## SYSTEM DEVELOPMENT CHARGES ANNUAL REPORT

From: Nancy Batchelder, City Recorder

**DATE:** November 2, 2010

As per ORS 223.311(1) an annual report shall be produced which lists the projects funded in whole or in part with System Development Charges revenues during the proceeding year; the amount of money spent on each project; and the amount of System Development Charges revenue collected.

In Yachats all System Development Charges revenues and expenses are segregated and accounted for in Fund 16 of the Municipal Budget and Accounting Records. At the time the charges are collected they are posted to the following accounts:

Water System Improvements
Water System Reimbursements
Sewer System Improvements
Sewer System Reimbursements
Storm Drain System Improvements

There is also a small amount charged to cover administrative costs which is posted to the General Fund.

The amount for each of these charges is based on the existing capacity of city-owned infrastructures (reimbursements) and the costs to build future capacity to serve future users (improvements) based on a methodology adopted by City Council. System Development Charges may not be used for operations or maintenance of the systems.

I have attached a complete report of the activity in Fund 16 for the 2009-2010 Fiscal Year.

\$526,933.32 was carried forward from the previous year; \$38,114.00 was received in charges for the year; and \$2,825.24 in interest was earned on the funds. The System Development Charges received was almost 52% more than expected. Due to the lower interest rates the City received much less interest from the money deposited in the State Investment Pool than budgeted.

Nothing was allocated to spent in the budget year. \$567,872.56 was carried forward to the 2010-2011 fiscal year.

### 11/2/2010 9:01am

# **CITY OF YACHATS**

# Statement of Revenue and Expenditures

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Revised Budget For SYSTEM DEVELOPMENT CHARGES (16) For the Fiscal Period 2010-12 Ending June 30, 2010

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
Revenues						
Carryover Revenues						
16-00-4251 Carryover-Water Improvement	\$	0.00 \$	0.00 \$	240,860.00\$	259,329.44	(7.67%)
16-00-4252 Carryover-Water Reimbursement		0.00	0.00	100,488.00	121,643.74	(21.05%)
16-00-4260 Sewer Improvements		0.00	0.00	67,090.00	0.00	100.00%
16-00-4261 Carryover-Sewer Reimbursement		0.00	0.00	66,489.00	145,960.14	(119.53%)
Total Carryover Revenues		0.00	0.00	474,927.00	526,933.32	(10.95%)
SDC Revenue-Current Year Revenues						
16-00-4341 Water Reimbursements		0.00	0.00	3,767.00	6,292.75	(67.05%)
16-00-4342 Sewer Reimbursements		0.00	0.00	15,246.00	20,442.33	(34.08%)
16-00-4351 Water Improvements		0.00	0.00	6,079.00	10,378.92	(70.73%)
16-00-4352 Sewer Improvements (SDC)		0.00	0.00	0.00	0.00	0.00%
16-00-4353 Storm Drain Improvements		0.00	0.00	0.00	1,000.00	0.00%
Total SDC Revenue-Current Year Revenues		0.00	0.00	25,092.00	38,114.00	(51.90%)
Other Local Sources Revenues						
16-00-4411 Interest Earned		0.00	0.00	15,001.00	2,825.24	81.17%
Total Other Local Sources Revenues		0.00	0.00	15,001.00	2,825.24	81.17%
Operating Interfund Transfers Revenues						
16-00-4862 OP Transfer from Water		0.00	0.00	0.00	0.00	0.00%
16-00-4863 OP Transfer from Sewer		0.00	0.00	0.00	0.00	0.00%
Total Operating Interfund Transfers Revenues	=====	0.00	0.00	0.00	0.00	0.00%
Total Revenues		0.00	0.00	515,020.00	567,872.56	(10.26%)
Total SYSTEM DEVELOPMENT CHARGES Revenues		0.00 \$	0.00 \$	515,020.00 \$	567,872.56	(10.26%)
Evnenditures						
Expenditures						
Expenditures						
Capital Expenditures Expenditures						
16-01-5661 Water Reimbursement	\$	0.00 \$	0.00 \$	0.00\$	0.00	0.00%
16-01-5662 Sewer Reimbursement		0.00	0.00	0.00	0.00	0.00%
16-01-5666 Water Improvements		0.00	0.00	0.00	0.00	0.00%
16-01-5667 Sewer Improvements (SDC)		0.00	0.00	0.00	0.00	0.00%
Total Capital Expenditures Expenditures		0.00	0.00	0.00	0.00	0.00%
Operating Interfund Transfers Expenditures						
16-01-7160 OP Transfer to Water Fund		0.00	0.00	0.00	0.00	0.00%
16-01-7170 OP Transfer to Sewer Fund		0.00	0.00	0.00	0.00	0.00%
16-01-7172 Transfer to Sewer Debt Service Fund		0.00	0.00	0.00	0.00	0.00%
Total Operating Interfund Transfers Expenditures		0.00	0.00	0.00	0.00	0.00%
Unallocated Ending Fund Balance Expenditures						
16-01-8100 Unallocated Endind Fund Balance		0.00	0.00	515,020.00	0.00	100.00%

