



System Development and Facility Charge Annual Report

Fiscal Year 2023/24

**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, 2024

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City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2024
Summary

SDC and Facility Charge Type		Balance
Wastewater		
Reimbursement	\$ -	
Improvement	(3,778,613)	
Total Wastewater		(3,778,613)
Water		
Reimbursement	-	
Improvement	476,413	
Total Water		476,413
Stormwater		
Reimbursement	21,993	
Improvement	3,196,793	
Total Stormwater		3,218,786
Parks		
Reimbursement	-	
Improvement	11,853,036	
Total Parks		11,853,036
Transportation		
Reimbursement	750,699	
Improvement	13,110,636	
Total Transportation		13,861,335
Total SDC and Facility Charge		\$ 25,630,957

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2024
Wastewater

Beginning Balance	\$ (4,378,610)
SDC Resource	
Revenue	1,422,918
Total Resource	1,422,918
SDC Uses	
Debt Service	(798,103)
Capital Improvements	(24,818)
CIPWW00008 East Basin Trunk Upgrade Phase III	(24,818)
Total Uses	(822,921)
Ending Balance	\$ (3,778,613)

^ The ending balance shows as negative at fiscal year end as the amount of SDC credits held by the development community, to be cashed in and/or used in the future, temporarily exceeds the cash balances of Wastewater Improvement SDC resources. The SDC credits resulted from private construction of a sewer trunk line, which opened up development opportunity to an are of Pleasant Valley that was previously unavailable.

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2024
Wastewater - by Area & Methodology

Current City, Pleasant Valley, Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$	-
Revenue		798,103
Expense		(798,103)
Ending Balance	\$	-

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$	729
Revenue		1,367
Expense		-
Ending Balance	\$	2,096

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$	3,255,064
Revenue		573,215
Expense		(24,818)
Ending Balance	\$	3,803,461

Improvement SDCs (Credits)*

Beginning Balance	\$	(7,634,403)
Revenue		50,233
Expense		-
Ending Balance	\$	(7,584,170)

* 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, 2024
Water

Beginning Balance	\$ 570,928
SDC Resource	
Revenue	1,213,851
Total Resource	1,213,851
SDC Uses	
Debt Service	(155,068)
Infrastructure Upgrades	(893,762)
Capital Improvements	(259,536)
CIPPVWT001 Water Development Coordination	(259,536)
Total Uses	(1,308,366)
Ending Balance	\$ 476,413

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2024
Water - by Area & Methodology

Current City, Pleasant Valley, Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ -
Revenue	699,837
Expense	(699,837)
Ending Balance	\$ -

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 83,408
Revenue	-
Expense	(83,408)
Ending Balance	\$ -

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 1,405,076
Revenue	468,310
Expense	(265,585)
Ending Balance	\$ 1,607,801

Improvement SDCs (Credits)*

Beginning Balance	\$ (917,556)
Revenue	45,704
Expense	(259,536)
Ending Balance	\$ (1,131,388)

* 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, 2024
Stormwater

Beginning Balance		\$ 2,904,053
SDC Resource		
Revenue		962,732
Total Resource		<u>962,732</u>
SDC Uses		
Debt Service		-
Infrastructure Upgrades		(643,293)
Capital Improvements		(4,706)
CIPSW00009 Infrastructure Capacity Improvements	(25)	
CIPSPSW001 Stormwater Development Coordination	(4,681)	
 Ending Balance		 <u><u>\$ 3,218,786</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2024
Stormwater - by Area & Methodology

Current City		
<u>Reimbursement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	-
Revenue		643,293
Expense		(643,293)
Ending Balance	\$	-
<u>Improvement SDCs (FY06-FY17 Methodology)</u>		
Beginning Balance	\$	1,049,742
Revenue		-
Expense		(25)
Ending Balance	\$	1,049,717
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance		856,737
Revenue		133,584
Expense		-
Ending Balance	\$	990,321
Pleasant Valley		
<u>Reimbursement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	19,915
Revenue		2,078
Expense		-
Ending Balance	\$	21,993
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	794,893
Revenue		56,326
Expense		-
Ending Balance	\$	851,219
<u>Improvement SDCs (Credits)*</u>		
Beginning Balance	\$	(25,397)
Revenue		-
Expense		-
Ending Balance	\$	(25,397)
Springwater		
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	208,163
Revenue		127,451
Expense		-
Ending Balance	\$	335,614
<u>Improvement SDCs (Credits)*</u>		
Beginning Balance	\$	-
Revenue		-
Expense		(4,681)
Ending Balance	\$	(4,681)

