

CITY OF GRESHAM

System Development and Facility Charge Annual Report

Fiscal Year 2019/20

**Prepared by
Budget & Finance/Accounting Services Division**

City of Gresham, Oregon
System Development and Facility Charge Annual Report
For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

	<u>Page</u>
Asset Summary - 2019/20 fiscal year ending balance	1
System Development and Public Facility Charge Sources and Uses Activity Statements	
Wastewater	2
Water	4
Stormwater	6
Parks	8
Transportation	10

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Summary

<u>SDC and Facility Charge Type</u>		<u>Balance</u>
Wastewater		
Reimbursement	\$ -	
Improvement	1,775,491	
Total Wastewater	<u>1,775,491</u>	1,775,491
Water		
Reimbursement	-	
Improvement	2,097,176	
Total Water	<u>2,097,176</u>	2,097,176
Stormwater		
Reimbursement	5,121	
Improvement	2,862,067	
Total Stormwater	<u>2,867,188</u>	2,867,188
Parks		
Reimbursement	-	
Improvement	7,244,061	
Total Parks	<u>7,244,061</u>	7,244,061
Transportation		
Reimbursement	140,810	
Improvement	12,787,776	
Total Transportation	<u>12,928,586</u>	12,928,586
Total SDC and Facility Charge		<u><u>\$ 26,912,502</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Wastewater

Beginning Balance		\$ 696,057
SDC Resource		
Revenue		2,010,896
Total Resource		<u>2,010,896</u>
SDC Uses		
Debt Service		(847,177)
Capital Improvements		(84,285)
CIPWW00003 McKinley Sewer Extension	(84,285)	
Total Uses		<u>(931,462)</u>
Ending Balance		<u><u>\$ 1,775,491</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Wastewater - by Area & Methodology

Current City, Pleasant Valley, Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ -
Revenue	719,341
Expense	(719,341)
Ending Balance	<u><u>\$ -</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 718,248
Revenue	1,269,364
Expense	(212,121)
Ending Balance	<u><u>\$ 1,775,491</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (22,191)
Revenue	22,191
Expense	-
Ending Balance	<u><u>\$ -</u></u>

* The negative ending balance represents the amount of SDC credits held by the development community, to be cashed in and/or used in the future.

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Water

Beginning Balance	\$ 1,671,805
SDC Resource	
Revenue	996,442
Total Resource	<u>996,442</u>
SDC Uses	
Debt Service	(154,898)
Infrastructure Upgrades	(341,402)
Capital Improvements	(74,771)
CIPPVWT001 Water Dev Coordination	(74,771)
Total Uses	<u>(571,071)</u>
Ending Balance	<u><u>\$ 2,097,176</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Water - by Area & Methodology

Current City, Pleasant Valley, Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ -
Revenue	496,300
Expense	(496,300)
Ending Balance	\$ -

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 1,016,296
Revenue	-
Expense	-
Ending Balance	\$ 1,016,296

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 666,894
Revenue	475,833
Expense	-
Ending Balance	\$ 1,142,727

Improvement SDCs (Credits)*

Beginning Balance	\$ (11,385)
Revenue	24,309
Expense	(74,771)
Ending Balance	\$ (61,847)

* The negative ending balance represents the amount of SDC credits held by the development community, to be cashed in and/or used in the future.

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Stormwater

Beginning Balance	\$ 2,553,537
SDC Resource	
Revenue	1,151,921
Total Resource	1,151,921
SDC Uses	
Debt Service	-
Infrastructure Upgrades	(647,830)
Capital Improvements	(190,440)
CIPSW00009 Infa Capacity Improv	(76,502)
CIPSW00010 Stmwtr Infra Master Plan	(77,404)
CIPUR00002 Sandy Blvd Improvements	(36,534)
Total Uses	(838,270)
Ending Balance	\$ 2,867,188

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Stormwater - by Area & Methodology

Current City		
<u>Reimbursement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	-
Revenue		647,830
Expense		(647,830)
Ending Balance	<u>\$</u>	<u>-</u>
<u>Improvement SDCs (FY06-FY17 Methodology)</u>		
Beginning Balance	\$	1,585,454
Revenue		-
Expense		(153,906)
Ending Balance	<u>\$</u>	<u>1,431,548</u>
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance		493,320
Revenue		371,478
Expense		(36,534)
Ending Balance	<u>\$</u>	<u>828,264</u>
 Pleasant Valley		
<u>Reimbursement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	3,821
Revenue		1,300
Expense		-
Ending Balance	<u>\$</u>	<u>5,121</u>
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	448,268
Revenue		53,566
Expense		-
Ending Balance	<u>\$</u>	<u>501,834</u>
 Springwater		
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	41,574
Revenue		58,847
Expense		-
Ending Balance	<u>\$</u>	<u>100,421</u>
<u>Improvement SDCs (Credits)*</u>		
Beginning Balance	\$	(18,900)
Revenue		18,900
Expense		-
Ending Balance	<u>\$</u>	<u>-</u>

* The negative ending balance represents the amount of SDC credits held by the development community, to be cashed in and/or used in the future.