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# General Ledger

## SYSTEM DEVELOPMENT CHARGES (16)

For the Fiscal Year 2010 Periods 1-12 Ending June 30, 2010

Date OR 07/14/09 OR 09/15/09 OR 11/06/09 OR 12/28/09 OR 02/02/10 OSJ 05/01/10 OSJ 07/01/09	Date 7/14/09 9/15/09 1/06/09 2/28/09 2/02/10 5/01/10 Date	Document Number  Document Number  CF 2010	PO Number  F/E Fund E PO Number	Payor/ Vendor  Salance Other Sources  Payor/ Vendor	Description  SDC's and water/se 1489 King St. Cash Cash Cash Cash Interest Allocation for 5% average earning period  Description  CCF for 2009-2010	or the year based on	8,36 8,36 4,65	64.25 64.26 64.25 64.25 66.99 25.24	Credit Credit 526,9	0.00 0.00 0.00 0.00
CR 07/14/09 CR 09/15/09 CR 11/06/09 CR 12/28/09 CR 02/02/10 GJ 05/01/10  Cyp Date GJ 07/01/09	Date 7/14/09 9/15/09 1/06/09 2/28/09 2/02/10 5/01/10 Date	Number  Document Number	Number  F/E Fund E	dalance Other Sources	SDC's and water/se 1489 King St. Cash Cash Cash Cash Interest Allocation for .5% average earning period	or the year based on gs in the IP for the  Ending Balance	8,36 8,36 8,36 4,65 2,82 567,87 <b>Debit</b>	64.26 64.25 64.25 66.99 25.24	<b>Credit</b> 526,9	0.00 0.00 0.00 0.00
CR 09/15/09 CR 11/06/09 CR 12/28/09 CR 02/02/10 GJ 05/01/10  Typ Date GJ 07/01/09	0/15/09 1/06/09 2/28/09 2/02/10 5/01/10	Number	РО		1489 King St. Cash Cash Cash Cash Interest Allocation for .5% average earning period	or the year based on gs in the IP for the  Ending Balance	8,36 8,36 4,65 2,82 567,87	64.26 64.25 64.25 66.99 25.24	526,9	0.00 0.00 0.00 0.00
CR 11/06/09 CR 12/28/09 CR 02/02/10 GJ 05/01/10  Typ Date GJ 07/01/09	1/06/09 2/28/09 2/02/10 2/02/10 5/01/10	Number	РО		Cash Cash Cash Interest Allocation for .5% average earning period  Description	es in the IP for the	8,36 8,36 4,65 2,82 567,87 <b>Debit</b>	64.25 64.25 66.99 25.24	526,9	0.00 0.00 0.00
CR 12/28/09 CR 02/02/10 GJ 05/01/10  Typ Date GJ 07/01/09	2/28/09 2/02/10 5/01/10 Date	Number	РО		Cash Cash Interest Allocation for .5% average earning period  Description	es in the IP for the	8,36 4,65 2,82 567,87 <b>Debit</b>	64.25 66.99 25.24	526,9	0.00
CR 02/02/10 GJ 05/01/10  Typ Date GJ 07/01/09	2/02/10 5/01/10 Date	Number	РО		Cash Interest Allocation for .5% average earning period  Description	es in the IP for the	4,65 2,82 567,87 <b>Debit</b>	66.99 25.24	526,9	0.0
GJ 05/01/10  Typ Date  GJ 07/01/09	Date	Number	РО		Interest Allocation for .5% average earning period  Description	es in the IP for the	2,82 567,87 <b>Debit</b>	25.24	526,9	0.0
yp <b>Date</b> GJ 07/01/09	Date C	Number	РО		.5% average earning period  Description	es in the IP for the	567,87 <b>Debit</b>		526,9	
GJ 07/01/09	Date	Number	РО		•		Debit	2.57	526,9	33.3
GJ 07/01/09	Date	Number	РО		•	Beginning Balance			526,9	33.3
