A park system we can keep.

A 20-year funding strategy for Portland Parks & Recreation | September 2026

Portland needs dependable funding for the public services people experience: an open restroom, a safe bridge, a shaded walk, an affordable swim lesson, and natural areas that remain ecologically healthy. The strongest funding strategy starts with the cost of keeping those promises.

The recommendation

Protect the City contribution. Replace the expiring operating levy with a reliable, publicly accountable arrangement. Establish a separate, sustained capital-renewal program, using bonds where acceleration is worth the financing cost. Use restricted funds and commercial income to support that foundation.

A permanent parks district is a serious candidate for the operating arrangement, not a conclusion already established by the evidence. It should proceed only if a current feasibility study demonstrates more dependable net services, acceptable tax impacts, a workable governance model and a fair transition for staff.

Three different problems	What the funding must do
Continuity	Maintain services after the current levy ends in June 2031.
Adequacy	Grow with the actual cost of delivering an agreed service level.
Capital renewal	Repair existing assets and fund future replacement without repeatedly consuming operating money.

PP&R already recognizes these distinctions. Its Sustainable Future work separates operations, capital maintenance and growth. The long-range financial plan is due before June 30, 2028. This report extends the financial questions to 20 years; it is independent analysis, not a City forecast or an endorsed tax proposal. [F01]

How to read this report

Source facts, historical concepts and illustrative calculations are labeled separately. The companion workbook tests financial mechanics. It does not pretend that public budget tables establish a fully reconciled 20-year bureau operating forecast.

Start with the right numbers.

The adopted budget, the levy forecast and the repair backlog describe different things.

Published amount	Period / meaning	Interpretation
$81.575M	FY2026-27 adopted levy tax budget	Annual tax estimate, not actual collections.
$9.133M	Levy beginning fund balance	Accumulated resources, not recurring new revenue.
$67.382M	PP&R General Fund discretionary revenue line	Existing City support; not the entire General Fund-financed program envelope.
$26.874M	PP&R PCEF allocation, FY2026-27	Restricted climate funding; not an uncommitted operating pool.
~$91M/year	2025 referral forecast, five-year average	Different vintage and averaging period from the adopted first-year tax budget.
$759M	Bureau repair/replacement need, August2026	A current source-reported stock estimate, not an annual funding requirement.

The first four rows come from the adopted budget, Volume 2, PDF pages 937-939. That budget also includes internal transfers, beginning balances and capital resources. Adding every fund total would overstate an annual recurring funding base. The $86.414M transfer line in the General Fund must not be added again as if it were external new tax revenue. [F06]

The 2025 levy resolution split its $1.40 rate into $1.37 for operations and $0.03 for capital. Its original first-year forecast was about $86M; its five-year average about $91M. Those figures should not be presented as interchangeable with the later adopted tax budget. [F02]

Do not infer a backlog trend from incompatible lists

The roughly $615.7M KGW file is a historical project-estimate snapshot. The bureau now reports $759M. This does not establish that exactly $143.3M of new deterioration occurred: dates, scope, estimates, additions and completed or withdrawn projects must first be reconciled. [F01]

Define the service before pricing the tax.

A sustainable plan funds delivery, replacement and resilience together.

For each service, estimate the annual cost of an agreed level: usable hours, geographic reach, affordability, reliability, environmental quality and staffing. Then distinguish the cost of maintaining that level from the cost of extending it. A higher utilization percentage produced by cutting opening hours is not a service improvement.

Funding need	Planning treatment
Routine operations	Staff, supplies, utilities, cleaning, horticulture, recreation, administration and routine maintenance. Fund with recurring resources.
Preventive work	Plan inspections, servicing and minor interventions within operations; track avoided failures without inventing a dollar saving.
Capital renewal	Component replacement and major rehabilitation. Use a funded asset schedule; allocate costs across useful lives.
Historic backlog	Reconcile existing projects to current assets, scope, status and cost before setting a clearing deadline.
Growth / equity improvements	Include lifecycle obligations for new or expanded service; distinguish eligible SDC share from other needs.
Reserves / contingency	Separate operating stabilization, emergencies and asset replacement. A reserve is a stock, not annual revenue.

Council's 2025 resolution described an approximately $60M annual capital-maintenance benchmark and roughly $5M annual General Fund support. This is useful for scale, not a substitute for the current asset plan. The new levy's capital share adds only about $2M a year. [F02]

The essential accounting rule

Do not automatically add $759M to 20 × $60M. An annual renewal program may already repair some of the present backlog. Estimate unique project costs, future replacement requirements and overlap before combining them.

The public-data archive can help identify candidate scopes and evidence gaps. It cannot yet establish a definitive costed asset-replacement schedule, the correct lifecycle reserve contribution for every facility, or all internal work already planned.

Build on the work staff are doing.

What the public record shows about the bureau's funding work.

Sarah Huggins's May 2026 Board presentation frames the financial plan around service levels: what forecast resources can deliver, what would maintain existing services, and what would achieve agreed service goals. It also includes accountability, partnerships, asset transition, external funding and design standards that reduce maintenance burdens. These are public presentation themes, not inferred personal preferences. The detailed source is a supplied caption transcript, M0130; official minutes corroborate that she presented the initiative, but do not reproduce all detail. [F45] [F04]

At the May 4 Levy Oversight Committee meeting, staff explained that the $1.40 levy forecast depended on expected revenue, cost increases and sustained General Fund support. Higher forecast costs and lower City support then required reduction packages. That is a forecast-assumptions problem; the minutes do not establish misuse of levy dollars. [F22]

The 2024 Financial Stability Working Group record already identified labor and benefits, insurance, internal service costs, utilities, economic shocks and revenue forecasts as pressures. Funding reform must address the cost of delivering services, including overhead and support work, rather than treating frontline effort as the cause of the gap. [F03, pp46-48]

Publicly documented concern	Useful contribution from the Atlas
Comparable service levels	A consistent cost-and-outcome template, with staff validating definitions.
Funding forecasts can change	Explicit growth, recession, General Fund and expiry scenarios.
Partner and asset choices	Comparable retained costs, public-access requirements and lifecycle liabilities.
Accountability	Annual service outcomes alongside money collected and money spent.

What we should not claim

The reviewed record does not establish a staff-preferred tax, an agreed district model, or staff endorsement of this report. The service-level framework provides a strong starting point for analysis and discussion.

Rank the work, not just the taxes.

Priority means where to invest analytical and political effort first. Workstreams can proceed together.

Order	First action	Why it comes first
1	Protect and clarify existing City support	New revenue may otherwise replace existing resources rather than improve service.
2	Plan levy succession and a fallback	A known 2031 expiration is a management obligation even while a better structure is explored.
3	Prepare a deliverable repair bond program	Major rehabilitation needs capital at scale; a project list and operating plan come before a ballot amount.
4	Test permanent district versus City alternatives	Permanence helps only if the structure produces adequate net resources and workable accountability.
5-7	Use eligible climate, growth and service-contract funds	These can match a real public purpose to a willing payer, with fewer new tax decisions.
8-11	Improve net earned income; grants; gifts; selective fees	Useful additions, but constrained by margins, access, restrictions and staff capacity.

