



System Development and Facility Charge Annual Report

Fiscal Year 2024/25

**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, 2025

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City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2025
Summary

<u>SDC and Facility Charge Type</u>		<u>Balance</u>
Wastewater		
Reimbursement	\$ -	
Improvement	<u>(1,809,101)</u>	
Total Wastewater		(1,809,101)
Water		
Reimbursement	-	
Improvement	<u>989,524</u>	
Total Water		989,524
Stormwater		
Reimbursement	28,069	
Improvement	<u>3,318,332</u>	
Total Stormwater		3,346,401
Parks		
Reimbursement	-	
Improvement	<u>11,270,150</u>	
Total Parks		11,270,150
Transportation		
Reimbursement	952,663	
Improvement	<u>14,571,537</u>	
Total Transportation		15,524,200
Total SDC and Facility Charge		<u><u>\$ 29,321,174</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2025
Wastewater

Beginning Balance		\$ (3,778,613)
SDC Resource		
Revenue		2,884,642
Total Resource		<u>2,884,642</u>
SDC Uses		
Debt Service		(845,435)
Capital Improvements		(69,695)
CIPWW00008 East Basin Trunk Upgrade Phase III	(69,695)	
Total Uses		<u>(915,130)</u>
Ending Balance		<u><u>\$ (1,809,101)</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, 2025
Wastewater - by Area & Methodology

Current City, Pleasant Valley, Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ -
Revenue	845,435
Expense	(845,435)
Ending Balance	<u><u>\$ -</u></u>

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 2,096
Revenue	-
Expense	-
Ending Balance	<u><u>\$ 2,096</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 3,803,461
Revenue	303,938
Expense	(69,695)
Ending Balance	<u><u>\$ 4,037,704</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (7,584,170)
Revenue	1,735,269
Expense	-
Ending Balance	<u><u>\$ (5,848,901)</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, 2025
Water

Beginning Balance	\$ 476,413
SDC Resource	
Revenue	<u>2,163,311</u>
Total Resource	<u>2,163,311</u>
SDC Uses	
Debt Service	(157,193)
Infrastructure Upgrades	(983,047)
Capital Improvements	(509,960)
CIPPVWT001 Water Development Coordination	(509,960)
Total Uses	<u>(1,650,200)</u>
Ending Balance	<u><u>\$ 989,524</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2025
Water - by Area & Methodology

Current City, Pleasant Valley, Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ -
Revenue	725,760
Expense	(725,760)
Ending Balance	<u><u>\$ -</u></u>

Improvement SDCs (FY06-FY17 Methodology)

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

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 1,607,801
Revenue	472,705
Expense	(414,480)
Ending Balance	<u><u>\$ 1,666,026</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (1,131,388)
Revenue	964,846
Expense	(509,960)
Ending Balance	<u><u>\$ (676,502)</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, 2025
Stormwater

Beginning Balance		\$ 3,218,785
SDC Resource		
Revenue		452,305
Total Resource		<u>452,305</u>
SDC Uses		
Debt Service		-
Infrastructure Upgrades		(102,585)
Capital Improvements		(222,104)
CIPSW00016 Segments 3B & 3C, Fairview Crk Basin Central	(21,790)	
CIPPSW001 Stormwater Development Coordination	(200,314)	
Ending Balance		<u><u>\$ 3,346,401</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2025
Stormwater - by Area & Methodology

Current City	
<u>Reimbursement SDCs (FY18< Methodology)</u>	
Beginning Balance	\$ -
Revenue	102,585
Expense	(102,585)
Ending Balance	<u>\$ -</u>
<u>Improvement SDCs (FY06-FY17 Methodology)</u>	
Beginning Balance	\$ 1,049,716
Revenue	-
Expense	-
Ending Balance	<u>\$ 1,049,716</u>
<u>Improvement SDCs (FY18< Methodology)</u>	
Beginning Balance	990,321
Revenue	70,547
Expense	(21,790)
Ending Balance	<u>\$ 1,039,078</u>
Pleasant Valley	
<u>Reimbursement SDCs (FY18< Methodology)</u>	
Beginning Balance	\$ 21,993
Revenue	6,076
Expense	-
Ending Balance	<u>\$ 28,069</u>
<u>Improvement SDCs (FY18< Methodology)</u>	
Beginning Balance	\$ 851,219
Revenue	146,136
Expense	-
Ending Balance	<u>\$ 997,355</u>
<u>Improvement SDCs (Credits)*</u>	
Beginning Balance	\$ (25,397)
Revenue	122,280
Expense	(200,314)
Ending Balance	<u>\$ (103,431)</u>
Springwater	
<u>Improvement SDCs (FY18< Methodology)</u>	
Beginning Balance	\$ 335,614
Revenue	-
Expense	-
Ending Balance	<u>\$ 335,614</u>
<u>Improvement SDCs (Credits)*</u>	
Beginning Balance	\$ (4,681)
Revenue	4,681
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, 2025
Parks

