Use Affadavit and the DEQ LUCS from the City of Newberg on June 4<sup>th</sup>. We have received a 1200-C and have submitted for all Permits; JPA, Public Improvement, Building and Floodplain Development Permit from the City of Newberg June 18, 2025, We have received PLNG-25-40 Floodplain Development Permit, PIP-25-46 Public improvements permit for Industrial Ave is forthcoming. The JPA Permit: Army Corps of Engineers, DSL, and DEQ We have received “approval” from Army Corp, DEQ 401 approved permit. We have paid for wetland credits as an option DSL provided us for the on-site mitigated area that ODOT did not want to sign off on.

We should hear back from DSL soon (although Army Corp approved their portion of JPA back in October).

We have been having meetings to discuss access during the winter months so construction can proceed when permitting is complete.



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## **Chehalem Glenn Clubhouse Feasibility Study**

### Current Phase:

The consultant team (Ankrom Moisan Architects and YA Group) is in the Conceptual Design Phase, which includes:

Developing a comprehensive clubhouse building program.

Pro shop: Check-in desk, golf simulation, indoor training, retail shop, offices

Food and Beverage: dining space for casual dining, private events, celebrations, weddings, tournament meals and presentations

Community meeting spaces (separate from F&B spaces or same?)

Golf cart storage: charging, maintenance, cleaning

Restrooms: accessible from indoors and outdoors

Site related program items ▪ How will building siting affect practice areas and parking?

How, or should, the existing clubhouse and cart barn be used?

Replacement of putting course and chipping green if required.

Three distinct options are requested.

- Sizing of clubhouse and amenities/offerings?
- Style of architecture?
- Financing options?
- Design concepts

Conceptual Design Phase: includes three design options and community engagement materials. These have been presented to CPRD staff and the Golf CAC as of January 12, 2026. We are scheduled for a Community Information Session at 10-12PM on Friday January 16<sup>th</sup> at the Chehalem Glenn Golf Course Event tent and future location of the Clubhouse to share design options and gather feedback. Board Presentation: Final three concepts and cost estimates will be presented to the CPRD Board at the January Board of Directors meeting before advancing to Design Development.



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Design Development (30% DD): Targeted for later in the first quarter of 2026, following selection of a preferred concept.

# Staff Reports

# RECEPTION DESK REPORT

## BY BECKY DREY



**Date: Month of December 2025**

Approximate number of customers during the month:

- Total for the month: 15,719 visits

Facility/Park Rentals:

- The parks will be available for rentals from May through September, with reservations opening on January 2, 2026. Crabtree Park will no longer be available for rental this year, leaving Jaquith Large Shelter (until construction is completed), Memorial Park, and Dundee Billick Park. The availability of Dundee Billick Park may change pending decisions related to the new owners of the former Dundee Elementary School.

Common Questions or Concerns from the Public:

- We are still receiving questions about which insurance plans we accept. With new insurance plans taking effect on January 1, 2026, many members are trying to determine what steps they need to take to continue working out at the center.
- We have received questions about when the women's sauna will be operational again. New parts have been ordered, and we are currently waiting for their delivery and installation

Technology, Software or Equipment:

- The main issue we experienced this month was due to the Ziply outage, which caused ongoing problems but appeared to be resolved on December 29. During the outage, patrons reported difficulty using electronic equipment in the weight room.

Staffing Updates:



**Chehalem Aquatic and Fitness Center Reception Team Update!**

On December 18 the entire building experienced a power outage. The backup generator successfully activated in the fitness center; however, it did not provide power to the aquatic area. Staff responded promptly by using flashlights to assist patrons out of the pools and guide them safely out of the building. The situation was handled calmly and safely with no injuries reported.

# RECEPTION DESK REPORT

## BY BECKY DREY



### Date: Month of November 2025

#### Approximate number of customers during the month:

Total for the month: 15,082 visits

#### Facility Rentals:

We are working with Bryan and Josh to get the Community Center ready for future rentals.