This is a recommended sequence under four objectives: preserve essential access, improve service reliability, fund lifecycle costs, and avoid shifting an unexamined burden to other public services. It is not a statistically estimated ranking. A district could outrank a bond for continuity while the bond outranks it for immediate eligible capital.

After feasibility screening, compare alternatives by net usable revenue, continuity, growth, downside exposure, distributional effects, legal and administrative requirements, implementation time, and control over public access. Use current tax-base models and service costs rather than a weighted score that conceals uncertainty.

Reject an option before scoring it if...

It lacks a lawful route; cannot pay for the intended work; depends on an unverified tax base; reduces net public service after displaced funding; or creates ongoing obligations without an operating plan. The complete 37-option catalog follows later and is also supplied as CSV.

A permanent district: what changes?

A separate public body with dedicated taxing powers, not simply a different name for PP&R.

Under Oregon's park and recreation district law, a district has an elected three- or five-member board and powers to operate facilities, contract, collect taxes and charge for facilities. District formation and a permanent operating rate involve statutory procedures. The feasibility statement must connect proposed services to first- and third-year operating budgets. [F07] [F08]

Structure	Practical implication
Independent district under ORS266	A separate elected board. Decide what it funds or operates, boundaries, ownership, employment, procurement, obligations and City relationship.
District purchasing City services	An intergovernmental arrangement could be examined to retain City delivery. It is a legal/financial design question, not an assumed approved Portland model. [F37]
City Council-governed parks district	Seattle example. PP&R states Oregon lacks this option; 2023 HB3515 did not advance. Treat statutory change as a prerequisite. [F01]
County service / regional arrangement	Potentially relevant under ORS451 or a regional structure, with different governance and boundaries. Requires a shared regional service case. [F11]

The strongest possible advantage is a defined recurring funding source that does not need a fresh operating-levy vote every five years. The tradeoff is another set of governance, tax and service-delivery commitments. Those need to be designed in public before asking voters to approve them.

Permanence is not purchasing power

A permanent rate does not guarantee that revenue will keep up with wages, benefits, utilities, insurance or construction. It also does not automatically eliminate temporary levies or bond measures. THPRD's 2025 task-force materials list a district tax, an operating levy and a bond rate together. [F48]

Oregon’s tax mechanics matter.

Assessed value, compression and displaced funding change the answer.

Oregon’s Measure 50 generally limits growth in maximum assessed value of existing property to 3% annually, with exceptions. That is not a guarantee or universal cap of 3% growth in a jurisdiction’s total collections: new construction, exceptions, tax-base changes and compression also matter. Measure 5 limits general-government property taxes to $10 per $1,000 of the relevant real-market-value measure. Local-option taxes compress before permanent-rate taxes. [F23]

A district’s permanent tax can therefore reduce other overlapping receipts. In the 2024 PP&R funding packet, one historical $55M district scenario showed about $8.6M of annual losses to other jurisdictions and levies. Those are dated modeling results, not a 2026 forecast or a fixed percentage to apply to a new district. [F03, pp53-56]

Measure net public resources

Net PP&R gain = new receipts - discontinued Parks funding - withdrawn City support - added administration and transition costs. Separately disclose losses to other jurisdictions and any mitigation; do not hide them inside a Parks-only total.

Purely illustrative annual bridge	Amount
New district receipts	$100M
Existing levy discontinued	-$80M
City support withdrawn	-$20M
Additional administration	-$2M
Net additional PP&R resources	-$2M

This is not a district forecast. It shows why “a new $100M source” can fail to improve the service budget. A City contribution agreement must say whether the goal is more Parks service, replacement of City support, or both. Either can be debated honestly; they are different proposals.

Request parcel-level compression modeling across all relevant counties, with alternative boundaries and rate levels. Do not infer a permanent-district yield from the current local-option levy’s effective receipts per cent of tax rate.

What Portland can learn from Seattle.

Use the institutional lessons without importing Washington’s tax rules.

Seattle’s Park District is a separate government whose board is the City Council. An interlocal agreement directs district funding to City-delivered park services; assets remain City property. Its process revisits spending priorities in six-year cycles with public oversight. This demonstrates that dedicated funding need not require transferring every facility out of a City department. [F25]

Oregon’s current park-district structure is different. Portland would need either a workable independent-district arrangement or a legislative change for the City-governed version PP&R has explored. Seattle’s tax limits and rate flexibility should not be applied to an Oregon model. [F07] [F01]

Design choice	Recommended Portland test
Governance	Does the board arrangement preserve clear responsibility and democratic oversight?
Staff and delivery	What changes in employer, bargaining, pensions, insurance, internal services and emergency support? Obtain labor and operational review.
City contribution	What remains, how does it grow, and how are reductions disclosed and reviewed?
Service standards	Which hours, accessibility, maintenance and ecological outcomes must be delivered?
Risk ownership	Who pays major failures, grant clawbacks, debt and inherited asset obligations?
Transition	Can the change be implemented before levy expiry without interrupting services?

Recommended decision

Fund a comparative feasibility study now. Prefer a permanent arrangement only after it beats a renewed levy plus City funding plan on net service, continuity, affordability and transition risk. Preserve the renewal fallback until a replacement is legally and financially ready.

The revenue menu has scale-but not certainty.

PP&R has already studied many alternatives. Refresh the bases before choosing rates.

Historical concept in May2024 packet	Historical revenue indication	Main reason not to budget it today
District at $.90 / $1,000 AV	~$55M/year	Old tax base, compression and boundary assumptions.
Local option at $1.05 / $1,000 AV	~$55M/year	Old tax base; differs from permanent-rate treatment.
Income tax on top-2% concept	~$70-90M/year	Rate absent from summary; base and behavior need re-estimation.
Payroll tax at .5%	~$100M/year	Current payroll, exemptions, incidence and overlapping taxes.
Prepared-food tax at 5%	>$90M/year	Old sales base, collection costs and restaurant impacts.
Admissions/amusement at 9%	~$46M/year	Scaled comparison, not a demonstrated local tax base.
Lodging increase of 1 percentage point	Up to ~$7M/year	Restricted use and current taxable sales.
Cellphone tax at 5%	Up to ~$7M/year	Current base, pass-through and preemption.
Capital gains tax at 1%	~$12-15M/year	Volatile realizations and behavior.

These are historical screening concepts preserved in the 2024 packet, not current forecasts, recommendations to enact them together, or proof that they would close today's gap. The sweetened-beverage slide also prints an ambiguous rate unit; its revenue figure should not be used until the unit is resolved. [F03, pp52-65]

A better comparison

For each candidate, publish low/base/high net yield, annual collection cost, setup cost, household/business incidence, recession exposure, legal route, implementation schedule and the amount actually available for the intended service. Avoid presenting gross potential as money Parks will receive.

Taxes that could diversify the base.

Keep a shortlist, rather than launch a separate campaign for every imaginable tax.

