

**Cornelius,
Oregon**

Final Report for

**PARKS &
RECREATION
SYSTEM
DEVELOPMENT
CHARGE STUDY**

Adopted
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**City of Cornelius
Parks & Recreation
System Development Charge Study**

**Final Report
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SECTION 1: INTRODUCTION / BACKGROUND

The City of Cornelius has just completed preparation of a new Parks Master Plan addressing parks needs through the year 2020. Oregon law (ORS 223.297 – 314) allows cities to collect System Development Charges (SDCs) to fund all or a portion of the costs of parks and recreation capital facilities required to meet needs created by growth. This final parks and recreation SDC methodology report has been prepared by FCS Group based on the growth-required needs included in the new Parks Master Plan. .

The following general approach was used in the development of the parks and recreation SDCs.

- ◆ **Framework for Charges.** In this step, we worked with City 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 City staff to isolate the recoverable portion of planned facility costs and calculate initial draft SDC rates.
- ◆ **Initial draft Methodology Report Preparation.** In this step, we documented the calculation of the initial draft SDC rates, and reviewed the report with the City Council in a work session.
- ◆ **Updated draft Methodology Report Preparation.** After receiving input from the City Council, the draft report was updated to reflect Council recommendations. The updated draft report was made available for public review for 60 days prior to a scheduled public hearing on January 19, 2010.
- ◆ **Final Methodology Report Preparation.** Following presentation at a public hearing, the methodology as presented in this final report was adopted by resolution.

The data in this study was prepared using computer spreadsheet software. In some tables in this study, there will be small variations from the results that would be obtained using a calculator to compute the same data. The reason for these differences is that the spreadsheet software was allowed to calculate results to more places after the decimal than is reported in the tables of these reports. The calculation to extra places after the decimal increases the accuracy of the end results, but causes occasional differences due to rounding of data.

SECTION 2: SYSTEM DEVELOPMENT CHARGE METHODOLOGY

A system development charge is a one-time fee imposed on new and some types of re-development at the time of development. The fee is intended to recover a fair share of the costs of existing and planned facilities that provide capacity to serve new growth.

Oregon Revised Statute (ORS) 223.297 – 223.314 defines SDCs and specifies how they shall be calculated, applied, and accounted for. By statute, an SDC may include:

- ◆ a reimbursement fee, designed to recover costs associated with capital improvements already constructed or under construction, and
- ◆ an improvement fee, designed to recover costs associated with capital improvements to be constructed in the future.

The reimbursement fee methodology must be based on “the value of unused capacity available to future system users or the cost of the existing facilities”, and must further account for prior contributions by existing users and gifted and grant-funded facilities. The calculation must also “promote the objective of future

system users contributing no more than an equitable share to the cost of existing facilities.” Reimbursement fee proceeds may be spent on any capital improvement related to the system, and for compliance costs.

The improvement fee methodology must include only the cost of projected capital improvements needed to increase system capacity for future users. In other words, the cost(s) 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. Improvement fee proceeds may be spent only on capital improvements, or portions thereof, which increase the capacity of the systems for which they were applied, and for compliance costs.

A. REIMBURSEMENT FEE METHODOLOGY

In order for a reimbursement fee to be calculated, “excess” capacity must be available to serve future growth. A review of the current and planned levels of service included in the Parks Master Plan shows that the City currently has no excess capacity and, therefore, no basis for a reimbursement fee exists.

B. IMPROVEMENT FEE METHODOLOGY

The improvement fee calculation is straightforward: it is the total dollar cost of capacity-increasing capital projects divided by the capacity they will serve. The unit of capacity used is the basis of the fee. The overriding issue to consider in the improvement fee calculation is identification of the growth-required portion of capacity-increasing capital costs.

Allocation of capacity-increasing project costs to the improvement fee cost basis. We have used the “capacity” approach to allocate costs to the improvement fee basis. Under the capacity approach, the cost of a given project is allocated to growth proportionately by the capacity made available for growth. As an example, assume we are allocating \$1,000,000 for the cost of adding a park to meet existing demand as well as the needs of growth. If the new park provides capacity for 500 people, and capacity for 200 is needed to meet an existing deficiency, then only capacity for 300 is for growth. In this case, the growth-required share allocation to the fee basis would be $300 / 500 = 60\%$ of \$1,000,000, or \$600,000. The most directly applicable measure of capacity demand should be used as the basis for allocation, so the estimated growth in population and population equivalents has been used to allocate park projects.

C. COMPLIANCE COSTS

Oregon law provides that SDC revenues may be used 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.” [ORS 223.307(5)]. In order to avoid having to spend funds for compliance that would otherwise be available for growth-required project needs, estimates of compliance costs must be included in the SDC rate calculations.

D. SUMMARY

In general, SDC rates are calculated by adding the reimbursement fee component (if applicable), the improvement fee component, and the compliance cost. Each separate component is calculated by dividing the eligible cost by the appropriate measure of growth in capacity. The unit of capacity used becomes the basis of the charge. A sample calculation is shown on the following page.

Reimbursement Fee	Improvement Fee	Compliance Costs	SDC
Eligible costs of excess capacity in existing facilities	+ Eligible costs of planned capacity-increasing capital improvements	+ Costs of complying with Oregon SDC statutory requirements	= SDC (\$ per unit)
Growth in system capacity	Growth in system capacity	Growth in system capacity	

SECTION 3: PARKS SDC RATE FACTORS

The City’s existing parks SDCs are based on projected facilities required to meet growth needs. A comparison of the City’s existing parks SDCs and those of other nearby communities is provided in Table 3.1, below.

