



CITY OF BEND

# SYSTEM DEVELOPMENT CHARGE ANNUAL REPORT

*Fiscal Year Ended June 30, 2018*

Finance Department

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Accounting Division  
December 2018

**City of Bend, Oregon  
System Development Charge Annual Report  
For the Fiscal Year Ended June 30, 2018**

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**City of Bend, Oregon**  
**System Development Charges Sources and Uses Activity Statement**  
**For the Fiscal Year Ended June 30, 2018**  
**Water**

<b>SDC Sources</b>	<u>Improvement</u>	<u>Reimbursement</u>
System Development Charges	\$ 2,947,874	\$ 296,646
System Development Charges - Loan Repayments	549	55
Total Current Year Sources	<u>\$ 2,948,423</u>	<u>\$ 296,701</u>
<b>SDC Uses</b>		
Developer Reimbursement Contracts	\$ (69,180)	\$ -
Debt Service	(A) (2,202,235)	(1,896,816)
SDC Methodology Approved Capital Improvements	(B)	
WA15CA Riverside Waterline Upgrade	-	(478,647)
WA16BX Roosevelt Water Main	(134,085)	(89,390)
WA16FA Rimrock West Water Main	(358)	(239)
WA17CC Water Meter Box Infrastructure	-	(411)
WA18CC Residential Meter Box Phase 7	-	(347,879)
1WEWL Egypt Waterline	(83,076)	(89,999)
1WBCP Bridge Creek Pipeline	(9,534)	(7,491)
1WWTF Water Treatment Facility	(1,792)	(1,408)
1WMP1 Water Master Plan Update	-	(45,500)
Project Management Costs	(C) (320,337)	(1,485,131)
Total Current Year Uses	<u>\$ (2,820,597)</u>	<u>\$ (4,442,911)</u>
<b>Unspent (overspent) SDCs For the Fiscal Year Ended June 30, 2018</b>	<u>\$ 127,826</u>	<u>\$ (4,146,210)</u>
<b>Cumulative Unspent (Overspent) as of July 1, 2017</b>	\$ (5,843,545)	\$ (9,899,299)
Change from Current Year	127,826	(4,146,210)
<b>Cumulative Unspent (Overspent) as of June 30, 2018</b>	<u>\$ (5,715,719)</u>	<u>\$ (14,045,509)</u>
<b>Ending Balance Reserved as of June 30, 2018</b>	<u>\$ -</u>	<u>\$ -</u>

(A) Debt service costs, for project costs incurred after the SDC Methodology date, are eligible against the improvement fee, pursuant to the growth percentage of the related SDC-eligible project costs.

(B) Costs reflected for each project have already been reduced for any related debt-issuance, grant, or contributions. These amounts only represent the use of SDC revenues against current year project costs, not total project costs.

(C) Project management costs are internally-allocated costs for engineering and other directly related overhead costs. The costs are allocated between improvement and reimbursement revenue, based on project specific growth percentages, pursuant to the SDC methodology in place as of June 30, 2018.

**City of Bend, Oregon**  
**System Development Charges Sources and Uses Activity Statement**  
**For the Fiscal Year Ended June 30, 2018**  
**Water Reclamation**

<b>SDC Sources</b>	<u>Improvement</u>	<u>Reimbursement</u>
System Development Charges	\$ 3,383,902	\$ 1,796,549
System Development Charges - Loan Repayments	1,273	676
<b>Total Current Year Sources</b>	<u>\$ 3,385,175</u>	<u>\$ 1,797,225</u>
<b>SDC Uses</b>		
Developer Reimbursement Contracts	\$ (32,268)	\$ -
Debt Service	(A) (2,300,744)	(1,029,358)
SDC Methodology Approved Capital Improvements	(B)	
WR17AA Reuse PLC Equipment	-	(8,050)
WR17BA Airport Sewerline Replacement		(241,767)
1SBSS Southeast Bend Septic	-	(1,243,221)
1SCAP Capacity Improvements	(1,102,861)	(1,102,861)
1SP1X Southeast Interceptor Phase 1 Extension	(4,105,061)	(1,844,303)
1SPFP Public Facility Plan Update	(49,650)	(49,650)
1SPIR Plant Interceptor Rehabilitation	(67,064)	(771,234)
1SPSD Pump Station Decommissions	(42,258)	(21,769)
1SRLS Riverhouse Lift Station	(3,075)	(27,672)
1SSHI Solids Handling Improvement Project	(4,679)	(4,679)
1SVOC Valhalla Odor Control & Sewer Relocation	-	(479)
1SWRF WRF Secondary Expansion	(356,335)	(356,335)
Project Management Costs	(C) (1,787,424)	(1,769,035)
<b>Total Current Year Uses</b>	<u>\$ (9,851,419)</u>	<u>\$ (8,470,413)</u>
<b>Unspent (overspent) SDCs For the Fiscal Year Ended June 30, 2018</b>	<u>\$ (6,466,244)</u>	<u>\$ (6,673,188)</u>
<b>Cumulative Unspent (Overspent) as of July 1, 2017</b>		
	\$ (40,544,723)	\$ 20,160,623
Change from Current Year	(6,466,244)	(6,673,188)
<b>Cumulative Unspent (Overspent) as of June 30, 2018</b>	<u>\$ (47,010,967)</u>	<u>\$ 13,487,435</u>
<b>Ending Balance Reserved as of June 30, 2018</b>	<u>\$ -</u>	<u>\$ -</u>

