

CITY OF GRESHAM, OREGON



System Development and Facility Charge Annual Report

Fiscal Year 2017/18

**Prepared by
Accounting Services Division/FMS**

City of Gresham, Oregon
System Development and Facility Charge Annual Report
For the Fiscal Year Ended June 30, 2018

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City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2018
Summary

<u>SDC and Facility Charge Type</u>		<u>Balance</u>
Wastewater		
Reimbursement	\$ -	
Improvement	508,053	
Total Wastewater	<u>508,053</u>	508,053
Water		
Reimbursement	-	
Improvement	1,031,549	
Total Water	<u>1,031,549</u>	1,031,549
Stormwater		
Reimbursement	2,449	
Improvement	2,469,520	
Total Stormwater	<u>2,471,969</u>	2,471,969
Parks		
Reimbursement	-	
Improvement	3,104,181	
Total Parks	<u>3,104,181</u>	3,104,181
Transportation		
Reimbursement	26,502	
Improvement	8,592,829	
Total Transportation	<u>8,619,331</u>	8,619,331
Springwater		
		-
Total SDC and Facility Charge		<u><u>\$ 15,735,083</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2018
Wastewater

Beginning Balance	\$ 323,026
SDC Resource	
Revenue	1,377,963
Total Resource	<u>1,377,963</u>
SDC Uses	
Debt Service	(956,473)
Capital Improvements	(236,463)
PV3002 WW Development Coord	(236,463)
Total Uses	<u>(1,192,936)</u>
 Ending Balance	 <u><u>\$ 508,053</u></u>



City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2018
Wastewater - by Area & Methodology

Current City, Pleasant Valley, Springwater

Reimbursement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ (79,796)
Revenue	401,270
Expense	<u>(321,474)</u>
Ending Balance	<u>\$ -</u>

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 402,822
Revenue	357,249
Expense	<u>(537,122)</u>
Ending Balance	<u>\$ 222,949</u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ -
Revenue	444,852
Expense	<u>(97,877)</u>
Ending Balance	<u>\$ 346,975</u>

Improvement SDCs (Credits)*

Beginning Balance	\$ -
Revenue	174,592
Expense	<u>(236,463)</u>
Ending Balance	<u>\$ (61,871)</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, 2018
Water

Beginning Balance		\$ 477,106
SDC Resource		
Revenue		1,076,164
Total Resource		<u>1,076,164</u>
SDC Uses		
Debt Service		(139,207)
Infrastructure Maintenance		(250,763)
Capital Improvements		(131,751)
422100 SE Orient Waterline	(131,751)	
Total Uses		<u>(521,721)</u>
Ending Balance		<u><u>\$ 1,031,549</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2018
Water - by Area & Methodology

Current City, Pleasant Valley, Springwater

Reimbursement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ -
Revenue	389,970
Expense	(389,970)
Ending Balance	<u><u>\$ -</u></u>

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 1,007,106
Revenue	223,375
Expense	(239,103)
Ending Balance	<u><u>\$ 991,378</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ -
Revenue	299,541
Expense	-
Ending Balance	<u><u>\$ 299,541</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (530,000)
Revenue	270,630
Expense	-
Ending Balance	<u><u>\$ (259,370)</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, 2018
Stormwater

Beginning Balance		\$ 3,173,377
SDC Resource		
Revenue		688,914
Total Resource		688,914
SDC Uses		
Debt Service		(33,639)
Infrastructure Maintenance		(1,156,767)
Capital Improvements		(199,916)
921000 Stmwtr Infra Master Plan	(112,630)	
SW9004 Stormwater Dev Coordinati	(87,286)	
Total Uses		(1,390,322)
Ending Balance		\$ 2,471,969

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2018
Stormwater - by Area & Methodology

Current City		
<u>Reimbursement SDCs (FY06-FY17 Methodology)</u>		
Beginning Balance	\$	892,660
Revenue		264,107
Expense		(1,156,767)
Ending Balance	\$	<u><u>-</u></u>
<u>Improvement SDCs (FY06-FY17 Methodology)</u>		
Beginning Balance	\$	1,926,433
Revenue		19,460
Expense		(112,630)
Ending Balance	\$	<u><u>1,833,263</u></u>
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance		106,242
Revenue		149,864
Expense		-
Ending Balance	\$	<u><u>256,106</u></u>
Pleasant Valley		
<u>Reimbursement SDCs (FY18 Methodology)</u>		
Beginning Balance	\$	-
Revenue		2,449
Expense		-
Ending Balance	\$	<u><u>2,449</u></u>
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	253,384
Revenue		138,410
Expense		-
Ending Balance	\$	<u><u>391,794</u></u>
Springwater		
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	-
Revenue		41,178
Expense		(33,639)
Ending Balance	\$	<u><u>7,539</u></u>
<u>Improvement SDCs (Credits)*</u>		
Beginning Balance	\$	(5,342)
Revenue		73,446
Expense		(87,286)
Ending Balance	\$	<u><u>(19,182)</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, 2018
Parks