#### Common Questions or Concerns from the Public:

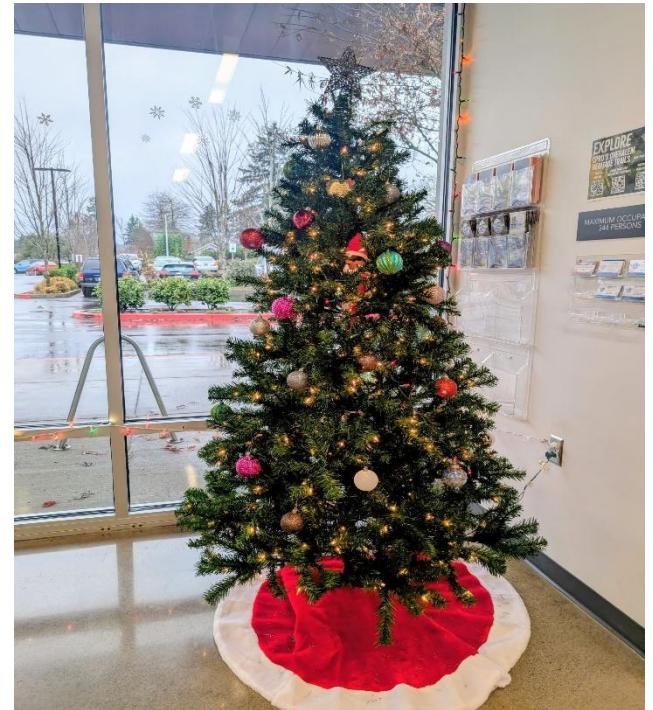
What insurances do you take? With upcoming changes to insurance plans in the New Year, we are seeing both the loss of some providers and the addition of new ones. As a result, many senior members have been inquiring about which insurance plans will be accepted so they can maintain their current memberships without interruption.

#### Technology, Software or Equipment:

The front desk security cameras have been down for approximately one week. Replacement parts have been ordered and we are awaiting their arrival so the system can be brought back online.

#### Staffing Updates:

Staff are looking forward to the upcoming holidays and taking some well-deserved time off. We are actively ensuring adequate coverage across all shifts to maintain smooth operations during this period.



#### Chehalem Aquatic and Fitness Center Reception Team Update!

This is the Christmas tree currently on display at the Aquatic and Fitness Center, bringing a festive touch and holiday cheer for all members, guests, and staff to enjoy throughout the season.

Parks / Facilities / Golf Activities Report

December – January 2025-2026

Park maintenance still on schedule, mowing, edging, trimming, weed control (peremergent)

Nursery / greenhouse work in preparation for Sanders Estate in spring

Rocking and grading the parking lots at Ewing and Billick Park

Painting picnic tables

Mowing and Equipment maintenance

Fixing mainline irrigation at College and Jaquith Park

Hazardous tree removal at Jaquith Park and in the Greens

Storm damage removal of tree limbs down on Ewing Young Trail

Cultural Center repairs and maintenance, lighting, painting, restrooms repairs

Aquatic Center: Aermec, Actuators, and Boiler troubleshooting and monitoring

Chehalem Glenn cleaning of tees, putting course, driving range, chipping area, clubhouse, Blvd.

Continue sugaring up of trails throughout the District monitoring drainage and footing. Our trails continue to have year round safe usage, this is attributed to staff efforts.

New Budget Process has begun, engaging with fellow staff to include them into this process more than in years past

## Parks Summary 2025-2026

December - January

Dec. 6 - Jan. 2

Park Name	Hours worked
Armory	39.75
Admin	73.00
Blaine St House / Waterwise	0.00
Billick Park	28.50
Brillas	4.25
Buckley	17.00
CAFC	269.00
Cultural Center	78.00
College	7.00
Community Center	0.00
Crabtree	2.00
Crater Ballfields / Field	35.50
Dundee	0.00
Elliott Road	21.00
Ewing Young /Dog Park	24.50
Ewing Young Trail	13.75
Facilities Shop (Armory)	29.50
Falcon Crest Park	2.00
Fortune Park	4.50
Friends Park	2.25
Tom Gail Park	9.50
Gettman Trail	26.00
Gladys Park	4.25
Chehalem Glenn G.C.	863.78
Herbert Hoover Park	59.75
Jaquith Park	58.00
Jaquith Ball Fields	21.00
Memorial/Scout House	19.50
Oak Knoll Park	1.25
Dundee Overlook	2.00
Park Shop	80.25
PCC	57.25
Pool Park	36.00
Pride Gas	5.00
Renne Fields	0.50
Rilee Park	78.00
Rotary Park	25.75
Sander Park	0.00
Schaad Park	3.75
Scott Leavitt Park	1.75
Senior Center	47.00
Spring Meadow	15.00
Waste Mngt	165.25
White Oak	2.00
vacation/holiday/sick/comp	547.00