* 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, 2024
Parks

Beginning Balance		\$ 10,215,600
SDC Resource		
Revenue		1,826,438
Total Resource		1,826,438
SDC Uses		
Debt Service		-
Capital Improvements		(189,002)
CIPPK00001	Gradin Sports Park Development	(141,538)
CIPPK00004	Park Mstr Plan Update & Planning for Undev. Parks	(47,464)
Total Uses		(189,002)
Ending Balance		\$ 11,853,036

Current City

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance		\$ 755,589
Revenue		-
Expense		(141,538)
Ending Balance		\$ 614,051

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance		\$ 4,627,222
Revenue		829,727
Expense		(13,969)
Ending Balance		\$ 5,442,980

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance		\$ 2,806,683
Revenue		489,970
Expense		(33,495)
Ending Balance		\$ 3,263,158

Improvement SDCs (Credits)*

Beginning Balance		\$ (201,489)
Revenue		-
Expense		-
Ending Balance		\$ (201,489)

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2024
Parks - By Area & Methodology

*See Current City detail on previous page.

Pleasant Valley

<u>Improvement SDCs (FY18< Methodology - Community Parks)</u>	
Beginning Balance	\$ 1,274,636
Revenue	31,437
Expense	-
Ending Balance	\$ 1,306,073
<u>Improvement SDCs (FY18< Methodology - Neighborhood Parks)</u>	
Beginning Balance	\$ (259,307)
Revenue	33,681
Expense	-
Ending Balance	\$ (225,626)
<u>Improvement SDCs (Credits)*</u>	
Beginning Balance	\$ (349,607)
Revenue	-
Expense	-
Ending Balance	\$ (349,607)

Springwater

<u>Improvement SDCs (FY18< Methodology - Community Parks)</u>	
Beginning Balance	\$ 622,365
Revenue	158,984
Expense	-
Ending Balance	\$ 781,349
<u>Improvement SDCs (FY18< Methodology - Neighborhood Parks)</u>	
Beginning Balance	\$ 939,508
Revenue	282,639
Expense	-
Ending Balance	\$ 1,222,147
<u>Improvement SDCs (Credits)*</u>	
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, 2024
Transportation

Beginning Balance		\$ 11,897,166
SDC Resource		
Revenue		3,753,980
Total Resource		3,753,980
SDC Uses		
Debt Service		(295,723)
Capital Improvements		(1,494,088)
CIPTR00007	Division St Corridor "Complete St" Proj	(189,947)
CIPTR00008	NE Cleveland Ave (Stark to Burnside)	(65,829)
CIPTR00009	Stark and 223rd TIF	(12,170)
CIPTR00010	Hogan - Powell to Burnside	(920,509)
CIPSPTR001	Springwtr Transp Develop Coordination	(98,375)
CIPFP00005	On-Street Paths Develop Coordination	(207,258)
Total Uses		(1,789,811)
Ending Balance		\$ 13,861,335

Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance		\$ 2,185
Revenue		2,015
Expense		-
Ending Balance		\$ 4,200

Improvement SDCs (FY18< Methodology)

Beginning Balance		\$ 434,788
Revenue		326,608
Expense		(54,262)
Ending Balance		\$ 707,134

Improvement SDCs (Credits)*

Beginning Balance		\$ -
Revenue		-
Expense		(98,375)
Ending Balance		\$ (98,375)

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City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2024
Transportation - By Area & Methodology

Current City

<u>Reimbursement SDCs (FY18< Methodology)</u>	
Beginning Balance	\$ 376,282
Revenue	346,103
Expense	-
Ending Balance	\$ 722,385
<u>Improvement SDCs (FY06-FY17 Methodology)</u>	
Beginning Balance	\$ 3,314,602
Revenue	369,204
Expense	(1,174,140)
Ending Balance	\$ 2,509,666
<u>Improvement SDCs (FY18< Methodology)</u>	
Beginning Balance	\$ 7,425,560
Revenue	2,643,079
Expense	(255,776)
Ending Balance	\$ 9,812,863
<u>Improvement SDCs (Credits)*</u>	
Beginning Balance	\$ (407,786)
Revenue	-
Expense	(207,258)
Ending Balance	\$ (615,044)

Pleasant Valley

<u>Reimbursement SDCs (FY18< Methodology)</u>	
Beginning Balance	\$ 18,122
Revenue	5,992
Expense	-
Ending Balance	\$ 24,114
<u>Improvement SDCs (FY18< Methodology)</u>	
Beginning Balance	\$ 1,217,525
Revenue	60,979
Expense	-
Ending Balance	\$ 1,278,504
<u>Improvement SDCs (Credits)*</u>	
Beginning Balance	\$ (484,112)
Revenue	-
Expense	-
Ending Balance	\$ (484,112)

See Springwater detail on previous page.