Table 3.1
COMPARISON OF EXISTING PARKS SDC RATES

(a)	(b)	(c)
City	Single Family Residential Dwelling Unit	Non-Residential
Banks	\$1,800	\$0
Cornelius	\$2,143	\$71/FTE Employee
Forest Grove	\$3,000	\$0
Hillsboro	\$4,083	\$684/Parking Space
North Plains	\$4,941	\$0
Tigard	\$5,370	\$364/Employee
Beaverton (Tualatin Hills PRD)	\$6,888	\$179/Employee

The Cornelius Parks Master Plan identifies projects and levels of service designed to repair deficiencies and address growth needs through the year 2020. The calculations included herein are based on the Parks Master Plan and the Capital Improvement Projects List included as an appendix to this report.

Parks and recreation facilities benefit City residents, businesses, non-resident employees, and visitors. The methodology used to update the City's Parks and Recreation SDCs establishes the required connection between the demands of growth and the SDC by identifying specific types of parks and recreation facilities and analyzing the proportionate need of each type of facility for use by residents and employees. The SDCs to be paid by a development meet statutory requirements because they are based on the nature of the development and the extent of the impact of the development on the types of parks and recreation facilities for which they are charged. The Parks and Recreation SDCs are based on population and population-equivalents (employees), and the SDC rates are calculated based on the specific impact a development is expected to have on the City's population and employment. For facilities that are not generally used by employees (e.g., neighborhood parks), only a residential parks and recreation SDC may be charged. For facilities that benefit both residents and employees (i.e., community parks, etc.), parks and recreation SDCs may be charged for both residential and non-residential development.

A. PERSONS PER DWELLING UNIT

The Parks and Recreation SDC rates for residential uses are based on costs per capita and are calculated based on the number of persons per residential dwelling unit. To determine the number of persons per dwelling unit, data gathered for Cornelius from the 2000 Census was analyzed, and the resulting calculation is displayed in Table 3.2, page 4.

Table 3.2
AVERAGE NUMBER OF PERSONS PER DWELLING UNIT

(a)	(b)
Unit	2000 Census Average Number of Persons Per Dwelling Unit
Residential Dwelling Unit	3.34

B. POPULATION AND EMPLOYMENT GROWTH

The Parks and Recreation SDCs are based on costs per "capita" (person). Estimates of current and projected population and full-time equivalent employment within the City are displayed in Table 3.3, below.

Table 3.3
GROWTH IN POPULATION AND EMPLOYMENT

(a)	(b)	(c)	(d)
	Current (2008)	Projected 2020	Growth (c – b)
Population	10,955*	16,150*	5,195*
Employment	2,453	5,463	3,110**

* Estimates from Parks Master Plan

** City projection based on 3.34 persons per household, and 2 employees per household

C. BENEFIT OF FACILITIES

Facility needs must consider the proportionate benefit each type of facility has for residents and employees. A resident is any person whose place of residence is within the City of Cornelius or the adjacent urban services planning area. An employee is any person who receives remuneration for services, and whose services are directed and controlled either by the employee (self-employed) or by another person or organization. The parks and recreation facilities discussed in this report are defined in the Cornelius Parks Master Plan (2009). For purposes of this report, neighborhood parks are considered to be used primarily by residents, rather than by employees and other non-residents, and; therefore, the identified needs for these types of facilities are based only on population and do not consider employment. For all other facilities including community parks, greenspace, etc., both population and employment were considered when identifying facility needs.

While parks and recreation facilities benefit both residents and employees, the amount of time these facilities are available for use by employees is not the same as for residents; an employee does not create demands for

facilities equal to those created by a resident. In order to equitably apportion the need for facilities between employees and residents, an employee-to-resident demand ratio was developed based on the potential time these facilities are available for use. First, estimates for the average number of hours per day these facilities are available for use were identified. Children's ages, adult employment status, work location (inside or outside the City), and seasonal variances were taken into account and are displayed in Table 3.4, below.

Table 3.4
ESTIMATES OF AVERAGE DAILY
AVAILABILITY OF PARKS AND RECREATION FACILITIES

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

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

$$((\text{Summer Hours/Day} \times 3 [\text{months}]) + (\text{Spring/Fall Hours/Day} \times 6) + (\text{Winter Hours/Day} \times 3)) \div 12$$

Next, the Annual Weighted Average Hours (from Table 3.4) were applied to population and employment data from the 2000 Census and 2002 Metro Regional Databook to determine the Total Annual Weighted Average Hours for each category of Resident and Employee. The results are displayed in Table 3.5, below.

**Table 3.5
TOTAL ANNUAL AVAILABILITY
OF PARKS AND RECREATION FACILITIES**

(a)	(b) Non- Employed Adults	(c) 5 – 17 Kids	(d) Live In / Work In City	(e) Live In / Work Out of City	(f) Live Out/ Work In City	(g) Totals
Population & Employment Data	1,930	2,154	401	4,178	2,139	10,802
Annual Weighted Average Hours	<u>10</u>	<u>7.14</u>	<u>6.07</u>	<u>4.05</u>	<u>2.02</u>	
Total Annual Weighted Average Hours	19,300	15,386	2,435	16,911	4,329	58,360

Next, the available hours (from Table 3.5) were allocated between resident hours and non-resident employment hours, as displayed in Table 3.6, below.

**Table 3.6
TOTAL RESIDENT AND NON-RESIDENT EMPLOYMENT-RELATED
AVAILABILITY OF PARKS AND RECREATION FACILITIES**

(a)	(b) Hours	(c) % of Total
<u>Resident</u>		
Non-Employed Adult	19,300	
5-17 Kids	15,386	
Live In/Work In	2,435	
Live In/Work Out	<u>16,911</u>	
sub-total	54,032	92.58%
<u>Non-Resident</u>		
Non-Resident Employee	4,329	7.42%

Next, the Non-Resident Employee to Resident Parks Demand Ratio was calculated by dividing the total non-resident employee hours by the total resident hours (from Table 3.6), as summarized in Table 3.7, below.

**Table 3.7
NON-RESIDENT EMPLOYEE TO RESIDENT
PARKS DEMAND RATIO**

(a) Weighted Average Hours For Non- Resident Employees	(b) Weighted Average Hours For Residents	(c) Non-Resident Employees to Residents Demand %
4,329	÷ 54,032	= 8.0%

Finally, the Number of Resident Equivalents expected to be created by new employment during the planning period was calculated by multiplying the Non-Resident Employee to Resident Parks Demand Ratio (from Table 3.7) by the projected number of new employees (from Table 3.3). This calculation is shown in Table 3.8, below.

