



# **System Development Charges Annual Report**

City of Prineville, Oregon  
Year Ended June 30, 2023

Prepared by:  
City of Prineville Finance Department  
Available Online at <https://www.cityofprineville.com>



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# Summary

To fulfill the requirements set by the State of Oregon in Oregon Revised Statutes (ORS) 223.311, the City of Prineville presents this annual accounting report of system development charge (SDC) funds for fiscal year 2023. This required report is to be completed by January 1 each year, covering the total SDC revenues collected and any projects funded by SDCs for each system in the previous fiscal year.

ORS 223.311 also states that the local government shall include in the annual accounting:

- a) A list of the amount spent on each project funded, in whole or in part, with system development charge revenues; and,
- b) The amount of revenue collected by the local government from system development charges and attributed to the costs of complying with the provisions of ORS 223.297 to 223.316, as described in ORS 223.307.

In the City of Prineville, SDC revenues and expenses are separated and kept in individual funds based on infrastructure type. Funds 033, 034 and 035 are dedicated to Transportation, Water and Wastewater respectively. Activity for fiscal year 2023 had a net total of \$(426,271), with \$2,687,854 in total revenues and \$3,114,125 in expenditures, summarized as follows:

<b>Fund 033 - Transportation SDC</b>		
<b>Beginning Fund Balance July 1, 2022</b>		<b>\$ 1,315,972</b>
Resources	\$ 1,139,876	
Expenditures	\$ (1,132,206)	
Net Change in Fund Balance		<u>\$ 7,670</u>
<b>Ending Fund Balance June 30, 2023</b>		<u><b>\$ 1,323,642</b></u>
<b>Fund 034 - Water SDC</b>		
<b>Beginning Fund Balance July 1, 2022</b>		<b>\$ 251,333</b>
Resources	\$ 1,309,295	
Expenditures	\$ (1,644,526)	
Net Change in Fund Balance		<u>\$ (335,231)</u>
<b>Ending Fund Balance June 30, 2023</b>		<u><b>\$ (83,898)</b></u>
<b>Fund 035 - Wastewater SDC</b>		
<b>Beginning Fund Balance July 1, 2022</b>		<b>\$ 218,410</b>
Resources	\$ 238,683	
Expenditures	\$ (337,393)	
Net Change in Fund Balance		<u>\$ (98,710)</u>
<b>Ending Fund Balance June 30, 2023</b>		<u><b>\$ 119,699</b></u>



# Transportation

<b>Beginning Fund Balance July 1, 2022</b>		<b>\$ 1,315,972</b>
<b>SDC Sources</b>		
	<b>Improvement</b>	<b>Reimbursement</b>
System Development Charges	\$ 804,987	\$ -
Grants	\$ 99,668	\$ -
Interest Earned	\$ 235,221	\$ -
Miscellaneous	\$ -	\$ -
<b>Total Current Year Sources</b>	<b>\$ 1,139,876</b>	<b>\$ -</b>
<b>SDC Uses</b>		
	<b>Improvement</b>	<b>Reimbursement</b>
Administrative Services Costs (A)	\$ (38,910)	\$ -
Debt Service (B)	\$ -	\$ -
SDC Methodology Approved Capital Improvements & Projects (C)		
N. Main Street/NE Peters Road Intersection	\$ (830,808)	\$ -
NE Combs Flat Road to NE Peters Road Extension *	\$ (168,988)	\$ -
Parkview Estates Infrastructure	\$ (13,500)	\$ -
Other		
Transportation System Plan Update	\$ (80,000)	\$ -
Project Management & Design Costs (D)	\$ -	\$ -
<b>Total Current Year Uses</b>	<b>\$ (1,132,206)</b>	<b>\$ -</b>
<b>Current Year Net Transportation SDC Activity</b>	<b>\$ 7,670</b>	<b>\$ -</b>
<b>Ending Fund Balance June 30, 2023</b>		<b>\$ 1,323,642</b>

- (A) Cost of complying with the provisions of ORS 223.297 to 223.316 (ORS § 223.307(5)).
- (B) Debt service costs are eligible pursuant to ORS 223.307 (1)(2).
- (C) Capital improvement project amounts represent the use of SDC revenues against current year project costs, not total project costs.
- (D) Internally-allocated costs for engineering, including project management and design, for current and future projects and other directly related overhead costs.



# Water

<b>Beginning Fund Balance July 1, 2022</b>		<b>\$ 251,333</b>
<b>SDC Sources</b>		
	<b>Improvement</b>	<b>Reimbursement</b>
System Development Charges	\$ 286,907	\$ 60,585
Grants	\$ 574,548	\$ -
Interest Earned	\$ 5,973	\$ -
Miscellaneous	\$ 381,282	\$ -
Total Current Year Sources	<u>\$ 1,248,710</u>	<u>\$ 60,585</u>
<b>SDC Uses</b>		
	<b>Improvement</b>	<b>Reimbursement</b>
Administrative Services Costs (A)	\$ -	\$ (16,906)
Debt Service (B)	\$ -	\$ (143,933)
SDC Methodology Approved Capital Improvements & Projects (C)		
ASR Project	\$ (34,538)	\$ -
ASR Support Wells	\$ (987,224)	\$ -
Water Resiliency Project	\$ (8,970)	\$ -
Valley Floor Wells	\$ (112,545)	\$ -
Parkview Estates Infrastructure	\$ (58,331)	\$ -
Other		
Water Master Plan Update	\$ (146,263)	\$ -
Easement	\$ (16,160)	\$ -
Project Management & Design Costs (D)	\$ (119,656)	\$ -
Total Current Year Uses	<u>\$ (1,483,687)</u>	<u>\$ (160,839)</u>
<b>Current Year Net Water SDC Activity</b>	<u><b>\$ (234,977)</b></u>	<u><b>\$ (100,254)</b></u>
<b>Ending Fund Balance June 30, 2023</b>		<b>\$ (83,898)</b>

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- (D) Internally-allocated costs for engineering, including project management and design, for current and future projects and other directly related overhead costs.



# Wastewater

<b>Beginning Fund Balance July 1, 2022</b>		<b>\$ 218,410</b>
<b>SDC Sources</b>		
	<b>Improvement</b>	<b>Reimbursement</b>
System Development Charges	\$ 54,359	\$ 178,915
Grants	\$ -	\$ -
Interest Earned	\$ 5,409	\$ -
Miscellaneous	\$ -	\$ -
<b>Total Current Year Sources</b>	<b>\$ 59,768</b>	<b>\$ 178,915</b>
<b>SDC Uses</b>		
	<b>Improvement</b>	<b>Reimbursement</b>
Administrative Services Costs (A)	\$ -	\$ (8,551)
Debt Service (B)	\$ -	\$ (114,113)
SDC Methodology Approved Capital Improvements & Projects (C)		
Wastewater Reuse	\$ (109,771)	\$ -
SB 1530 Utility Expansion	\$ (2,473)	\$ -
Other		
Wastewater Master Plan Update	\$ (90,457)	\$ -
Project Management & Design Costs (D)	\$ (12,028)	\$ -
<b>Total Current Year Uses</b>	<b>\$ (214,729)</b>	<b>\$ (122,665)</b>
<b>Current Year Net Wastewater SDC Activity</b>	<b>\$ (154,960)</b>	<b>\$ 56,250</b>
<b>Ending Fund Balance June 30, 2023</b>		<b>\$ 119,699</b>

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