Parks Summary 2025-2026

December - January

Dec. 6 - Jan. 2

Wilsonville Property	108.75
11th st Dundee	2.00
219 Spot	1.50
Dundee Bypass Trail	12.00
99W blvd	10.00
Misc. Locations	18.00
<i>Total</i>	2933.28

Parks / Facilities / Golf Activity Report

November – December 2025

We secured our town Christmas tree and brought it down the mountain, decorated it and the building with holiday lights for the Tree Lighting

Sanded and Painted 84 wine barrels for NDC

Used the truck loader for leaf pickup throughout District

Mowing and landscaping parks continues

Large Fir Tree fell at Spring Meadow Park staff cleanup of storm damage

Roger/Cray added Culverts at Rilee Park helping to provide all year access for horse riders and trail walkers

New layer of mulch at the Dog Park (happy dogs)

Major trimming and cleanup at PCC

Storm clean up / mowing / leaf pickup at Golf Course

Senior center remodel, painting, sound walls, new carpet / flooring

Hosted swim meets at the Aquatic Center

## Parks Summary 2025-2026

November - December

Nov.8 - Dec. 5

Park Name	Hours worked
Armory	21.25
Admin	15.50
Blaine St House / Waterwise	0.00
Billick Park	76.25
Brillas	0.25
Buckley	26.00
CAFC	94.56
Cultural Center	41.75
College	5.75
Community Center	0.50
Crabtree	2.50
Crater Ballfields / Field	28.50
Dundee	0.00
Elliott Road	5.50
Ewing Young /Dog Park	57.75
Ewing Young Trail	26.00
Facilities Shop (Armory)	56.25
Falcon Crest Park	5.75
Fortune Park	5.25
Friends Park	9.50
Tom Gail Park	32.75
Gettman Trail	45.50
Gladys Park	15.25
Chehalem Glenn G.C.	583.84
Herbert Hoover Park	63.50
Jaquith Park	92.75
Jaquith Ball Fields	33.00
Memorial/Scout House	15.75
Oak Knoll Park	6.75
Dundee Overlook	0.00
Park Shop	42.50
PCC	7.00
Pool Park	78.25
Pride Gas	2.25
Renne Fields	0.00
Rilee Park	135.25
Rotary Park	432.75
Sander Park	8.00
Schaad Park	7.00
Scott Leavitt Park	16.00
Senior Center	94.25
Spring Meadow	23.25
Waste Mngt	122.25
White Oak	4.00
vacation/holiday/sick/comp	455.75

Parks Summary 2025-2026

November - December

Nov.8 - Dec. 5

Wilsonville Property	132.50
11th st Dundee	0.00
219 spot	7.00
Dundee Bypass Trail	1.50
99W blvd	6.50
Misc. Locations	67.50
<u>Total</u>	3011.40

# CHEHALEM AQUATIC & FITNESS CENTER REPORT

BY WENDY ROBERTS



## DATE: December 2025 Activity Report

-Santa at the Pool over Christmas break was a HIT! Santa took pictures with patrons and staff out in the lobby. During public swim, he went into the leisure pool and had a “snow ball fight” with the kids in the pool.



-US Water Polo ODP camp was held in our facility December 13 & 14. This event ran very well.

-Thursday, December 18<sup>th</sup> we had a power outage for just over an hour. Guards did great clearing the pools of patrons despite the fact our back-up lights did not come on. Maintenance is working on that to make sure we have back-up lights when the power goes out.



-December 23 we held a Blood drive at our facility. Their goal was to collect 25 units and they actually collected 33 units of blood.

-We had 2 private pool rentals in the month of December, the holidays tend to slow things down for us.

-Total numbers for the month of December, 6,765 patrons came through just the poolside of the facility for December. Yearend numbers, 89,493 patrons used our pools for the 2025 year. This is not including the patrons who used the dry side (weight room, gym, skytrack).