A dedicated service fee can be adjusted and predictable if lawfully structured and indexed. Medford documents a park utility fee funding maintenance and later recreation-facility debt. That is evidence of an Oregon example, not a legal opinion on a Portland design. At an illustrative 250,000 billed units, $5 per month produces $15M gross; 90% retention after relief, collection losses and administration leaves $13.5M. The unit count is hypothetical. [F26]

A progressive income tax could align contributions with ability to pay and potentially operate at system scale. It needs a current Citywide assessment of tax burden, volatility, avoidance, mobility, thresholds and collection cost. Existing Revenue Division administration is relevant infrastructure, not proof that a new tax is costless or already authorized. [F43]

A payroll tax may have a broader, less realization-dependent base than capital gains, but its burden depends on whether employees or employers pay and on wage exemptions. A food tax can reach visitors as well as residents, but affects everyday consumption and restaurants. Ashland's published example illustrates that earmarks, collection allowances and a sunset materially change what is available for parks. [F03] [F27]

Illustrative unit economics	Gross annual amount
0.1% × $10B taxable payroll	$10M
1% × $1B taxable prepared-food sales	$10M
1% × $1B taxable income	$10M
$1/month × 250k billed units	$3M

Recommendation

Evaluate an indexed service fee and a progressive broad-tax option alongside the district, with a common service target. Prefer the option that credibly meets net need with acceptable distributional effects and public support. No fresh local taxable-base estimate in this report justifies selecting a final rate.

Use restricted money precisely.

A source is valuable only when it can lawfully pay for the work that needs doing.

SDCs finance eligible growth-related capacity. A capacity project may occur at an existing facility, but routine maintenance is not an eligible SDC use under current law. Separate the repair share from the capacity-expansion share. The City's temporary housing SDC exemption also affects receipts; the exemption is not a repeal of all SDCs. [F13] [F14] [F46]

PCEF can support eligible climate and equity outcomes. Parks' adopted allocation is already part of the budget, so re-labeling it as a new opportunity would double count. For additional work, identify the climate outcome, incremental funding, eligibility and recurring cost when the award ends. Stormwater, transportation and other interagency agreements need the same discipline about beneficiary, nexus and source restrictions. [F06] [F18] [F47]

OPRD's Local Government Grant Program funds eligible outdoor recreation acquisition, development, rehabilitation and planning. Its 2026 manual excludes routine maintenance and indoor facilities from the listed development eligibility. LWCF and Metro opportunities also have their own capital purposes, match and long-term obligations. A grant strategy cannot substitute for a reliable general operating base. [F30] [F42] [F28]

Potential additional grant family	Required screen before inclusion
Federal transportation / state trail funds	Public access connection, eligible sponsor and current program rules.
Resilience / hazard / habitat programs	Eligible hazard or ecological outcome; current appropriations, match and operating obligations.
Historic preservation / cultural grants	Eligible asset, designated status and work scope.
Congressionally directed or state capital awards	Actual authorization, award terms, timing and future maintenance.

These last families are opportunities to screen, not reviewed open solicitations or assumed awards. Staff grant-writing and project-delivery capacity are part of the cost of pursuing them.

Earned income should buy better public service.

Price exclusive benefits thoughtfully; preserve the public-service purpose.

The adopted FY2026-27 budget lists $13.199M in General Fund charges for services, $18.252M in golf charges and $2.170M in raceway charges. These are revenues, not margins available to repair the rest of the park system. Each activity has staffing, utilities, equipment, maintenance and eventual replacement needs. [F06, pp937-939]

> **Calculate the contribution that remains**
>
> Incremental net contribution = new City receipts - added staffing - cleaning/security - utilities - contract administration - lifecycle contribution - displaced existing receipts. Operator sales and economic impact are different measures.

For a concession with $1M in operator sales and a 10% City share, the City receives $100,000 before its own costs, not $1M. If incremental City costs and renewal contributions are $70,000, the example leaves $30,000. Contract terms, public-access hours and operating risk matter more than the headline sales.

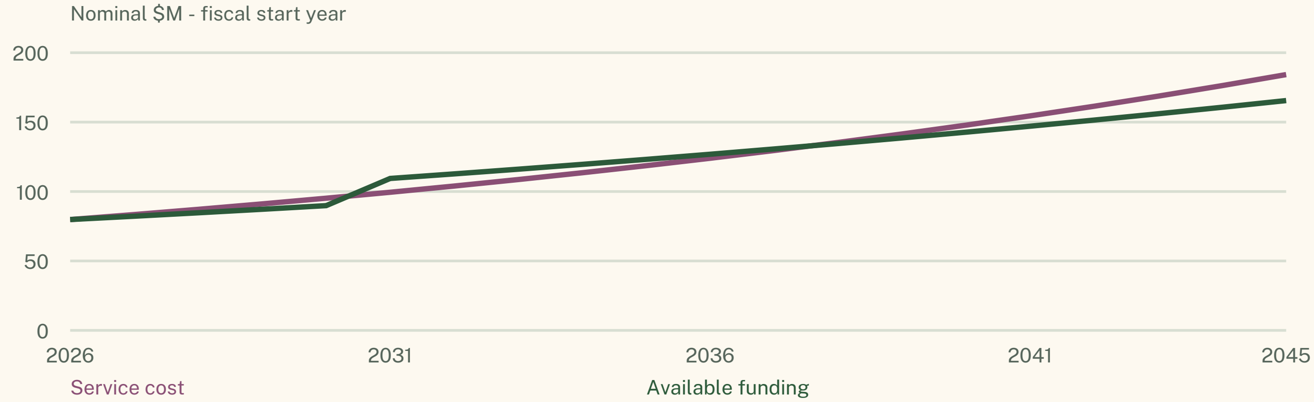
Preschool for All is a useful documented example of matching a public service to another public payer. The May 2026 oversight notes report $2.7M associated with that arrangement and its role in sustaining service. Replication should depend on eligibility, full delivery costs and renewal terms. [F22]

Prioritize improved booking reliability, commercial-use compliance, concession margins and right-sized pricing for exclusive use before broad increases in access fees. Track participation, discounts, waitlists, service hours and revenue together. If higher fees generate cash by excluding the people the service was intended to reach, report that tradeoff openly.

Volunteers, sponsorship and partner operation can add meaningful public value. Their donated effort is not cash revenue. Claimed avoided costs need an explicit alternative and retained City responsibilities. Do not use contribution valuations to balance a payroll budget.

A levy replacement can still develop a gap.

Illustrative 20-year test: service costs rise 4.5%; replacement receipts rise 3%.



The workbook starts with $79.83M: the adopted $81.575M levy tax budget multiplied by the operating rate share, 1.37/1.40. This is an analytical tax-supported service block, not a published cost allocation or PP&R's entire operating budget. It excludes interest, carryover, compression transfers and other funding. [F06] [F02]

The current levy ends after FY2030-31. The example introduces a hypothetical replacement in FY2031-32, initially funded at 110% of the modeled service cost. No City contribution is assumed withdrawn. That replacement then grows 3% each year while the cost of the same services grows 4.5%.

