



System Development Charges Annual Report

City of Prineville, Oregon
Year Ended June 30, 2025

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 2025. 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 2025 increased fund balances by \$1.3 million, with \$14.6 million in total revenues and \$13.3 million in expenditures, summarized as follows:

Fund 033 - Transportation SDC		
Beginning Fund Balance July 1, 2024		\$ 2,430,096
Resources	\$ 10,636,024	
Expenditures	\$ (9,663,207)	
Net Change in Fund Balance		<u>\$ 972,817</u>
Ending Fund Balance June 30, 2025		<u>\$ 3,402,913</u>
Fund 034 - Water SDC		
Beginning Fund Balance July 1, 2024		\$ 116,487
Resources	\$ 2,813,818	
Expenditures	\$ (2,632,429)	
Net Change in Fund Balance		<u>\$ 181,389</u>
Ending Fund Balance June 30, 2025		<u>\$ 297,876</u>
Fund 035 - Wastewater SDC		
Beginning Fund Balance July 1, 2024		\$ 186,772
Resources	\$ 1,119,673	
Expenditures	\$ (973,453)	
Net Change in Fund Balance		<u>\$ 146,220</u>
Ending Fund Balance June 30, 2025		<u>\$ 332,992</u>



Transportation

Beginning Fund Balance July 1, 2024

\$ 2,430,096

SDC Sources	Improvement	Reimbursement
System Development Charges	\$ 882,074	\$ -
Grants	\$ 9,371,975	\$ -
Interest Earned	\$ 375,703	\$ -
Miscellaneous	\$ 6,272	\$ -
Total Current Year Sources	\$ 10,636,024	\$ -
SDC Uses	Improvement	Reimbursement
Administrative Services Costs (A)	\$ (44,103)	\$ -
Debt Service (B)	\$ -	\$ -
SDC Methodology Approved Capital Improvements & Projects (C)		
N. Main Street/NE Peters Road Intersection	\$ (42,929)	\$ -
NE Combs Flat Road to NE Peters Road Extension *	\$ (9,575,385)	\$ -
S. Main Rehabilitation - 3rd to Lynn	\$ (790)	\$ -
Other	\$ -	\$ -
Project Management & Design Costs (D)	\$ -	\$ -
Total Current Year Uses	\$ (9,663,207)	\$ -
Current Year Net Transportation SDC Activity	\$ 972,817	\$ -
Ending Fund Balance June 30, 2025		\$ 3,402,913

- (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

Beginning Fund Balance July 1, 2024		\$ 116,487
SDC Sources		
System Development Charges	\$ 526,946	\$ 105,920
Grants	\$ 1,539,085	\$ -
Interest Earned	\$ 2,849	\$ -
Miscellaneous	\$ 639,017	\$ -
Total Current Year Sources	<u>\$ 2,707,897</u>	<u>\$ 105,920</u>
SDC Uses		
Administrative Services Costs	(A) \$ (66,522)	\$ -
Debt Service	(B) \$ -	\$ (174,000)
SDC Methodology Approved Capital Improvements & Projects	(C)	
ASR Support Wells	\$ (252,915)	\$ -
Water Resiliency Project	\$ (3,670)	\$ -
ASR Well #2	\$ (515,837)	\$ -
SB 1530 Utility Expansion	\$ (1,339,768)	\$ -
Water SCADA* Upgrade	\$ (80,795)	
Other		
Water Master Plan Update	\$ (3,984)	\$ -
Project Management & Design Costs	(D) \$ (194,938)	\$ -
Total Current Year Uses	<u>\$ (2,458,429)</u>	<u>\$ (174,000)</u>
Current Year Net Water SDC Activity	\$ 249,468	\$ (68,080)
Ending Fund Balance June 30, 2025	\$ 297,876	

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 - (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 project and other directly related overhead costs.
- * Supervisory Control and Data Acquisition



Wastewater

Beginning Fund Balance July 1, 2024

\$ 186,772

SDC Sources		Improvement	Reimbursement
System Development Charges		\$ 165,554	\$ 288,522
Grants		\$ 652,539	\$ -
Interest Earned		\$ 13,058	\$ -
Miscellaneous		\$ -	\$ -
Total Current Year Sources		\$ 831,151	\$ 288,522
SDC Uses		Improvement	Reimbursement
Administrative Services Costs	(A)	\$ (21,614)	\$ -
Debt Service	(B)	\$ -	\$ (288,522)
SDC Methodology Approved Capital Improvements & Projects	(C)		
Wastewater SCADA* Upgrade		\$ (11,231)	\$ -
SB 1530 Utility Expansion		\$ (652,086)	\$ -
Other			
Wastewater Master Plan Update		\$ -	\$ -
Project Management & Design Costs	(D)	\$ -	\$ -
Total Current Year Uses		\$ (684,931)	\$ (288,522)
Current Year Net Wastewater SDC Activity		\$ 146,220	\$ -

Ending Fund Balance June 30, 2025 \$ 332,992

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 - (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.
- * Supervisory Control and Data Acquisition