**Table 3.8
NUMBER OF RESIDENT EQUIVALENTS
CREATED BY NEW EMPLOYMENT**

(a)	(b)	(c)
Projected Increase In Employment	Non-Resident Employees To Residents Demand %	Projected Resident Equivalents Created by New Employment
3,110	X 8%	= 249

D. FACILITY NEEDS

The Cornelius Parks Master Plan (2009) includes a Capital Facilities Plan (CFP) that identifies facility needs through the year 2020. Table 3.9, below, presents a summary of facility needs included in the CFP, both for growth and to remedy deficiencies for current residents and employees. The “Current Need” is the proportionate share needed to provide facilities to current residents and employees (if applicable) at the levels of service planned for the year 2020. The “Growth Need” is the proportionate share needed to provide facilities for future residents and employees (if applicable) at the planned levels of service for 2020.

**Table 3.9
FACILITY NEEDS FOR POPULATION AND
EMPLOYMENT GROWTH AND DEFICIENCY REPAIR**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Facility Type	Current Units	2020 Planned Units	2020 LOS (units/1000 persons)	Current Need	Surplus or (Deficiency)	Growth Need	Growth Percent
Developed Neighborhood Park (acres)	10.94	17.56	1.09	11.91	(0.97)	5.65	85.3%
Undeveloped Neighborhood Park (acres)	7.59	2.87	0.18	1.94	5.65	2.87	100.0%
Developed Community Park/Special Facility (acres)	9.79	12.12	0.73	8.00	1.65	2.33	100.0%
Undeveloped Community Park/Special Facility (acres)	2.33	51.50	3.10	34.00	(32.28)	19.22	37.3%
Greenspace/Natural Area (acres)	6.34	36.28	2.19	23.95	(18.04)	11.90	39.8%
Pathways/Trails (miles)	6.00	10.25	0.62	6.77	(0.89)	3.36	79.1%

There are deficiencies in the number of acres of Developed Neighborhood Parks, Undeveloped Community Park/Special Facility Land, Greenspace/Natural Areas, and Pathways/Trails. Improvement fee SDC revenues may be used only for growth needs, and must not be used to remedy deficiencies.

E. NEW FACILITY COSTS

The Cornelius Parks Master Plan SDC-Eligible Capital Facilities Plan (appendix) identifies new facilities needed to serve parks and recreation needs of the City through the year 2020. Table 3.10, below, shows a breakout of residential and non-residential share of SDC-eligible growth costs for these new facilities.

For facilities that benefit residential development only (e.g., neighborhood parks), the residential share of SDC-eligible growth costs is 100%. For facilities that benefit both residential and non-residential development (i.e., community parks, greenspace, etc.), the non-residential share of SDC-eligible growth costs is 4.6%, based on 249 new resident-equivalents created by employment (see Table 3.8), and a total of 5,444 new resident equivalents during the planning period (5,195 new residents plus 249 resident-equivalents from employment). The residential share of SDC-eligible growth costs is 95.4% (100% - 4.6%).

Table 3.10
NET RESIDENTIAL AND NON-RESIDENTIAL
GROWTH-REQUIRED NEW FACILITY COSTS

(a) Facility Type	(b) Total New Facility Costs from CIP	(c) New Facility Non-Growth Costs from CIP	(d) New Facility Growth from CIP	(e) Residential Growth Costs [(d) X 100% for neighborhood parks, (d) X 95.4% for all others]	(f) Non- Residential Growth Costs [(d) X 4.6% for all except neighborhood parks]
Neighborhood Parks (acres - land and development)	\$ 2,457,051	\$ 198,997	\$ 2,258,054	\$ 2,258,054	\$ 0
Community Parks / Special Facilities (acres – land and development)	5,581,671	\$3,392,675	2,188,996	2,088,302	100,694
Greenspace / Natural Areas (acres)	1,948,051	\$ 1,193,897	754,154	719,463	34,691
Pathways / Trails (miles)	<u>4,448,067</u>	<u>\$ 953,029</u>	<u>3,495,038</u>	<u>3,334,266</u>	<u>160,772</u>
Totals	\$ 14,434,840	\$ 5,738,598	\$ 8,696,242	\$ 8,400,085	\$ 296,157
Percentage Shares of Combined Facility Growth Costs				96.59%	3.41%

F. COMPLIANCE/ADMINISTRATIVE COSTS

The City incurs costs in the development and administration of the SDCs and may recoup a portion of those costs in accordance with ORS 223.307(5). Compliance/administrative costs during the 11-year collection period have been estimated as follows:

Master Plan Update (\$100,000 for consulting and staff services)	\$100,000
Annual PCIP Management, Accounting and Reporting Costs (approximately \$5,000 per year for consulting, audit, legal, financial reporting and staff services)	\$ 55,000
SDC Methodology Review and Update	<u>\$ 20,000</u>
Total Estimated 11 year Compliance/Administrative Costs	\$175,000

The costs are allocated between population and employment based on the growth share percentages included in Table 3.10, and are shown in Table 3.11, below.

**Table 3.11
COMPLIANCE/ADMINISTRATIVE COST ALLOCATIONS**

(a)	(b)	(c)	(d)
Development Type	Share of Growth Costs	Estimated 19-Year Costs	Cost Allocation
Residential (Population)	96.59%	\$175,000	\$169,032
Non-Residential (Employment)	3.41%	\$175,000	\$5,968

SECTION 4: CALCULATION OF RESIDENTIAL PARKS SDC RATES

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

- ◆ the total residential SDC-eligible costs (Formula 4a)
- ◆ the residential improvements cost per capita (Formula 4b),
- ◆ the residential improvements cost per dwelling unit (Formula 4c),
- ◆ the residential reduction for potential future tax payments per dwelling unit (Formula 4d), and
- ◆ the residential SDC per dwelling unit (Formula 4e).