Illustrative result	Amount / implication
FY2031-32 service cost	$99.48M
Initial replacement revenue	$109.43M
First later annual shortfall	FY2038-39
FY2045-46 service cost	$184.23M
FY2045-46 replacement funds	$165.52M
Annual gap by FY2045-46	$18.71M, or 10.2% of this service block

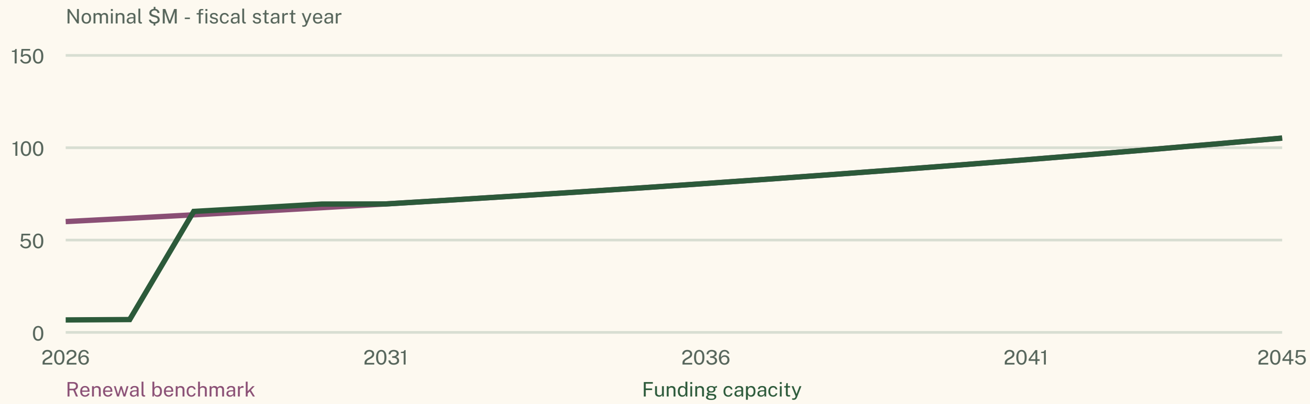
What this establishes

Even a 10% starting buffer does not permanently solve a 1.5-percentage-point growth mismatch. With matching 4.5% revenue growth, the proportional buffer remains. These are scenarios, not predictions of inflation or receipts.

A reserve can absorb temporary shocks; it cannot make a permanent annual growth mismatch disappear. Revisit the forecast annually, with an explicit service decision when costs exceed the revenue path.

Give renewal a recurring floor.

A scale illustration, not a claim that the backlog can be cleared by a particular year.



For the workbook, hold Council's roughly $60M annual capital benchmark as a planning target in 2026 dollars, with 3% inflation. Assume roughly $5M of City capital support grows with inflation. The calculated levy capital share begins at $1.748M and expires with the levy. The model adds an illustrative, as-yet-unfunded $55M annual pay-as-you-go source in 2026 dollars beginning FY2028-29. [F02] [F06]

20-year funding illustration	Result
Benchmark over 20 years	$1.200B in constant 2026 dollars
Modeled funding capacity	$1.099B in constant 2026 dollars
Shortfall from delayed implementation	$101.3M in constant 2026 dollars
Nominal benchmark / nominal funding	$1.612B / $1.510B

The result is funding capacity, not completed work. It does not assume every project in the historic estimate file remains necessary, that delivery capacity expands immediately, or that all repairs produce equal public benefit. The annual benchmark must be rebuilt from the current asset portfolio.

The public promise

Maintain a rolling, funded renewal program. Report service restored, failures prevented, accessible hours, asset condition and completed scope. Avoid announcing a backlog-clearing date until project scope, pricing, sequencing and future deterioration are reconciled.

The new $55M is a requirement to test against a lawful funding package, not identified free money. It should not be silently added to a district or levy forecast already needed for operations. Implementation needs design, procurement, permitting, maintenance and financial staff as well as construction funding.

Bonds accelerate work; taxes repay them.

Make the financing choice visible to residents before setting a ballot amount.

Standalone financing example	Amount
Bond principal / illustrative issuance costs	$150M / 2%
Net available for projects	$147M
Five-year uniform deployment	$29.4M/year, nominal
20-year level annual debt service at 4.5%	$11.53M/year
Total principal + interest	$230.63M
Interest over the term	$80.63M

These terms are illustrative, not a market quote, a proposed measure or a verified City debt capacity. The model assumes annual payments and does not include capitalized interest, debt-service reserves, refinancing or construction inflation in the principal amount.

Using a hypothetical $70B assessed-value base and 95% collection factor, annual repayment implies about $0.173 per $1,000 assessed value, or $52/year at $300,000 assessed value. Neither base nor rate is a Portland tax forecast. Assessed value is not market value.

What to recommend now

Prepare a first five-year repair program and compare cash, capital levy and bond financing. Size any bond to eligible, deliverable scopes and the ability to maintain them. Do not promise a $150M measure simply because this example is easy to model.

Bond proceeds must not pay routine operations. Qualifying voter-approved debt service has different constitutional property-tax treatment from operating levies, but eligibility, debt limits and ballot design need municipal and bond counsel review. [F09]

The workbook keeps this financing example separate from the pay-as-you-go renewal schedule. Adding both without identifying distinct projects and repayment resources would double count the funding plan.

Choose a portfolio that can survive change.

A preferred architecture, a fallback and a disciplined decision gate.

Layer	Preferred direction	Fallback / condition
Core public services	Protected City contribution plus a dedicated recurring arrangement	Renew operating levy if permanent alternative is not ready.
Renewal	Funded annual asset schedule plus staged eligible repair bonds	Capital local option or cash funding when more affordable and deliverable.
New capacity / access	Eligible SDC, Metro and grant funding; recurring support committed before opening	Phase the project or change scope if lifecycle funding is absent.
Specified services	Full-cost service agreements, targeted fees and concessions	Protect affordability and fund an explicit subsidy when public benefit warrants it.
Resilience	Operating reserve and dedicated lifecycle reserves	Pre-agreed service adjustments; do not disguise recurring deficits with reserve draws.

My preferred next institutional step is a district feasibility study alongside an indexed City funding alternative. My preferred near-term financial action is to protect the existing contribution and build a costed repair program. These can proceed simultaneously. A new tax's gross yield should never be the sole deciding factor.

> **District go / no-go test**
>
> Proceed only with a current net-yield and compression model, an affordable tax distribution, a clear City contribution agreement, a staff transition or service-delivery agreement, and an indexed service/renewal plan that remains feasible under a downside scenario.

If the district fails that test, that is not a failure of the overall strategy. A transparent renewed levy, credible City contribution and capital program can be preferable to a permanent structure that starts underfunded or harms other essential services.

Grants, philanthropy and commercial income remain useful in every structure. Their role is to finance suitable work and improve service, not to justify unsupported assumptions that core services can become self-funding.

Sequence decisions before the 2031 cliff.

Dates below are proposed planning milestones, not adopted City commitments.

Window	Decision / output	What makes it ready
Next 90 days	Agree service-cost baseline and source definitions	Reconcile funds, transfers, restricted money, reserves, recurring costs and current commitments.
By mid-2027	Publish funding alternatives and net-impact study	County tax modeling, legal options, household impacts, staff delivery review and current voter research.
2027-28	Develop a costed repair program and financial plan	Asset scopes, delivery capacity, lifecycle funding, grant eligibility and independent estimate review.
Before June30,2028	Complete the required long-range financial plan	Council service choices and transparent funding sequence; this deadline is source-reported. [F01]
2028-30	Implement approved capital and operating decisions	Use actual legal/election calendars; maintain enough time for fallback and transition.
Before July1,2031	Have replacement operating resources ready	No unplanned gap when the levy expires.
2031-46	Annual forecast; regular service and asset review	Adjust assumptions, publish outcomes, maintain reserves and revisit financing as debt retires.