GJ 07/01/09	Date	Number	РО		•	Beginning Balance	Debit		<u>_</u>	33.3
GJ 07/01/09	Date	Number	_	Payor/ Vendor	•		Debit		Crodi	
	7/01/09 CC	CF 2010			CCE for 2000 2010				Creu	it
	7/01/09 CC	CF 2010					F00 00	200		0.0
					CCF 101 2009-2010	Ending Balance	526,93	33.32		0.0
						Ending Balance	Dahit		Cup dit	0.0
			0	14/		Danisasias Dalas a	Debit	1	Credit	0.0
		<b>.</b>		Water Improvement		Beginning Balance				0.0
yp Date		Document Number	PO Number	Payor/ Vendor	Description		Debit		Credi	it
GJ 07/01/09	7/01/09 C0	CF 2010			CCF for 2009-2010			0.00	259,3	29.4
						Ending Balance			259,3	29.4
							Debit	T '	Credit	
			Carryover-	Water Reimbursement		Beginning Balance		<u> </u>		0.0
		Document	PO							
yp Date	Date	Number	Number	Payor/ Vendor	Description		Debit		Credit	
24936 GL GJ 07/01/09 CCF 201		CCF 2010			CCF for 2009-2010	0.00		121,643.74		
						Ending Balance				121,643.74
							Debit		Credit	
			Carryover-	Sewer Reimbursement		Beginning Balance				0.0
yp Date		Document Number	PO Number	Payor/ Vendor	Description		Debit		Credit	
31 07/01/09	7/01/09 C0	CF 2010	1		CCF for 2009-2010			0.00	145.0	ISO 1
30 01701700	24936 GL GJ 07/01/09 CCI	01 2010			001 101 2000 2010	0.00			00. 1	
						Lifting Balance	Dehit			
			Water Rein	nhursements			Debit		Credit	60.1
	ı	Document		nbursements		Beginning Balance	Debit			60.1
yp Date		Document Number	Water Reir PO Number	nbursements Payor/ Vendor	Description		Debit Debit			0.0
Typ Date CR 07/14/09	Date		РО		Description  SDC's and water/se 1489 King St.	Beginning Balance		0.00	Credit Credi	0.0 it
	<b>Date</b> 7/14/09		РО		SDC's and water/se	Beginning Balance wer hook-up fees		0.00	Credit Credi	0.0 6t
CR 07/14/09	<b>Date</b> 7/14/09 9/15/09		РО		SDC's and water/se 1489 King St.	Beginning Balance wer hook-up fees MBURSEMENTS			Credit Credit 1,2	0.0 660.1 0.0 6t
CR 07/14/09 CR 09/15/09	7/14/09 9/15/09 1/06/09		РО		SDC's and water/se 1489 King St. SDC-WATER REIM	Beginning Balance wer hook-up fees MBURSEMENTS MBURSEMENTS		0.00	Credit  Credi  1,2  1,2  1,2	0.0 6t 255.7 255.7
CR 07/14/09 CR 09/15/09 CR 11/06/09	7/14/09 9/15/09 1/06/09 2/28/09		РО		SDC's and water/se 1489 King St. SDC-WATER REIN SDC-WATER REIN	Beginning Balance  wer hook-up fees  MBURSEMENTS MBURSEMENTS MBURSEMENTS		0.00	Credit  1,2 1,2 1,2 1,2 1,2	0.0 it 255.7 255.7 255.7
CR 07/14/09 CR 09/15/09 CR 11/06/09 CR 12/28/09	7/14/09 9/15/09 1/06/09 2/28/09		РО		SDC's and water/se 1489 King St. SDC-WATER REIM SDC-WATER REIM SDC-WATER REIM	Beginning Balance  wer hook-up fees  MBURSEMENTS MBURSEMENTS MBURSEMENTS		0.00 0.00 0.00	Credit  Credi  1,2  1,2  1,2  1,2  1,2  1,2	60.1 0.0 it 255.7 255.7 255.7 269.6