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

A. FORMULA 4a: TOTAL RESIDENTIAL SDC-ELIGIBLE COSTS

The total residential SDC-eligible costs are calculated by adding the residential portion of growth-required improvements cost (identified in Table 3.10) and Compliance/Administrative Costs (Table 3.11).

$$\begin{array}{rclcl}
 & \text{Residential} & & \text{Compliance/} & & \text{Total Residential} \\
 4a. & \text{New Facility} & + & \text{Administrative} & = & \text{SDC – Eligible} \\
 & \text{Costs} & & \text{Costs} & & \text{Costs}
 \end{array}$$

Table 4.1, page 10, presents the calculation of the total residential SDC-eligible costs.

Table 4.1
TOTAL RESIDENTIAL SDC-ELIGIBLE COSTS

(a)	(b)
Type of Costs	Total Residential SDC-Eligible Costs
Growth-Required Facilities Costs	\$ 8,400,085
Compliance/Administration Costs	<u>\$169,032</u>
Total Residential Growth-Required Costs	\$8,569,117

B. FORMULA 4b: RESIDENTIAL IMPROVEMENTS COST PER CAPITA

The residential improvements cost per capita is calculated by dividing the total residential SDC-eligible portion of growth-required improvements cost (identified in Table 4.1) by the increase in the City's population expected to be created by new development through 2020 (from Table 3.3).

$$4b. \quad \begin{array}{l} \text{Total Residential} \\ \text{SDC-Eligible} \\ \text{Costs} \end{array} \div \begin{array}{l} \text{Population} \\ \text{Increase} \end{array} = \begin{array}{l} \text{Residential} \\ \text{Improvements Cost} \\ \text{Per Capita} \end{array}$$

Table 4.2 presents the calculation of the facilities cost per capita.

Table 4.2
RESIDENTIAL IMPROVEMENTS COST PER CAPITA

(a)	(b)	(c)
Total Residential SDC-Eligible Costs	Population Increase	Residential Improvements Cost Per Capita
\$8,569,117	÷ 5,195	= \$1,649

C. FORMULA 4c: RESIDENTIAL IMPROVEMENTS COST PER DWELLING UNIT

The residential improvements cost per dwelling unit is calculated by multiplying the average number of persons per dwelling unit (from Table 3.2,) by the residential improvements cost per capita (from Table 4.2).

$$4c. \quad \begin{array}{l} \text{Residential} \\ \text{Persons Per} \\ \text{Dwelling Unit} \end{array} \times \begin{array}{l} \text{Residential} \\ \text{Improvements Cost} \\ \text{Per Capita} \end{array} = \begin{array}{l} \text{Residential} \\ \text{Improvements Cost Per} \\ \text{Dwelling Unit} \end{array}$$

The result of this calculation is displayed in Table 4.3, page 11.

Table 4.3
RESIDENTIAL IMPROVEMENTS
COST PER DWELLING UNIT

(a)	(b)	(c)	(d)
Unit of Measure	Average Persons Per Dwelling Unit	Residential Improvements Cost Per Capita	Residential Improvements Cost Per Dwelling Unit
Residential Dwelling Unit	3.34	X \$1,649	= \$5,508

D. FORMULA 4d: REDUCTION FOR POTENTIAL FUTURE TAX PAYMENTS PER DWELLING UNIT

Debt instruments may be used as a future source for funding capacity improvements. A portion of funds used to repay these debts may come from property taxes paid by growth. A reduction for potential tax payments has been calculated to account for potential payments in order to avoid charging growth twice: once through the SDC, and a second time through property taxes. A reduction has been using the following assumptions:

- ◆ \$1.5M in 20 year G.O. bonds at 4.5% to be issued in both 2013 and 2019,
- ◆ 4.5% average annual increase in total City property valuation for taxes,
- ◆ 3.0% annual increase in assessed property valuations,
- ◆ 3.0% annual inflation (decrease in value of money),
- ◆ Average 2009 property valuations for new construction at \$250,000 per dwelling unit

$$4d. \quad \begin{array}{l} \text{Present Value of} \\ \text{Future Property} \\ \text{Tax Payments} \end{array} = \begin{array}{l} \text{Reduction} \\ \text{For Potential} \\ \text{Tax Payments} \end{array}$$

The amounts of these reductions are shown in Table 4.4.

Table 4.4
REDUCTION FOR POTENTIAL
TAX PAYMENTS PER DWELLING UNIT

(a)	(b)
Unit of Measure	Reduction for Potential Tax Payments
Residential Dwelling Unit	\$1,037

E. FORMULA 4e: PARKS SDC PER DWELLING UNIT

The residential SDC rate per dwelling unit is calculated by subtracting the reduction for potential tax payments per dwelling unit (Table 4.4) from the residential improvements cost per dwelling unit (Table 4.3).

$$4e. \quad \begin{array}{l} \text{Residential} \\ \text{Improvements Cost} \\ \text{Per Dwelling Unit} \end{array} - \begin{array}{l} \text{Reduction} \\ \text{for Potential} \\ \text{Tax Payments} \end{array} = \begin{array}{l} \text{Residential} \\ \text{Parks SDC Per} \\ \text{Dwelling Unit} \end{array}$$

The result of this calculation is shown in Table 4.5.

Table 4.5
PARKS SDC PER DWELLING UNIT

(a)	(b)	(c)	(d)
Unit of Measure	Total Cost Per Dwelling Unit	Reduction for Potential Tax Payments	Parks SDC Per Dwelling Unit
Residential Dwelling Unit	\$5,508	- \$1,037	= \$4,471

SECTION 5: CALCULATION OF NON-RESIDENTIAL PARKS SDC RATES

The City’s Non-residential Parks and Recreation SDC rates are calculated using a series of sequential formulas which, when completed, yield the total SDC rates for each new resident-equivalent employee in the City. The formulas identify:

- ◆ the total non-residential SDC-eligible costs (Formula 5a)
- ◆ the non-residential improvements cost per resident-equivalent employee (Formula 5b),
- ◆ the non-residential reduction for potential future tax payments per resident-equivalent employee (Formula 5c), and
- ◆ the non-residential SDC per resident-equivalent employee (Formula 5d).