Beginning Balance				\$ 11,853,036
SDC Resource				
Revenue				2,543,575
Total Resource				<u>2,543,575</u>
SDC Uses				
Debt Service				-
Capital Improvements				(3,126,461)
CIPPK00001	Gradin Sports Park Development	(3,072,895)		
CIPPK00004	Park Mstr Plan Update & Planning for Undeveloped Parks	(53,566)		
Total Uses				<u>(3,126,461)</u>
Ending Balance				<u><u>\$ 11,270,150</u></u>

Current City

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 614,051
Revenue	-
Expense	(614,051)
Ending Balance	<u><u>\$ -</u></u>

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance	\$ 5,442,980
Revenue	886,310
Expense	(2,474,609)
Ending Balance	<u><u>\$ 3,854,681</u></u>

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance	\$ 3,263,158
Revenue	520,530
Expense	(37,801)
Ending Balance	<u><u>\$ 3,745,887</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (201,489)
Revenue	-
Expense	-
Ending Balance	<u><u>\$ (201,489)</u></u>

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2025
Parks - By Area & Methodology

*See Current City detail on previous page.

Pleasant Valley

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance	\$ 1,306,073
Revenue	370,197
Expense	-
Ending Balance	<u><u>\$ 1,676,270</u></u>

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance	\$ (225,626)
Revenue	417,456
Expense	-
Ending Balance	<u><u>\$ 191,830</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (349,607)
Revenue	349,082
Expense	-
Ending Balance	<u><u>\$ (525)</u></u>

Springwater

Improvement SDCs (FY18< Methodology - Community Parks)

Beginning Balance	\$ 781,349
Revenue	-
Expense	-
Ending Balance	<u><u>\$ 781,349</u></u>

Improvement SDCs (FY18< Methodology - Neighborhood Parks)

Beginning Balance	\$ 1,222,147
Revenue	-
Expense	-
Ending Balance	<u><u>\$ 1,222,147</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ -
Revenue	-
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, 2025
Transportation

Beginning Balance			\$ 13,861,334
SDC Resource			
Revenue			3,248,537
Total Resource			<u>3,248,537</u>
SDC Uses			
Debt Service			(303,686)
Capital Improvements			(1,281,985)
CIPTR00007	Division St Corridor "Complete Street" Proj	(420,120)	
CIPTR00008	NE Cleveland Avenue (Stark to Burnside)	(425,040)	
CIPTR00009	Stark and 223rd TIF	(74,860)	
CIPTR00010	Hogan - Powell to Burnside	(2,456)	
CIPPVTR002	Transportation Development Coordination	(304,252)	
CIPFP00005	On-Street Paths Development Coordination	(55,257)	
Total Uses			<u>(1,585,671)</u>
Ending Balance			<u>\$ 15,524,200</u>

Springwater

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ 4,200
Revenue	-
Expense	-
Ending Balance	<u>\$ 4,200</u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 707,134
Revenue	-
Expense	(57,287)
Ending Balance	<u>\$ 649,847</u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (98,375)
Revenue	98,375
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, 2025
Transportation - By Area & Methodology

Current City

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ 722,385
Revenue	33,783
Expense	-
Ending Balance	<u><u>\$ 756,168</u></u>

Improvement SDCs (FY06-FY17 Methodology)

Beginning Balance	\$ 2,509,665
Revenue	612,201
Expense	(323,715)
Ending Balance	<u><u>\$ 2,798,151</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 9,812,863
Revenue	229,172
Expense	(845,160)
Ending Balance	<u><u>\$ 9,196,875</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (615,044)
Revenue	377,766
Expense	(55,257)
Ending Balance	<u><u>\$ (292,535)</u></u>

Pleasant Valley

Reimbursement SDCs (FY18< Methodology)

Beginning Balance	\$ 24,114
Revenue	282
Expense	-
Ending Balance	<u><u>\$ 24,396</u></u>

Improvement SDCs (FY18< Methodology)

Beginning Balance	\$ 1,278,504
Revenue	19,270
Expense	-
Ending Balance	<u><u>\$ 1,297,774</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ (484,112)
Revenue	375,379
Expense	-
Ending Balance	<u><u>\$ (108,733)</u></u>

See Springwater detail on previous page.

City of Gresham, Oregon
System Development Charges Sources and Uses
For the Fiscal Year Ended June 30, 2025
Transportation - By Area & Methodology

All Areas

Reimbursement SDCs (FY24< Methodology)

Beginning Balance	\$ -
Revenue	167,899
Expense	-
Ending Balance	<u><u>\$ 167,899</u></u>

Improvement SDCs (FY24< Methodology)

Beginning Balance	\$ -
Revenue	1,162,726
Expense	-
Ending Balance	<u><u>\$ 1,162,726</u></u>

Improvement SDCs (Credits)*

Beginning Balance	\$ -
Revenue	171,684
Expense	(304,252)
Ending Balance	<u><u>\$ (132,568)</u></u>