CR 07/14/09 CR 09/15/09 CR 11/06/09 CR 12/28/09	7/14/09 9/15/09 1/06/09 2/28/09		РО		SDC's and water/se 1489 King St. SDC-WATER REIM SDC-WATER REIM SDC-WATER REIM	Beginning Balance  wer hook-up fees  MBURSEMENTS MBURSEMENTS MBURSEMENTS MBURSEMENTS		0.00 0.00 0.00	Credit  Credi  1,2  1,2  1,2  1,2  1,2  1,2	60.1 0.0 it 255.7 255.7 255.7 269.6
CR 07/14/09 CR 09/15/09 CR 11/06/09 CR 12/28/09	7/14/09 9/15/09 1/06/09 2/28/09		PO Number		SDC's and water/se 1489 King St. SDC-WATER REIM SDC-WATER REIM SDC-WATER REIM	Beginning Balance  wer hook-up fees  MBURSEMENTS MBURSEMENTS MBURSEMENTS MBURSEMENTS	Debit	0.00 0.00 0.00	Credit  1,2 1,2 1,2 1,2 1,2 1,2 6,2	0.0
CR 07/14/09 CR 09/15/09 CR 11/06/09 CR 12/28/09	Date 7/14/09 9/15/09 1/06/09 2/28/09 2/02/10		PO Number	Payor/ Vendor	SDC's and water/se 1489 King St. SDC-WATER REIM SDC-WATER REIM SDC-WATER REIM	Beginning Balance  wer hook-up fees  MBURSEMENTS MBURSEMENTS MBURSEMENTS MBURSEMENTS MBURSEMENTS Ending Balance	Debit	0.00 0.00 0.00	Credit  1,2 1,2 1,2 1,2 1,2 1,2 6,2	0.00 0.00 0.00 0.00 0.00 0.00
CR 07/14/09 CR 09/15/09 CR 11/06/09 CR 12/28/09 CR 02/02/10	Date 7/14/09 9/15/09 1/06/09 2/28/09 2/02/10 Date	Number	PO Number  Sewer Reit	Payor/ Vendor	SDC's and water/se 1489 King St. SDC-WATER REIM	Beginning Balance  wer hook-up fees  MBURSEMENTS MBURSEMENTS MBURSEMENTS MBURSEMENTS Ending Balance  Beginning Balance	Debit Debit	0.00 0.00 0.00	Credit  1,2 1,2 1,2 1,2 6,2 Credit  Credit	0.0 0.0 0.0 0.0 555.7 555.7 555.7 69.6 0.0
CR 07/14/09 CR 09/15/09 CR 11/06/09 CR 12/28/09 CR 02/02/10  Cyp Date	Date 7/14/09 9/15/09 1/06/09 2/28/09 2/02/10  Date C	Number	PO Number  Sewer Reit	Payor/ Vendor	SDC's and water/se 1489 King St. SDC-WATER REIN SDC-WATER REIN SDC-WATER REIN SDC-WATER REIN SDC-WATER REIN	Beginning Balance  wer hook-up fees  ABURSEMENTS ABURSEMENTS ABURSEMENTS Ending Balance  Beginning Balance  wer hook-up fees	Debit Debit	0.00	Credit  1,2 1,2 1,2 1,2 6,2 Credit  Credit	0.0 0.0 0.0 it 255.7 255.7 255.7 269.6 292.7
GJ Y <b>yr</b>	07	0 Date 07/01/09 C	07/01/09 CCF 2010  Date Document Number	Document Number Number  07/01/09 CCF 2010  Carryover- Date Document PO Number Number Number	Date Number Number Payor/ Vendor  07/01/09 CCF 2010  Carryover-Sewer Reimbursement Date Document PO Number Payor/ Vendor	Date Document Number PO Number Payor/ Vendor Description  07/01/09 CCF 2010 CCF for 2009-2010  Carryover-Sewer Reimbursement Date Document PO Number Payor/ Vendor Description	Carryover-Water Reimbursement Beginning Balance  Date Number PO Number Payor/ Vendor Description  O7/01/09 CCF 2010  Carryover-Sewer Reimbursement Beginning Balance  Date Number PO Number PO Number Payor/ Vendor Description	Debit   Carry over-Water Reimbursement   Beginning Balance	Carry over-Water Reimbursement   Beginning Balance	Carry over-Water Reimbursement Beginning Balance    Document   PO   Number   Number   Payor/ Vendor   Description   Debit   Credit