Some work begins immediately: claiming eligible reimbursements, improving contract accounting, reducing failed bookings and preparing grant-ready scopes. These do not require waiting for a new governance structure.

Start small where evidence is incomplete

Use a representative sample of facilities and repair projects to validate lifecycle costing, operating requirements and outcomes. Scale the method after staff identify its practical problems, rather than asking teams to populate an exhaustive new reporting system immediately.

Protect people while improving finances.

Financial sustainability is about reliable public service and a workable job for staff.

A service floor should cover basic access, safety, restroom reliability, environmental stewardship and the ability to participate regardless of income. Determine it with operations staff and residents. High revenue or high attendance alone does not establish priority; natural areas need habitat protection, and access improvements can be valuable even where initial use is low.

Decision rule	Evidence to show publicly
No new recurring promise without funding	Staffing, utilities, routine care and renewal contribution before opening.
No fee change judged on revenue alone	Participation, access discounts, waitlists and effect by income and geography.
No partner value double counting	Cash, in-kind contribution, retained City costs and verified avoided costs separately.
No finance-only delivery plan	Procurement, design, maintenance and supervision capacity with realistic lead times.
No unexplained City substitution	Existing support, new sources, withdrawn support and resulting service change.
No reserve treated as recurring income	Opening balance, deposits, withdrawals, restrictions and target level.

For a proposed three-month operating reserve, the target is 25% of eligible annual operating cost. It is not an instruction to hold 25% of all restricted and capital funds in one account. The workbook shows the target for its narrow service block; actual policy must address each fund, cash timing and downside risk.

Report outcomes in terms residents recognize: more reliable restroom hours, fewer inaccessible routes, reopened facilities, restored ecological function, affordable participation and reduced unplanned closures. Pair those outcomes with money spent and unit costs; do not claim causation or exact beneficiaries without suitable evidence.

Tone and accountability

The evidence points to a difficult structural funding problem and real tradeoffs. A useful public analysis should make staff’s constraints legible, provide tools for better decisions and invite correction of the assumptions-not frame every missing public field as a failure inside Parks.

What would make the numbers decision-ready?

A short, specific analytical work program for Finance, operations and asset staff.

Missing or unvalidated input	Why it changes the recommendation
Consolidated recurring service-cost baseline	Determines the actual operating requirement, excluding duplicate transfers and one-time resources.
Current 20-year asset renewal schedule	Separates existing backlog from future replacement and identifies double counting.
Parcel tax and compression model	Prices district/levy alternatives and losses to City, County and other levies.
Current taxable bases and incidence	Allows income, payroll, food and service-fee options to be compared on net yield and who pays.
City contribution and district delivery terms	Determines whether new revenue adds service or replaces funding, and what transition costs arise.
Bond capacity and current financing terms	Establishes affordability, net proceeds, repayments and timing.
Asset-level staffing and operating obligations	Prevents underfunded new facilities and identifies efficient scope changes.
Net fees, contracts and concessions by service	Separates gross receipts from usable contributions and tests access effects.
Current grant commitments and restrictions	Prevents speculative awards and already-budgeted money from being counted as new.

Some of these inputs may already exist internally. The limitation is what has been validated for this analysis, not a claim that PP&R lacks the information. Begin with a sample or existing export rather than a broad request for a new report.

A useful next conversation with staff

“Your service-level framework is the right starting point. I have organized the funding options and made the assumptions visible. Could we validate the recurring baseline, test the net district/levy alternatives, and use a sample of asset plans to replace the broad capital benchmark?”

A final tax recommendation should follow that validation. The defensible recommendation today is the architecture, sequence and comparison method-not a falsely precise rate or a promise that one new source solves every problem.

Funding catalog · 1-4

Priority is order of effort, not additive revenue. Complete comparison and planning times are in the companion CSV and workbook.

1. Protect existing City support

Existing $67.382M General Fund discretionary line; not all unrestricted operating revenue.

Core operations; renewal. Annual appropriation; broad use. Reliability: Medium. Broad tax base; competes with other essential services. Agree service floor and transparent change rule; do not assume a binding perpetual appropriation. [F06] [F21]

2. Preserve levy services and plan succession

FY26-27 tax budget $81.575M; $.03 of $1.40 rate for capital.

Core operations. Voter-approved through FY30-31; successor needs action. Reliability: Medium until expiry. Property-tax inequities and compression; keep access discounts. Prepare a fallback renewal while testing permanent options; never count both as new money. [F02] [F06] [F10] [F15]

3. GO repair bond with operating commitments

Illustrative $150M issue yields $147M after 2% costs; $11.53M/year debt at 4.5%/20yr.

Eligible major rehabilitation. Voter-approved capital financing; not operating income. Reliability: High after approval. Broad repayment; prioritize public functions and underserved areas. First scope a deliverable five-year program; coordinate with citywide bond and certify lifecycle funding. [F09] [F32] [F45]

4. Permanent parks tax district

No current rate forecast. 2024 packet modeled $55M at $.90, with $8.6M other-jurisdiction compression.

Recurring operations and renewal. ORS266/198 independent district; city-governed variant needs legislation. Reliability: High continuity; growth risk. Property-tax burden and effects on overlapping services. Commission net-revenue, governance and labor feasibility; choose only if net service gain beats levy alternative. [F03] [F07] [F08] [F23]

Funding catalog · 5-8

Priority is order of effort, not additive revenue. Complete comparison and planning times are in the companion CSV and workbook.

5. PCEF and service-specific interagency agreements

$26.874M PCEF allocation in FY26-27 PP&R budget; already committed, not spare money.

Trees, climate resilience, eligible building work. Restricted appropriations / agreements. Reliability: Medium. Can focus benefits on heat-vulnerable and underserved communities. Align eligible projects with climate, stormwater, transportation or other funded outcomes; no general raid on ratepayer funds. [F06] [F18] [F47]

6. SDCs and already-awarded Metro capital funds

Use uncommitted balances and receipt forecasts; no verified new annual yield here.

Eligible capacity expansion and nature projects. Restricted capital; development-cycle dependent. Reliability: Low-medium. Growth pays eligible share; housing exemptions reduce proceeds. Split growth from repair scope and account for housing exemptions through Sept2028; do not use for routine maintenance. [F13] [F14] [F29] [F46]

7. Public-service purchase agreements

FY26-27 General Fund intergovernmental line $2.889M; May notes describe $2.7M Preschool for All.

Preschool, youth, health or other specified service. Contracted reimbursement; eligibility and renewal risk. Reliability: Medium. Strong if it removes user charges and funds full delivery costs. Expand only documented reimbursements at full incremental cost; do not assume health insurers will pay for general parks access. [F06] [F22]

8. Parking, commercial concessions and permits

No validated incremental margin; $1M operator sales at 10% share is only $100k City gross.

Visitor management; site operations. Fees and contracts; site and demand dependent. Reliability: Medium. Parking fees can burden low-income users; protect arrival choices. Pilot net-margin pricing with waivers, access monitoring, maintenance and enforcement included. [F03] [F06]

Funding catalog · 9-12

Priority is order of effort, not additive revenue. Complete comparison and planning times are in the companion CSV and workbook.