The Non-residential SDC rate is an “improvement fee” only, and does not include a “reimbursement fee” component.

A. FORMULA 5a: TOTAL NON-RESIDENTIAL SDC-ELIGIBLE COSTS

The total non-residential SDC-eligible costs are calculated by adding the non-residential portion of growth-required improvements cost (identified in Table 3.10) and Compliance/Administrative Costs (Table 3.11).

$$5a. \quad \begin{array}{l} \text{Non-Residential} \\ \text{New Facility} \\ \text{Costs} \end{array} + \begin{array}{l} \text{Compliance/} \\ \text{Administrative} \\ \text{Costs} \end{array} = \begin{array}{l} \text{Total Non-Residential} \\ \text{SDC – Eligible} \\ \text{Costs} \end{array}$$

Table 5.1, page 13 presents the calculation of the total non-residential SDC-eligible costs.

**Table 5.1
TOTAL NON-RESIDENTIAL SDC-ELIGIBLE COSTS**

(a) Type of Costs	(b) Total Non-Residential SDC-Eligible Costs
Growth-Required Facilities Costs	\$296,157
Compliance/Administration Costs	<u>\$5,968</u>
Total Non-Residential Growth-Required Costs	\$302,125

B. FORMULA 5b: NON-RESIDENTIAL IMPROVEMENTS COST PER FTE EMPLOYEE

The non-residential improvements cost per FTE (full-time equivalent) employee is calculated by dividing the total non-residential SDC-eligible portion of growth-required improvements cost (identified in Table 5.1) by the increase in the City's FTE employment expected to be created by new development through 2020 (from Table 3.3).

$$5b. \quad \begin{array}{l} \text{Total Non-Residential} \\ \text{SDC-Eligible} \\ \text{Costs} \end{array} \div \begin{array}{l} \text{FTE} \\ \text{Employment} \\ \text{Increase} \end{array} = \begin{array}{l} \text{Non-Residential} \\ \text{Improvements Cost} \\ \text{Per FTE Employee} \end{array}$$

Table 5.2 presents the calculation of the facilities cost per resident-equivalent employee.

**Table 5.2
NON- RESIDENTIAL IMPROVEMENTS COST
PER FTE EMPLOYEE**

(a)	(b)	(c)
Total Non-Residential SDC-Eligible Costs	FTE Employment Increase	Non-Residential Improvements Cost Per FTE Employee
\$302,125	÷ 3110	= \$97

C. FORMULA 5c: REDUCTION FOR POTENTIAL FUTURE TAX PAYMENTS PER FTE EMPLOYEE

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

- ◆ \$1.5M in 20 year G.O. bonds at 4.5% to be issued in both 2013 and 2019,
- ◆ 4.5% average annual increase in total City property valuation for taxes,

- ◆ 3.0% annual increase in assessed property valuations,
- ◆ 3.0% annual inflation (decrease in value of money),
- ◆ Average 2009 property valuations for non-residential development equivalent to \$5,000 per employee

$$5c. \quad \begin{array}{l} \text{Present Value of} \\ \text{Future Property} \\ \text{Tax Payments} \end{array} = \begin{array}{l} \text{Reduction} \\ \text{For Potential} \\ \text{Tax Payments} \end{array}$$

The amount of the reduction is shown in Table 5.3.

Table 5.3
REDUCTION FOR POTENTIAL
TAX PAYMENTS PER FTE EMPLOYEE

(a)	(b)
Unit of Measure	Reduction for Potential Tax Payments
Resident-Equivalent Employee	\$23

D. FORMULA 5d: PARKS SDC PER FTE EMPLOYEE

The non-residential SDC rate per FTE employee is calculated by subtracting the reduction for potential tax payments (Table 5.3) from the non-residential improvements cost per resident-equivalent FTE employee (Table 5.2).

$$5d. \quad \begin{array}{l} \text{Non-Residential} \\ \text{Improvements Cost} \\ \text{Per FTE Employee} \end{array} - \begin{array}{l} \text{Reduction} \\ \text{for Potential} \\ \text{Tax Payments} \end{array} = \begin{array}{l} \text{Non-Residential} \\ \text{Parks SDC Per} \\ \text{FTE Employee} \end{array}$$

The result of this calculation is shown in Table 5.4.

Table 5.4
PARKS SDC PER FTE EMPLOYEE

(a)	(b)	(c)	(d)
Unit of Measure	Total Cost Per FTE Employee	Reduction for Potential Tax Payments	Parks SDC Per FTE Employee
FTE Employee	\$97	-	\$74