-December 21 we held an all staff meeting followed by our annual staff Christmas Party. Staff had a great time participating in fun games and white elephant gift exchange.



## Sports Corner

-CST practiced all month of December.

-GFU swim team was gone for two weeks in December while on break

-NHS swim team practiced all of December.

-Sherwood HS swim team is practicing at our facility during holidays and days off of school.

# CHEHALEM AQUATIC & FITNESS CENTER REPORT

BY WENDY ROBERTS



## DATE: November 2025 Activity Report

-November 24, we held a 3-hour lead guard summit. This is where we go over important trainings with our lead guards. We discussed the Model Aquatic Health code and the changes that brings to our facility.



-Special Olympics held their big meet with us on November 8. They use both pools so all activities for that day are cancelled. The meet ran smoothly and we are looking forward to having them back again next year.



- Schools that brings students to do lessons with us in the Spring (Gaston and St. Paul) have reached out to book their time for this coming spring. This is another way we help make sure children know how to swim and to prevent drownings.

-We had 14 private pool rentals in the month of November, it was a busy month!

-Total numbers for the month of November, 6,846 patrons came through just the poolside of the facility for November.

## Sports Corner

-CST practiced all month of November.

-GFU swim team practiced all month of November and held a home meet on November 1 and their big Bruin Invite on November 22 & 23.

-NHS Polo wrapped up their season on November 13<sup>th</sup>. The boys took 3<sup>rd</sup> place and the girls took 5<sup>th</sup> place in state.

-NHS swim team started their season on November 17<sup>th</sup>.

-Sherwood HS swim team is practicing at our facility during holidays and days off of school.





**DATE: 1/8/2026**

### December Activity Report

#### Program Participation

- **Junior Tiger Basketball:**

Thirty-seven teams began practices at the start of the month, with strong early participation.

- **Little Tiger Basketball:**

Registration remains open and has been extended due to increased interest.

#### Community Engagement

- **Open Gym Sessions:**

We continued offering free open gym time for basketball and lacrosse. These sessions remain a reliable way to keep youth active and connected to our programs.

#### Operations & Seasonal Transition

- **Equipment Management:**

Staff focused on wrapping up fall sports by cleaning, organizing, and storing equipment.

- **Winter Program Preparation:**

Work continued on finalizing schedules, preparing uniforms and game materials, and coordinating facilities for the start of winter games.

- **Spring Planning:**

Early preparation for spring registration began, including reviewing program offerings and updating materials.



# SPORTS REPORT

## BY NICOLE LEWELLING

### Basketball Program

- **Registration Closed:** We are excited to share that basketball registration has officially closed.
- **Participation:** Across our four programs, we have **675+ youth participants** enrolled.
  - *Little Tiger (K-2)*
  - *Junior Tiger (3-8)*
  - *High School Recreation*
  - *Competitive Basketball (3-8)*
- **Open Gym Sessions:** Prior to the season start, we hosted open gym sessions led by two outstanding volunteer coaches, **Alex Van Wormer** and **Brian Smith**.
  - These sessions provided valuable skill-building opportunities before practices began.
  - We plan to continue offering additional open gyms throughout the season to give youth more chances to hone their skills.

### Lacrosse Program

- **Skill Development:** Coach **Devan Spilker**, a former Division II lacrosse player, has been hosting weekly stick-handling and ball-handling sessions during November and December.
- **Grant Success:** We secured **two separate equipment grants**, a major accomplishment for the program.
  - Equipment received:
    - 10 boys' sticks
    - 10 girls' sticks
    - 30 unified sticks (usable by boys or girls)
- **Impact:** These grants expand our ability to provide **loaner equipment**, reduce barriers to participation, and support the continued growth of lacrosse opportunities in Newberg.

### Community Partnerships

- We had an **amazing partnership with George Fox University (GFU)** this fall.
  - GFU volunteers joined us at the ball parks and **Newberg High School Stadium** to assist with painting and general clean-up projects.
  - Their support helped refresh our facilities and reinforced the strong connection between our youth programs and the university community.