9. State, federal and Metro grants

Awards are project-specific; do not assign speculative annual totals.

Eligible capital, trails, habitat, resilience. Competitive and restricted; match and compliance costs. Reliability: Low as baseline. Useful for targeted need if grant capacity and match exist. Create ready-to-apply project shelf; screen OPRD/LWCF/Metro first; verify current notices for other programs. [F28] [F30] [F42]

10. Philanthropy and foundation campaigns

Uncommitted commitments unknown; net after fundraising and restrictions.

Discrete improvements, access support, funded pilots. Voluntary, often one-time or restricted. Reliability: Low. Donor geography can widen gaps without a citywide allocation rule. Offer costed project bundles and maintenance commitments; treat pledges separately from cash. [F03] [F45]

11. Recreation fees, rentals, golf and PIR

GF charges $13.199M; golf charges $18.252M; PIR charges $2.170M budgeted, not surplus.

Individual/exclusive services with ability-to-pay protections. Existing fees; sensitive to price and service availability. Reliability: Medium. Broad fee hikes can suppress use; subsidy is an intentional public benefit. Use service-specific cost recovery; retain low-income access and reinvest enterprise renewal needs before transfers. [F06] [F22]

12. Dedicated parks utility/service fee

Illustration: 250k billed units × $5/month = $15M gross; 90% retention = $13.5M.

Recurring maintenance if lawfully designed. Portland-specific authority, classification and design require legal review. Reliability: Medium-high if indexed. Flat charges regressive; exemptions, tenant effects and shutoff separation matter. Study as medium-scale alternative/supplement; Medford precedent is not Portland authorization. [F26] [F03]

Funding catalog · 13-16

Priority is order of effort, not additive revenue. Complete comparison and planning times are in the companion CSV and workbook.

13. Progressive dedicated income tax

2024 packet: ~$70-90M from top-2%-income concept; rate not specified, not a usable forecast.

Large-scale recurring support, with stabilization reserve. New measure and legal/administrative design. Reliability: Low-medium. Ability-to-pay advantage; cumulative tax load and mobility sensitivity. Refresh taxable-base and behavioral analysis; evaluate jointly with City revenue strategy before recommendation. [F03] [F43]

14. Payroll tax

Historical .5% concept ~$100M; illustration .1% on $10B base = $10M gross.

Large-scale recurring support. New local authority/measure design to confirm. Reliability: Medium. Burden depends on employee/employer design; low-wage exemption essential. Do not stack with another major operating tax by default; assess jobs, incidence and regional tax overlap. [F03]

15. Prepared-food and nonalcoholic beverage tax

Historical 5% concept >$90M; illustration 1% on $1B taxable sales = $10M gross.

Diversified recurring support or capital debt service. New tax, collection system and legal review. Reliability: Low-medium. Consumption tax burdens modest incomes and restaurants; visitor contribution possible. Retain as alternative after district/income/fee analysis; do not scale 2019-era bases to 2026 unchanged. [F03] [F27]

16. TIF / urban renewal and local improvements

Project and district plan dependent; no citywide yield.

Area-specific eligible capital. Restricted geography, plans, benefit and tax rules. Reliability: Medium for authorized project. Can improve underserved areas; diverts growth in other tax revenues. Use for eligible park/access components; verify availability and net citywide fiscal effect. [F03]

Funding catalog · 17-20

Priority is order of effort, not additive revenue. Complete comparison and planning times are in the companion CSV and workbook.

17. Business/benefit improvement area charges

No reliable transferable yield; depends on assessed participants.

Enhanced cleaning and activation in a defined area. Formation, benefit and assessment requirements. Reliability: Medium. Services follow willing property/business payers; cannot replace citywide equity floor. Consider supplemental downtown/visitor-area service agreements with explicit baseline. [F03]

18. Leases, easements and non-park-use compensation

Contract-specific; May2026 notes warn prior permit spikes were exceptional.

Specific retained property rights; mitigation. Contract, title and park-protection constraints. Reliability: Medium for leases; low for one-time compensation. Preserve public access and evaluate opportunity cost. Value rights and retained liabilities separately; do not annualize one-time payments. [F22] [F03]

19. Sponsorship, naming and advertising

Contracted cash less servicing/maintenance; no measured incremental total.

Programs and discrete amenities. Time-limited contracts and City policy. Reliability: Low-medium. Public-space commercialization and donor allocation need limits. Set public-interest standards and transparent net values; do not count in-kind valuation as payroll cash. [F03]

20. New Markets Tax Credits / targeted incentives

Net subsidy after financing/legal fees; deal-specific, not 39% free construction money.

Eligible community facility project financing. Competitive allocation via intermediaries; eligibility and compliance. Reliability: Low before closing. Can support eligible low-income areas; transaction burden high. Screen only sufficiently large eligible projects; obtain specialist feasibility before including proceeds. [F41] [F03]

Funding catalog · 21-24

Priority is order of effort, not additive revenue. Complete comparison and planning times are in the companion CSV and workbook.

21. Transient lodging tax / tourism agreements

Historical 1-point increase up to $7M gross; current base unverified.

Visitor-facing eligible improvements. Generally at least 70% of new/increased net tax to statutory tourism uses. Reliability: Low-medium. Visitor contribution but hotel demand and statutory limits. Test eligible facilities; a park being popular with visitors does not alone qualify it. [F17] [F03]

22. County or regional district/shared service system

No modeled Portland net share; boundaries and service transfer matter.

Services with real cross-border benefits. ORS451 / regional governance and voters; complex agreements. Reliability: High continuity if adopted. Spreads regional benefit costs; outside voters may resist City subsidy. Compare only if regional partners see a shared service case; not a quick budget patch. [F11] [F28] [F37]

23. Capital local-option levy

Rate × tax base less compression; separate election rules beyond five years.

Pay-as-you-go eligible capital. Up to 10 years or useful life, if qualifying capital. Reliability: Medium. Property-tax burden and compression; avoids bond interest. Compare with GO bond when tax capacity and delivery schedule favor cash funding. [F10] [F23]

24. Amusement/admissions tax

Historical 9% concept ~$46M using Chicago scaling; weak Portland base evidence.

Narrow recurring supplement. New tax, legal and administrative design. Reliability: Low-medium. Can tax cultural access and affect attendance/venues. Do not budget historical estimate; inventory taxable sales and exemptions first. [F03]

Funding catalog · 25-28

Priority is order of effort, not additive revenue. Complete comparison and planning times are in the companion CSV and workbook.

25. Cellphone tax

Historical 5% concept up to $7M; no current validated base.

Narrow recurring supplement. New tax; telecom/preemption review. Reliability: Medium but declining base risk. Regressive essential-service burden and pass-through. Low priority given limited yield and household burden. [F03]

26. Cannabis allocation or revenue-sharing change

Incremental revenue unknown; state law limits local retail rate to 3%.

Small supplemental support. Existing local-tax commitments and state limits. Reliability: Low-medium. Does not align stable service needs to a stable broad base. Review uncommitted allocation only; do not assume an extra parks tax above statutory cap. [F40]

27. Capital-gains tax

Historical 1% estimate $12-15M; current behavior/base unknown.