**Appendix - Cornelius Parks Master Plan
SDC-Eligible Capital Facilities Plan
2009-2020**

Park Type	Park Site	Percent Developed	Project Description	Funding	Timing Priority	Total Project Cost	SDC-Eligible Percentage	SDC-Eligible Cost
Community	Harleman Park	85%	Install permanent fence along north end of soccer field	GF	1 - High	\$2,400	0%	\$0
			Install Public Sidewalk along Heather Street (approx. 1,100 l.f. x 5'-0" wide)	GF, G	1 - High	\$31,763	0%	\$0
			Install/replace at least 2 ADA compliant benches and wheelchair space	GF, G	1 - High	\$2,205	0%	\$0
			Install/replace at least 1 ADA compliant picnic table with concrete pad	GF, G	1 - High	\$1,929	0%	\$0
			Install at least 6 ADA compliant picnic tables under large shelter	GF, G	1 - High	\$6,300	0%	\$0
			Install at least 4 ADA compliant picnic tables under large shelter	GF, G	1 - High	\$4,631	0%	\$0
			Add Detectable Warnings where routes cross traffic (3 locations)	GF, G	1 - High	\$3,377	0%	\$0
			Install ADA accessible routes to accessible features (2,250 l.f. of Asphalt Path)	GF, G	1 - High	\$8,269	0%	\$0
			Park Site Master Plan Update	SDC, GF	2- Medium	\$27,563	100%	\$27,563
			Install ADA compliant space to 1 players dugout area	GF, G	2- Medium	\$351	0%	\$0
			Install ADA ramp access to baseball field from spectators area	GF, G	2- Medium	\$957	0%	\$0
			Provide ADA access to stage (ramp)	GF, G	2- Medium	\$1,914	0%	\$0
			Install Climbing Play Structure	SDC, GF, G	2- Medium	\$30,388	100%	\$30,388
			Provide cover over existing stage	SDC, GF, G, D	3 - Low	\$12,155	100%	\$12,155
			Install Field Lighting (Baseball)	SDC, GF	3 - Low	\$120,609	100%	\$120,609
			Upgrade and standardize remaining site furnishings	GF	3 - Low	\$26,859	0%	\$0
			Install Press Box at athletic fields	GF, G, D	3 - Low	\$18,616	0%	\$0
	Sub-Total for Park					\$300,284		\$190,714
Community	Future Community Park	0%	Property Acquisition, northeast area, 8-15 acres	SDC, G, D	1 - High	\$1,378,125	37.3%	\$514,041
			Park Site Master Plan Design	SDC, GF	2- Medium	\$42,543	37.3%	\$15,868
						\$1,420,668		\$529,909
	Sub-Total for Park							
Community	Future Community Park	0%	Property Acquisition, southeast area, 30-50 acres	SDC, G, D	2- Medium	\$3,646,519	37.3%	\$1,360,151
			Park Site Master Plan Design	SDC, GF	3 - Low	\$82,958	37.3%	\$30,943
						\$3,729,477		\$1,391,095
	Sub-Total for Park							
Special Facility	Arboretum Park	90%	Install 2 ADA compliant benches and wheelchair spaces	GF, G	1 - High	\$2,315	0%	\$0
			Install/replace at least 1 ADA compliant picnic table with concrete pad	GF, G	1 - High	\$2,026	0%	\$0
			Add Detectable Warnings where routes cross traffic	GF, G	1 - High	\$1,852	0%	\$0
			Install Fencing	GF	2- Medium	\$4,221	0%	\$0
			Install Pathway Lighting (15 dome fixtures w/ conduit)	SDC, GF	3 - Low	\$32,504	100%	\$32,504
			Upgrade and standardize remaining site furnishings	GF	3 - Low	\$1,773	0%	\$0
	Sub-Total for Park					\$44,692	\$32,504	

**Appendix - Cornelius Parks Master Plan
SDC-Eligible Capital Facilities Plan
2009-2020**

Park Type	Park Site	Percent Developed	Project Description	Funding	Timing Priority	Total Project Cost	SDC-Eligible Percentage	SDC-Eligible Cost
<i>Special Facility</i>	City Hall Park	5%	Add Detectable Warnings where routes cross traffic	GF, G	1 - High	\$800	0%	\$0
			Install 1 ADA Compliant Picnic Tables	GF, G	2- Medium	\$2,462	0%	\$0
			Prepare a site master plan	SDC, GF	2- Medium	\$9,850	100%	\$9,850
			Install 2 ADA compliant benches and wheelchair spaces	GF, G, D	2- Medium	\$2,814	0%	\$0
			Install entry and park rules sign	GF	2- Medium	\$1,126	0%	\$0
			Install landscape plantings	GF, D	3 - Low	\$9,850	0%	\$0
			Sub-Total for Park			\$26,902		\$9,850
<i>Special Facility</i>	Steamboat Park	35%	Upgrade parking to include 1 ADA van-accessible space (striping/sign)	GF, G	1 - High	\$600	0%	\$0
			Install ADA accessible trail/route throughout park	GF, G	2- Medium	\$12,155	0%	\$0
			Install at least 1 ADA compliant bench and wheelchair space	GF, G	2- Medium	\$1,216	0%	\$0
			Ongoing Site Restoration, Plantings & Landscaping	GF, G, D	2- Medium	\$7,658	0%	\$0
			Install Interpretive Signage	SDC, GF, G, D	2- Medium	\$12,763	100%	\$12,763
			Develop Non-Motorized (hand-craft) Boat Launch	SDC, GF, G, D	3 - Low	\$22,162	100%	\$22,162
			Upgrade and standardize remaining site furnishings	GF	3 - Low	\$3,096	0%	\$0
Sub-Total for Park			\$59,649		\$34,925			
<i>Community Parks / Special Facilities</i>	Total for Community Parks and Special Facilities					\$5,581,671		\$2,188,996
<i>Neighborhood</i>	Alpine Park	90%	Install Entry & Rule Signage at east entrance	GF	1 - High	\$800	0%	\$0
			Install ADA ramp into Playground	GF, G	1 - High	\$1,000	0%	\$0
			Install at least 1 ADA compliant bench and wheelchair space	GF, G	1 - High	\$1,158	0%	\$0
			Install/replace at least 1 ADA compliant picnic table with concrete pad	GF, G	1 - High	\$2,026	0%	\$0
			Add Detectable Warnings where routes cross traffic	GF, G	1 - High	\$800	0%	\$0
			Install ADA accessible routes to accessible features (50 l.f. of Asphalt Path)	GF, G	1 - High	\$875	0%	\$0
			Plant Shade Trees near Play Area	D, GF	2- Medium	\$1,158	0%	\$0
			Replace/Upgrade Play Equipment	GF	3 - Low	\$21,107	0%	\$0
			Upgrade/Standardize Site Furnishings	GF	3 - Low	\$5,558	0%	\$0
			Sub-Total for Park			\$34,481		\$0
<i>Neighborhood</i>	Dogwood Park	65%	Install Play Equipment for tots	SDC, GF	1 - High	\$22,050	85.3%	\$18,809
			Remove merry-go-round	GF	1 - High	\$300	0%	\$0
			Install 2 ADA compliant benches and wheelchair spaces	GF, G	1 - High	\$2,315	0%	\$0
			Install/replace at least 1 ADA compliant picnic table with concrete pad	GF, G	1 - High	\$2,026	0%	\$0
			Add Detectable Warnings where routes cross traffic	GF, G	1 - High	\$1,945	0%	\$0
			Install ADA accessible loop asphalt pathway (Approx 700 lf)	SDC, GF, G	2- Medium	\$16,416	85.3%	\$14,003
			Upgrade and standardize remaining site furnishings	GF	3 - Low	\$10,785	0%	\$0
Sub-Total for Park			\$55,838		\$32,812			

