

CITY OF  
GRESHAM  
OREGON

**System Development and Facility Charge Annual Report**

**Fiscal Year 2018/19**

**Prepared by  
Accounting Services Division/FMS**

**City of Gresham, Oregon**  
**System Development and Facility Charge Annual Report**  
**For the Fiscal Year Ended June 30, 2019**

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**City of Gresham, Oregon**  
**System Development Charges Sources and Uses**  
**For the Fiscal Year Ended June 30, 2019**  
**Summary**

<u>SDC and Facility Charge Type</u>		<u>Balance</u>
<b>Wastewater</b>		
Reimbursement	\$ -	
Improvement	696,057	
Total Wastewater	<u>696,057</u>	696,057
<b>Water</b>		
Reimbursement	-	
Improvement	1,671,805	
Total Water	<u>1,671,805</u>	1,671,805
<b>Stormwater</b>		
Reimbursement	3,821	
Improvement	2,549,716	
Total Stormwater	<u>2,553,537</u>	2,553,537
<b>Parks</b>		
Reimbursement	-	
Improvement	4,478,829	
Total Parks	<u>4,478,829</u>	4,478,829
<b>Transportation</b>		
Reimbursement	51,914	
Improvement	9,434,697	
Total Transportation	<u>9,486,611</u>	9,486,611
<b>Total SDC and Facility Charge</b>		<u><u>\$ 18,886,839</u></u>

**City of Gresham, Oregon**  
**System Development Charges Sources and Uses**  
**For the Fiscal Year Ended June 30, 2019**  
**Wastewater**

<b>Beginning Balance</b>	\$ 508,053
 <b>SDC Resource</b>	
Revenue	1,916,516
Total Resource	1,916,516
 <b>SDC Uses</b>	
Debt Service	(1,091,675)
Capital Improvements	(636,837)
315000 McKinley Sewer Extension	(636,837)
Total Uses	(1,728,512)
 <b>Ending Balance</b>	 \$ 696,057

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**City of Gresham, Oregon**  
**System Development Charges Sources and Uses**  
**For the Fiscal Year Ended June 30, 2019**  
**Wastewater - by Area & Methodology**

<b>Current City, Pleasant Valley, Springwater</b>
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**Reimbursement SDCs (FY18< Methodology)**

<b>Beginning Balance</b>	\$ -
Revenue	658,259
Expense	(658,259)
<b>Ending Balance</b>	<u><u>\$ -</u></u>

**Improvement SDCs (FY06-FY17 Methodology)**

<b>Beginning Balance</b>	\$ 222,949
Revenue	29,820
Expense	(252,769)
<b>Ending Balance</b>	<u><u>\$ -</u></u>

**Improvement SDCs (FY18< Methodology)**

<b>Beginning Balance</b>	\$ 346,975
Revenue	1,188,757
Expense	(817,484)
<b>Ending Balance</b>	<u><u>\$ 718,248</u></u>

**Improvement SDCs (Credits)\***

<b>Beginning Balance</b>	\$ (61,871)
Revenue	39,680
Expense	-
<b>Ending Balance</b>	<u><u>\$ (22,191)</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, 2019**  
**Water**

<b>Beginning Balance</b>	\$ 1,031,549
<b>SDC Resource</b>	
Revenue	1,189,473
Total Resource	<u>1,189,473</u>
<b>SDC Uses</b>	
Debt Service	(154,473)
Infrastructure Upgrades	(394,744)
Capital Improvements	-
Total Uses	<u>(549,217)</u>
<b>Ending Balance</b>	<u><u>\$ 1,671,805</u></u>

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**City of Gresham, Oregon**  
**System Development Charges Sources and Uses**  
**For the Fiscal Year Ended June 30, 2019**  
**Water - by Area & Methodology**

<b>Current City, Pleasant Valley, Springwater</b>
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**Reimbursement SDCs (FY18< Methodology)**

<b>Beginning Balance</b>	\$ -
Revenue	549,217
Expense	(549,217)
<b>Ending Balance</b>	<u><u>\$ -</u></u>

**Improvement SDCs (FY06-FY17 Methodology)**

<b>Beginning Balance</b>	\$ 991,378
Revenue	24,918
Expense	-
<b>Ending Balance</b>	<u><u>\$ 1,016,296</u></u>

**Improvement SDCs (FY18< Methodology)**

<b>Beginning Balance</b>	\$ 299,541
Revenue	367,353
Expense	-
<b>Ending Balance</b>	<u><u>\$ 666,894</u></u>