Volatile receipts best reserved for one-time uses. New tax; administration, incidence and legality review. Reliability: Low. Progressive incidence possible; highly cyclical realizations. Avoid staffing commitments dependent on annual realization peaks. [F03]

28. Sweetened-beverage tax

Historical table ~$19M but rate unit printed ambiguously; no usable forecast.

Health-related supplement. New tax and collection design. Reliability: Low-medium. Regressive payments; health objectives may intentionally shrink base. Resolve rate/unit and current taxable volume before any estimate. [F03]

Funding catalog · 29-32

Priority is order of effort, not additive revenue. Complete comparison and planning times are in the companion CSV and workbook.

29. Business, franchise or other broad City tax allocation

No validated uncommitted yield; reallocations have competing-service costs.

General service support. Tax-specific City/state authority and contracts. Reliability: Varies. Business incidence and household pass-through differ. Coordinate Citywide; earmarking existing money is not new revenue. [F43] [F21]

30. Endowments and planned gifts

At illustrative 4% payout, $1M/year requires $25M invested; $55M requires $1.375B.

Specific facility lifecycle or access support. Gift restrictions, investment/spending policy. Reliability: Medium after funded. Large donor dependence; preserve purchasing power and equitable allocation. Seek maintenance endowment with major gifts; not credible primary near-term system solution. [F22]

31. Asset disposition / development rights

Net proceeds unknown; title/grant restrictions and lost service must be valued.

Exceptional one-time proceeds and avoided liability. Property-specific authority, covenants, public process. Reliability: None as recurring funding. Risk of permanent loss of public benefit. Use only service-led asset-transition review; never sell productive assets to plug recurring deficits. [F45]

32. Revenue bonds, loans, leases or public-private finance

Borrowing proceeds less costs, repaid from pledged net revenue.

Financing a proven repayment stream. Debt capacity, covenants and legal authority. Reliability: Depends on repayment source. Can commit future budgets and control; finance cost matters. Financing is not revenue; compare whole-life public delivery costs and retained risks. [F07] [F21]

Funding catalog · 33-37

Priority is order of effort, not additive revenue. Complete comparison and planning times are in the companion CSV and workbook.

33. Energy/water performance contracts and rebates

Net savings after debt, maintenance and measurement; no blanket estimate.

Verified utility savings and eligible retrofit capital. Project-specific procurement and utility eligibility. Reliability: Medium if verified. Can improve comfort and reduce costs without raising user charges. Baseline consumption, verify savings and prevent counting same savings twice. [F18] [F47]

34. Volunteer and partner-provided service

Valued contribution is not spendable City revenue; cash savings require counterfactual.

Supplemental stewardship and programming. Agreements, safety, labor and supervision obligations. Reliability: Low-medium. Local capacity varies; support groups in underserved areas. Document service quality and incremental City support; keep retained maintenance explicit. [F02] [F45]

35. Carbon/ecosystem credits and mitigation markets

No validated revenue; additionality/permanence/ownership unresolved.

Potentially eligible ecological projects. Certification, legal and buyer rules. Reliability: Low. Ecological integrity before visitor or cash maximization. Treat as research, not recurring baseline; distinguish regulated mitigation from voluntary credits. [F47]

36. Motor-fuel/road-user revenues

Not unrestricted Parks funding.

Eligible transportation connections to parks. Oregon constitutional highway-use restrictions. Reliability: Not applicable to general parks operations. Can improve access through transportation partners. Fund eligible streets/crossings via responsible agency; do not redirect to ordinary park maintenance. [F09]

37. Real-estate transfer tax

No revenue assumed.

Unavailable new local source under current framework. ORS306.815 preemption; state constitutional constraints. Reliability: Unavailable. Would require a separate statewide legal/policy change. Exclude from implementable package; do not present as City-authorized option. [F39] [F09]

Evidence register 1

Source IDs in the text are clickable. The companion archive preserves original files, extracted text and a checksum manifest. Reference does not imply publisher endorsement.

F01 · PP&R Sustainable Future

2026 and ongoing; August 2026 backlog; district legislative history
www.portland.gov/parks/sustainable-future
Cited in report · saved

F02 · Council resolution 37710

Adopted July 2025; financial impacts and mandates
www.portland.gov/council/documents/resolution/adopted/37710
Cited in report · saved

F03 · May 2024 Parks Board funding options

Historical funding alternatives, assumptions and comparisons
www.portland.gov/parks/documents/ppr-board-may-2024-meeting-materials/download
Cited in report · saved

F04 · May 2026 Parks Board minutes

Board presentation and 3 scenarios
www.portland.gov/parks/documents/parks-board-meeting-minutes-may-2026/download
Cited in report · saved

F05 · June 2026 Parks Board minutes

Budget assumptions and service reductions
www.portland.gov/parks/documents/parks-board-meeting-minutes-june-2026/download
Background / retained for future analysis · saved

F06 · FY2026-27 adopted budget Volume 2

PP&R financial summary and fund details
www.portland.gov/budget/2026-2027-budget/documents/fy-26-27-adopted-budget-book-volume-2/download
Cited in report · saved

F07 · Oregon park and recreation district statutes

ORS266 formation; board; powers; taxation
www.oregonlegislature.gov/bills_laws/ors/ors266.html
Cited in report · saved

F08 · Oregon special district formation statutes

Formation, economic feasibility, permanent rate election, city consent
www.oregonlegislature.gov/bills_laws/ors/ors198.html
Cited in report · saved

Evidence register 2

Source IDs in the text are clickable. The companion archive preserves original files, extracted text and a checksum manifest. Reference does not imply publisher endorsement.

F09 · Oregon Constitution Article XI

Sections11 and11b property tax limits
www.oregonlegislature.gov/bills_laws/Pages/OrConst.aspx
Cited in report · saved

F10 · Oregon tax levying statutes

Local option operating and capital duration
www.oregonlegislature.gov/bills_laws/ors/ors280.html
Cited in report · saved

F11 · Oregon county service district statutes

Parks authority and county governance
www.oregonlegislature.gov/bills_laws/ors/ors451.html
Cited in report · saved

F12 · PP&R fiscal management audit

October2025 findings and management responses
www.portland.gov/auditor/audit-services/news/2025/10/15/parks-fiscal-management-systemwide-goals-and-sustainability
Background / retained for future analysis · saved

F13 · PP&R SDC explanation

Eligible capacity improvements and projects
www.portland.gov/parks/parks-system-development-charges-sdc
Cited in report · saved

F14 · Oregon SDC statutes

223.297-314, eligiblecapitalmaintenanceexclusion
www.oregonlegislature.gov/bills_laws/ors/ors223.html
Cited in report · saved

F15 · Current Parks Levy

FY26-27 through30-31 rate split
www.portland.gov/parks/parks-levy
Cited in report · saved

SOURCES & ARCHIVE

Evidence register 3

Source IDs in the text are clickable. The companion archive preserves original files, extracted text and a checksum manifest. Reference does not imply publisher endorsement.