# RECREATION REPORT

## BY MATT COMPTON

December Activity Report 2025

### Youth Gymnastics

Youth Gymnastics continued to demonstrate strong participation in December, closing the month with 66 registered participants. This reflects sustained growth as the program moved through the final weeks of the fall session. Classes remained consistent despite a holiday-shortened calendar, providing stability for families ahead of the winter term.

### Community School Programs

Community School choir and music programs completed their final weeks of instruction in December and concluded the season with a series of performances. These included school-based events as well as a special performance at the Senior Center's Fall Bazaar and Craft Fair. The opportunity for youth performers to share their work in a multigenerational community setting highlighted the broader community impact of these programs.

### Youth Programs and Hosted Activities

CPRD hosted several birthday party programs in December as part of its youth programming offerings. These events continue to provide families with structured, staff-supported celebrations and remain an effective use of district facilities within the programming model.

### Facility Rentals

Facility use at the Senior Center supported two distinct community gatherings in December. Reid Rental hosted an employee Christmas party at the facility, and the American Legion held a volunteer potluck followed by a meeting of district representatives. Both events reflect the continued role of CPRD facilities as accessible and flexible spaces for local organizations.

### Special Events and Community Engagement

On December 8, CPRD hosted Cookies and Cocoa with Santa at the Dundee Fire Station. The event drew more than 500 attendees and combined several elements into a single community celebration, including fire truck parade viewing, visits with Santa, and a free cookies and cocoa social. The fire station bay was decorated for the occasion, and Mr. Humley provided live holiday music, creating a warm and welcoming environment for families. The event continues to serve as a signature seasonal gathering and a strong example of CPRD's partnership with local agencies.

Respectfully submitted by:

Matthew Compton

# RECREATION REPORT

## BY MATT COMPTON



### November Activity Report 2025

#### Youth Gymnastics

Youth Gymnastics continued its upward momentum in November with an enrollment of 62 participants. This marks another month of steady program engagement across the fall session. No staffing changes occurred this month, and class operations remained stable and consistent for families.

#### Community School Programs

The Community School initiative had a highly active November. Journey to STEAM, our new 8-week LEGO powered enrichment program launched this fall, completed its first half of instruction with 7 students at Dundee Elementary and 8 students at Mabel Rush. Additional schools are already slated to join the program for the winter term, signaling strong demand for hands-on STEM enrichment.

Other after-school offerings that began in October continued as scheduled throughout November. This was also the month when our choir and performance-based programs began sharing their work at school assemblies and campus events. These performances remain a cornerstone of CPRD's partnership with local schools by providing accessible, high-quality arts education.

#### Youth Cheer Program Update

Newberg Youth Cheer concluded its inaugural sideline season with exceptional energy and community support. After beginning practices in August and performing at youth football games through October, the team closed November with a highly successful Family Showcase. More than 100 family members attended to watch the athletes perform, celebrate season achievements, and receive individual awards. Each cheerleader also received a star-shaped cheer mirror, and our athletes took staged photos with their parents or family members, one family per photo. A printed copy of each cheer family photo was mailed to them the following week. The season represented a strong launch for NYC Cheer's new recreation-based model as preparations begin for the Winter Cheer program.

#### Facility Rentals and Special Events

Facility activity remained strong in November. The Armory hosted nine birthday party packages, along with Hazel House Animal Rescue's annual craft fair fundraiser. This marks Hazel House's third consecutive rental of the space for this event, further cementing the Armory as a reliable partner venue for local nonprofits.

#### Community Engagement and Planning

CPRD hosted its District Open House in November, where the upcoming Renne Field Sports Complex was featured through an interactive, experiential room led by the Superintendent and Recreation staff. Community response to the engagement format was enthusiastic and helped set the stage for continuing public involvement as the project approaches construction.<sup>494</sup>



# CHILDCARE REPORT

## BY ERIN HARRINGTON

Department 455 School-Aged Childcare

### 2025 DECEMBER Board Report

In December our enrichment childcare program focused on consistency and connection. Maintaining stable staffing, routines, and expectations allowed children to build strong connections with both peers and staff. This consistency supports a sense of belonging and trust, which enhances the effectiveness of our enrichment activities and strengthens our relationships with families.