**Appendix - Cornelius Parks Master Plan
SDC-Eligible Capital Facilities Plan
2009-2020**

Park Type	Park Site	Percent Developed	Project Description	Funding	Timing Priority	Total Project Cost	SDC-Eligible Percentage	SDC-Eligible Cost
Neighborhood	Ryland Park	15%	Install ADA Ramp into Playground	GF, G	1 - High	\$1,103	0%	\$0
			Install at least 1 ADA compliant bench and wheelchair space	GF, G	1 - High	\$1,103	0%	\$0
			Install/replace at least 2 ADA compliant picnic tables with concrete pads	GF, G	1 - High	\$3,859	0%	\$0
			Add Detectable Warnings where routes cross traffic	GF, G	1 - High	\$1,764	0%	\$0
			Prepare Site Master Plan	SDC, GF	1 - High	\$15,750	85.3%	\$13,435
			Install ADA accessible route throughout park	SDC, GF, G	2- Medium	\$7,718	85.3%	\$6,583
			Plant Shade Trees near Play Area	D, GF	2- Medium	\$1,378	0%	\$0
			Plant Street Trees	D, GF	2- Medium	\$2,481	0%	\$0
			Install Fencing along eastern property edge (320 lf)	GF	3 - Low	\$4,234	0%	\$0
			Install Covered Picnic Shelter	SDC, GF, G	3 - Low	\$30,388	85.3%	\$25,921
			Install Restroom	SDC, GF, G	3 - Low	\$66,150	85.3%	\$56,426
			Install Viewing Platform or Boardwalk	SDC, GF, G	3 - Low	\$36,465	85.3%	\$31,105
			Install Interpretive Signage	SDC, GF, G, D	3 - Low	\$7,293	85.3%	\$6,221
			Upgrade and standardize remaining site furnishings	GF	3 - Low	\$7,679	0%	\$0
Sub-Total for Park						\$187,363		\$139,690
Neighborhood	Tarrybrooke Park	80%	Install ADA accessible loop pathway (175 lf of concrete walk)	SDC, GF	1 - High	\$6,126	85.3%	\$5,226
			Upgrade Swing Set w/ Half-Bucket Swing for Tots	GF	1 - High	\$250	0%	\$0
			Install at least 1 ADA compliant bench and wheelchair space	GF, G	1 - High	\$1,276	0%	\$0
			Install/replace at least 1 ADA compliant picnic table with concrete pad	GF, G	1 - High	\$2,233	0%	\$0
			Add Detectable Warnings where routes cross traffic	GF, G	1 - High	\$1,021	0%	\$0
			Install ADA Ramp into Playground	GF, G	1 - High	\$1,276	0%	\$0
			Plant Street Trees	GF, D	2- Medium	\$4,020	0%	\$0
			Upgrade and standardize remaining site furnishings	GF	3 - Low	\$5,836	0%	\$0
			Sub-Total for Park					
Neighborhood	Water Park	50%	Re-Position Water Tower Security Fencing (100 lf)	GF	1 - High	\$1,260	0%	\$0
			Install ADA accessible route throughout park (350 lf asphalt path)	GF	1 - High	\$8,208	0%	\$0
			Install ADA Ramp into Playground	GF, G	1 - High	\$1,340	0%	\$0
			space	GF, G	1 - High	\$1,340	0%	\$0
			Install/replace at least 2 ADA compliant picnic tables with concrete pads	GF, G	1 - High	\$4,690	0%	\$0
			Add Detectable Warnings where routes cross traffic	GF, G	1 - High	\$3,216	0%	\$0
			Park Site Master Plan Update	SDC, GF	1 - High	\$17,364	85.3%	\$14,812
			Provide perimeter walkway (380 lf public sidewalk)	SDC, GF, G	2- Medium	\$14,004	85.3%	\$11,945
			Pave Parking Lot	GF	2- Medium	\$26,802	85.3%	\$22,862
			Replace, Expand & Upgrade Play Equipment	SDC, GF, G	2- Medium	\$13,401	85.3%	\$11,431
			Plant Shade Trees near Play Area	D, GF	2- Medium	\$2,010	85.3%	\$1,715
			Install ADA compliant Drinking Fountain and accessible route	SDC, GF, G	2- Medium	\$670	85.3%	\$572
			Install Covered Picnic Shelter	SDC, GF, G, D	3 - Low	\$36,936	85.3%	\$31,507
			Upgrade and standardize remaining site furnishings	GF	3 - Low	\$8,843	0%	\$0
Sub-Total for Park						\$140,085		\$94,843