Beginning Balance		\$ 2,593,723
SDC Resource		
Revenue		1,273,403
Total Resource		1,273,403
SDC Uses		
Debt Service		(184,413)
Capital Improvements		(578,532)
724300 Hogan Butte Nature Park D	(465,630)	
PV7009 Parks Dev Coordination	(112,902)	
Total Uses		(762,945)
Ending Balance		\$ 3,104,181

Current City

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance		\$ 1,979,986
Revenue		88,646
Expense		(599,796)
Ending Balance		\$ 1,468,836

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance		\$ -
Revenue		316,440
Expense		-
Ending Balance		\$ 316,440

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance		\$ -
Revenue		185,845
Expense		-
Ending Balance		\$ 185,845

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2018
Parks - By Area & Methodology

*See Current City detail on previous page.

Pleasant Valley

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance	\$ 415,812
Revenue	192,875
Expense	-
Ending Balance	\$ 608,687

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance	\$ 244,207
Revenue	170,406
Expense	-
Ending Balance	\$ 414,613

Improvement SDCs (Credits)*

Beginning Balance	\$ (8,137)
Revenue	72,835
Expense	(112,902)
Ending Balance	\$ (48,204)

Springwater

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ -
Revenue	9,039
Expense	(9,039)
Ending Balance	\$ -

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance	\$ -
Revenue	76,647
Expense	(14,835)
Ending Balance	\$ 61,812

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance	\$ -
Revenue	136,261
Expense	(26,373)
Ending Balance	\$ 109,888

Improvement SDCs (Credits)*

Beginning Balance	\$ (38,145)
Revenue	24,409
Expense	-
Ending Balance	\$ (13,736)

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City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2018
Transportation

Beginning Balance		\$ 6,599,735
SDC Resource		
Revenue		2,497,945
Total Resource		2,497,945
SDC Uses		
Debt Service		(250,408)
Capital Improvements		(227,941)
510300 Development Coord Projs	(1,113)	
612000 On-Street Paths Dev Coord	(53,027)	
PV5005 SE 190th @ Giese Road	(7,256)	
PV5006 SE 172nd Extension Study	(147,669)	
PV5016 Trans Dev Coordination	(18,876)	
Total Uses		(478,349)
Ending Balance		\$ 8,619,331

Springwater

<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance		\$ -
Revenue		46,489
Expense		-
Ending Balance		\$ 46,489
 <u>Improvement SDCs (Credits)*</u>		
Beginning Balance		\$ (382,332)
Revenue		251,223
Expense		-
Ending Balance		\$ (131,109)

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2018
Transportation - By Area & Methodology

Current City

Reimbursement SDCs (FY18 Methodology)

Beginning Balance	\$ -
Revenue	26,502
Expense	-
Ending Balance	<u><u>\$ 26,502</u></u>

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 6,606,648
Revenue	370,210
Expense	(250,408)
Ending Balance	<u><u>\$ 6,726,450</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ -
Revenue	1,415,509
Expense	(1,113)
Ending Balance	<u><u>\$ 1,414,396</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (17,961)
Revenue	52,431
Expense	(53,026)
Ending Balance	<u><u>\$ (18,556)</u></u>

Pleasant Valley

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 664,258
Revenue	330,675
Expense	(154,926)
Ending Balance	<u><u>\$ 840,007</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (270,878)
Revenue	4,906
Expense	(18,876)
Ending Balance	<u><u>\$ (284,848)</u></u>

See Springwater detail on previous page.

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City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2018
Springwater

Beginning Balance	\$ (122,095)
SDC Resource	
Revenue	122,095
Total Resource	<u>122,095</u>
SDC Uses	
Debt Service	-
Capital Improvements	-
Total Uses	<u>-</u>
 Ending Balance	 <u><u>\$ -</u></u>