F16 · 2019 PSU NERC funding study landing page

Taxlot simulation, alternatives and publication
pdxscholar.library.pdx.edu/nerc_pub/47/
Background / retained for future analysis · saved

F17 · Oregon transient lodging tax statutes

320.350 localtaxrestrictions
www.oregonlegislature.gov/bills_laws/ors/ors320.html
Cited in report · saved

F18 · PCEF code

Allowedclimateexpenditures
www.portland.gov/code/7/07
Cited in report · saved

F19 · July 2026 supplemental budget

Lateradoptedchanges
www.portland.gov/council/documents/ordinance/passed/192207
Background / retained for future analysis · saved

F20 · 2019 Sustainable Future work session

Earlierfundinganalysis
www.portland.gov/parks/documents/sustainable-future-council-work-session/download
Background / retained for future analysis · saved

F21 · City Financial Planning policy FIN-2.03

Asset management and excess beginning balance
www.portland.gov/policies/finance/comprehensive-financial-management-policies/fin-203-financial-planning
Cited in report · saved

F22 · Parks Levy Oversight Committee May 4 2026 notes

PDF pp2-5: Staff budget assumptions and public discussion
www.portland.gov/parks/documents/parks-levy-oversight-committee-meeting-notes-may-4-2026/download
Cited in report · saved

Evidence register 4

Source IDs in the text are clickable. The companion archive preserves original files, extracted text and a checksum manifest. Reference does not imply publisher endorsement.

F23 · Oregon property tax statistics 2025-26

Property tax limitations and compression definitions; not current valuation forecast

www.oregon.gov/dor/programs/gov-research/Documents/FY%202025-26%20Oregon%20Property%20Tax%20Statistics%20Report-UA.pdf

Cited in report · saved

F24 · THPRD adopted budget resolution FY2025-26

Resolution 2025-06: permanent tax, local option levy, debt

teamregistration.thprd.org/pdfs2/document5906.pdf

Background / retained for future analysis · redirected-unrelated-page

F25 · Seattle Park District overview

Governance and interlocal agreement

www.seattle.gov/seattle-park-district/about

Cited in report · saved

F26 · Medford park utility fee

Park utility fee history; peer example, not Portland authority

www.medfordoregon.gov/Government/Departments/Parks-Recreation-and-Facilities/Park-Utility-SDC-Charges

Cited in report · saved

F27 · Ashland food and beverage tax

Tax rate, collection allowance, earmarks, sunset

ashlandoregon.gov/YourTaxesAtWork

Cited in report · web-text-saved-original-unavailable

F28 · Metro 2019 parks and nature bond

Local share, capital grants; distinguish Metro operating levy

www.oregonmetro.gov/what-metro-does/parks-and-nature-investments/parks-and-nature-bond

Cited in report · saved

F29 · Portland Metro bond local share

Existing allocation and projects; not new uncommitted revenue

www.portland.gov/parks/local-share

Cited in report · saved

Evidence register 5

Source IDs in the text are clickable. The companion archive preserves original files, extracted text and a checksum manifest. Reference does not imply publisher endorsement.

F30 · OPRD Local Government Grant manual 2026

Eligible capital work, match, ineligible expenses
www.oregon.gov/oprd/GRA/Documents/LGGP_Manual_2026.pdf
Cited in report · saved

F31 · PSU NERC alternative funding report 2019

Historical tax base models, incidence and restrictions
pdxscholar.library.pdx.edu/cgi/viewcontent.cgi?article=1047&context=nerc_pub
Background / retained for future analysis · download-failed

F32 · Parks capital maintenance presentation January2025

Capital funding and asset management
www.portland.gov/parks/documents/capital-maintenance-january-2025/download
Cited in report · saved

F33 · Parks levy funding January2025

Operations and financial forecasts
www.portland.gov/parks/documents/parks-levy-funding-january-2025/download
Background / retained for future analysis · saved

F34 · Parks levy survey April2025

Dated voter attitudes, not 2026 forecast
www.portland.gov/parks/documents/levy-survey-analysis-april-2025/download
Background / retained for future analysis · saved

F35 · Parks bond and levy survey December2023

Dated bond attitudes
www.portland.gov/parks/documents/bond-and-levy-feasibility-survey-december-2023/download
Background / retained for future analysis · saved

F36 · Portland parks funding sources FAQ

Restricted capital and operations context
www.portland.gov/parks/funding-sources-faq
Background / retained for future analysis · saved

Evidence register 6

Source IDs in the text are clickable. The companion archive preserves original files, extracted text and a checksum manifest. Reference does not imply publisher endorsement.

F37 · Oregon intergovernmental cooperation law

Intergovernmental agreements; legal design to confirm
www.oregonlegislature.gov/bills_laws/ors/ors190.html
Cited in report · saved

F38 · Oregon taxing authority and property tax law

Permanent rates, local options, compression
www.oregonlegislature.gov/bills_laws/ors/ors310.html
Background / retained for future analysis · saved

F39 · Oregon real property transfer tax preemption

306.815
www.oregonlegislature.gov/bills_laws/ors/ors306.html
Cited in report · saved

F40 · Oregon marijuana tax local authority

Local retail marijuana tax authority and limit
www.oregonlegislature.gov/bills_laws/ors/ors475c.html
Cited in report · saved

F41 · New Markets Tax Credit program

Project financing, not unrestricted recurring revenue
www.cdfifund.gov/programs-training/programs/new-markets-tax-credit
Cited in report · saved

F42 · Land and Water Conservation Fund state assistance

Capital eligibility and lasting recreation obligations
www.nps.gov/subjects/lwcf/stateside.htm
Cited in report · saved

F43 · Portland Revenue Division tax programs

Existing tax administration; no inference of authority for a new tax
www.portland.gov/revenue
Cited in report · saved

SOURCES & ARCHIVE

Evidence register 7

Source IDs in the text are clickable. The companion archive preserves original files, extracted text and a checksum manifest. Reference does not imply publisher endorsement.

F44 · Oregon property tax research catalog

Available annual reports
www.oregon.gov/dor/gov-research/Pages/property_tax_statistics.aspx
Background / retained for future analysis · saved

F45 · May12 2026 public Board meeting supplied caption transcript

M0110, M0123, M0130; captions supplied by user, not independently audio-verified; official minutes corroborate presentation
parks.portlandciviclab.org/sources/parks-board/2026-05-12-transcript.txt
Cited in report · saved-existing-public-copy

F46 · Temporary housing SDC exemption ordinance

Housing SDC exemption and term
www.portland.gov/council/documents/ordinance/passed/192082
Cited in report · saved

F47 · PCEF Climate Investment Plan

Restricted climate investment framework
www.portland.gov/bps/cleanenergy/climate-investment-plan
Cited in report · saved

F48 · THPRD Bond Task Force September2025 minutes

Operating levy and capital bond distinction
www.tualatinhillsparks.org/DocumentCenter/View/1650/Bond-Task-Force-Meeting-1-Minutes-final-09-04-2025
Cited in report · saved

F49 · June2020 parks bond and levy polling

Historical sequencing evidence
www.portland.gov/parks/documents/bond-and-levy-survey-analysis-june-2020/download
Background / retained for future analysis · saved

F50 · August2024 vibrant communities survey

Historical funding preferences
www.portland.gov/parks/documents/portland-vibrant-community-survey-analysis-august-2024/download
Background / retained for future analysis · saved