**Improvement SDCs (Credits)\***

<b>Beginning Balance</b>	\$ (259,370)
Revenue	247,985
Expense	-
<b>Ending Balance</b>	<u><u>\$ (11,385)</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, 2019**  
**Stormwater**

<b>Beginning Balance</b>		\$ 2,471,969
<b>SDC Resource</b>		
Revenue		871,337
Total Resource		<u>871,337</u>
<b>SDC Uses</b>		
Debt Service		-
Infrastructure Upgrades		(378,988)
Capital Improvements		(410,781)
920900 Infa Capacity Improv	(131,850)	
921000 Stmwtr Infra Master Plan	(117,252)	
SW9004 Stormwater Development Coordination	(157,496)	
UR1047 Sandy Blvd Improvements	(4,183)	
Total Uses		<u>(789,769)</u>
<b>Ending Balance</b>		<u><u>\$ 2,553,537</u></u>

**City of Gresham, Oregon**  
**System Development Charges Sources and Uses**  
**For the Fiscal Year Ended June 30, 2019**  
**Stormwater - by Area & Methodology**

<b>Current City</b>		
<b><u>Reimbursement SDCs (FY18&lt; Methodology)</u></b>		
<b>Beginning Balance</b>	\$	-
Revenue		378,988
Expense		(378,988)
<b>Ending Balance</b>	<b>\$</b>	<b>-</b>
<hr/>		
<b><u>Improvement SDCs (FY06-FY17 Methodology)</u></b>		
<b>Beginning Balance</b>	\$	1,833,263
Revenue		1,293
Expense		(249,102)
<b>Ending Balance</b>	<b>\$</b>	<b>1,585,454</b>
<hr/>		
<b><u>Improvement SDCs (FY18&lt; Methodology)</u></b>		
<b>Beginning Balance</b>	\$	256,106
Revenue		241,397
Expense		(4,183)
<b>Ending Balance</b>	<b>\$</b>	<b>493,320</b>
<hr/>		
<b>Pleasant Valley</b>		
<b><u>Reimbursement SDCs (FY&lt;18 Methodology)</u></b>		
<b>Beginning Balance</b>	\$	2,449
Revenue		1,372
Expense		-
<b>Ending Balance</b>	<b>\$</b>	<b>3,821</b>
<hr/>		
<b><u>Improvement SDCs (FY18&lt; Methodology)</u></b>		
<b>Beginning Balance</b>	\$	391,794
Revenue		56,474
Expense		-
<b>Ending Balance</b>	<b>\$</b>	<b>448,268</b>
<hr/>		
<b>Springwater</b>		
<b><u>Improvement SDCs (FY18&lt; Methodology)</u></b>		
<b>Beginning Balance</b>	\$	7,539
Revenue		34,035
Expense		-
<b>Ending Balance</b>	<b>\$</b>	<b>41,574</b>
<hr/>		
<b><u>Improvement SDCs (Credits)*</u></b>		
<b>Beginning Balance</b>	\$	(19,182)
Revenue		157,778
Expense		(157,496)
<b>Ending Balance</b>	<b>\$</b>	<b>(18,900)</b>

\* 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, 2019**  
**Parks**

<b>Beginning Balance</b>		\$ 3,104,181
<b>SDC Resource</b>		
Revenue		1,593,847
Total Resource		1,593,847
<b>SDC Uses</b>		
Debt Service		(134,166)
Capital Improvements		(85,033)
724300 Hogan Butte Nature Park D	(6,534)	
PV7000 Pleasant Valley Neighborhood Park #1	(78,499)	
Total Uses		(219,199)
<b>Ending Balance</b>		\$ 4,478,829

<b>Current City</b>
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**Improvement SDCs (FY06-FY17 Methodology)**

<b>Beginning Balance</b>		\$ 1,468,835
Revenue		2,699
Expense		(140,701)
<b>Ending Balance</b>		\$ 1,330,833

**Improvement SDCs (FY18< Methodology - Community Parks)**

<b>Beginning Balance</b>		\$ 316,440
Revenue		485,793
Expense		-
<b>Ending Balance</b>		\$ 802,233

**Improvement SDCs (FY18< Methodology - Neighborhood Parks)**

<b>Beginning Balance</b>		\$ 185,845
Revenue		285,307
Expense		-
<b>Ending Balance</b>		\$ 471,152

**City of Gresham, Oregon**  
**System Development Charges Sources and Uses**  
**For the Fiscal Year Ended June 30, 2019**  
**Parks - By Area & Methodology**

\*See Current City detail on previous page.