### CITY OF YACHATS

#### 11/2/2010 8:53am

# General Ledger

#### SYSTEM DEVELOPMENT CHARGES (16)

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For the Fiscal Year 2010 Periods 1-12 Ending June 30, 2010

25504 MR CR 12/28/09 SDC-SEWER REIMBURSEMENT 0.00 5,082.15 25878 MR CR 02/02/10 System Development Charges-SEWER 0.00 113.70 reimbursements **Ending Balance** 20,442.33 Debit Credit 16-00-4351 Water Improvements **Beginning Balance** 0.00 **Trans Document** Src Typ Credit Description Debit action Date Number Number Payor/ Vendor 24240 GL CR 07/14/09 SDC's and water/sewer hook-up fees 0.00 2,026.30 1489 King St. 24784 MR CR 09/15/09 SDC-WATER IMPROVEMENTS 0.00 2,026.31 25123 MR CR 11/06/09 SDC-WATER IMPROVEMENTS 0.00 2.026.31 25504 MR CR 12/28/09 SDC-WATER IMPROVEMENTS 0.00 2,026.31 SDC-WATER IMPROVEMENTS 25878 MR CR 02/02/10 0.00 2,273.69 **Ending Balance** 10,378.92 Debit Credit 16-00-4353 **Beginning Balance Storm Drain Improvements** 0.00 **Trans Document** Src Typ Number Payor/ Vendor Description Debit Credit action Date Number 25878 MR CR 02/02/10 SDC-STORM DRAIN SYSTEM 0.00 1,000.00 **Ending Balance** 1,000.00 Debit Credit 16-00-4411 **Beginning Balance** 0.00 Interest Earned **Document** РО **Trans** action Src Typ Date Number Number Payor/ Vendor Description Debit Credit Interest Allocation for the year based on 26774 GL GJ 05/01/10 0.00 2,825.24 .5% average earnings in the IP for the period **Ending Balance** 2,825.24 **Total Debits and Credits** 567,872.56 567,872.56 **Grand Total Debits and Credits** 567,872.56 567,872.56