

CITY OF GRESHAM

System Development and Facility Charge Annual Report

Fiscal Year 2021/22

**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, 2022

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City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2022
Summary

<u>SDC and Facility Charge Type</u>		<u>Balance</u>
Wastewater		
Reimbursement	\$ -	
Improvement	<u>(4,785,195)</u>	
Total Wastewater		(4,785,195)
Water		
Reimbursement	-	
Improvement	<u>1,080,265</u>	
Total Water		1,080,265
Stormwater		
Reimbursement	18,459	
Improvement	<u>2,579,982</u>	
Total Stormwater		2,598,441
Parks		
Reimbursement	-	
Improvement	<u>8,864,607</u>	
Total Parks		8,864,607
Transportation		
Reimbursement	264,280	
Improvement	<u>11,174,995</u>	
Total Transportation		11,439,275
Total SDC and Facility Charge		<u><u>\$ 19,197,393</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2022
Wastewater

Beginning Balance		\$ 258,854
SDC Resource		
Revenue		2,746,665
Total Resource		<u>2,746,665</u>
SDC Uses		
Debt Service		(908,864)
Capital Improvements		(6,881,850)
CIPPVWW001 Lower Kelley Creek Trunk	(6,657,457)	
CIPPVWW002 Wastewater Development Coordination	(224,393)	
Total Uses		<u>(7,790,714)</u>
Ending Balance[^]		<u><u>\$ (4,785,195)</u></u>

[^] 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 area of Pleasant Valley that was previously unavailable.

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2022
Wastewater - by Area & Methodology

Current City, Pleasant Valley, Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ -
Revenue	908,864
Expense	(908,864)
Ending Balance	<u><u>\$ -</u></u>

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ -
Revenue	372
Expense	-
Ending Balance	<u><u>\$ 372</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 2,153,786
Revenue	594,132
Expense	-
Ending Balance	<u><u>\$ 2,747,918</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (1,894,932)
Revenue	1,243,297
Expense	(6,881,850)
Ending Balance	<u><u>\$ (7,533,485)</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, 2022
Water

Beginning Balance		\$ 1,443,152
SDC Resource		
Revenue		1,918,106
Total Resource		<u>1,918,106</u>
SDC Uses		
Debt Service		(155,718)
Infrastructure Upgrades		(934,216)
Capital Improvements		(1,191,059)
CIPPVWT001 Water Development Coordination	(1,191,059)	
Total Uses		<u>(2,280,993)</u>
Ending Balance		<u>\$ 1,080,265</u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2022
Water - by Area & Methodology

Current City, Pleasant Valley, Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ -
Revenue	852,336
Expense	(852,336)
Ending Balance	<u><u>\$ -</u></u>

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 395,395
Revenue	-
Expense	(155,718)
Ending Balance	<u><u>\$ 239,677</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 1,324,758
Revenue	163,469
Expense	(81,880)
Ending Balance	<u><u>\$ 1,406,347</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (277,001)
Revenue	902,301
Expense	(1,191,059)
Ending Balance	<u><u>\$ (565,759)</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, 2022
Stormwater

Beginning Balance		\$ 2,390,152
SDC Resource		
Revenue		791,532
Total Resource		<u>791,532</u>
SDC Uses		
Debt Service		-
Infrastructure Upgrades		(198,185)
Capital Improvements		(385,058)
CIPSW00009 Infrastructure Capacity Improvements	(10,519)	
CIPSW00010 Stormwater Infrastructure Master Plan	(14,073)	
CIPSW00016 Segment 3C, Fairview Creek Basin Central C	(4,960)	
CIPUR00002 Sandy Boulevard Improvements	(112,959)	
CIPPVSW001 Stormwater Development Coordination	(242,547)	
Total Uses		<u>(583,243)</u>
Ending Balance		<u><u>\$ 2,598,441</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, 2022
Stormwater - by Area & Methodology

Current City		
<u>Reimbursement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	-
Revenue		198,185
Expense		(198,185)
Ending Balance	\$	-
<u>Improvement SDCs (FY06-FY17 Methodology)</u>		
Beginning Balance	\$	1,086,451
Revenue		-
Expense		(24,592)
Ending Balance	\$	1,061,859
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance		650,659
Revenue		120,404
Expense		(117,919)
Ending Balance	\$	653,144
Pleasant Valley		
<u>Reimbursement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	6,285
Revenue		12,174
Expense		-
Ending Balance	\$	18,459
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	546,336
Revenue		227,365
Expense		-
Ending Balance	\$	773,701
<u>Improvement SDCs (Credits)*</u>		
Beginning Balance	\$	-
Revenue		233,404
Expense		(242,547)
Ending Balance	\$	(9,143)
Springwater		
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance	\$	100,421
Revenue		-
Expense		-
Ending Balance	\$	100,421