<b>Pleasant Valley</b>
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<b><u>Improvement SDCs (FY18&lt; Methodology - Community Parks)</u></b>	
<b>Beginning Balance</b>	\$ 608,687
Revenue	12,719
Expense	-
<b>Ending Balance</b>	<u><u>\$ 621,406</u></u>
<b><u>Improvement SDCs (FY18&lt; Methodology - Neighborhood Parks)</u></b>	
<b>Beginning Balance</b>	\$ 414,614
Revenue	15,758
Expense	(78,498)
<b>Ending Balance</b>	<u><u>\$ 351,874</u></u>
<b><u>Improvement SDCs (Credits)*</u></b>	
<b>Beginning Balance</b>	\$ (48,204)
Revenue	42,848
Expense	-
<b>Ending Balance</b>	<u><u>\$ (5,356)</u></u>

<b>Springwater</b>
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<b><u>Improvement SDCs (FY18&lt; Methodology - Community Parks)</u></b>	
<b>Beginning Balance</b>	\$ 61,812
Revenue	264,514
Expense	-
<b>Ending Balance</b>	<u><u>\$ 326,326</u></u>
<b><u>Improvement SDCs (FY18&lt; Methodology - Neighborhood Parks)</u></b>	
<b>Beginning Balance</b>	\$ 109,888
Revenue	470,473
Expense	-
<b>Ending Balance</b>	<u><u>\$ 580,361</u></u>
<b><u>Improvement SDCs (Credits)*</u></b>	
<b>Beginning Balance</b>	\$ (13,736)
Revenue	13,736
Expense	-
<b>Ending Balance</b>	<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, 2019**  
**Transportation**

<b>Beginning Balance</b>		\$ 8,619,331
<b>SDC Resource</b>		
Revenue		1,935,585
Total Resource		1,935,585
<b>SDC Uses</b>		
Debt Service		(245,149)
Capital Improvements		(823,156)
510300 Development Coord Projs	(35,343)	
525000 Stark and 223rd TIF	(22,980)	
PV5005 SE 190th @ Giese Road	(83,218)	
PV5006 SE 172nd Extension Study	(60,209)	
SW5005 SW Transportation Development Coordination	(621,406)	
Total Uses		(1,068,305)
<b>Ending Balance</b>		\$ 9,486,611

<b>Springwater</b>
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<b><u>Improvement SDCs (FY18&lt; Methodology)</u></b>		
<b>Beginning Balance</b>		\$ 46,489
Revenue		440
Expense		-
<b>Ending Balance</b>		\$ 46,929
 <b><u>Improvement SDCs (Credits)*</u></b>		
<b>Beginning Balance</b>		\$ (131,109)
Revenue		626,133
Expense		(621,406)
<b>Ending Balance</b>		\$ (126,382)

**City of Gresham, Oregon**  
**System Development Charges Sources and Uses**  
**For the Fiscal Year Ended June 30, 2019**  
**Transportation - By Area & Methodology**

<b>Current City</b>
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<b><u>Reimbursement SDCs (FY18&lt; Methodology)</u></b>	
<b>Beginning Balance</b>	\$ 26,502
Revenue	24,884
Expense	-
<b>Ending Balance</b>	<u>\$ 51,386</u>
<b><u>Improvement SDCs (FY06-FY17 Methodology)</u></b>	
<b>Beginning Balance</b>	\$ 6,726,450
Revenue	230,301
Expense	(245,149)
<b>Ending Balance</b>	<u>\$ 6,711,602</u>
<b><u>Improvement SDCs (FY18&lt; Methodology)</u></b>	
<b>Beginning Balance</b>	\$ 1,414,396
Revenue	894,739
Expense	(13,075)
<b>Ending Balance</b>	<u>\$ 2,296,060</u>
<b><u>Improvement SDCs (Credits)*</u></b>	
<b>Beginning Balance</b>	\$ (18,556)
Revenue	12,258
Expense	(45,248)
<b>Ending Balance</b>	<u>\$ (51,546)</u>

<b>Pleasant Valley</b>
------------------------

<b><u>Reimbursement SDCs (FY18&lt; Methodology)</u></b>	
<b>Beginning Balance</b>	\$ -
Revenue	528
Expense	-
<b>Ending Balance</b>	<u>\$ 528</u>
<b><u>Improvement SDCs (FY18&lt; Methodology)</u></b>	
<b>Beginning Balance</b>	\$ 840,007
Revenue	127,426
Expense	(143,427)
<b>Ending Balance</b>	<u>\$ 824,006</u>
<b><u>Improvement SDCs (Credits)*</u></b>	
<b>Beginning Balance</b>	\$ (284,848)
Revenue	18,876
Expense	-
<b>Ending Balance</b>	<u>\$ (265,972)</u>

# See Springwater detail on previous page.

\* 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.