- (A) Debt service costs, for project costs incurred after the SDC Methodology date, are eligible against the improvement fee, pursuant to the growth percentage of the related SDC-eligible project costs.
- (B) Costs reflected for each project have already been reduced for any related debt-issuance, grant, or contributions. These amounts only represent the use of SDC revenues against current year project costs, not total project costs.
- (C) Project management costs are internally-allocated costs for engineering and other directly related overhead costs. The costs are allocated between improvement and reimbursement revenue, based on project specific growth percentages, pursuant to the SDC methodology in place as of June 30, 2018.

**City of Bend, Oregon**  
**System Development Charges Sources and Uses Activity Statement**  
**For the Fiscal Year Ended June 30, 2018**  
**Transportation**

<b>SDC Sources</b>	<u>Improvement</u>	<u>Reimbursement</u>
System Development Charges	\$ 5,072,252	\$ 1,593,058
System Development Charges - Loan Repayments	1,050	323
<b>Total Current Year Sources</b>	<u>\$ 5,073,302</u>	<u>\$ 1,593,381</u>
<b>SDC Uses</b>		
Developer Reimbursement Contracts	\$ -	\$ -
Debt Service	(A) (390,045)	(914,993)
SDC Methodology Approved Capital Improvements	(B)	
ST14HA Transportation Efficiency Strategy	(97,522)	-
GM15CA Reed Market & 15th Street	(29,711)	(12,552)
UG10AA Urban Growth Boundary	(226,910)	-
ST15RA Bend Parking Study	(54,442)	(127,031)
1TCSI Citywide Safety Improvements	(493,834)	-
Multi Modal Count	(23,741)	-
ST12DA Transportation Demand Management	(33,099)	(77,231)
1T14B 14th St. Reconstruction, Galveston to Newport & Simpson to Colorado	(593,431)	(1,320,863)
1T14R 14th St. Reconstruction, Galveston to Simpson	(156,197)	(347,665)
1TBKE Bicycle Greenways	(1,936)	-
1TECI Purcell Roundabout	(415,479)	-
1TGCI Galveston Corridor Improvements	(108,437)	-
1TMC2 Brosterhous to 15th	(4,996)	(9,278)
	-	-
Project Management Costs	(C) (636,445)	(571,491)
<b>Total Current Year Uses</b>	<u>\$ (3,266,225)</u>	<u>\$ (3,381,104)</u>
<b>Unspent (overspent) SDCs For the Fiscal Year Ended June 30, 2018</b>	<u>\$ 1,807,077</u>	<u>\$ (1,787,723)</u>
<b>Cumulative Unspent (Overspent) as of July 1, 2017</b>		
	(D) \$ 14,029,638	\$ 1,240,352
Change from Current Year	1,807,077	(1,787,723)
<b>Cumulative Unspent (Overspent) as of June 30, 2018</b>	<u>\$ 15,836,715</u>	<u>\$ (547,371)</u>
<b>Ending Balance Reserved as of June 30, 2018</b>	<u>\$ 15,836,715</u>	<u>\$ -</u>

(A) Debt service costs, for project costs incurred after the SDC Methodology date, are eligible against the improvement fee, pursuant to the growth percentage of the related SDC-eligible project costs.

(B) Costs reflected for each project have already been reduced for any related debt-issuance, grant, or contributions. These amounts only represent the use of SDC revenues against current year project costs, not total project costs.

(C) Project management costs are internally-allocated costs for engineering and other directly related overhead costs. The costs are allocated between improvement and reimbursement revenue, based on project specific growth percentages, pursuant to the SDC methodology in place as of June 30, 2018.

(D) Changes to the beginning balance include the reallocation of \$389,187 of FY 2017 Debt Service costs from Reimbursement to Improvement, which had an inverse effect on the ending reserve balances. There was also an \$800,048 increase to the Improvement fund

**City of Bend, Oregon**  
**System Development Charge - Ending Balance Reserved**  
**For the Fiscal Year Ended June 30, 2018**

<b>System Development Charge Type</b>		<b>Balance</b>
<b>Water</b>		
Improvement	\$ -	
Reimbursement	-	
Total Water		-
<b>Water Reclamation</b>		
Improvement	\$ -	
Reimbursement	-	
Total Water Reclamation		-
<b>Transportation</b>		
Improvement	\$ 15,836,715	
Reimbursement	-	
Total Transportation		15,836,715
<b>Total System Development Charge Ending Balance Reserved</b>		<b>\$ 15,836,715</b>