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2022
Parks

Beginning Balance		\$ 7,592,725
SDC Resource		
Revenue		3,950,731
Total Resource		3,950,731
SDC Uses		
Debt Service		(1,500,229)
Capital Improvements		(1,178,620)
CIPPK00006	Metro Local Share Park Improvements	(127,535)
CIPPVPK002	Parks Development Coordination	(1,051,085)
Total Uses		(2,678,849)
Ending Balance		\$ 8,864,607

Current City

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance		\$ 1,062,501
Revenue		-
Expense		(134,166)
Ending Balance		\$ 928,335

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance		\$ 2,565,200
Revenue		1,442,396
Expense		(127,535)
Ending Balance		\$ 3,880,061

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance		\$ 1,520,753
Revenue		847,122
Expense		-
Ending Balance		\$ 2,367,875

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2022
Parks - By Area & Methodology

*See Current City detail on previous page.

Pleasant Valley

<u>Improvement SDCs (FY18< Methodology - Community Parks)</u>	
Beginning Balance	\$ 722,008
Revenue	552,628
Expense	-
Ending Balance	<u>\$ 1,274,636</u>
<u>Improvement SDCs (FY18< Methodology - Neighborhood Parks)</u>	
Beginning Balance	\$ 427,490
Revenue	623,177
Expense	(1,309,973)
Ending Balance	<u>\$ (259,306)</u>
<u>Improvement SDCs (Credits)*</u>	
Beginning Balance	\$ -
Revenue	485,408
Expense	(1,051,085)
Ending Balance	<u>\$ (565,677)</u>

Springwater

<u>Improvement SDCs (FY18< Methodology - Community Parks)</u>	
Beginning Balance	\$ 506,017
Revenue	-
Expense	-
Ending Balance	<u>\$ 506,017</u>
<u>Improvement SDCs (FY18< Methodology - Neighborhood Parks)</u>	
Beginning Balance	\$ 788,756
Revenue	-
Expense	(56,090)
Ending Balance	<u>\$ 732,666</u>
<u>Improvement SDCs (Credits)*</u>	
Beginning Balance	\$ -
Revenue	-
Expense	-
Ending Balance	<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, 2022
Transportation

Beginning Balance		\$ 12,154,111
SDC Resource		
Revenue		3,205,317
Total Resource		3,205,317
SDC Uses		
Debt Service		(184,519)
Capital Improvements		(3,735,634)
CIPTR00003	Development Coordination Projects	(735,424)
CIPTR00005	Intersection Improvements	(18,282)
CIPTR00007	Division Street Corridor "Complete Street" Project	(51,436)
CIPTR00008	NE Cleveland Avenue (Stark to Burnside)	(31,906)
CIPTR00009	Stark and 223rd TIF	(450,534)
CIPTR00010	Hogan - Powell to Burnside	(680,991)
CIPTR00017	Palmquist / HWY 26	(2,231)
CIPTR00018	TIF Study Update	(1,875)
CIPFP00005	On-Street Paths Development Coordination	(44,141)
CIPPVTR002	Transportation Development Coordination	(1,231,179)
CIPUR00002	Sandy Boulevard Improvements	(487,634)
Total Uses		(3,920,153)
Ending Balance		\$ 11,439,275

Springwater

<u>Reimbursement SDCs (FY18< Methodology)</u>		
Beginning Balance		\$ 665
Revenue		-
Expense		-
Ending Balance		\$ 665
<u>Improvement SDCs (FY18< Methodology)</u>		
Beginning Balance		\$ 179,036
Revenue		-
Expense		-
Ending Balance		\$ 179,036
<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, 2022
Transportation - By Area & Methodology

Current City

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ 189,970
Revenue	59,483
Expense	-
Ending Balance	<u><u>\$ 249,453</u></u>

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 5,072,778
Revenue	144,411
Expense	(1,334,326)
Ending Balance	<u><u>\$ 3,882,863</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 6,280,411
Revenue	1,251,686
Expense	(575,083)
Ending Balance	<u><u>\$ 6,957,014</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (191,784)
Revenue	319,510
Expense	(779,565)
Ending Balance	<u><u>\$ (651,839)</u></u>

Pleasant Valley

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ 2,131
Revenue	12,031
Expense	-
Ending Balance	<u><u>\$ 14,162</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 862,055
Revenue	355,470
Expense	-
Ending Balance	<u><u>\$ 1,217,525</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (241,151)
Revenue	1,062,726
Expense	(1,231,179)
Ending Balance	<u><u>\$ (409,604)</u></u>

See Springwater detail on previous page.