**ENROLMENT:** remained steady throughout the month, with consistent attendance across our sites.

AC: 18, DE: 18, EE: 20, EY: 12, JA, 24, MR: 21.



**PROGRAM HIGHLIGHTS:** Staff intentionally created opportunities for relationship building through small group activities, cooperative games, and crafts, during winter break. This reinforced our role as a reliable, enriching support for families during extended school breaks. We were housed by Edwards Elementary.

**STAFF RECOGNITION:** Over winter break I met with each site for training on teamwork and how this helps children feel safe, supported and engaged. Strong teamwork reduces stress and conflict. One Voice, One Plan= Success

**PROGRAM NEEDS:** None at this time





# CHILDCARE REPORT

## BY ERIN HARRINGTON

Department 455 School-Aged Childcare

### 2025 NOVEMBER Board Report

This November our enrichment childcare program continued to thrive as we focused on creating meaningful learning experiences for every child. By blending exploration, creativity, and structured support, we are proud to offer a program that extends beyond standard childcare and truly enriches each child's daily routine.

**ENROLMENT:** Remained steady throughout the month with consistent attendance across our sites.

AC: 18, DE: 18, EE: 20, EY: 12, JA: 24, MR: 21.

**PROGRAM HIGHLIGHTS:** We welcomed 30 to 40 kids in our All-Day Childcare program for Thanksgiving week. Our staff ensured that every child remained engaged through a variety of fun, creative, and outdoor activities.

**STAFF RECOGNITION:** At Antonia Crater our lead staff, Tina, and play leader Tresten have shown noticeable improvement. They have been listening during trainings and putting what they have learned into practice, which has made daily routines smoother and helped them connect better with the kids.

**PROGRAM NEEDS:** None at this time





## DECEMBER 2025

### By the Numbers:

85 Gifts delivered to Meals on Wheels Recipients

1,851 hot and 543 frozen meals were delivered to homebound seniors and disabled persons

20 Vaccines were given at our vaccine clinic



### Holiday Partnerships:

For the December Holidays we partnered with our local BiMart to ensure that our meals on wheels recipients also received a Christmas gift. They graciously allowed us to keep a small tree with tags and a donation bin near the registers and the Newberg community came through! Every tag was taken and all the gifts purchased. Even the BiMart employees took tags to give gifts. Then, we had some familiar faces help the meal delivery drivers hand out the gifts. It was truly amazing and something we hope to do again in 2026.



We also partnered with 99 Gals out of McMinnville to make goodie bags to hand out with meals which included snacks and practical items like lens wipes and lotion.



### Upcoming Events:

Senior Trip to Ilani Casino January 10<sup>th</sup>

Veterans Info Session January 28<sup>th</sup>

AARP Taxes on Tuesdays starting February 3<sup>rd</sup>



## November 2025

### By the Numbers:

350 People visited the senior Center

1535 hot and 650 frozen meals were delivered to homebound seniors and disabled persons

100 Vendors sold their goods at the Fall Bazaar and Craft Fair



### Events:

The Fall Bazaar and Craft Fair on November 8<sup>th</sup> was very well attended and our biggest one yet! The leadership class from CS Lewis helped us prepare the center the day before and several of our regular volunteers helped get vendors organized on the day of the event. The Community School Choir from Crater Elementary sang some patriotic and holiday songs in the middle of the day to add to the bazaar experience.

Our construction continues but the new floors are down! Next up are finishing the walls in the dining room and rehanging the art work.



For Thanksgiving Northwest Christian Church delivered over 80 dinners to our meals on wheels clients and their families.

### Upcoming Events:

-Vaccine clinic on Dec 5<sup>th</sup>

-Senior Lunch Open House Dec 18<sup>th</sup>

-Meals on Wheels Giving Tree at BiMart



# CHEHALEM GLENN GOLF COURSE REPORT

## BY KELLAN SASKEN



**DATE: December 2025**

December brought very wet and warm conditions. There have only been 2 frost delays through December this winter. We'll have typically seen 8-10 frost delays by the end of December. A frost delay is when tee times have to start later than usual due to frost on the ground.

Overall rounds for the calendar year hung steady with 2024. In 2025, we did 45,187 rounds. Our 2024 round total was 44,485.

December Rounds 2024 – 1319

December Rounds 2025 – 1386