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Parks

Beginning Balance		\$ 4,478,829
SDC Resource		
Revenue		2,988,727
Total Resource		2,988,727
SDC Uses		
Debt Service		(198,495)
Capital Improvements		(25,000)
CIPPVPK001	Pleasant Valley Neighborhood Park #1	(25,000)
Total Uses		(223,495)
Ending Balance		\$ 7,244,061

Current City

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance		\$ 1,330,833
Revenue		-
Expense		(134,166)
Ending Balance		\$ 1,196,667

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance		\$ 802,233
Revenue		1,495,987
Expense		-
Ending Balance		\$ 2,298,220

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance		\$ 471,152
Revenue		878,595
Expense		-
Ending Balance		\$ 1,349,747

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Parks - By Area & Methodology

*See Current City detail on previous page.

Pleasant Valley

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance	\$ 621,406
Revenue	39,755
Expense	-
Ending Balance	\$ 661,161

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance	\$ 351,874
Revenue	44,891
Expense	(10,585)
Ending Balance	\$ 386,180

Improvement SDCs (Credits)*

Beginning Balance	\$ (5,356)
Revenue	30,356
Expense	(25,000)
Ending Balance	\$ -

Springwater

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance	\$ 326,326
Revenue	179,691
Expense	-
Ending Balance	\$ 506,017

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance	\$ 580,361
Revenue	319,452
Expense	(53,744)
Ending Balance	\$ 846,069

Improvement SDCs (Credits)*

Beginning Balance	\$ -
Revenue	-
Expense	-
Ending Balance	\$ -

* The negative ending balance represents the amount of SDC credits held by the development community, to be cashed in and/or used in the future.

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Transportation

Beginning Balance		\$ 9,486,611
SDC Resource		
Revenue		4,362,646
Total Resource		4,362,646
SDC Uses		
Debt Service		(246,286)
Capital Improvements		(674,385)
CIPTR00003	Development Coord Projs	(50,000)
CIPTR00011	Glisan and 202nd TIF	(385,964)
CIPTR00017	Palmquist/HWY 26	(51,518)
CIPPVTR001	SE 172nd Extension Study	(18,329)
CIPPVTR002	Trans Dev Coordination	(122,696)
CIPUR00002	Sandy Blvd Improvements	(45,878)
Total Uses		(920,671)
Ending Balance		\$ 12,928,586

Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance		\$ -
Revenue		665
Expense		-
Ending Balance		\$ 665

Improvement SDCs (FY18< Methodology)

Beginning Balance		\$ 46,929
Revenue		132,107
Expense		-
Ending Balance		\$ 179,036

Improvement SDCs (Credits)*

Beginning Balance		\$ (126,382)
Revenue		126,382
Expense		-
Ending Balance		\$ -

* The negative ending balance represents the amount of SDC credits held by the development community, to be cashed in and/or used in the future.

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2020
Transportation - By Area & Methodology

Current City

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ 51,386
Revenue	87,587
Expense	-
Ending Balance	<u><u>\$ 138,973</u></u>

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 6,711,602
Revenue	302,494
Expense	(246,286)
Ending Balance	<u><u>\$ 6,767,810</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 2,296,060
Revenue	3,414,910
Expense	(350,258)
Ending Balance	<u><u>\$ 5,360,712</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (51,547)
Revenue	185,921
Expense	(183,102)
Ending Balance	<u><u>\$ (48,728)</u></u>

Pleasant Valley

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ 528
Revenue	644
Expense	-
Ending Balance	<u><u>\$ 1,172</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 824,007
Revenue	36,028
Expense	(18,329)
Ending Balance	<u><u>\$ 841,706</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (265,972)
Revenue	75,908
Expense	(122,696)
Ending Balance	<u><u>\$ (312,760)</u></u>

See Springwater detail on previous page.