**Appendix - Cornelius Parks Master Plan
SDC-Eligible Capital Facilities Plan
2009-2020**

Park Type	Park Site	Percent Developed	Project Description	Funding	Timing Priority	Total Project Cost	SDC-Eligible Percentage	SDC-Eligible Cost
<i>Neighborhood</i>	Future Neighborhood Park	0%	Property Acquisition, south-central area, 0.25-0.5 acres	SDC, GF, G, D	2- Medium	\$446,699	100%	\$446,699
	Sub-Total for Park					\$446,699		\$446,699
<i>Neighborhood</i>	Future Neighborhood Park	0%	Property Acquisition, northwest area, 1-1.5 acres	SDC, GF, G, D	2- Medium	\$578,813	100%	\$578,813
	Sub-Total for Park					\$578,813		\$578,813
<i>Neighborhood</i>	Future Neighborhood Park	0%	Property Acquisition, north-central area, 1-1.5 acres	SDC, GF, G, D	3 - Low	\$775,664	100%	\$775,664
	Sub-Total for Park					\$775,664		\$775,664
<i>School Facility</i>	Cornelius Elementary School (playfields and open space)	15%	Regrade & seed for 2 mid-sized soccer fields (80x50 yd) via IGA	SDC, GF	2- Medium	\$55,566	85.3%	\$47,398
			Field irrigation and controllers	SDC, GF	2- Medium	\$62,512	85.3%	\$53,323
	Sub-Total for Park					\$118,078		\$100,720
<i>School Facility</i>	Free Orchards Elementary School (playfields and open space)	80%	Install Perimeter Pathway and pedestrian connections via IGA (850 l.f.)	SDC, GF	2- Medium	\$18,985	85.3%	\$16,194
	Sub-Total for Park					\$18,985		\$16,194
<i>School Facility</i>	Echo Shaw Elementary School (playfields and open space)	60%	Regrade & seed western field space for multi-use youth fields via IGA	SDC, GF	2- Medium	\$79,008	85.3%	\$67,394
	Sub-Total for Park					\$79,008		\$67,394
<i>Neighborhood Parks and School Facilities</i>	Total for Neighborhood Parks and School Facilities					\$2,457,051		\$2,258,054
<i>Natural Area/OS</i>	Natures Ridge	0%	Develop Pathway connecting to Council Creek	SDC, GF, G, D	3 - Low	\$186,159	39.8%	\$74,091
			Install Pedestrian Bridge across ravine to east	SDC, GF, G	3 - Low	\$116,350	39.8%	\$46,307
			Ongoing Site Restoration, Plantings & Landscaping	GF, G, D	3 - Low	\$7,757	0%	\$0
			Install Interpretive Signage	GF, G, D	3 - Low	\$23,270	0%	\$0
	Sub-Total for Park					\$333,536		\$120,399
<i>Natural Area/OS</i>	Free Orchards Park	0%	Install Interpretive Signage	GF, G, D	2- Medium	\$11,576	0%	\$0
			Ongoing Site Restoration, Plantings & Landscaping	GF, G, D	3 - Low	\$10,553	0%	\$0
	Sub-Total for Park					\$22,130		\$0
<i>Natural Area/OS</i>	Future Natural Area / Greenspace	0%	Property Acquisition, Lake Cornelius, north & south of Linden St	SDC, G, D	2- Medium	\$606,375	39.8%	\$241,337
			Perimeter Pathway / Boardwalk	SDC, G	3 - Low	\$562,840	39.8%	\$224,010
			Interpretive Signage	SDC, GF, G	3 - Low	\$21,107	39.8%	\$8,400
	Sub-Total for Park					\$1,190,322		\$473,748
<i>Natural Area/OS</i>	Future Natural Area / Greenspace	0%	Property Acquisition, south of Lake Cornelius, mitigation banking, 20 acres	SDC, GF, G, D	3 - Low	\$402,029	39.8%	\$160,007
	Sub-Total for Park					\$402,029		\$160,007
<i>Greenspace and Natural Areas</i>	Total for Greenspace and Natural Areas					\$1,948,015		\$754,154

**Appendix - Cornelius Parks Master Plan
SDC-Eligible Capital Facilities Plan
2009-2020**

Park Type	Park Site	Percent Developed	Project Description	Funding	Timing Priority	Total Project Cost	SDC-Eligible Percentage	SDC-Eligible Cost
<i>Trail</i>	Trail System Planning	59%	Signage Standards, Route & Wayfinding Signage, Informational Brochure	SDC, GF, G	1 - High	\$63,000	79.1%	\$49,833
	Sub-Total for Trail					\$63,000		\$49,833
<i>Trail</i>	Baseline Bike Route	100%	Re-Stripe, Signage	GF, G	2- Medium	\$16,538	0%	\$0
	Sub-Total for Park					\$16,538		\$0
<i>Trail</i>	Council Creek Trail	0%	Trailhead Acquisition (Susbauer) for limited parking, restroom	SDC, GF, G, D	2- Medium	\$112,568	79.1%	\$89,041
			Trailhead Acquisition (Cornelius Schefflin Rd) for limited parking, restroom	SDC, GF, G, D	2- Medium	\$211,065	79.1%	\$166,952
	Sub-Total for Trail					\$323,633		\$255,994
<i>Trail</i>	Tualatin River Greenway Trail	0%	Property / Easement Acquisition	SDC, GF, G, D	1 - High	\$638,141	79.1%	\$504,769
			Trail Development, Steamboat Park to 345th Ave, incl. planning & permitting	SDC, GF, G	2- Medium	\$3,324,275	79.1%	\$2,629,501
	Sub-Total for Trail					\$3,962,416		\$3,134,271
<i>Trail</i>	Free Orchards Interpretive Trail	0%	Interpretive Signage	SDC, GF, G, D	2- Medium	\$17,364	79.1%	\$13,735
			Street tree planting along 12th Avenue (Elder to Baseline)	GF, G, D	2- Medium	\$13,023	0%	\$0
			Pedestrian Bridge northward from Heather/15th Ave	SDC, G, D	2- Medium	\$52,093	79.1%	\$41,206
	Sub-Total for Trail					\$82,481		\$54,941
<i>Pathways and Trails</i>	Total for Pathways and Trails					\$4,448,067		\$3,495,038
GRAND TOTAL						\$14,434,804		\$8,696,242

Funding Key:	Activity Key:
GF = General Fund	A = Acquisition
SDC = Park System Development Charge	D = Development
G = Grant	R = Renovation / Restoration
D = Donation / Dedication	